

THE IMPACT OF CORPORATE SOCIAL RESPONSIBILITY ON SUSTAINABLE PERFORMANCE

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ABSTRACT

The research is to investigate corporate social responsibility (CSR) practice's impact on environmental, economic and social performances. Data was collected by a survey, further, the sampling method was a random-probability method since owners and managers of medium and smaller manufacturers have the same chance to fill it. SPSS and PLS were used for analyzing the data. However, findings illustrated that moral activities affect social and ecological outcomes, but, those practices were not shown any influence on the economic outcome for these enterprises, and could be attributed to the tough economic challenges that the country has faced. This study provided some suggestions for future researchers to understand these domains broadly besides overcoming the limitations of the research.

INTRODUCTION

The sustainable performance field has grown rapidly last few years across developed and emerging economies. Clients, social media, media and pressure groups raise their tunes and focused on manufacturing firms since these types produce and consume tangible sources, which can affect society and the environment negatively. However, the literature focuses on multi and larger corporations, but smaller ones were ignored widely (Shahedul Quader et al., 2016). Manufacturers may rethink and take such demands seriously and revise their

plans, strategies, policies etc. to deal with arisen challenges, and consider societies' demands, environmental protection and economic necessities.

Commitment to social and environmental concerns leads enterprises to be sustainable despite varying engagement across them. Moral practices are supposed to have a central consequence on outcomes regardless of the correlations between nature and engagement level (Stewart & Gapp, 2014; Baumgartner, 2014). For example, when a business is running ethically and greenly will prevent negative reactions, particularly from stakeholders (Nulkar, 2014). Additionally, commitment to those challenges is leading to several advantages such as word of mouth, loyalty etc. However, enterprise owners are required to pay more attention to major socially responsible practices, which often contribute to sustainable performance dimensions. Hence, responding to stakeholders' expectations rebuilds the relationship between them and an organization (Porter & Kramer, 2006; Davidson, 2009). Thus, we need to link CSR practices and sustainable outcomes (Emeseh & Songi, 2014; Kozubek, 2015).

Although researchers have attempted to expand sustainability and CSR domains, they did not introduce clear evidence of the nature of the association between socially responsible concerns and the outcome. Besides, those studies are conducted across developed economies, and we need to know better in the Arabic context (Stewart & Gapp, 2014). Noteworthy, research is concentrated on larger organizations, and smaller enterprises were relatively ignored (Windolph et al., 2014). Moreover, several of them examined economic outcomes and CSR activities (Emeseh & Songi, 2014) individual factors and social issues (Nejati et al., 2016) a single aspect of sustainable outcomes like the environment (Papagiannakis & Lioukas, 2012). In consequence, exploring these challenges comprehensively in a different context presents a new insight into manufacturers' performance.

RESEARCH OBJECTIVE

This article aimed to examine the role of CSR practices on sustainable performance. More specifically, the impact of CSR on economic, social and environmental performance.

LITERATURE REVIEW

Sustainable Performance

Researchers have highlighted the sustainability field and it has been relatively well documented, sustainable performance is defined as the ability of an organization to accomplish its planned objectives economically, environmentally and socially (Laitinen, 2002). It is the social legitimacy of an enterprise, which leads to client satisfaction and loyalty, besides, brand equity (Luo & Bhattacharya, 2009; Fisman et al., 2008). Performing sustainably provides a picture of an organization's outcome in various dimensions (i.e. environment, social, and economic).

However, economic performance is focused on profitability, cost-effectiveness etc. over cost reductions, market value and so on. Additionally, it has concentrated on minimizing energy consumption; besides, decreasing waste treatment expenditures (Koho, Tapaninaho, Heilala, & Torvinen, 2015; Wang, Subramanian, Gunasekaran, Abdulrahman, & Liu, 2015). Therefore, those features are recognized as norms to measure organizations efficiency, as a result leading to improve economic sustainable performance. Studies have illustrated that firms have to think differently and perform sustainably through operating ethically, and they should not focus only on profits without taking into account non-financial performances.

Furthermore, social sustainable performance goes beyond economic and financial benefits of enterprises. It has concentrated on communities concerns and challenges, besides meeting their expectations (Lokeshkumar, Maruthavani,

& Bharathi, 2018). However, Gadenne et al., (2012) have highlighted that CSR practices contribute to social sustainable performance broadly for these activities have an essential role on societies' development, well-being (Mishra & Suar, 2013; Castaldo, Perrini, Misani, & Tencati, 2009). It is seen as an enterprise's part on improving safety and health for the local community (Weingaertner & Moberg, 2014). It can be seen as a measurement for knowing the degree companies complying with norms, and minimizing negative impacts of operations. Maxwell, Sheate, and van der Vorst, (2006) suggested broader concept for it by including health and safety of employees, further, providing initiatives for local communities. Tata and Prasad, (2015) have focused on reducing social inequalities; in general, social performance includes communities and employees' safety, health and well-being.

Furthermore, ecological performance concentrates on minimizing all negative impacts of an enterprise on environment. For instance, factories' ability to reduce gas, liquid and solid wastes (Zhou et al., 2013). Further, Gimenez, Sierra, & Rodon, (2012) pointed out that this factor can be understood through a manufacturer encompasses pollution and consumption performance. In other words, reducing and eliminating activities that do not add and contribution to improve environment situation, besides, minimizing environmental accidents (Wang et al., 2015). Therefore, environment sustainable performance focuses on minimizing natural resources usage such as using recyclable materials, also reducing all negative effects on natural environment. Abdul-Rashid et al., (2017) argue that ecology outcomes depend on manufacturers effectively consumption through operations processes. For instance, used resources have to be renewable, and organizations should reduce utilization of power. Sarkis (2001) pointed out that manufacturers' ethical practices could lead to ecological desired outcomes. Kleindorfer, Singhal, and van Wassenhove (2005) mentioned that firms consume less resources and are not harming natural system, are sustainable organizations.

However, there is a need to explore factors that affect manufacturers to perform sustainably; mainly CSR due to it could contribute on energy consumption, reducing costs and wastes to enhance the outcomes (Maletic et al., 2015). Further, moral practices lead to competitive advantage (Winter & Knemeyer, 2013); consequently, reducing costs (Yusuf et al., 2013). CSR literature is developed over time once first written in 1950s (MacKinnon, Coxe, & Baraldi, 2012). World business council for sustainability development (WBCSD) definition focuses on companies' employees and communities in order to enhance their well-being (WBCSD, 1999). Also, European commission (EC, 2001) defined CSR as voluntary efforts to integrate environmental and social issues into businesses' operations.

CSR concept is realized, examined and interpreted in different ways across cultures. For example, some scholars have focused on personal features such as beliefs, values, others on operations and outcomes. However, manufacturers are not always concern about environmental and social challenges for different reasons. For instance, many of factories owners believe that their enterprises have low impact on natural environment, but those manufacturers are responsible up to 70% of the world pollution (Gadenne et al., 2012; Pimenova, & van der Vorst, 2004; Revell & Blackburn, 2007). In addition, they think that investing on social issues is costly (Williamson, Lynch-Wood, & Ramsay, 2006). On the other hand, they can benefit from social responsible activities like attracting skilled workers (Bernhut, 2002), innovation (Ferrari & Parker, 2006), brand and image (Nejati et al, 2017).

Kassel (2012) argues that manufacturers characterized social activities as a choice because it does not contribute on economic values. However, due to companies define themselves a part of local community, they should improve well-being of the society (Hisah, 2009). Moreover, larger corporations tend to deal with social responsible manufacturers

regarding supplying materials (Nair & Sodhi, 2012). Further, societies expect a positive effect from firms, and they often monitor their processes (Artiach et al., 2010). Keeble (2003) emphasizes on the importance of exchange views between stakeholders and businesses leaders for explaining their expectations regardless differences of thoughts are expected. Additionally, managers should realize that key stakeholders' satisfaction leads to better performance (de Colle, Henriques, & Sarasvathy, 2014; Rasche & Esser, 2006).

Investigating sustainable performance and CSR can provide the nature of such relationship between manufacturers and stakeholder (Jain & Winner, 2016; Jeet, Aspal, Nazneen, 2020). Stakeholder theory shows the advantages of ethical and green activities with sustainable outcomes like avoiding boycott and negative reactions (Ngai, et al., 2014). Sarkis (2001) highlights that these firms' environmentally practices such as reducing pollution and wastes have a positive role on ecological sustainable performance (Mohamed & Jamil, 2020). Besides, CSR and sustainable outcomes often lead to clients' loyalty and brand equity, consequently, the market value of a manufacturer is improved (Lai, Chiu, Yang, & Pai, 2010; Luo & Bhattacharya, 2009). Further, smaller enterprises benefit from social responsibility since the stereotype of CSR is for large corporations; thus, being proactive improves their image, as a result performance (Shahedul Quader, Kamal, & Hassan, 2016).

Golini et al., (2014) have investigated social plans across international companies, and found the outcomes are improved since they engage in such policies. Chang et al., (2013) examined organizations' sustainable performance, and diverse approaches have been used. They resulted that there are many differences across industries' performance as a result of CSR practices. Moreover, Eweje (2014) explored social responsibility and sustainability across developing economies by reviewing literature. It has been found obvious

gaps between developing and developed economies. Further, the main reason is the absenteeism of civil organizations, besides, governments regulations were weak. Additionally, Gadenne et al., (2012) examined environmental responsible practices and sustainable performance, and several standards are developed. They found a positive association among these variables. Furthermore, du Plessis & Grobler (2014) concluded that social activities affect sustainability positively.

On the other hand, Lopez et al., (2007) concluded a negative impact of moral behavior on economic performance, in particular, in short term. Furthermore, Worthington et al., (2006) did not find a significant influence of stakeholders' groups on workers' social responsibility measures. Besides, Chih et al., (2010) conclude that there is no association of these practices and economic outcomes. Moreover, (Morioka & Carvalho, 2016; Hillman & Keim, 2001) resulted that social responsibility is negatively related to shareholder's values, further, it is not guarantee to achieve desired performance. Thus, literature reveals differ conclusions, and could be seen as inconsistent, mainly with stakeholder theory (King & Lenox, 2000; du Plessis & Grobler, 2014); in consequence, there is a need to know CSR and sustainable performance further; therefore, following hypotheses have been proposed:

H₁: There is a positive effect of CSR on economic sustainable performance.

H₂: There is a positive effect of CSR on environmental sustainable performance.

H₃: There is a positive effect of CSR on social sustainable performance.

METHODOLOGY

This study adopted a quantitative method to examine the relationships between sustainable performance and CSR practices. A cross-sectional technique has been carried out in order to collect the data, and questionnaires have been distributed to manufacturers managers.

Sample

The research sample was managers of SMEs across manufacturing sector in Tunisia. In accordance to the world bank the sector has contributed on gross domestic production (GDP) almost 16 % (WB, 2015; Abdallah, 2017). Besides, manufacturers are under critics because of their practices; therefore, the sector is optimal for investigating sustainability and moral activities. However, small and medium manufacturers (SMMs) are these organizations that employ 200 employees and less. The total sample of the study is 74 owners and managers. Additionally, each population element has an equal chance to be a unit of analysis. Further, probability- random sampling technique is chosen in order to achieve the objectives of the study.

Measurements

The data is collected by a questionnaire, and it has covered demographic characteristics of the managers of manufacturers. Further, it has included CSR, which is defined as a manufacturer moral practices without intentions to gain profits, and it has adopted (Turker, 2009) measurement. Besides, sustainable performance has been defined a manufacturer outcome through performing socially, environmentally and economically, and it has been measured by (Zhou, Sarkis, & Lai, 2008; Pierto, 2012) scales.

Data Analysis

The unit of analysis is organizational level, and for achieving this objective, data is collected from SMMs owners, who are running out these firms. The research has used statistical package for social science (SPSS), besides partial least squares (PLS) for analyzing collected data. SPSS is used for demographic characteristics and descriptive analysis. Further structural

equation model (SEM) and PLS have been used for testing hypotheses. Additionally, PLS-SEM has examined validity and reliability, and it has evaluated the structural model prediction across variables.

RESULT

Table 1 has illustrated owners' demographic variables, and it has included 74 units. As can be seen that 69% of them are males, whereas females represent is 31%. Moreover, the majority of sample have degree (33%), and others have high school (23%), diploma (21%), and postgraduate (23%). Besides, 18% of them are owners, and 82% of are managers.

Table 1 Respondents' profile

Variable	Categories	Percentage (%)
Gender	Male	69
	Female	31
Education	High School	23
	Diploma	21
	Degree	33
	Postgraduate	23
Position	Owner	18
	Manager	82
Source: Authors' Own		

Measurement Model

Measurement model has been assessed; for example, reliability and validity are tested to find the correlation across variables and their questions. The core objective is to know the degree of how these indicators reflect constructs accurately. Table 2 shows the results of the analysis, and it illustrates that the items represent constructs; thus, reliability and validity norms have been met (e.g. Hair et al., 2014).

Table 2 Reliability and validity

Constructs	Composite Reliability	AVE
Social Responsibility Practices	0.925	0.506
Economic Sustainable Performance	0.734	0.509
Social Sustainable Performance	0.800	0.507
Environmental Sustainable Performance	0.805	0.509

Furthermore, hypotheses are tested as shown in table3. It can be seen that CSR practices do not impact economic sustainable performance for t-value was 0.614, and p-value was 0.540, which is not significant of level .05. On the other hand, CSR is found to affect social sustainable performance because of t-value is 4.113, and p-value is 0.000, which is significant. In addition, environmental sustainable performance is influenced by social responsible practices due to t-value is 3.898, and p-value is 0.000, which leads to support the hypothesis that CSR affects ecological sustainable performance. Therefore, CSR has influenced social and environmental sustainable outcomes, but did not affect economic sustainable outcome, and deeper discussion is provided in next section.

Table 3 Results of analysis

Relationship	T-Value	P-value	Decision
CSR and Economic Sustainable Performance	0.614	0.540	Not Supported
CSR and Social Sustainable Performance	4.113	0.000	Supported
CSR and Environmental Sustainable Performance	3.898	0.000	Supported

Source: Authors' Own

CONCLUSION

The study found that CSR impacts positively ecological and social performances as previous research has resulted (e.g. Golini et

al., 2014; Gadenne et al., 2012). But, CSR does not lead to economic sustainable performance (see Lopez et al., 2007; Chih et al., 2010). However, this result should be taken within Tunisian's economy circumstances because of the country faces several financial challenges; for example, inflation and currency exchange rate. Further, it can be understood when we take the state's culture into consideration due to smaller manufacturers practice socially responsible without any intention to gain profits or enhance reputation. In general, CSR is crucial for enterprises performance despite of economic outcome is not being affected. However, generalizing those findings is inaccurate since the state has economic challenges. Within those circumstances, managers hesitate for investing in such economic environment, besides, investors have taken a step back to do so, which can influence macro and microeconomics as well. Thus, internal and external domains have affected smaller manufacturers' economic sustainable outcome in spite of they practice socially responsible.

Implications

This study attempts to contribute on sustainability and CSR literature by extending their domains across different context. It highlights these topics deeply. Hence, incorporating ethical and environmental factors can improve our understanding of them. It has been illustrated clearly that efficient social responsibility practices lead to better outcome despite which country or culture. The research has contributed that eastern context has shared thoughts with western context regarding businesses' challenges. Accordingly, CSR and sustainability measures can be used in vary cultures once local community values and beliefs have been respected. Moreover, the article extends applied theory domain, and the results consist with stakeholder theory; for example, it suggests that satisfying stakeholders is leading to better outcomes for enterprises, which has been found. Thus, the

research has arrived into similar findings with others. Additionally, results could be seen as an indicator of the importance of any state's economy for determining manufacturers performance. However, the theory cannot be taken guarantee to improve performance for a firm without knowing the context.

In addition, there are several practical implications; for instance, findings enhance our knowledge of predictable performance once a manufacturer has engaged on social practices, and it opens a window to managers to reconsider the importance of moral activities for gaining a better outcome. Also, owners have to get better communication with the organization's domain to know their necessities and needs; in particular, environmental groups because they develop standards regularly. In spite each enterprise has its own challenges and context; they should share their experience with each other and with suppliers since costs could be reduced. However, factories should not ignore internal and external circumstances once they practice environmentally and socially. Moreover, policy makers must have a better contact and relationship with manufacturers in order to revise and improve social activities since government usually has known villages' and cities' needs better; therefore, it could co-operate with them to achieve better results.

Limitations and Future Research

Despite several contributions, there are some limitations. For example, one sector is investigated, researchers could examine service, financial, farming etc. sectors. Furthermore, the study has a single independent variable, future research can add more factors for understanding clearly how sustainable performance will be affected. The results might be impacted by owners' bias, thus, stakeholders' groups should be examined such as employees and customers. Additionally, findings are influenced by state's economy challenges, and cannot be generalized to

another context. Lastly, researchers might add new factors as moderators; for example, innovation and culture in order to understand sustainability broadly.

Conclusion

This research finds that CSR practices affect ecological and social sustainable outcomes. On the other hand, those activities did not lead to improve economic outcome across smaller and medium manufacturers in Tunisia. In addition, social and environmental performances are widely influenced by states' challenges. For instance, many sectors across Arabic countries have gained better economic performance because they did not face similar situation that Tunisia has faced recently; thus, Tunisia has its own circumstances.

However, the state government has a central role to push and support smaller manufacturers. For example, they should revise economic policy due to taxes have become higher, consequently, performance of these enterprises is negatively affected as sample claimed. Further, government has to discuss social challenges with managers to get better plans.

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