GRADUATE PROJECT

The Impact of CSR on Employees and Organizational Performance

Submitted to the Lebanese International University

The School of Business

In Fulfillment of the

Requirements for the Degree of

Human Resources Management

By

Aya Mohsen Mansour

ID: 41630401

Campus: Nabatieh

Supervised by: Mohamad Mtairek

Spring 2020 – 2021

DEDICATIONS

In His Name…

I dedicate this research to the almighty God, who is the source of life, strength, knowledge and wisdom. I am thankful for His showers of blessings throughout my life and especially in these two years of my MBA journey.

To my supportive parents, I hope this achievement will complete the dream that they had for me all those 22 years when they provide me with the best education, power of self-confidence, love and prayers.

 Not forgetting to thank my people, those who lend me their hands for any help needed, and for their unwavering mental and physical support.

ACKNOWLEDGEMENTS

ABSTRACT

The purpose of this study was to examine the supple effect and impact of CSR on both employees and organizational performance, but also on the financial performance. The sampling process began with searching for the accurate information through 106 employees in the hospital, and two interviews to explain this relationship. Specifically, we studied if this relationship was mediated by employees' job satisfaction and affective commitment. The results indicated that some organizational cultures moderate and enhance a positive relationship between CSR and performance and that with financial performance.
The questionnaire done was analyzed through SPSS and formed into tables.
 These SPSS tables helped in configuring this relationship, and it was safe to conclude, were sufficient evidences occur that the impact of CSR practices on employee and organizational performance demonstrating positive results. The narrative review of literature is applied in order to achieve the aforementioned aim.

Keywords: corporate social responsibility, employees and organizational performance, affective commitment, job satisfaction.

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CHAPTER 1: INTRODUCING THE GRADUATE PROJECT

1. Introduction

Everywhere these days, the business world is confronted with the concept of corporate social responsibility (CSR). Corporations are motivated to act socially responsibly on a wide variety of topics (Welford and Frost, 2006; Engle, 2006). Economic criteria alone are insufficient to prove the existence of businesses. The social, moral, and ethical aspects of business decisions are just as important as the financial aspects in determining a company's performance. Business is an integral part of society and owes its life to it. The corporate social responsibility includes the economic, legal, ethical, and discretionary requirements that society has from organizations at a given point in time, according to (Carroll, 1979). This is the best and most accurate meaning of CSR because, in addition to defining the firm's societal obligations, it systematically distinguishes the firm's responsibilities from mere profit making and from government social responsibilities. It can, of course, operate under the societies overall control and discipline. Any business is required by society to fulfill some obligations. The fulfillment of such responsibilities is critical for not just the well-being of society, but also for the stability and success of the company. As a result, a company's ultimate goals are determined by its responsibilities to various sectors of society. Since their actions have a three-dimensional (economic, social, and environmental) effect on society, modern companies cannot avoid their obligations. A socially responsible company not only serves these societal needs, but also improves its reputation and develops a long-term and sustainable demand for its goods. For a lot of years, profit maximization was the prime business goal, but this viewpoint is no longer true. The principle of social responsibility is recognized in this perspective. Managers have started to recognize that they have the same duty to humanity as they do to their companies. Business's ongoing effort is to act ethically

and contribute to long-term economic growth while enhancing the quality of life of their family members, and also the local community and society as a whole. The moral and ethical contributions made by a business for the greater good of society in a meaningful way are referred to as corporate social responsibility (CSR). A business will now participate in a variety of corporate social responsibility (CSR) activities to help better society, such as contributing .money to nonprofits or charitable organizations or adopting environmentally sustainable policies in the workplace.

Corporate Social Investment will help you gain a competitive advantage over your competitors and create a reputation as a socially responsible company. Businesses must maintain responsible and ethical practices because they have a significant impact on how consumers perceive them. Customers nowadays tend to identify with ethical businesses and demand that businesses participate in philanthropy.

1.1. Research Question

The proposed title poses several questions that present themselves. Through this study, and at the end of it, questions will be answered and clarified. The main research question will be: "Does the presence of CSR in the company's mentality have an effect on its performance?" This question itself needs some sub-questions so that the relationship will become clearer:

1- How will the company face the resistance of change that will appear especially if the change is in its culture?

2- What is the mechanism for persuading employees to adopt change when it does not provide them with a direct financial benefit?

3- In the same company, we have employees from different cultures, so how can we unite their thoughts to adopt the same idea?

1.2. Research Aim and Objectives

The main objective of this research is to make sure and to flash the light on the importance of having CSR practices in the mentality of employees, and the culture of the organization, that play a role in affecting the employees and the organizational performance in better ways.

1.3. Overview of the Sector/Domain/Organizations

Nowadays, organizations have moved away from working and focusing only on gaining profit to stand for their society and be friendlier with their environment and stakeholders. The business activities have got worldwide and competitive when contrasted with the past especially by working under the CSR practices.

Hospital sector is very important to people and mark as a central point in their lives. In Lebanon, this sector is showing day by day its importance by its doctors, nurses and their administrative staff, and their diligent and professionalism. Especially after COVID-19, all people in this world assure that hospitals are the backbone of this life. Hospitals are built, employed and equipped for providing the best treatment for patients.

Lebanese hospital sector plays an important role in keeping the economic situation stable by providing the best services.

A CSR hospital is meant about not only gaining profits, but also the stakeholders benefit. Hospital markets and fields are of multi-ownership types all over the world. People seek for humanistic care from hospitals; so hospitals should take corporate social responsibility (CSR) into consideration and engage into its policies for better results.

One of the important hospitals in Lebanon, especially in the south area, is Jabal Aamel at Tyre. Through this hospital, 106 employees were filling out the questionnaire, to know more about their opinion about the impact of having CSR in their performance. On the

other side, two interviews were done with the HRM and the External Auditor Manager to have deep information in their point of views.

1.4. Research Hypotheses

A Hypothesis expresses the expectations and the questions about what our research is looking for. It's not only a guess; it must be detected on existing knowledge. It must be measurable, which means it can be supported or refused based on scientific research methods.

In order to study the relation between CSR and employee's productivity and organizational performance we will test one hypothesis taking into consideration the hospital sector.

H1: The presence of CSR has an effect on employees and organizational performance.

H01: There is no relation between CSR and performance.

…………………………………………………………………………………….

H2: The presence of CSR has an effect on the financial performance of an organization.

H02: There is no relation between CSR and financial performance of an organization.

…………………………………………………………………………………….

1.5. Structure of the Graduate Project

This project comprises 5 chapters; the dissertation is divided in the following way:

Chapter 1 is the introduction, where the subject of the research will be presented and why we choose it, then the research questions that will be discussed. After that, the research aims and

objectives, overview about CSR and hospitals, as well as the research hypotheses that will test the relationship between the variables (CSR and performance).

Chapter 2 is about literature review, where is mentioned several sub-topics to check for al the past studies found on this subject.

Chapter 3 presents the methodology used, where we will highlight on the research philosophy, research approach, research strategy, research methodological choice, time horizon and finally the techniques for data analysis. .

Chapter 4 illustrates findings and analysis. We will state the results of the examination that were extracted from the SPSS software that was used to analyze the data obtained by the questionnaire, and then these findings are analyzed.

Chapter 5, is the conclusion, we provides a conclusion of the research, present our concluding remarks and recommendation, which we suggest to adopt, and the limitations of the study that we faced.

CHAPTER 2: LITERATURE REVIEW

2. Overview

This chapter presents the different factors affecting on performance of both employees and organization adopted by the study and provides a critical review of both theoretical and empirical background of these factors. Critically reviewing literature is the backbone of any research; it provides a clear understanding of the theories, the results of the previous studies, and gaps (Gratton and Jones, 2003).

The chapter consists of nine sections, were these nine chapters are the essential points to understand and take the all sides of the topic.

2.1. HR Definition

Human resource management (HRM) is the procedure of hiring individuals, coaching them, repaying them, creating policies correlated to them, and growing strategies to pay them. Throughout the past twenty years, HRM has gone through numerous changes, which gave it a significantly major role in modern organizations. Before, HRM was only about handling finance trips and ensuring forms were done properly;(IOS,2019) strictly speaking, it was more like regulatory job instead of an essential job pivotal for the success of the association. Previous chief of General Electric and the board master, Jack Welch, summarize the new job of HRM by stating that: "Get out of the parties and birthdays and enrollment forms.… Remember, HR is important in good times, HR is defined in hard times."(Kristen B. Frasch, David Shadovitz, 2010) and Jared Shelly said, "There's No Whining in HR

Individuals are needed to carry out tasks and completing the job in the association. Even with the most ultra-modern machines, people are yet required. Due to this, knowing the jobs of HRM is essential, and they go as follow:

- Staffing: includes the whole employing operation from announcing the job to negotiating salary bundle and this work involves Occupation analysis, HR arranging, hiring, and picking. (Lynn, Monty,2008)

- Performance Management**:** is a continuous method of dealing between a manger and a staff member that happens consistently, along with keeping up with achieving the essential goals of the company and this work contains: Cycle for amplifying efficiency and showing assessment.

- HR Development: is needed to ensure they are not just prepared to do the work yet additionally proceed to develop many new abilities to the work and this work includes preparing, advancement, strategic evolution, vocation, arranging, and job growth. (Lynn, Monty,2008)

- Safety and Health: one of the most important major to put into consideration in all the companies is safety. HR director should be aware of laborer assurance necessities and guarantee that the work (Cameron *et al.*, 2014)environment is having both government and organization principles, and this role incorporates: Safety and health(Lynn, Monty,2008)

- Benefit and compensation: HRM experts need to establish if the pay is reasonable fulfills the industry's guidelines, and how sufficiently high it is to tempt individuals to work for the company. Paying incorporates anything the workers get for their work, and this work involves direct finance compensation, indirect financial compensation, and nonfinancial compensation. (Lynn, Monty,2008)

- Employee and Labor Relations: Employee and Labor Relations (ELR) department works to upgrade the connection between the HRM and staff by giving council and administration to the companies, policies, arrangement and more, this work includes: Collective bargaining.

In accordance with Storey (1995), HRM is a unique way to deal with staff management that looks to accomplish competition through the arranged formation of an exceptionally dedicated and competent labor force, utilizing and unsegregated arrangement of society, structural and staff methods.

Some of the characteristics and procedures that any HRM should have are fine socializing abilities and magnificent administration abilities are the main key for success. Remembering that, (Lynn, Monty, 2008) an HRM must include keeping and inspiring workers to remain with the company and these employees should know about everyone on the laws that effect the work environment, an HRM expert may have to deal with some of these laws.

2.2. HISTORY AND DEFINITION of CSR

2.2.1 History

Between the 1990s and 2000s, governments in a few actions around the globe began setting up guidelines that made the basic principles of the modern CSR. The CSR existed now a day generally has economic, (Carroll, A. B., 1979) social and environmental measurements. As stated by the World Business Council for Sustainable Development (WBCSD), 1999 "Corporate Social Responsibility is the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as the local community and society at large." As

reported by the United Nations Research Institute for Social Development (UNRSD), 2003 "At the core of this 'corporate social responsibility' (CSR) agenda are specific policies and practices involving codes of conduct, environmental management systems, stakeholder dialogues, community investment and philanthropy, as well as reporting, auditing and certification related to social and environmental aspects." CSR now days accept the Triple Bottom Line (TBL) concept. TBL concept considers 3Ps, that is, People- the social bottom line, Planet- the ecological bottom line, and Profit- the economic bottom line. It motivates the company to take a closer objective look at their effects on individuals, and nature, instead of just concentrating on profit. Today, an ever-increasing number of companies are using this modern method of labeling the impalpable ideas of CSR through TBL highlights the data collection, analysis, and dynamic utilizing financial, ecological and social execution data. This idea demands the companies to take into consideration not only what to do with the profits, but how the profits were made considering the effect of working on its many stakeholders. As companies deal with escalated obstacles, involves rapid globalization, expanding ecological concerns and mounting pro-poor requires, there has been an increase need for acquiring of result-based CSR management and strict assess of CSR Performance (ESCAP, 2009). These trends propose that companies combines CSR into their center activities all through the worth chains they are essential for both national and global levels. As Peter Drucker (1984) stated "But the proper 'social responsibility' of business is to tame the dragon, that is to turn a social problem into economic opportunity and economic benefit, into productive capacity, into human competence, into well-paid jobs, and into wealth. In France, NRE laws were the first to force companies to impart showing it by expressing it in a long lasting expansion. Numerous laws the commanded to stick to this law like Grenelle Laws or the laws of Vigilance.

A short time later, companies began getting up to date in putting resources into CSR do they do not stay behind their contenders. Now, CRS began to be seen and utilized as an implement for administration, connecting between people, and business improvement. CRS turned out to carry an additional important fundamental, which is improving corporate picture along shoppers, upgrading inner social relation and being innovative, and was an efficient method for bringing down the expenses by turning associations to be more effective about running energy and funds. Now a day, as the world deal with numerous social and environmental difficulties its rear to see a medium to big company without CSR departments or someone in charge, or even a correspondence methodology just committed for CSR.

During operational exercises, the organization has a social commitment connected in terms of general atmosphere, which is currently also called CSR. The main originator is Howard R. Bowen (1953) in a book that has the meaning of a corporate commitment and the standards of the community (Social Responsibilities of the Businessman). In Indonesia, CSR activities have been contained in Law No. 40 of 2007 on Limited Liability Company. Within the Law Number 25 of 2007 Article 15 letter b states, "Every investor is obliged: (b) carrying out corporate social responsibility "As a consequence, whether a corporation is interested in natural resources or not, it is expected to participate in CSR. For CSR businesses, profitability is less important than the long-term viability of the company.

Corporate Social Responsibility Disclosure (CSRD).

Exposure of social duty otherwise called CSRD is additionally called social disclosure, corporate social reporting, social accounting (Mathews, 1995) or corporate social responsibility (Hackston and Milne, 1996) is the way toward conveying the social and natural effects of the association's moneymaking acts on bunch of people's profits to an entire community. Revelation of CSR in this examination alludes to Sembiring (2005) banking company, comprising of 63 items CSR disclosure.

The examination led by Farida Ihwandarti (2010) on the Influence of Corporate Characteristics on Company value and Social Information Disclosure as Intervening Variable uses numerous relapse analysis strategies which shows that Profitability has no notable impact on Social Information Disclosure, Social Information Disclosure also has no impact on Company value. In addition, profitability has no impact on Company's value. Bramantyo Adhi Cahya (2011) Analysis of the Effect of Financial Performance on Corporate Social Responsibility (CSR) Study at Bank in Indonesia Period 2007-2008 utilizing many regression analysis strategies demonstrating that organization size and influence has a positive impact on CSRD, whereas ROA does not have a great impact on CSRD.

Yao, Shujie et al (2015) Determinants Of Social Responsibility Disclosure By Chinese Firms managing different regression analysis techniques showing that Company Size and Institutional Ownership positively affect CSRD. . In 1929 the Dean of Harvard Business School then Walter B. Donham elevated the idea when he said: "Business have been long centuries before the dawn of history, but business as we know is new – new in its broadening scope, new in its social significance."

2.2.2 CSR Definition

Corporate Social Responsibility is a process that is concerned with treating the stakeholders of a company or institution ethically or in a responsible manner. Ethically or responsible means treating key stakeholders in a manner deemed acceptable according to international norms. Social includes economic, financial and environmental responsibility. Stakeholders exist both within a firm or institution and outside. The wider aim of social responsibility is to create higher and higher standards of sustainable

One Original Source: Michael Hopkins: A Planetary Bargain: Corporate Social Responsibility Comes of Age (Macmillan, 2010).

The definition has additionally improved a bit over the years and may keep on improving as new adaptations come out. Since 1998 the definition has been changed just threefold – once to take note that CSR is a procedure to accomplish sustainable development, at that point to incorporate non-private organizations and the latest to connect to the body of work of the Global Reporting Initiative (GRI) by noticing that both CSR and Sustainability address multi-stakeholder and their decision relies on their materiality for example importance to the institution.

CSR include every one of the practices to be set up by organizations to maintain the standards of sustainable development. However, what does it mean to be a sustainable or responsible organization? It implies that organizations should be economically usable, have good effect on society, and take into consideration and protect nature. Yet other more complicated definitions might be given by certain foundations. The International Organization for Standardization (ISO) is a worldwide standard-setting body, ISO defines CSR as:

"The responsibility of an organization for the impacts of its decisions and activities on society and the environment, resulting in ethical behavior and transparency which contributes to sustainable development, including the health and well-being of society; takes into account the expectations of stakeholders; complies with current laws and is consistent with international standards of behavior; and is integrated throughout the organization and implemented in its relations."

Reinhardt et al (2008) and Bénabou and Tirole (2009) adopted a straightforward standard meaning of CSR initially offered by Elhauge (2005) that is: reducing their earnings to apply this CSR, and applying it voluntarily by creating a respectful, friendly , and ethical work environment , and carrying it as a duty to the society. CSR is unquestionably founded on a sustainability mentality However; it is particularly founded on what organizations can do to

get to sustainable development path. Moreover, there are other circumstances under which we can act in a sustainable way- starting from how individuals use technology to the food they eat, the transportation they use or even how they drive. The clothes individuals' purchase, to the way they style their homes is additionally identified with sustainable and responsible manners.

Elements of CSR Maç, &Çalış, (2011) quoted Matten and Moon (2008), who recognized two unmistakable components of CSR as clear and indirect. "Explicit CSR" alludes to corporate policies supposing and articulating accountability for some cultural interests. It overall incorporates voluntary programs and strategies of companies merge social and business value and labeled the issues recognized as being important for the social duty of the organization. In such manner, it tends to be reaction to stakeholder pressing factors and it might include associations with government, non-administrative associations and association with different companies. Here the central idea is the voluntary character of explicit CSR. "Implicit CSR" represents company's part inside the more extensive formal and casual establishments for society's interests and concerns. It includes values, norms and rules force demands on companies to manage stakeholder issues and characterizes commitments in collective. In such manner, the role of business relationship in the definition and legitimization of these necessities is tolerable, yet the individual companies fail in articulating their own versions of duty. Organizations rehearsing unequivocal CSR utilize the language of CSR in conveying their strategies and practicing it by their stakeholders, while those rehearsing implied CSR generally isn't related to their job.

CSR and the environment

Environmental issues are progressively essential for CSR. Environmental change is probably going to bring along a few dangers in the upcoming years like extreme weather changes,

water levels rise or climate. Hence, companies wagering on CSR rehearses on how critical their offer assistance is to secure individuals, biodiversity and biological systems administrations (Denis mogendi, 2017)

As a matter of fact, increasingly companies are counting natural concerns in their inner management systems to diminish asset utilization (frequently utilizing circular economy standards), superior handle squander or utilize vitality more productively. A few are indeed utilizing biomicry standards (simulating nature) to form unused and tough plans (eco-design) for their merchandise. Besides, ISO 14001 standards have been particularly made to assist companies set up an environmental management framework within the system of CSR. (Denis Mogendi, 2017)

CSR and Social Issues

Simultaneously, organizations wagering on CSR tactics as well consider how they can assist the improvement of society. This involves both their representatives and the individuals along the business value-chain (McGuire, L., 2012).

2.3 Types of CSR

The title corporate social duty has two implications. In the first place, it is a generic name for any hypothesis of the partnership that highlights both the obligation to bring in money and the duty to engage morally with the encompassing community. Second, corporate social responsibility is additionally a particular origination of that obligation to profit while also contributing to wider societal welfare concerns (Tolhurst, N., 2010).

Corporate Social Responsibility initiatives are divided into four groups:

2.3.1 Ethical Responsibility:

Ethical responsibility mainly looks after the well-being of workers by maintaining fair working conditions for both their own employees and those of their suppliers. Ethical labor practices for suppliers imply that suppliers that follow ethical labor practices can use goods that have been verified as meeting fair trade requirements. Ensuring fair labor practices for employees signify that there will be no discrimination based on gender, race, or religion, and that each employee will be paid equally for equal work and receive better living wage pay(Keegan, A., 2008).

Google is a good example here. Since Google workers are well compensated and paid, they have high levels of job satisfaction. The work climate at Google is positive, and the company is concerned about its employees' well-being. Google delivers free meals at work, saving workers a lot of money. For breakfast, lunch, and dinner, Google employees have free access to campus cafes, micro kitchens, and other choices (Anheier, H.K., 2006).

2.3.2 Philanthropic Responsibility:

Serving society is what philanthropic responsibility signifies. This criterion considers the well-being of those who are less fortunate or in need of assistance in order to survive on this planet. Companies achieve their philanthropic responsibilities by contributing their time, money, or resources to national or foreign charities and organizations (Anheier, H.K., 2006). These funds are mostly used to support a number of worthwhile causes in developing countries, such as human rights, national disaster relief (Anheier, H.K., 2006), clean water, and education programs.

No other business magnate has proved to be capable of fulfilling his philanthropic obligations than Bill Gates. Bill Gates has granted the Bill and Melinda Gates Foundation billions of

dollars to help a variety of causes, including education, malaria eradication, and agricultural growth, etc.

2.3.3 Environmental Responsibility:

Currently, we must concentrate on two major aspects of our environment: emissions control and greenhouse gas reduction. Companies are obligated to fulfill their economic responsibilities because customer knowledge of environmental problems is increasing (Charter, M., 2008), and they now expect companies to take the required steps to save our globe and all of its inhabitants. Companies who care about mitigating emissions in the air, soil, and water have strengthened their status as part of corporate social responsibility while also helping society (Charter, M., 2008).

Tesla Motors, for example, designs cars that merge style, acceleration, and dealing with modern technology, which makes them more environmentally friendly and minimizes emissions. Tesla vehicles can be charged at home and does not need fuel (Charter, M., 2008).

2.3.4 Economic Responsibility:

Economic responsibility is a multifaceted area concerned with maintaining a balance across business, environmental, and philanthropic activities. Economic responsibility adheres to defined legal and moral guidelines. Throughout this aspect, businesses seek a strategy that will help them develop their businesses and bring in revenue while also benefiting the community and society. (Satya Nadella, 2020)

Economic choices are taken here by taking into account the ultimate impact on society and companies. As a result, economic responsibility will help businesses run more efficiently while still promoting environmental sustainability.

Under the philosophy of corporate social responsibility, these four obligations are decreasingly pressing from top to bottom. After achieving the first duty, the focus shifts to the second, and so on. Corporate social responsibility means that any company has four types of obligations to which it must react in the following order: economic, legal, ethical, and philanthropic.

2.3. Benefits of CSR

Implementing CSR entails series of advantages. Corporate social responsibility can be thought of as a kind of public relations. Corporate social responsibility, on the other hand, goes further than that, since it can improve a company's competitiveness. Many studies indicate that a socially conscious corporation benefits both the organization and society. The first advantage of CSR, according to Arnold (2010), is strengthened relationships between businesses and communities.

The following are some examples of CRS and environment that can be used: Learning how to work from home and using the digital resources in an environmentally friendly manner. (Lee M, Kim H, 2017)

Setting up a program to minimize the amount of paper consumption learning how to use laptops in an environmentally friendly manner and extend the life of batteries. Create a business travel strategy to encourage the use of non-polluting forms of transportation.

Develop a measure to combat air pollution and greenhouse gas emissions by relying on renewable energy sources such as photovoltaic panels.

Items that are designed with the environment in mind (design products that better respect the environment and can reused and re-purposed before being recycled)

Using regenerative practices and joining the organic movement to care for soils (Lee M, Kim H, 2017)

The following are some examples of social issues:

Having a strong governance structure and establishing an ethics charter to combat corruption Creating a trustworthy distribution network (fight against child labor or unfair wages, for example) Increasing employee rewards by restaurant coupons as well as other benefits such as company stock including CSR as part of the HR plan putting in place risk reduction and well-being services at the workplace take note of the ergonomics of staff at work.

Grow the customer understanding of the importance of responsible consumption Providing financial support and assistance to non-governmental organizations (NGOs).

Support local libraries, galleries, and other cultural events Taking part in community-based social inclusion activities.

Some of these business benefits of corporate social responsibility can be seen as follows:

➤ **Build a strong brand and set it apart from the competition:**

By building and retaining a positive corporate image and/or brand equity, CSR adds value to businesses. Historically, this has been the primary motivation for businesses to establish a corporate social responsibility program. Companies aim to be remembered by potential customers as a charitable agency that cares for society by supporting their community and performing various charity works. In addition, this method is successful. Take, for example, the American shoe company TOMS, whose well-known slogan is "One for One," which guarantees a free pair of shoes to a child in the developing world for every pair sold. By 2012, they had distributed over two million pairs of shoes to impoverished areas all over the world. Following the initial success of this campaign, the organization decided to expand the guarantee to other items, providing free drinking water, birth kits, child delivery training, restored vision, and other services to people and communities in need.

➢ **Engage Your Customers:**

Your consumers will be encouraged to participate in the betterment of the environment through corporate social responsibility and charitable work. Customers in the TOMS case know that any purchase they make benefits a child in need, and this awareness will enable them to purchase more of the company's goods. Developing these types of services to encourage corporate social responsibility appeals to a client base who wants to give back to society and feel a part of a greater endeavor to better the environment (Epstein, M.J. and Buhovac, A.R., 2014).

➢ **Involve Your Employees:**

Workers benefit from corporate social responsibility and charitable work as well. Employees will feel like valuable cogs in the machine, endorse their company's name and brand, and be proud of their employers by introducing these types of programs. LinkedIn, for example, specifies one Friday per month as "Investment Day or In Day" for workers to volunteer in the community, undertake charitable work, and invest in themselves. They have previously arranged Library [in], a day devoted to book sharing and school supply donations, Wimbled [in], an employee tennis match, and Fun Day, a fundraiser for children with Down syndrome held in Dublin(Epstein, M.J. and Buhovac, A.R., 2014).

➢ **Develop Other Skills:**

Participating in events outside of your job or profession is a perfect way to learn and develop skills you do not have or do not use on a regular basis. Employees will be encouraged to think creatively and participate in events that are outside of their comfort zone through corporate social responsibility initiatives. Obtaining such information and resources can only

benefit the individual's personal growth as well as the company's overall well-being (Ley, S., 2010).

> **Opportunities to Network & Build Your Business:**

Many funders are more inclined to help a company that practices CSR. By reaching out towards the community and engaging with others in your community on a frequent basis, the firm is likely to extend its network and develop its business. Community involvement and ongoing contact with people and organizations in your geographical region or industry field will alert you to new market opportunities and encourage you to introduce new products and services to a wide audience (Anderson, M.H., 2008.).Thusly, establishing strong and cordial relationships with local government leaders would make the job easier. Building good relationships with regulatory bodies can also assist in reducing a company's regulatory burden (Anderson, M.H., 2008.).

> **Save money:**

Investing in efficiency improvements result in both cost savings and a reduction in environmental effect. Consider establishing a corporate social responsibility initiative that aims to help the environment by encouraging recycling and reducing energy waste, it will save you money in the end, in addition to creating your company's reputation as a "green" company. For instance, Google Green is a company-wide initiative to become more energy efficient and operate its facilities on renewable power. Now, green energy covers 35% of Google's energy needs, and that percentage is increasing. Moreover, the initiative's website claims that their huge data centers use 50% less energy than comparable facilities elsewhere. Through supporting these initiatives, Google publicize itself as eco-friendly, assists society in eliminating waste, and saves itself a large amount of money.(Ramayah, T., 2011)

➢ **Gives You a Sense of Purpose:**

Customers of a company that performs CSR believe they are assisting the company in supporting good causes. Let us admit it, we all want to be remembered and praised for our good deeds (Ramayah, T., 2011)). You and your workers would feel better about yourselves and your contributions to society if you support your community by corporate social responsibility or charitable work. This is a strong and optimistic emotion that, when properly channeled, will propel your career to greater heights. Furthermore, recognizing that they are working for a company that follows CSR encourages workers to stay longer and be more dedicated to their company. (Ramayah, T., 2011))

Aside from these advantages, rogue businesses will find it more difficult to survive by lowering their standards.

2.4. Examples of CSR

CSR (Corporate Social Responsibility) is a business model that enables businesses to incorporate social and environmental responsibility into their activities and practices. CSR is self-regulatory, (Flammer, C., 2013) and it offers a wonderful opportunity for businesses to have a positive impact while also establishing themselves as leaders in this rapidly growing sector. Some of the most well known socially conscious businesses include:

➢ **CSR of Starbucks**

The following information pertains to Starbucks' retail and distribution operations in North America, as well as sourcing activities in coffee-producing countries. Starbucks is a well-known business that takes corporate social responsibility seriously. Starbucks describes corporate social responsibility as doing business in a way that supports the societies in which

we work on social, environmental, and economic levels. Finally, it entails being accountable to our stakeholders. Being socially conscious is not only the right thing to do; it can also help a business stand out from its competitors. At Starbucks, they agree that doing good and doing well are not mutually exclusive; rather, they complement each other (Enquist, B. and Haglund, L., 2011)

➢ **Starbucks' CSR initiatives include:**

Starbucks Youth Action Grants: Starbucks Youth Action Grants are given out to encourage and promote youth action.

Ethos Water Fund: Educating people about the importance of clean water and supplying clean water to children.

Ethical Sourcing: Commitment to buying and serving ethically traded coffee. (Enquist, B. and Haglund, L., 2011)

Green Building: Using the LEED certification program of the United States Green Building Council to develop energy and water-efficient store designs. (Enquist, B. and Haglund, L., 2011)

Transportation: We started the Transportation Options Program (TOP) a few years ago to help our partners find alternative ways to get to and from Starbucks headquarters. The program offers financial incentives to partners who use alternative modes of transportation to mitigate traffic congestion, air pollution, and other negative environmental effects associated with driving vehicles.(Golombek, S., 2014)

Starbucks Green Team first suggested offering coffee grounds as compost in spring 1998, and since then it has become an annual affair (Golombek, S., 2014), this effort has reduced wastes in our stores and provided nitrogen-rich material for many customers' gardens (Golombek, S., 2014).

Fiscal year 2001 (October 2, 2000, through September 30, 2001) Howard Schultz chairman and chief global strategist, Orin C. Smith president and Orin Smith chief executive officer.

> ➤ **Toms Shoes and CSR**

Due to its business model, the organization has sparked a lot of debate over the years. Despite the fact that the company was founded to support children in need, it is a for-profit company, according to the founder (Mascarenhas, O.A., 2013.). To do this, the company donates one pair of shoes for every pair purchased. This is true of the company's other projects as well. TOMS donates money to support people with vision issues for every pair of glasses that a customer purchases. In fact, for every TOMS Roasting purchase, the company donates a certain amount of money to provide clean water to people in need around the world. The proceeds from the TOMS bag series go towards providing healthy births and professional birth attendants to women all over the world (Mascarenhas, O.A., 2013.).

 TOMS' business model is known as the "one for one" paradigm. This refers to TOMS' pledge to donate a free pair of new shoes to a child in need for each pair of TOMS shoes bought. Despite the addition of new items to the company's portfolio, the initial model remains. In Ethiopia, Rwanda, Argentina, Guatemala, Haiti, Mexico, the United States, and South Africa, the company donates free goods. TOMS does very little marketing and instead concentrates on corporate social responsibility. The organization promotes itself by word of mouth. .   (Denis Mugendi, 2017)

➢ Warby Parker and CSR

Warby Parker, like TOMS Shoes, was built on the Buy a Pair, Give a Pair principle, which means that for every pair of glasses bought, a pair is donated to someone in need. According to the Warby Parker website, almost one billion people worldwide do not have access to glasses (Joy, H., 2016). This means that 15% of the world's population is unable to learn or function effectively due to poor vision — a large-scale issue that Warby Parker is attempting to solve one pair of glasses at a time. (Joy, H., 2016)

Rather than donating eyewear in the conventional "one-for-one" scheme, Warby Parker finances the development of a pair of glasses for the non-profit Vision Spring. Vision Spring then provides low-income entrepreneurs in developing countries with glasses and training so that they can start their own businesses selling glasses (Joy, H., 2016).

Local businesses can make a living by selling inexpensive glasses, and members of the community who previously could not afford glasses can now buy and wear the glasses they need to learn and work (Yazdanifard, R., 2015).

To date, Warby Parker has given away over 250,000 pairs of glasses to people in need all over the world (Yazdanifard, R., 2015).

Warby Parker is now trying to make its activities more environmentally friendly and sustainable. The business is carbon-neutral, and it is one of the world's few carbon-neutral eyewear brands.

Warby Parker actively seeks to reduce its environmental impact by measuring and buying carbon credits for all of our greenhouse gas emissions, from frame production to shipping to warehousing to office work. (Sarah Brown on April 15, 2013)

➢ CSR At Microsoft

Companies who have the ability to do something, we agree, they should. That is why we are focusing on four main areas where technology can and must support humanity and our planet's future (Mirshak, R., 2007). People and the environment face global problems that no single company can overcome on its own. That is why we collaborates across industries to build solutions that have a long-term impact (Mirshak, R.,2007).

➢ Support inclusive economic opportunity

Every country, developed and developing; every community, urban and rural; every business, small and large; and every person, including the 1 billion or more people with disabilities (O'Reilly, P., 2016), must have equal access to economic opportunity.
Some of the approaches that Microsoft uses to support economic opportunity are:

➢ Protecting public health:

A stable environment is essential for a healthy economy. Microsoft is investing $40 million in our AI for Health initiative to inspire those tackling global health issues, as well as an additional $20 million to advance COVID-19 research (O'Reilly, P., 2016).

➢ Supporting local communities:

Tech Spark is a program that promotes digital and local economic opportunity in communities throughout the United States. To encourage job growth and economic opportunity (Nino-Zarazua, M., 2012), we collaborate with local partners.
Skills for crisis-affected communities:

By 2021, we will support quality education, digital skills, and improved livelihoods for displaced and refugee youth (Nino-Zarazua, M., 2012), especially girls and young women, in up to 20 countries, in collaboration with UNICEF and UNHCR (Munro, R., 2013).

> ➢ **Growing computer science education:**

Technology Education and Literacy in Schools (TEALS) brings together teachers and volunteers from the software industry in the United States and British Columbia to develop comprehensive, long-term computer science initiatives. Since 2009, TEALS has supported over 85,000 students (Crockett, A., 2008,).

> ➢ **Protect fundamental rights**

From upholding democracy to tackling structural systemic racism and inequity to preserving human rights, we unequivocally endorse people's basic rights (O'Leary, S., 1995).

<u>Some of the actions that Microsoft protects rights by are:</u>

Respecting and promoting human rights:

We want to be a leader in human rights and a catalyst for others to take action. To ensure that our business practices respect and promote human rights, and that technology plays a positive role, we depend on international standards. (Haddow, N., 2008)

<u>Preserving and protecting journalism</u>:

A free democracy necessitates a healthy press. However, the news industry has been declining, and the pandemic is hastening the downturn. Technology has contributed to the interruption of news, but it can also help in the recovery effort. (Haddow, N., 2008)

Advocating for fair immigration:

Microsoft has sponsored bills to overhaul the US immigration system for many years in order to attract and maintain professional talent, which is vital to the US economy (Haddow, N., 2008).

AI for Humanitarian Action:

Our five-year initiative, AI for Humanitarian Action, will assist nonprofit and humanitarian organizations with disaster relief, refugees and displaced persons, human rights, and women and children's needs.

Commit to a sustainable future

For a more sustainable future, we must solve climate change. That's why we've set lofty climate targets and concrete strategies to meet them, while also empowering others to use technology to set and achieve their own goals.

21M metric tons:

Our top suppliers cut their carbon footprint by 21 million metric tons of carbon dioxide equivalents this year (CO2e) (Ypi, L., 2012).

Preserve language:

We're recording and translating Yucatec Maya and Querétaro Otomi in Southwestern Mexico as part of our ongoing efforts to conserve languages around the world, and we're using AI to make them more available to people all over the world (Ypi, L.,2012).

Earn trust

Seven privacy principles:

As we collectively step forward with widespread COVID-19 tracking, tracing, and testing, we have developed 7 privacy standards for governments, public health agencies, researchers, employers, and industries to consider (Ypi, L., 2012).

> **23 malware disruptions:**

Since 2010, our Digital Crimes Unit has worked on 23 malware disruptions with law enforcement and other agencies, rescuing over 500 million devices from cybercriminals.

> **Empower our employees:**

750,000 hours of work, Microsoft employees contributed $221 million to charities worldwide in fiscal year 2020 (inclusive of company match) and served more than 750,000 hours in the United States alone.

> **CSR and Google**

Google's Corporate Social Responsibility started in 1996 as a research project led by Larry Page, who was soon joined by Sergey Brin, two Stanford University Ph.D. students.(Smith, K.J., 2019)

Google is well known for its philanthropic efforts in addition to being a major technology firm. It has so far spent a significant amount of money and energy on such events. It is devoting its efforts to making people's lives better in America and abroad, from education to jobs and other fields. Many of the major technology companies, including Apple, Microsoft, Amazon, and Google, are investing in philanthropic activities. (May 28, 2019 by Abhijeet Pratap)

Google Grants is an in-kind donation program that provides chosen charitable organizations with free Ad Words ads .It has assisted hundreds of groups in campaigning for and supporting a number of causes, including animal rights, literacy, abandoned children, and HIV education. 9

Google Green's aim is to use 100% renewable energy to help fuel the planet with clean energy. Google Green has pledged to buy over 2.2 gig-watts of renewable energy, which is the equivalent of over 1 million cars on the path (Smith, K.J., 2019). As a result, Google is the world's largest non-utility purchaser of renewable energy. Google purchases renewable energy from wind and solar farms all over the world.

Waste Reduction and Recycling by Google:

Google diverted 84 percent of waste from its global data center activities away from landfills in 2015(Smith, K.J., 2019), and it has diverted 86 percent in 2016.

Carbon Emissions by Google:

Since 2007, the business has been carbon neutral. Google is expanding the reach of its cloud operations, a carbon-neutral network with positive environmental consequences.(Tharani S, 2017)

2.5. Culture and Employees Mentality

Culture is a set of characteristics that define a company and help it stand out from competitors (Forehand and von Gilmer, 1964).In his analysis of community, Hofstede focused on work-related principles in particular. He gathered information from IBM workers in 40 different countries. Hofstede derived four dimensions of values from the data of more than 116,000 workers to clarify cultural differences, and later added a fifth. Individualism/collectivism, power distance, uncertainty/avoidance, short term/long term orientation (Brattebø, H., 2013), masculinity/femininity, according to Hofstede (1980, 1997), cultures can be contrasted and categorized on the basis of five different dimensions that affect attitudes, organization practices, and social practices such as weddings, funerals, and religious ceremonies. Several recent research and data from outside Europe have generally

supported Hofstede's results, with slight additions or variations, despite the fact that his data was collected in the 1970s (Brattebø, H., 2013).

- Individualism – collectivism

- Power distance

- Uncertainty avoidance

- Masculinity – femininity

- Short term – long-term orientation.

(Chinese Culture Connection, 1987; Darlington, 1996; Hoppe, 1990; Smith, 1996; Trompenaars, 1993).Culture, according to Hofstede (1980), is the collective thought of minds that distinguishes members of one society from those of another. According to Schein (1990), culture is a set of beliefs and habits that can be used to drive one's progress. Community, according to Kotter and Heskett (1992), is a broadly defined collection of beliefs, attitudes, and values held by society.

Management would like to familiarize employees with the organization's norms, principles, and goals, as well as the corporate culture. It is the duty of management to incorporate organizational culture to its workers in order for them to become acquainted with the organization's system. Management must aim to create a learning atmosphere in the workplace at all times. Employee performance can increase as a result of a better understanding of organizational culture. Employee success is regarded as a backbone for the industry in terms of organizational growth.

As a result, businesses want their workers to be loyal to their business. Total understanding and comprehension of organizational culture can aid in improving the ability to analyze organizational actions, which aids in managing and leading (Brooks, 2006).For his research in the journal "Administrative Science Quarterly," Pettigrew (1979) used the word "organizational culture" for the first time in the scholarly literature. It is important for

management to define the organizational standards and values of the employees. It is important that the organization's culture be built in such a way that it improves employee efficiency and continues to build quality knowledge.

The definition of organizational culture also provides a foundation for determining the differences that may exist between organizations operating in the same national culture (Schein, 1990).According to Stewart (2010), an organization's standards and principles have a major impact on all those associated with it. He believes that norms are imperceptible, but that if companies want to increase employee efficiency and profitability, norms are the first place to look.

2.6. Performance Concept

The degree of accomplishment of the task at work that leads to an employee's job performance are referred to as performance (Cascio, 2006).Performance is viewed differently by different researchers. The word performance was commonly used by researchers to describe a wide variety of transactional efficiency and input/output efficiency measurements (Stannack, 1996).Output, according to Barney (1991), is a continuous process that is a source of debate among organizational researchers. The word "organizational performance" refers not only to the concept of a problem, but also to the resolution of that problem (Hefferman and Flood 2000).According to Daft (2000), organizational performance is characterized as an organization's ability to achieve its objectives effectively and efficiently while using resources. According to Richardo (2001), an organization's success is demonstrated by a high return on equity, which is made possible by the development of a successful employee performance management system(Cerasoli, Nicklin and Ford, 2014).

It is critical for organizations to establish a performance assessment framework to assess employee performance, as this is critical for assessing organizational objectives and

implementing strategic plans (Ittner and Larcker, 1998).Organizations are increasingly

focused on the management of non-financial or intangible assets such as customer

relationships, services, quality, and results, rather than financial assets (Kaplan and Norton,

2001).As a result, a proper performance assessment system is required to assess and analyze

the financial and non-financial performance of employees.

Rather than using conventional approaches, the strategic performance measurement system

(SPMS) is a modern approach to measuring performance. The SPMS, according to Chenhall

(2005), provide a way to translate and quantify both financial and non-financial performance.

He also argues that the integrative nature of this calculation methodology has the potential to

boost the organization's strategic competitiveness. Similar to Chenhall (2005), Vein, Burns,

and McKinnon (1993) agreed that using various performance metrics, both financial and non-

financial, is usually best for owners and management, and helps to improve safety against

uncontrollable incidents outside of organizations.

Balance Scorecard (BSC) is one of the most effective SPMS methods, according to Kaplan

and Norton (1992).The Balance Scorecard is a tool or system that ensures that the approach is

converted into a logical collection of success metrics. It covers four key perspectives,

including financial, internal business process, customer, and learning and development, and is

connected together on a causal relationship. The modal "Balance Scorecard" is a

collaborative method for focusing on the organization, improving communication, setting

organizational goals, and providing strategy input (Anthony & Govindarajan, 2003).

- **Impact of organizational culture on performance:**

Denison (1984) examined the features of organizational culture and tracked the output of 34

American firms over a five-year span, using data from 34 American firms on cultural

performance. According to Reichers and Schneider (1990), though culture researchers have

devoted numerous studies to the meanings of culture, culture and performance research has a

small number of contributors. Investigate the relationship between long-term organizational success and economic performance across more than 200 organizations, according to Kotter and Heskett (1992).The study has arranged three critical contributions, making it one of the most significant and conscientious research efforts on the subject. First, the correlation between culture and performance that they discovered in their research is significant. Second, the author provides an important mix of theoretical perspectives on the essence and scope of culture. Third, they demonstrate how culture, management practices, and performance are all related.

The assertion that organizational culture is linked to success stems from the obvious role that culture can play in generating competitive advantage. Rousseau (1990) explored how to solve some of the drawbacks of assessing organizational culture. Finally, the findings reveal that there is no connection between workplace culture and employee efficiency. Following a critical examination of recent research methodologies and results, it is concluded that there is a correlation between culture and performance (Lim, 1995).Theorists also claim that the creation of organizational competencies that are both superior and wrongly imitated by rivals results in long-term competitive advantage (Saa-Pe're and Garcia-Falcon, 2002).Practitioners and scholars have proposed that an organization's success is affected by the extent to which the culture's ideals are widely expressed (Denison, 1990).

2.7. CSR and Culture

As mentioned earlier, a number of studies have looked into the CSR–financial outcome relationship (Peloza, 2009), but the results have been mixed. To put it another way, it is likely that CSR has varying effects on organizational efficiency depending on the circumstances surrounding its implementation. Several studies have shown that contingency variables play a critical role in the CSR–financial outcome relationship (Peloza, 2009).In this paper, we argue

that a vertically aligned organizational culture with a firm's CSR orientation can help to moderate the relationship between CSR and financial performance. This study looked into the role of organizational culture as a moderator in that connection.

We argue that the effectiveness of a firm's CSR initiatives is primarily dependent on the degree to which its organizational culture is structured to match human resource behaviors with the firm's CSR-related goals and objectives, based on organizational culture research. As a result, we conclude that the degree to which CSR initiatives are converted into financial outcomes will be affected in part by how vertically aligned the company culture is with the CSR initiatives that a company decides to adopt. Overall, organizational culture can have an effect on the CSR–firm performance relationship. We build on this viewpoint below by presenting a theoretical framework its goal is to explain why organizational culture can moderate the CSR-financial performance relationship.

Culture is a collective force that shapes a society's members' actions and social system. The values, beliefs, ideologies, customs, norms, traditions, knowledge, and skills exchanged by the members of an organization are referred to as organizational culture (Schein, 2010).Several studies have been performed on the premise that organizational culture has significant social characteristics that influence individual and group behavior (Schein, 2010).Influencing employees' attitudes and behaviors(Wright and Ferris, 1997) needs consensus on shared values and beliefs, as well as a sense of belonging, similar to that of a family (Linnenluecke, Russell and Griffiths, 2009)However, the type of culture within a company will affect how employees think about and understand CSR (Cameron and Quinn, 2011).To enhance an organization's efficiency, the essence of CSR should fit with its culture. By classifying organizational culture according to Quinn's CVF (Smircich, 1983), which can clarify a diverse organizational culture, there is an impact of conformity between staff and the organizational culture on achievement.

Quinn and Rohrbaugh [(Smircich, 1983)] identified four different organizational culture types to highlight the multi-dimensionality of organizational culture. For organizational culture, Cameron and Quinn [(Harztnell, Ou and Kinicki, 2011)] used a CVF, with flexibility and control on the vertical axis and internal and external orientation on the horizontal axis. The organizational form is divided on the vertical axis into an internally focused organization that emphasizes internal integration and cooperation for the survival of the current organization and an externally oriented organization that emphasizes engagement and adaptation with the outer environment. The organization that values stability and control is on the horizontal axis, while the organization that values flexibility and autonomy is on the vertical axis. Depending on these two axes, the competitive value model generates four organizational cultures that follow various competitive values (Hartnell, Ou and Kinicki, 2011).The four forms of organizational culture were used in this study to ensure the scale of the research was manageable: clan culture, adhocracy culture, market culture, and hierarchy culture.

Clan culture values discretionary control and flexibility. Teamwork and employee participation programs are valued rather than policies and regulations that are followed according to a hierarchy in this environment. Because members' engagement has a significant impact on the organization's effectiveness, members' trust and intimacy, human relationships, community harmony, collaboration among members when issues arise, concern for individuals, and participatory characteristics like decision-making are all relatively powerful. Person goals are congruent with organizational goals in the clan culture because members trust the organization and believe that it is looking after them(Denison and Spreitzer, 1991).Furthermore, since it allows employees to engage in CSR events (Wright and Ferris, 1997). Clan culture may promote a positive attitude toward the organization. Members' positive attitudes toward their jobs would have a positive impact on the business

performance. Clan culture also promotes equality of opportunity for individuals and workplace diversity. It uses strong, well-defined socially responsible practices like affirmative action. The organization's emphasis on employee training and development also means that it invests in people to ensure the company's long-term stability (Brammer, Millington and Rayton, 2007). In the clan culture organization, CSR's efficiency and performance will be further improved. Just as high CSR shows how employees are handled within the company (Carmeli, 2005).the efficacy of CSR is expected to be higher if the organization's culture promotes member involvement.

Adhocracy culture is characterized as an organizational culture with outward directionality that is innovative and developmentally sensitive to changes in business environment (Smircich, 1983)with focusing on acquiring new company and implementing better tasks. A company with an adhocracy culture aims change in response to shifting external markets, deal with risks, and requires resources to survive in the market (Hartnell, Ou and Kinicki, 2011). The immediate and voluntary reaction of members to changing environments is critical in an adhocracy culture. As a result, we believe that companies governed by an adhocracy culture would place a greater focus on creativity in order to achieve their goal of corporate sustainability.CSR assists in the growth of a reputation for manufacturing and delivering elevated services and standards (Jones, Willness and Madey, 2014).The good image and credibility generated by CSR activities will signal to the customers in the market that the product and service are trustworthy. These reputations assist companies in gaining clients and markets trust. This could assist in reducing the failure of innovative new products that require product details, particularly during the early stages of launching (Edwards and Lambert, 2007).As a result, the impact of CSR on firm results will indeed be better in businesses where adhocracy culture predominates than in businesses where it does not.

Goal accomplishment is emphasized in market culture, which is centered on the institution's competitiveness, efficiency, and profit; internal control and order; and external directionality (Hartnell, Ou and Kinicki, 2011).Rather than concentrating on the organization's internal aspects, market culture emphasizes cooperation with the outer environment, with external influences such as suppliers and consumers being the primary concern. It also reflects on the company's status in response to external threats by constantly understanding consumer needs and desires and offering better services (Hartnell, Ou and Kinicki, 2011).Market-driven companies pay attention to their external competitors' competitive positions by constantly identifying consumer demands and desires and improving quality of the services. A company will be able to facilitate the enhancement of company efficiency by using CSR activities for the benefit of external stakeholders in the market culture. The company's output is expected to increase as a result of delivering CSR activities for stakeholder interests, which are fundamental values of the market culture.

Furthermore, CSR is viewed as one of the activities that externally improves the company's positive image in the market culture, improving the confidence of its participants as a way of differentiating it from other businesses (Edwards and Lambert, 2007)and growing affective commitment (Orlitzky, Schmidt and Rynes, 2003). Both of which can contribute to high results. As a result, members of the company share the company's core values and obtain a deeper understanding of them (Mishra, 2017)which will increase the firm's efficiency. As a result, we believe that, in terms of corporate sustainability, market culture would put a greater focus on firm success. This understanding of corporate sustainability indicates that leaders are becoming more mindful of the advantages of voluntary socially responsible practices that can be managed by lowering costs and rising production quality.

Stability and power, internal maintenance, and maintaining order by regulations are all important aspects of hierarchical culture. The culture as well promotes management

procedures that are predictable, effective, and accurate (Peloza, 2009).There seems to be little choice in business in a hierarchy culture, which emphasizes top-down communication, standardization, formalization, and efficiency, as well as prescribed procedures (Hartnell, Ou and Kinicki, 2011).Internal sustainability is stressed along with the need for consistency and control in a hierarchical society, and rules and order by law become the organization's core values. Companies' CSR practices are not performed in response to environmental shifts in a hierarchy culture with such characteristics. Rather than adjusting to new external conditions, a hierarchical culture would attempt to retain the existing state of the company by preserving organizational rules and order. Staff in hierarchical cultures are not involved in CSR practices, and executives in hierarchical cultures are less interested in their needs than the needs of stakeholders (Orlitzky, Schmidt and Rynes, 2003).and less concerned and attentive to group growth in the long run with stakeholders such as staff and clients (Peloza, 2009).We expect that a business with a hierarchy culture would put a high priority on short-term financial performance (Brammer, Millington and Rayton, 2007).CSR's ultimate aim is to increase income by reducing costs and rising efficiency. Whereas efficiency is prized in hierarchical cultures, it is characterized as the standardization of items, services, and procedures in order to cut costs, increase productivity, and reach economic outcomes (Brammer, Millington and Rayton, 2007).Conflicts among economic performance and socially responsible behavior can occur in a hierarchy-based organization. As a result, even though a corporation engages in CSR operations, it can be difficult to carry them out effectively in a hierarchical organization. As a result, the association of CSR practices with hierarchical culture is likely to have a negative impact on organizational performance.

2.8. Hospitals and CSR

Nowadays with the approach of globalization, emergency clinics assume a basic part by giving viable reactions to existing, new and unforeseen medical services issues. Emergency clinics, with the mission of giving therapeutic organizations, are obliged to constantly guarantee that the government assistance of patients stay the most extreme power while advancing social, financial and ecological value through CSR drives (Siniora, 2017). Notwithstanding this, the medical care industry is confronting serious difficulties, for example, a ceaseless ascent in medical services costs, growing business sector requests, development of new sicknesses and the relating need for therapies, meeting mechanical progressions, less open mindfulness, expanding client disappointment, high media consideration, and deficiency of willing and qualified guardians (Pointer and Orlikoff, 1999). For medical clinics, the new thought for CSR should think about the worldwide immense destitution related wellbeing challenges. These days, society hopes for something else from partnerships and associations because of hard friendly and financial real factors. They anticipate that business should have an obligation to partners, society, and people in the future. Since these assumptions are unique, the business endeavor or association ought to distinguish, examine, and focus on the partner requests to set up a sensible and down to earth corporate obligation. The social, wellbeing, and ecological issues confronting worldwide society today propose that a more and distinctive duty have been dispensed to different entertainers, including corporations.26 Many driving partners in medical services consider the examination based drug organizations responsible for the passing of millions of individuals living in neediness on the grounds that such organizations hold their costs forever saving meds high. These organizations consider monetary benefits more significant than human existence. It is essential to take note of that numerous entertainers are liable for social issues, and they all offer an obligation to add to 9 society flourishing. Obligation alludes to

unmistakable duties partners will undoubtedly regard and follow. Every partner has a specific obligation relying upon its job. Notwithstanding, the allocated duty must be restricted and clear, adjusted to every partner's assets and job. The significant duty of any medical care association or drug organization is to illuminate itself about its impact on society's various requirements and goals and to be insightful and receptive to the requests of partners. Through this strategy, the business venture or association will have a viable and characterized social duty that depends on corporate qualities, assets, specialized expertise, and illuminated administration.

Subsequently, World Wellbeing Association welcomed emergency clinics to offer help in battling against our increasing worldwide maintainability issues, for example, environmental change and the energy emergency by executing exacting natural rules and administrative measures (World Wellbeing Association WHO, 2009). Hence, emergency clinics with its adverse consequence to the worldwide supportability advancement establish a compensating field for inventive drives for social and ecological prosperity, as one of the formative issues of any nation (Tehemar, 2012). By proactively carrying out CSR in clinics through mindfulness creation and holding various local area occasions identified with clinical issues, various key advantages are recognized, for example, brand acknowledgment, higher proficiency, upgraded patient unwaveringness, monetary improvement, and expanded help from partners like the Public authority, clients, investors, and colleagues (Jamali, Hallal, and Abdallah, 2010). Thus, from the concise writing audit, it is clear that CSR in clinics, if appropriately considered and executed, certainly impacts the association in a positive way and advances shared qualities and regular moral standards.

Creator Measurements of CSR application Drives by contextual analysis organization is Natural measurement Food wastage reuse, and sexual orientation balance, and financial

element lighting framework. Maybe than just 'being acceptable' or 'doing great', these drives underline the significance of maintainability in an emergency clinic climate.

CHAPTER 3: RESEARCH METHODOLOGY

3.1 Introduction

A research methodology is a tool for solving a research problem in a systematic manner. It can be thought of as a science that studies how scientific research is carried out. We look at the different steps that a researcher takes to investigate his research dilemma, as well as the reasoning behind them. The researcher must understand not just the research methods/techniques, as well as the methodology. They must understand which methods or techniques are important and which are not, as well as what they mean and suggest and if so why. As we speak about research methodology, we don't just talk about the research methods; we also think about the logic behind the methods we use in the sense of our research study, and why we're choosing one approach or technique over another, so that the research findings can be tested by the researcher or somebody else.

In order to complete this Graduate Project, an organization was chosen to examine the suggested theory about the situation at that organization. In general, a tool should be used to test the hypothesis that was proposed at the outset; therefore, the key data collection methods that were chosen are the Questionnaire and the interview. A questionnaire is a set of questions which is used to gather information from people. The information collected is typically either personal or useful information about a specific subject (Webster, 2018).

In terms of the approach used, the quantitative method was used as the primary method for gathering and analyzing data, but qualitative data was used to filter and obtain the most reliable results.

Quantitative and qualitative researches are complementary approaches that can be used in tandem to produce findings that are both wide and deep.

Quantitative data provides you with the statistics you need to back up your research's wide general conclusions. Qualitative data provides the information and depth needed to fully comprehend their implications.

It's important to consider the nuances between these approaches in order to get the best results from them in your study.

Criteria	Qualitative Research	Quantitative Research
Purpose	Is to understand & interpret social interactions.	To test hypotheses, look at cause and effect, and make predictions.
Group studied	Smaller & not randomly selected.	Larger & randomly selected.
Type of data collected	Words, images, or objects	Numbers and statistics.
Form of data collected	Qualitative data such as open- ended responses, interviews, participant observations, field notes, & reflections	Quantitative data based on precise measurements using structured & validated data-collection instruments
Objectivity and subjectivity	Subjectivity is expected.	Objectivity is critical.
Role of researcher	Researcher & their biases may be known to participants in the study, & participant characteristics	Researcher & their biases are not known to participants in the study, & participant characteristics

	may be known to the researcher.	are deliberately hidden from the researcher.
Results	Particular or specialized findings that is less generalizable	Generalizable findings that can be applied to other populations
Scientific method	Exploratory or bottom–up: the researcher generates a new theory from the data collected.	Confirmatory or top-down: the researcher tests the hypothesis and theory with the data
View of human behavior	Dynamic, situational, social, & personal	Regular & predictable
Most common researcher objectives	Explore, discover, & construct	Describe, explain, & predict.
Focus	Wide-angle lens; examines the breadth & depth of phenomena.	Narrow-angle lens; tests a specific hypothesis.
Nature of observation	Study behavior in a natural environment.	Study behavior under controlled conditions; isolate causal effects
Nature of reality	Multiple realities; subjective	Single reality; objective.
Final report	Narrative report with contextual	Statistical report with correlations, comparisons of

	description & direct quotations from research participants	means, & statistical significance of findings.

Table 1: Difference between Quantitative and Qualitative Research Methods

Quantitative research begins with data collection using descriptive or inferential statistics keys. After that, descriptive study is divided into three categories:

a) Observation studies

b) Correlation research

c) Survey research

Analysts will rely vigorously upon overview research in this investigation. Overview research is an investigation of all shapes and sizes populaces utilizing tests drawn from the objective populace to decide relative recurrence, dispersion, and interrelationships (Kerlinger; 1973).

There are a few sorts of subjective examination strategies, including:

• Action research

• Case study

• Ethnography

• Grounded theory

• Content analysis

• Interviews
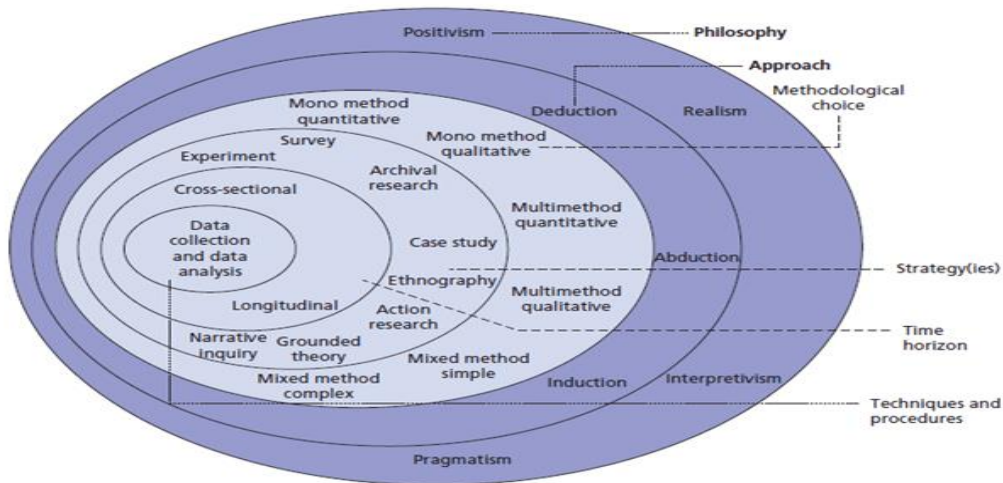
Figure 1: Research Methodology

3.2 Research Philosophy

All through the examination interaction, suspicions about the beginnings and presence of data are made. The creator's significant suppositions will be reflected in the exploration theory, yet these suspicions will frame the reason for the examination procedure. What's more, there are a few parts of examination hypothesis that are identified with a wide assortment of orders. There are four significant exploration ways of thinking in the field of business concentrates specifically:

Pragmatism	Positivism	Realism	Interpretivism
Mixed or multiple Method designs,	Highly structured, large samples,	Methods chosen must fit the subject matter,	Small samples, in-depth investigations,
Quantitative and qualitative	measurement, quantitative, but can use qualitative	quantitative or qualitative.	qualitative
		used when there are mixed methods; quantitative and qualitative, in the research	

Table 2: Research Philosophy Types

In this research, the researcher used Critical Realism philosophy since it suits the way she will work on. Critical Realism used when there is mixed methods of quantitative and qualitative, adding to that, this philosophy focused on explaining the outcomes in what we are studying.

3.3 Research Approach

There are three types of research approaches:

Deductive approach:

Dissertations with a deductive method take the following direction when positivism theory is used:
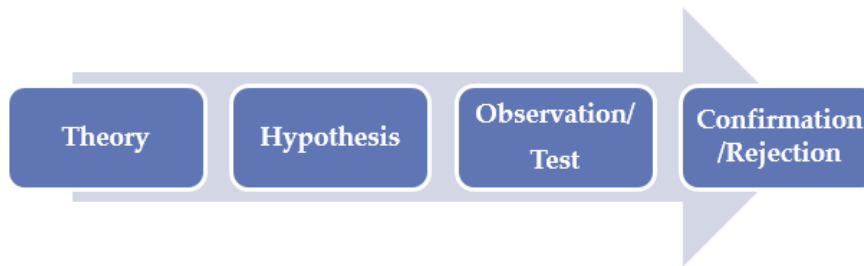
Figure 2: Deductive Process Approach

Deductive process in research approach

Inductive approach:

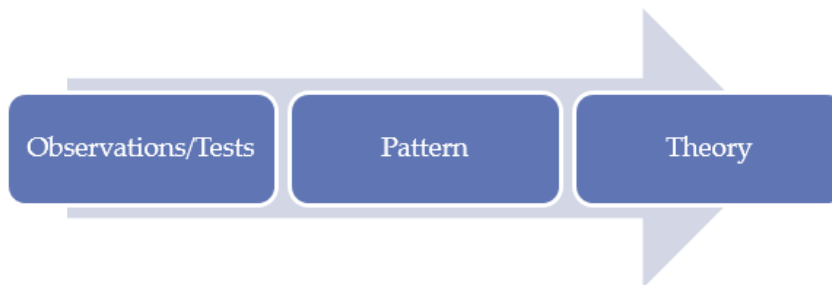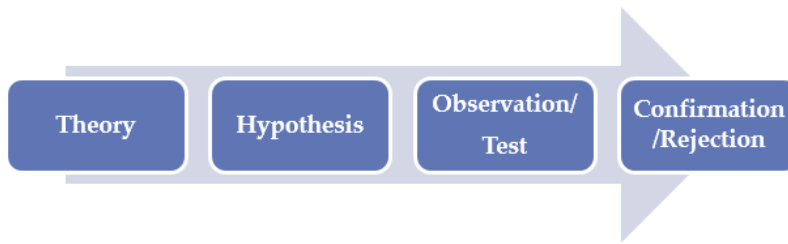When the Interpretivism philosophy is used, inductive studies take the following path:

Figure 3: Inductive Process Approach

Inductive process in research approach

Abductive approach:

The study could be dedicated to the interpretation of this phenomenon by integrating qualitative and/or quantitative data collection and data analytical techniques.

Figure 4: Abductive Process Approach

For the purposes of this study, an abductive research technique was used.

3.4 Research Strategy (Data Collection Method)

To collect data, the researcher combined qualitative and quantitative study methods.

The qualitative method was used in this study to conduct one-on-one interviews with the HRM and the External Auditor Manager of JabalAamel Hospital (a hospital in Lebanon, south area) that have the necessary and needed data on the following topic: The Impact of CSR on Employees and Organizational Performance.

The quantitative method was used by filling out a questionnaire by the employees who works in different sectors to know the depth of their information about CSR and its effect on their performance. The questionnaire was simple to fill out and did not take long. In order to gather data faster, researchers use questionnaires. They are a low-cost, functional method of gathering data that provides fast results, comparability, and easy of visualization and analysis. Secondary data is the collection and storage of a wide range of data to aid their operations, such as documentary, survey-based, and multiple-source secondary data... Primary data, on the other hand, is a log, discovery, explanation, or systematic observation of people's actions. As a result, an interview is used to gather primary data. Interviews are preferable to other approaches because they allow for more reliable data collection in order to meet respondents

for the research's goal. The interviewing will be conducted with both HRMs. The answers to the questions will be in the appendices.

3.5 Research Methodological Choice

The data in this study comes from both primary and secondary sources. This is determined by using a questionnaire filled out by workers and employees, as well as a one-on-one interview with the two interviewers. As well as facts and data collected from articles and books.

   a. Primary Data Collection

   Primary data is a type of data that is collected in real time to solve a problem. There, the researcher tries to gather data on his or her own.

   As a result, they include original material that has not been evaluated or summarized by others.

   The primary sources were a questionnaire and a one-on-one interview.

   b. Secondary Data collection

   Data from someone else's work is gathered, analyzed, and summarized. The secondary research was focused on primary or secondary sources. The secondary data sources for this study were books, the internet, and journals.

3.6 Time horizon

   Cross-sectional research and longitudinal research are two types of surveys based on how long they take to complete. The first, cross-sectional, isn't meant to be replicated. The second type, longitudinal, can, on the other hand, be replicated over time to assess the shift that has occurred over a given time span.

A cross-sectional study is a type of observational research that examines data of variables collected across a sample population at one point in time (Bhat, 2020). This is also defined as a "prevalence study" or a "transverse study". Except for the variable we're testing, which must remain constant during the analysis, the questionnaire respondents in our sample should be identical in all variables. This differs from a longitudinal study, in which the study's variables will change over time (Bhat, 2020).

The constant variable in our case will be any kind of CSR used by Lebanese businesses, whether it's Ethical Responsibility, Philanthropic Responsibility, Environmental Responsibility, or Economic Responsibility. The output and performance of workers in these businesses will be the variable under study. Certain metrics will be used to assess this result, which will be presented in the questionnaire. Employee satisfaction, employee motivation, and employee commitment to the organization are these three metrics.

3.7 Techniques and/or Procedures for Data Analysis

Techniques and procedure for data analysis are based on the type of data you collected.

For quantitative data you can use excel or SPSS, while for qualitative data you can do interpretation by hand or NVIVO among other techniques

Due to what mentioned before, and because of using both quantitative and qualitative methods, so the techniques used are SPSS to analyze the data obtained from questionnaires distributed on employees, and interpreting the data obtained from interviews by hand that are done with the HRM and the External Auditor Manager of JabalAamel Hospital.

CHAPTER 4: FINDINGS AND ANALYSIS

4.1. Introduction

Two kinds of data were collected, quantitative data through 106 surveys and qualitative data through two interviews.

The researcher has made one to one individual interview. The information gathered were analyzed, interpreted and divided into different models. At that point, the researcher had removed the cover to conclude the relationship between having CSR in the organizational culture and performance for the hospital and its employees. The researcher has recorded the interviews done with the HRM and the CEO to make sure that they have covered all the needed findings.

Finally, we distribute the questionnaire to more than 100 employees. These employees were mentioned to fill it by expressing their assessment with respect to the effect of CSR on their presentation. In the wake of rounding out the survey by reaching the respondents through online media (WhatsApp), the reactions were traded straightforwardly from Google Forms to an Excel sheet, and afterward dissected through SPSS programming, were questions, factors and reactions were coded and determined autonomously as the normal rating point (the 5-focuses Likert scale).

In this segment, we will introduce two sections. The initial segment is the "Discoveries", where we will introduce the tables and figures that show the outcome we got from our examination. The subsequent part is the "Investigation", where the expressed tables and figures beforehand will be dissected in this part. Also, the last part would be a synopsis of the significant discoveries' investigation that we have done.

Enlightening examination concerning representatives' socioeconomics shows that out of the 105 respondents, there were more from generation Y (93 respondent 88.6%) than other

generation's respondents (generation Z were 10 respondents 9.5%, and only 2 respondents 1.9% were from generation X) . The majority of respondents, a total of 57 (54.3%) were Masters Degree holder, 42 respondents (40%) were a bachelor degree holder, 5 respondents (4.8%) were a PhD educated level, and 1 respondent (1%) was TS educated level.

This study focused on the effect of CSR on employees and organizational performance. The results indicate that the effects of CSR on firm performance can differ depending on the employee himself- culture. It also varies depending on his education level and generation the most.

4.2. Findings (Descriptive Statistics)

➢ **Reliability Tests:**

  Reliability

Cronbach's alpha (α) is viewed as "a proportion of scale dependability and a proportion of interior consistency, that is, the means by which firmly related a bunch of things are collectively. A "high" an incentive for alpha doesn't suggest that the action is unidimensional. It is most ordinarily utilized when you have different Likert inquiries in a study/survey that structure a scale and you wish to decide whether the scale is reliable".

Cronbach's alpha is 0.753 for the 5 items from reliability statistic (performance and CSR), which indicates acceptable level of reliability. Since Cronbach's alpha is 0.654 for the 4 items from reliability statistic (financial performance and CSR), which indicates acceptable level of reliability

Cronbach's Alpha	N of Items
.753	5

Table3:ReliabilityStatistics: Performance and CSR

Reliability Statistics

Cronbach's Alpha	N of Items
.654	4

Table 4: Reliability Statistics: financial Performance and CSR

> **Correlation**

Analyzing the detailed theories in the start of the venture requires a Pearson Correlation Test that was conduction and appeared in the table beneath.

"In the event that the connection coefficient is zero there is no direct connection between the factors", it gets acknowledged with a relationship coefficient with 0.30 least.

H1 assumed the presence of relationship between CSR and employees performance, thus the Pearson Correlation between CSR and employees performance showed in the table below is statistically significance (p = 0.00 < 0.01) and the correlation coefficient r = 0.679> 0.3. Thus, the variable has a relationship and H1 is accepted.

Table 5: Correlation

		AverDv	AverIV
Aver Dv	Pearson Correlation	1	.679[**]
	Sig. (2-tailed)		.000
	N	106	106
. AverI V	Pearson Correlation	.679[**]	1
	Sig. (2-tailed)	.000	
	N	106	106

**. Correlation is significant at the 0.01 level

Regression Analysis

A-   Determine how well the model fits

Relapse investigation is a bunch of factual strategies utilized for the assessment of connections between a relevant variable and at least one free factor. It very well may be used to survey the strength of the connection among factors and for displaying the connection between them clarified by the arrangement of free factors through the different relationship coefficients (R) and the coefficient of various judgments R^2

The table below displays the quality fit for the regression of CSR and employees' performance is significant. R^2 equals to 0.552, which represents other factors, are holding constant, 55.2 of the variations of parental socialization were explained by the variations in students saving behavior.

Model	R	R^2	Adjusted R Square	Std. Error of the Estimate
1	.552[a]	.263	. 260	.445

Table 6:Model Summary 1

B-   Statistically significant

The table below shows ANOVA statistics, which decide that the inclusive sample was considerable. The F statistics is 26.3, and this number represents the critical impact of CSR on the employees and organizational performance. Additionally, since the p value 0.000 is less than 0.05 the regression model is a perfect fit of the data and there is a statistical critical. Moreover, the second hypothesis H_2 proposed that CSR affects on the financial performance of the organization. By shedding lights on the tables below the regression, coefficients and the chi-square tests specify the favorable impact of the independent variable, CSR, on the dependent variable; financial performance the p value 0.000< 0.05, therefore the H2 is accepted.

Model	R	R^2	Adjusted R Square	Std. Error of the Estimate
1	.552[a]	.263	. 260	.445

The table below shows ANOVA statistics, which decide that the inclusive sample was considerable. The F statistics is 26.7, and this number represents the impact of CSR on the Employees and organizational performance. Additionally, since the p value 0.000 is less than 0.05 the regression model is a perfect fit of the data and there is a statistical critical. Moreover, the second hypothesis H_2 proposed that CSR effects on financial performance. By shedding lights on the tables below the regression coefficients and the chi-square tests specify the favorable impact of the independent variable, CSR, on the dependent variable; financial performance the p value 0.000< 0.05, therefore the H2 are accepted.

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	6.840	1	6.710	26.707	.000[b]
	Residual	22.000	101	.216		
	Total	34.840	105			

Table 8: ANOVAa

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.938	.267		5.633	.000
	CSR	.577	.175	.504	5.019	.000

Table 9: Coefficients

4.3. Analysis

According to the data submitted above, the two hypotheses that are H1: The presence of CSR has an effect on employees and organizational performance and H2: The presence of CSR has an effect on the financial performance of an organization, have been accepted which mean and assure that the relation between CSR and performance and financial performance on the other hand is positive. When the company applies CSR practices in its policies and strategies and makes it a part of its culture, this helps increasing the performance and the financial performance for the organization and the employees at the same time. As a conclusion, the employees will be motivated and feel the satisfaction and the commitment by applying CSR practices and the overall performance of the organization will be improved.

In way to support our quantitative data a two interviews were done with Mr. Ghayad the HR Manager and with Mr. Faraj Hamade the external auditor at Jabal Aamel Hospital.

Mr. Ghayad mentioned that:

Question 1:

Mr. Ghayad mentions that having CSR in policies and strategies will affect positively on the firm's performance. Due to the good impact of CSR, this will directly increase the quality of the work. He mentioned also that the impact of CSR on reputation is now the leading reason

for the implementation of CSR in the organizations. Mr. Ghayad said that the market nowadays is full with companies and entrepreneurs, so one of the beneficial ways to differentiate is having CSR practices a main thing while implementing the strategies. In fact, integrating CSR principles in strategies, will open the path for companies to interact with various stakeholders of the enterprise through; employees unions, works councils, contractors, customers, suppliers, public authorities, associations, local authorities, etc. This impacts the value of the company and its operations.

Question 2:

Motivation is a basic thing for employees, especially in these hard days in the hospital due to Covid-19. Sometime motivation extends from being just extrinsic reward to be intrinsic rewards also. All the employees at Jabal Aamel Hospital know well the following policy: We focus on your certificates and qualifications, no matter what is your gender, and depending on your work position you'll be paid off. We heavily focus on gender equality and equal pays for the same positions. Which make our employees motivated and give the best performance, because they are sure of been treating in a fair way. So this directly reflects on a better organizational performance.

Question 3:

One of the trendiest CSR practices nowadays is cycling. So to take it as an example, and to have the best results, all employees must be engaged in this, from the cleaners, to the nurses and their supervisors, the head of each department, doctors, administrative, to the HR, CFO, and the CEO.

If any cycle didn't involved or engaged in this process we'll not obtain the needed results at the end.

Question 4:

Mr. Ghayad said that having a new and fresh people is important in any organization, especially when it comes to CSR practices, which is considered a trendy and revolution from changing the mentality of having business aims only for profits, to business that must goes friendly with its society and the environment.

Asking new applicants during the interview about their thoughts and opinion of doing such practices is essential to any HR to follow. As companies do (sign a contract with employees to save and take care of the company's assets), they must include in this contract to involve and commit in its CSR practices, especially those for recycling…

Question 5:

Mr. Ghayad mentioned that Corporate Social Responsibility will directly affect the firm's financial performance by developing a positive image among the stakeholders and then decrease the overall costs.

CSR investments lead to increase financial performance. The added value that CSR makes can include as we mentioned before an added reputation and increase the sense of belonging to the firm and environment. Organizations can maximize the value of CSR programs, by strengthening the quality and transparency of their services or products.

Thus the internal and external customers will prefer to buy more from the company's that engaged CSR in its programs more than other companies.

Question 6:

CSR is an organizational culture, thus all employees must be engaged in such practices. Actually generation Z are knowledgeable about CSR form and practices due to the wide awareness in schools about CSR and social media…

So the human resources manager must focus on doing lectures for employees especially generation Y about the importance of having CSR practices in the work.

Question 7:

It is important for the society and people seeing X firm doing CSR practices and this is a marketing itself to the firm.

When it comes to us, we work in a hospital, thus the main concern to us is quality, so including CSR practices is the best support beside quality to attract customers and patience (of course those who are not in and urgent cases). And when it comes for prices, we make sure for putting a suitable strategy, for example we cannot increase the bill for patience in the lab or radiology departments (in cases) due to the high competition, but we can increase the bill on the patience in the (out cases).

Question 8:

Mr. Ibrahim Ghayad said: "Firstly I would like to mention that throw back 2 years we put in every office or room in the hospital two boxes, aiming to recycle… but the process doesn't succeed due to the lack of resources."

Mr. Ghayad continued his words by saying that after the economic crisis we have in Lebanon and especially in the past two years there is no firm that is willing to pay more, and CSR practices needs a lot of money to pay for on the short term before CSR itself re-back these expenses to the firm.

The interview with Mr. Hamade limited on three questions (question 1, 5, and 7) according to the interview questions that are mentioned in the appendix 3

Mr. Hamade mentioned that:

Question1:

CSR is a long-term responsibility. There is more than one domain we can focus on, in the financial Issues we should be sustainable at first, it is not only about gaining, we have more than 300 families who are living because of this hospital, and their jobs at Jabal Aamel

Hospital is the source of their income, so at this time we should think of how to maximize the wealth and not the profit, and this is part of commitment and a type of the CSR practices. One of the main strategies we have is going for growth and not profit. We buy a laser machine that costs 180,000$ that it may be used once/year. Financially we lose, and we didn't refund its price, but to keep on our growth, it was a must to buy it. Adding to that, the government is one of our stakeholders, so we make sure to pay the taxes on time, so this is a kind of commitment for them.

On the Ethical Issues, w are hospitals at first, so we act ethically in our mission. The quality we provide is all what the patient seeks for. We also make sure studying the reasons of why people died or the weakness points we should improve and train our employees about. Adding to that we participate in the seminars of breast cancer, or even we do a free day for the patients to do a free medical check-up. All these practices are from our culture to feel more with our stakeholder. We also believe that the medical sector isn't luxuries, so we focus on the service diversity by having all what a patient need in our hospital, so no need to go for X hospital seeking the medical which costs them not only on the money wise but also time and effort.

For the internal stakeholders, which are our employees, one of the main policies that feel them secure is upgrading them in their jobs depending on the performance appraisal, in addition to the financial rewards.

Question 5:

CSR practices must be a combined system, conducted from the government, non-profit organizations, municipalities, and organizations. In our environment we have a shortage in the CSR mentality and culture. The market didn't courage yet the organizations that used recycled bags, or renewable products. For 3 years ago, the hospital start using the solar energy to have electricity, 50,000$ was the cost of it, the government or any other official

party, with no promotions or tax exemption. So we didn't have any payback for our expenses or if, it doesn't cover them all. So it is about satisfaction and commitment and not about financial return.

The environment is the base; they make it costly when it comes for practicing in corporate social responsibility, this forces us to have limits in our practices according to the level of acceptance and courage we have from our environment.

But for sure we can't forget that the relation between performance and financial performance is high and a direct relationship, so on the long term whenever the employees and the all organization have a good performance, it will directly reflects a good impact on the financial performance.

Question 7:

We have more than one aspect, especially at the trust issue; we work depending on the quality, and quality is related to the parameters and not a personal ideas. The accreditation that is done to the hospitals is based on standards based on quality. Because of the daily work of achieving our objectives, and because of the strategically work of achieving our goals, a way of commitment we have, this makes the patients come to Jabal Aamel Hospital and not other competitors, whether they are geographically near or not. The good image makes the employees work in a better-motivated area, this directly will reflect on the quality of work they will provide.

For price, we have limitations in putting the prices, we study our customers. So depending on the social level of each patient, we ask for the charge. Financially it is not acceptable, but ethically we can't work aside from this side. And this is a big part of CSR practices.

Mr. Hamade ends his words by saying that for every firm, there must be analytical and operational departments to know more our environment. And the quality department also

searches for employees and customer satisfaction depending on the internal and external benchmarking.

Due to what Mr. Hamade (the expertise in the financial parameters) mentioned, and especially in the second question (question5), were he focused about if applying CSR and especially in our environment were no support from the government, and no backing from stakeholders, and due to the lack and shortage of information about CSR practices, this put the firm under pressure, and nothing will motivate it doing such practices other than itself commitment, and the feel of satisfaction it will gain after going ethically and apply CSR practices. Thus and according to Mr. Hamade applying CSR practices won't be profitable, rather than what employees think.

 The thing that open new horizons and windows in front of us, which intensify the training and workshops, and integrate the society with these practices, so that companies can benefit financially as well as morally.

CHAPTER 5: CONCLUSION, LIMITATIONS, AND RECOMMENDATIONS

5.1. Conclusion

Each individual or worker in the company has his or her own set of values and beliefs with which he or she interacts. When a person joins a company, he or she allows himself to integrate the company's culture first to see whether he fits in or not. (Borza, 2011) noticed that to make a useful association between the guideline of corporate social obligation and practical execution measures at the organization level, we accept that the well-qualified assessments of the individuals who have "tried" this interaction are incredibly important. To recognize the sense wherein corporate social duty exists and puts itself out there, note that the business climate essentially covers the CSR reference field. Earlier examinations on CSR's situation in promoting has principally centered on shoppers. Customers are more likely to purchase products manufactured by companies that engage in CSR practices if they are unable to profit from competing brands. The halo effect generated by CSR affiliation will improve the image of companies and their brands, and CSR practices can help to prevent brand devaluation during a crisis. The relationship between companies and their workers is another consequence of CSR. Employees are much more likely to have confidence in companies that engage in excellent CSR operations, resulting in higher organizational commitment, job satisfaction, and HRM capacity, according to previous studies. Employee work satisfaction, commitment, turnover rate, and efficiency may all be affected by how they perceive actions. Staff members should determine how their company administers justice, according to (Universal Journal of Management and Social Sciences Vol. 2, No. 7; July

2012 51) , and they argue that CSR plays an essential role by enabling staff to evaluate how their corporation administers justice. Companies bear not only economic responsibilities, but also social and environmental responsibilities, particularly when undesirable phenomena (such as environmental pollution, unhealthy social problems, resource waste, and many more) exist.

Corporations, business houses, and entrepreneurs may boost their public image by volunteering and making monetary or material contributions to charities in order to create good relationships with their customers and the community. Companies' chances of being favorable in the eyes of their customers improve as these philanthropic activities make headlines and receive favorable media attention. Consumers feel good and happy when they shop at places that support the community, according to human psychology. It is important for CEOs to take their companies' brand seriously and to incorporate CSR into their company plans in order to strengthen customer ties. Companies that show a commitment to society, humanity, and the world are seen as philanthropic and optimistic, which helps them develop and profit in the long run. CSR guarantees the long-term sustainability of their company. Companies who are unconcerned with their philanthropic responsibilities and do not have a CSR plan seem to be on the risk of nonexistent.

As an abbreviation for the entirety of the above mentioned, the reason for this examination was to quantify the effect of the execution of a CSR approaches on representatives and hierarchical execution. Following this examination, we can say that representatives by and large all over Lebanon are getting progressively mindful of carrying on under the title of CSR rehearses. Furthermore, organizations will execute the CSR strategy through their systems. CSR exercises in emergency clinics are in a powerful stage, In spite of the fact that their essential target is to create benefits, they can simultaneously add to social goals, security of the climate, and incorporating social obligation into their essential destinations.

In this examination, we saw that Performance in general is highly dependent on CSR Practices. Any adjustment of the CSR Practices can influence straight forwardly not only the employees and organizational performance, but also the financial performance. The consequences of the examination show how this connection between those two factors is decidedly related.

Our results indicate the significant statistics because the correlation coefficient $r = 0.679 > 0.3$ and the statistically significance(2-tailed) is $p = 0.00 < 0.01$, So H1: The presence of CSR has an effect on employees and organizational performance, is accepted. And the H01: There is no relation between CSR and performance, is rejected. The same to the H2: The presence of CSR has an effect on the financial performance of an organization, is reasonable while the H02: There is no relation between CSR and financial performance of an organization is rejected.

Moreover, the comparison of the findings and the literature review is very similar.

This undertaking can be a key for different investigations and studies for the Later on researchers.

 Maybe than just 'being acceptable' or 'doing great', these drives underline the significance of CSR Practices in a Hospital Sector.

5.2. Limitations

The study focused on the effect of CSR on workers and organizational efficiency in Lebanon as a case study. The researcher encountered some challenges, particularly thanks to the pandemic disease, which we are currently experiencing, which prohibited her from interpreting certain findings in order to finish this study:

> ➢ It would be better to research the entire Lebanese environment, but due to a lack of time, such a comprehensive study is not possible.

- The entire world experienced self-isolation and social distancing during Covid-19, which had an effect on the research process.

- Several other workers are unable to complete the questionnaire because they lack basic knowledge of the CSR concept.

- Requires increased resources. Mixed methods studies are labor intensive and require greater resources and time than those needed to conduct a single method study.

- One challenge encountered during the questionnaire distribution process was that it was difficult to send all of the questionnaires to employees at the same time and with the same quality of information because some employees were busy with their jobs, so this took time.

- The interviewers were so busy, and until I took a date for discussing and answering the interview questions with them, a lot of my time was consumed.

As a result, by the end of the Graduate Project, all of the aforementioned constraints had been reshaped and brought under control. In fact, the aforementioned limitations served as encouragement to see this project through to completion with the best possible outcomes. Furthermore, all of the information revealed was reliable and correct.

5.3. Recommendations

Based on research results, some important points should be recommended especially for entrepreneurs and mainly at hospital industry.

Studies in this domain are suggested due to the trendy topic of CSR. More studies are needed to be done to test whether the factors included in the study consistently affect entrepreneurial intentions or they may be changed over time.

Thus increasing the level of cooperating between the departments of the firm, thus all achieve the same CSR aim and objectives.

a)   Reduced utilization of energy by utilizing energy productive lighting

b)   Using reused and recyclable materials in the medical clinic

c)   Training and urging the staffs to search for extra approaches to have equivalent look on sexual orientation equity...

d)   Reduced emanation of perilous substances by performing month-to-month squander observing.

e)   Ensuring the presence of CSR abilities in all workers inside the association.

f)   Implementing a powerful framework as far as improving the nature of CSR.

g)   Train, create, energize and make mindfulness among public to take individual possession for natural and supportability issues. Train the staffs persistently on wellbeing and security issues.

h)   Draw consideration for representatives by making exposure like banner meetings, presentations and exhibit.

i)   New business must improve their skills and knowledge in implementing policies that include CSR through.

j)   HR department should take into its consideration the different cultures of his employees, so the training program that is meant for CSR must fit them all.

k)   Set the right policies and strategies that help the hospitals in keeping and retaining the patients that is the number 1 reason of its gaining.

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APPENDICES

APPENDIX 1: QUESTIONNAIRES

You are invited to participate in my survey for the Thesis project under the title of "The impact of having CSR in the company's culture on its performance". This survey will take no more than 5 minutes. Your responses will be strictly confidential. If you have questions at any time about the survey or the procedures, you may contact me Aya Mansour (Ayamans41630@gmail.com). Thank you in advance for your time and support.

1) Generation:

- o Pre-boomers (Born before 1945)
- o Boomers (Born 1946-1964)
- o Generation X(Born 1965-1980)
- o Generation Y(Born 1981-1999)
- o Generation Z(after 2000)

2)Gender:

- o Female
- o Male
- o Prefer not to say

3) Education level:

- o Bachelor degree
- o Master degree
- o PhD degree
- o Others

4) Organization type:

- o Private

- o Government

- o Multinational (MNC)

- o Other

5) Specialization:

- o Medical sector (nurse, doctor, therapist, pharmacist..)

- o Business sector (HR/Finance/Accountant/sales..)

- o Arts and sciences (BMED, journalism, PR, IT, graphic design..)

- o Education sector (teachers, translators..)

- o Engineering sector

- o Others

Corporate social responsibility (CSR) is a self-regulating business model that helps the company be socially accountable—to itself, stakeholders, and in public.

1. Leading Socially Responsible firms are generally linked with greater performance:

- o Agree

- o Strongly agree

- o Neutral

- o Disagree

- o Strongly Disagree

2. It is important for employees that their companies operate on CSR practices:

   ○ Agree

   ○ Strongly agree

   ○ Neutral

   ○ Disagree

   ○ Strongly Disagree

3. CSR practices decrease employees' self-satisfaction:

   ○ Agree

   ○ Strongly agree

   ○ Neutral

   ○ Disagree

   ○ Strongly Disagree

4. At this difficult time we are passing through in Lebanon, it is important for a business to help people in need (CSR practices), even if they are not from their stakeholders?

   ○ Agree

   ○ Strongly agree

   ○ Neutral

   ○ Disagree

o Strongly Disagree

5. Are you willing to work for 3hrs/week more with no financial rewards, versus to work on CSR practices for your company?

o Yes

o No

o Maybe

6. Good performance of a firm has no role in reputation superior and success over the time.

o Agree

o Strongly agree

o Neutral

o Disagree

o Strongly Disagree

7. Firms with a higher environmental performance have also higher financial performance, especially in high growth and innovative industries

o Agree

o Strongly agree

o Neutral

o Disagree

o   Strongly Disagree

8. Assume that you are working in a company that takes into consideration CSR
    practices, this will feel you encouraged to do your job better.

    o   Agree

    o   Strongly agree

    o   Neutral

    o   Disagree

    o   Strongly Disagree

9. Assume that you have an offer to the same job in two different companies, one
    adopting CSR practices and the second doesn't. You will definitely choose the job
    included CSR practices within.

    o   Agree

    o   Strongly agree

    o   Neutral

    o   Disagree

    o   Strongly Disagree

APPENDIX 2: INTERVIEW FORMS

LEBANESE INTERNATIONAL UNIVERSITY

School of Business

GRADUATE PROJECT INTERVIEW FORM

Date: 04/05/2021 **Campus:** Nabatieh

Semester: Spring

Student Name:	Aya Mohsen Mansour	**ID Number:**	41630401

Title of Graduate Project: "The Impact Of CSR On Employees And Organizational Performance"

Name of Organization	Jabal Aamel Hospital
Address & Phone Number of Organization	Abbassiyeh- Jal-AlBaher

		Date	Signature
Name & Title of Interviewed (1)	Faraj N. Hamady External Auditor	17 May, 2021	Forajha@hotmail.com
Name & Title of Interviewed (2)	Ibrahem Khalil Ghayad	4/5/2021	
Name & Title of Interviewed (3)			

Official Stamp of Organization

J . A . H
HR. Department

مستشفى جبل عامل
قسم الموارد البشرية

مستشفى جبل عامل
مسور

Interview Questions:

1. How far do you think the presence of Corporate Social Responsibilities (CSR) will effect on your company's policies and strategies?

2. As an HR how do you see the impact of having Corporate Social Responsibilities (CSR) practices on your employees and organizational performance?

3. Do you engage your employees in your CSR practices?

4. How important you see hiring new people with fresh mentality (believe in CSR practices) as an impact on your organizational performance?

5. How far do you think the presence of CSR will effect on your company as money wise?

6. What policies you follow to convince your employees who are from different cultures engaging in such practices?

7. How important is CSR for customers when deciding whether to buy or not to buy in relation to price and quality?

8. What are the reasons that obstruct a company from doing CSR practices?