

A Study of the Impact of Corporate Social Responsibility on Organisational Performance

Tianshi Zhang¹

¹ University of York

Correspondence: Tianshi Zhang, University of York.

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Abstract

The concept of corporate social responsibility (CSR) is to increase the understanding of the business's global responsibility to maintain the company's stability in the market. The research has focused on the fact that CSR increases customer loyalty and engagement, which advances the organization's market presence. It also associates with an increase in the level of employee engagement that associates with an increase in the performance of the employees and associates to maintain the stability of the business. The research of various scholars has focused on the fact that the application of CSR associates to develop the understanding of the market presence that associates maintain the organization's sustainable development. This associates to increase the potentiality of the business to attract more customers and investors, which allows a robust business operation to develop. The analysis has also focused on the fact that the application of CSR associates to increase the understanding of customer perception, associates to improve customer loyalty, and maintains brand awareness in the market. Thus, applying CSR has a positive impact on organizational performance that allows sustainability in the business.

Keywords: organisational sustainability, corporate social responsibility, organisation performance, CSR, customer perception

1. Introduction

The concept of corporate social responsibility has developed a business model that associates the management of a company to maintain social accountability and is associated with importance in the contemporary era. It focuses on the organisational operation to maintain the Triple Bottom Line Theory that increases the ability for a better operation to improve market presence. The main issues of the application for CSR in the organisational operation have focused on the application of working conditions for the workers, maintenance of

human rights in the management of employees, maintenance of corporate governance, development of the gender equality policy, creation of occupational integration and customer relation. However, the research of Farid et al. (2019) has addressed that the management of the company has focused on profit maximisation without maintaining these CSR issues that impact badly society and hamper the sustainability of the business operation in future.

Corporate Social Responsibility (CSR) has become increasingly significant for businesses in

recent years, as it has been recognized as an essential tool to enhance their overall performance and develop a positive impact on society. The application of CSR principles associates companies to build long-term relationships with their stakeholders, including employees, customers, and investors, by demonstrating their commitment to social and environmental issues. As per Achi et al. (2022), the implementation of CSR practices can lead to higher brand values and create a sustainable perception that attracts stakeholders to engage with the business operation, which ultimately contributes to its success.

Moreover, the scope of CSR practices has been in creating awareness about societal development, mitigating risks, and maintaining employee engagement, leading to increased productivity. Jamali and Mirshak (2018) have suggested that companies that incorporate CSR principles into their operations are more likely to have stable performances and contribute to community development. This is because CSR practices can lead to the creation of a sustainable workforce, which can significantly impact a company's high value in the market. Furthermore, strong employee engagement, which can be facilitated through CSR practices, can motivate others to adopt similar criteria, thereby creating a ripple effect of positive social impact.

2. Materials and Methods

2.1 Role of CSR in Organisational Performance

Corporate social responsibility (CSR) has become an essential aspect for organizations to maintain their market presence and improve their performance. CSR refers to the initiatives taken by organizations to contribute to social, economic, and environmental development. CSR focuses on the Stakeholder Theory which considers the interests of all stakeholders, including shareholders, employees, customers, suppliers, and society as a whole. The application of CSR increases the level of employee engagement. The importance of Financial Reporting Responsibilities is quite prominent as it can reveal the appropriate path for designing of the product and its cost. The responsibilities of financial reporting can reduce the cost of getting information at regular intervals, it can avoid financial risks, it helped in informed decision making, reduces money laundering and others. Financial information in the financial statement would promote the

confidence of the employees and the customers and also smoothens the path for responsible business. CSR activities could be planned for designing technologies for the monitoring of financial responsibilities as it can help the organisation to attain the SDG goal of ending corruption as well as ending poverty. However, the implementation of CSR initiatives requires significant investments, which can lead to increased costs for organizations. This economic aspect has been highlighted through Carroll's Pyramid.

2.2 Research Model and Hypothesis

2.2.1 Carroll's Pyramid of CSR

Carroll's Pyramid Model is widely used in the organizational sector as it provides a comprehensive approach to corporate social responsibility. The model emphasizes the importance of considering economic, legal, ethical, and philanthropic responsibilities while managing business operations in a pyramidal format. As stated by Carroll (2018), the economic responsibility of a business ensures long-term financial stability and growth, while the legal responsibility maintains compliance with the regulatory environment. The legal aspect is related to the maintenance of the legal responsibility of the business to maintain the safety of the employees and customers, which keeps the company's stability (Karim et al., 2020). The ethical responsibility of an organization encourages it to conduct business in an ethical and fair manner. Finally, according to Ibrahim and Asma (2020), the philanthropic responsibility of corporate organizations is to give back to society through charitable donations. It helps organizations address the broader social concerns and ethical issues in the community they operate in. It encourages companies to go beyond their immediate economic and legal obligations and take steps to make a positive impact on society (Zhang et al., 2022). The model also scaffolds businesses to enhance their reputation and strengthen relationships with their stakeholders, leading to increased customer loyalty, prevention of corruption and stakeholder satisfaction. Furthermore, the application of the model scaffolds organizations to focus more on economic responsibility and manage risks related to social and environmental factors, resulting in improved long-term financial performance (Dahlsrud, 2018).

However, according to Shahzad et al. (2020) although the mentioned pyramid has put economic responsibility at the bottom of the pyramid and considered it most important but Glonti et al. (2020) have suggested the fact that the application of effective corporate social responsibility in the organisational operation can boost sustainable employee morality that increases the potentiality for the development of the level of productivity. Apart from that, the research of Mukhuty et al. (2022) has supported the fact that social responsibility by the management of the corporate has been enhanced by the strong supportive action that associates with community development and strong employee engagement. According to Nyame-Asiamah and Ghulam, (2020), it can be stated that CSR has developed a customer attitude that plays a beneficial role in the business and maintains high organisational performance.

2.2.2 CSR Prediction Model

According to Carroll and Shabana, (2018), consumers become more socially and environmentally conscious, and companies are increasingly expected to demonstrate their commitment to CSR in order to maintain their reputation and competitive advantage. The CSR prediction model would be based on a range of factors, including the company's industry, size, location, and CSR practices Data could be collected through surveys and interviews with stakeholders, including customers, employees, and suppliers. According to Mukhuty et al., (2022), the data would then be analysed using statistical methods to identify correlations between CSR practices and organisational performance indicators, such as revenue, profit, and customer satisfaction.

The Prediction Model of CSR has taken into account external factors that may influence the impact of CSR on organisational performance through effective resource management. For example, the model could consider the level of competition in the industry, the regulatory environment, and broader social and environmental trends (Zhang et al., 2022). Once the model has been developed and tested, companies could use it to predict the impact of different CSR initiatives on their organisational performance. The CSR prediction model could be used to benchmark companies against their peers in the industry. This would allow companies to see how their CSR efforts compare

to other companies in the same industry and identify areas where they can improve. CSR prediction model has been a valuable tool for companies looking to improve their CSR practices and enhance their organisational performance (Bernal-Conesa et al., 2018). The model could help companies by providing insights into the impact of CSR on performance and allowing companies to make more informed decisions about their CSR strategies. Thus, the significance of CSR in business cannot be overstated.

However, according to (Kim et al., 2018) the evaluation of external factors cannot properly predict the role of CSR in the organisational performance of any company as it focuses on external factors. The critics also focus on the use of modern technologies such as artificial intelligence to monitor the growth aspect and big data for peer comparison rather than focusing on the components of the mentioned model. The research of Hsu et al. (2022) has stated the fact that the application of the mentioned model has increased the understanding of the business strategy but it lacks focus on a stable business operation that develops a systematic approach for the development of sustainable business practices to improve the performance of the organization.

2.2.3 Reputational of Organisations Through CSR Prediction Model

Corporate Social Responsibility (CSR) has become an important aspect of business strategy for many companies around the world. According to Karim et al. (2020), it can be stated that stakeholders are very much aware of the business strategy and CSR activities that make a more environment-friendly attitude for a successful business. The role of CSR in organizational performance is critical as it not only enhances the organization's reputation but also contributes to its long-term financial success as it helps in risk management. However, the application of CSR has affected organisational performance that also associates with an increase in financial performance. It develops a rapid growth of the business. Research has shown that CSR activities by organizations can lead to increased customer loyalty as highlighted by the prediction model, resulting in higher profits and market share. As stated by Shahzad et al., (2020) CSR initiatives also help organizations to develop a positive brand image and reputation, which can lead to increased

brand value and customer retention. Moreover, CSR activities also enhance employee morale and motivation, leading to increased productivity and profitability.

2.2.4 Concentric Circle Model of CSR

The Concentric Circle Model of CSR is a model that develops the understanding of the business strategy to maintain a sustainable market presence. The application of the mentioned model maintains the understanding of the social responsibility associated with the business, which increases organizational performance. It focuses on the aspect of promoting the good of society and doing business through the principle of Constructively Profitable. The Concentric Circle Model of CSR provides a comprehensive understanding of social responsibility that maintains sustainable business practices. According to Rahman and Heydari (2021), this model keeps the knowledge of the global responsibility of the business. Economic responsibility understands the company's financial performance, which maintains a stable business operation (Zhang et al., 2022). The legal obligation keeps the business's legal aspect of maintaining the safety of the customers, employees, and other stakeholders. Ethical responsibility scaffolds to increase the understanding of the business's decision-making process, which associates maintain customer loyalty. The philanthropic commitment is associates to develop the concept of charity that increases the organization's brand image in the market

However, it has been criticised that, the model only consists of four main aspects of CSR that maintain the business's stability in the market, namely, economic responsibility, legal responsibility, ethical responsibility, and philanthropic responsibility. But it does not take into consideration the interests of the shareholders. The sustainability of the fund could only be maintained if the business produces profits for the shareholders. Friedman argued that the basic responsibility of corporations is to earn profit and focus on the interests of the shareholders. The critics hold that corporations have no societal responsibility under the philanthropic aspect. According to Bhuiyan et al. (2020), CSR programs of the organisation need to maintain sustainability through constant profit-making for the improvement the society and creates employment opportunities in the global market.

This maintains effective employee engagement for the company.

2.3 Impact of CSR on Sustainability Aspect of Organisations

The concept of corporate social responsibility has developed the understanding of the market presence that maintains the organization's sustainable development. CSR application increases the knowledge of the business's global responsibility to support the company's sustainability through sustainable design factors. The application of CSR increases customer loyalty, which associates with increased customer engagement. This improves the customer perception of the brand, which increases the market presence. The focus on design economics is quite appropriate for organisational sustainability as it can enumerate the appropriate design for construction. That design would focus on cost-effectiveness with special attention to the building morphology factors (Farid et al., 2019). This increases the potentiality of the business to attract more customers and investors, which allows a robust business operation to develop through the promotion of a circular economy for sustainability which needs to be focused on reduction, reuse and recollecting. Organisations also need a focus more on CSR that promotes a circular economy as it has the scope of reducing input costs, can open a new spectrum for profits through scientific waste management and avoids the risk of price volatility. The application of CSR also increases investment opportunity that improves the business's financial performance. The perspective of the sustainability of business performances has also been highlighted through the ethical aspect of CSR that has been evaluated through the Concentric Circle Model of CSR.

3. Conclusion

The implementation of CSR has maintained a prominent awareness of the company's societal responsibility, which in turn aids in developing a sustainable workforce. Various research has focused on the fact that CSR increases customer loyalty and engagement, advancing the organization's market presence. The study of Farid et al. (2019) has addressed that the company's management has focused on profit maximization without maintaining these CSR issues that badly impact society and hamper the sustainability of the business operation in the

future. The contribution of the research of Karim et al. (2020) has focused on the fact that the stakeholders are very much aware of the business strategy and CSR activities that make a more environment-friendly attitude for a successful business. The findings of the research of Achi et al. (2022) have stated that applying CSR maintains high brand values and creates a sustainable perception that attracts many stakeholders, such as customers, investors, employees, and so on, to engage the business operation that creates success. The research of Bhuiyan et al. (2020) has focused on the fact that the organization's CSR programs maintain sustainability, improve society, and create strong brand recognition in the global market. The contribution of the research of Shahzad et al. (2020) has stated the fact that the CSR activities by the organization's management have developed the benefit of customer loyalty that increases the high level of profit margin for a successful business. The research of Glonti et al. (2020) has suggested that the application of effective corporate social responsibility in organizational operations can boost sustainable employee morality that increase the potentiality for developing the level of productivity. The existing literature of Mukhty et al. (2022) has stated that social responsibility by corporate management has been enhanced by the solid supportive action that associates with community development and strong employee engagement. The contribution of the research of Nyame-Asiamah and Ghulam (2020) has focused on the fact that CSR has to develop a customer attitude that plays a beneficial role in the business and maintains the organizational performance associated with sustainability. The previous research of Ibrahim and Asma (2020) has focused on the fact that applying Carroll's Pyramid Model analyzes the four main aspects of the CSR model. The research of Rahman and Heydari (2021) has stated that the Concentric Circle Model of CSR is a model that develops the understanding of the business strategy to maintain a sustainable market presence.

The state of the art regarding corporate social responsibility holds that it maintains the sustainability of a business. It also relates to preserving the Triple Bottom Line Theory that boosts the organization's high value. The implementation of CSR as highlighted by UN reports has highlighted that it has contributed to a better knowledge of how customers perceive a

brand, which has promoted customer loyalty and preserved brand recognition in the marketplace. It understands the company's global responsibility to stabilize the industry. Moreover, the application of CSR increases customer loyalty and engagement, which advances the organization's market presence. CSR has also been associated with an increase in the level of employee engagement associates with an increase in the performance of the employees and associates to maintain the stability of the business. It also associates keeping strong employee engagement that associates to increase the potentiality of the company to maintain a higher level of productivity. Apart from that, the research of various scholars has focused on the fact that the application of CSR associates to develop the understanding of the market presence that associates maintain in the organization's sustainable development.

The literature regarding the concept of corporate social responsibility has been found to have certain significant gaps as the primary sources of data regarding the scope of CSR or business are not available. Further research should focus on the application of CSR in developing countries and its impact on organizational performance. The study should also focus on the effects of CSR on the economy and its potential to create a sustainable market. Moreover, the research has not focused on the application of CSR in small businesses and its potential to improve organizational performance. Previous research has not focused on applying CSR in the public and private sectors along with its impact on organizational performance simultaneously. The limitations of Carroll's Pyramid are that it focuses more on economic responsibility whereas the Prediction model emphasises external factors for decision-making. The Concentric Circle model is somewhat of a balanced approach but it lacks the vision of Friedman where profitability is the primer to sustainability.

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