
RESEARCH ARTICLE

The Effect of Corporate Social Responsibility to Organizational Performance Among Selected Manufacturing Companies: Basis for Management Intervention Plan Proposal

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ABSTRACT

At present, corporate social responsibility (CSR) has been utilized as a strategic tool to meet regulatory needs and stakeholder expectations (Allen et al., 2021). However, manufacturing companies encountered difficulties putting good CSR initiatives into action as corporate ethics and sustainable development gets more heated. Therefore, the main objective of the study is to determine the effect of corporate social responsibility to organizational performance among selected manufacturing companies as a basis for management intervention plan proposal. The study highlighted main challenges encountered by manufacturing companies in applying corporate social responsibility (CSR) which are compliance complexity, stakeholder involvement, and resource constraints. Management has to give resource allocation first priority, match CSR with corporate strategy, streamline compliance, and, via training and communication, create a culture of responsibility to improve social impact and performance. The findings highlighted several areas as well that needs development and provide insight of how managers may assess organizational performance, thereby guiding strategic decisions.

KEYWORDS

Corporate social responsibility, economic responsibility, legal responsibility, ethical responsibility, philanthropic or discretionary responsibility, and organization performance

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Introduction

The concept of corporate social responsibility (CSR), which encompasses ethical, social, and environmental concerns that go beyond the generation of profits, has emerged as a prominent driver of company activity in recent years. The manufacturing business is a key sector because of the deep influence it has on both the environment and society. As a result, the impacts of corporate social responsibility (CSR) on the performance of organizations are of the utmost significance in this industry. This study aims to investigate and analyze the influence of corporate social responsibility on the organizational performance of selected manufacturing companies. The findings will form the basis for a thorough management intervention plan, which will be geared to improving overall organizational performance as well as CSR efforts.

Currently, corporate social responsibility (CSR) has been one of the crucial factors for manufacturing companies both in local and international settings. According to Allen et al. (2021), many companies are using CSR activities as a strategic tool to meet regulatory needs and stakeholder expectations as the debate on corporate ethics and sustainable development gets more heated. However, manufacturing companies have particular difficulties putting good CSR initiatives into action.

Despite CSR becoming more and more important, many times its use in manufacturing organizations are challenged. In connection, study by Dawar and Singh (2023) found 19 major obstacles to CSR adoption in manufacturing companies as with rigidity in culture and corruption in the system as most affecting. These challenges draw attention to the actions of manufacturing businesses in converting CSR pledges into practical actions.

There are studies with arguments on the relationship between corporate performance and CSR extensively. Although some research point to CSR improving the performance of a company, others contend that the effects might not be very strong. Though these benefits are not strong, a research on Vietnamese listed businesses shown that CSR efforts positively and significantly influence company development (IJSAM, 2022). This discrepancy in results emphasizes the need of more study, especially in relation to manufacturing enterprises.

Furthermore, the industrial sector suffers with the basic change needed to apply sustainable practices, which usually calls for major expenditures in new technology and coordination among all the players. Expectations on companies to provide climate-friendly and sustainable development top priority have grown as their non-financial performance becomes more important (Alhouti & D'Souza, 2018; Panwar et al., 2016).

At present, manufacturing companies face unique CSR challenges because of significant environmental impact. As noted by Kraus et al. (2020), the manufacturing industry is widely criticized as a major contributor to ecosystem decline and continues to attract attention regarding green innovation and environmental sustainability.

Specific CSR implementation challenges for manufacturing companies includes: Balancing sustainability initiatives with cost pressures and economic headwinds; implementing environmentally friendly practices while maintaining operational efficiency; addressing workforce shortages and skills gaps through CSR programs; and managing complex supply chains to ensure ethical sourcing and production.

On the other hand, the study by Dawar and Singh (2023) identified 19 critical barriers to CSR implementation in manufacturing enterprises, with rigidity in culture and corruption in the system being the most influential. According to Dawar and Singh (2023), manufacturing companies struggle with the fundamental shift required to implement sustainable practices, which often necessitates significant investments in new technologies and cooperation from all stakeholders. In addition, regulatory barriers and the lack of standardized CSR practices across different regions pose additional challenges for manufacturing companies, especially those operating globally.

The purpose of this study is to determine the present status of CSR activities across various industrial organizations and the extent of such initiatives. to investigate the effects that actions related to corporate social responsibility have had on different areas of company performance, such as financial, operational, and reputational facets. to determine the elements and mechanisms that impact the link between corporate social responsibility and organizational performance and to identify those factors. In order to improve the overall performance of the firm, it is necessary to develop a management intervention plan that outlines tactics for improving CSR activities. We want to achieve our goal of providing context-specific insights into the influence that CSR has on organizational performance by conducting this research within a selection of manufacturing organizations. In order to acquire detailed information from these groups, the research will utilize a number of different methods, including questionnaires, interviews, and data analysis.

The findings of this study will not only help our knowledge of the complex link that exists between corporate social responsibility (CSR) and organizational performance in the manufacturing industry, but they will also provide businesses that are looking to improve their CSR efforts with recommendations that can be implemented immediately. In order to promote a more sustainable, socially responsible, and high-performing organizational culture within the manufacturing industry, the suggested management intervention plan will function as a road map for aligning CSR initiatives with corporate goals. In the end, the purpose of this study is to provide practical insights for manufacturing organizations that are looking to prosper in an era of increased social and environmental consciousness. This is done with the intention of bridging the gap between CSR theory and practice.

Review of Related Studies

Corporate Social Responsibility

CSR is a vital research domain in business ethics and the currently accepted theories of CSR begin with the presumption that businesses cannot exist, continue, or expand independently of society. It is more probable that societies will have a favorable opinion of enterprises if businesses treat societies properly (Singh and Misra, 2021) however, this only applies if businesses treat societies fairly. As per Singh and Misra (2021) CSR theories have been founded on principles that stress doing the right thing in order to foster a good society and environment. These principles emphasize doing the right thing to nurture a good society and environment. According to Singh and Misra (2021), the CSR stakeholder theory provides the most compelling theoretical insights to conceptualize the term CSR.

The notion of corporate social responsibility (CSR) is one of a kind, and the body of research around it has evolved in a specific and distinctive manner in recent years thanks to the efforts of researchers (Weiping et al., 2021). Indeed, themes related to corporate social responsibility get a lot of interest from scholars, academics, economists, and business practitioners all over the world due to the potential benefits that these topics might have for companies, society, and the environment. As a result, multinational corporations are placing a greater emphasis on the role that corporate social responsibility plays in the survival and growth of their businesses (Xiangyu et al., 2020). In general, corporate social responsibility (CSR) illustrates a company's obligations toward society, the environment, and its stakeholders by striking a balance between the interests of the company and the concerns of those stakeholders, as well as social and environmental issues. According to Matten et al. 2020, corporate

operations have a wide-ranging impact not just on society but also on the surrounding natural environment. Therefore, "CSR is considered a strategic approach to overcome the negative impacts on the external environment" (Tahir et al., 2021).

Being one of the biggest waste-generating sectors, the manufacturing sector has been extensively attacked as a main cause of the decline in ecosystems and still attracts interest on green innovation and environmental sustainability (Ahuti, 2015; Kraus et al., 2020). Using CSR in manufacturing organizations is a difficult procedure with several aspects. A review by Hossain (2018) helps one to grasp CSR implementation through four different angles: CSR awareness, CSR communication, CSR embedding, and CSR evaluation. These elements taken together show the steps a company takes to raise awareness of CSR concerns and include CSR ideas into its operations and decision-making processes.

Even if CSR is becoming more and more important, many times its use in manufacturing organizations is hampered by different obstacles. Dawar and Singh's (2023) research found 19 major obstacles to the use of CSR in industrial companies. The findings revealed that the two most important obstacles hindering the use of CSR in manufacturing companies are rigidity in society and corruption in the system. This emphasizes how urgently business culture and procedures must change fundamentally if we are to properly use CSR principles.

Academic research on the link between CSR and organizational success has been divided. Though these benefits are not strong, a research on Vietnamese listed businesses shown that CSR efforts positively and significantly influence company development (IJSAM, 2022). This implies that although CSR might help to improve organizational performance, the effect could differ based on several elements.

According to Kraus et al. (2020), beyond the financial performance, many companies all around the world are progressively paying attention to their environmental and social performance by adopting socially responsible behaviors, embracing wise innovations, taking up green supply chains, and leading a change from unsustainable consumption patterns. As per Alhouti and D'Souza (2018), the growing need of companies to raise their non-financial performance and give sustainable development goals top priority drives change.

Further, the application of CSR presents certain difficulties as with FasterCapital (2023) notes that small and medium-sized businesses may find it difficult to afford the large financial outlay required for sustainable manufacturing operations. Adoption of sustainable practices also calls for a basic change in the way producers run, which can be challenging to accomplish without the help of all the stakeholders, including suppliers, workers, and consumers.

Notwithstanding these difficulties, CSR application can have rather major advantages. Carroll (2016) and Ruggiero et al. (2018) contend that CSR projects can produce a lot of advantages, including a favorable brand reputation and goodwill, higher sale revenues, customer loyalty, lower operation costs, employee retention, and higher production.

Previous research has devoted a significant amount of time and energy to the problem of determining why CSR is associated with particular outcomes. Accordingly, it was discovered that there are a variety of different ways in which CSR may impact the performance of an organization. For instance, Tian et al. (2021) carried out research on large-scale listed firms in the USA and found that CSR plays a role as "an enabler", which mediates the link between marketing activities and FP. In addition, Tahir et al. (2021) carried out a study in Pakistan and concluded that CSR is able to boost CL, both with and without the mediating effect of CR, customer satisfaction, and customer trust. This study was based on the findings of Tahir et al.'s earlier work. In addition, research conducted in Vietnam by Mai et al. (2021) indicated that the implementation of CSR had a substantial impact on CR, even when economic responsibility was eliminated from the analysis, and that "stakeholder influence" has a favorable effect on the CSR type. Another study conducted in China by Weiping et al. (2021) discovered that "share pledging" had a detrimental effect on both business value and financial performance, making CSR initiatives and investments less attractive to investors. In addition, Kim et al. (2020) carried out a study in South Korea and determined that CSR had a favorable and substantial impact on CI.

In addition, Dawit et al. (2020) conducted research on the connection between CSR and FP in Eritrea as part of their study. According to the findings, this association is both favorable and important, and furthermore, CR acted as a mediator in this interaction. Interestingly, a study carried out by Woo et al. (2019) in India finds that the relationship between CSR and the firm's outcomes is U-shaped.

According to the research of Tiap Le (2022), corporate social responsibility (CSR) is the fundamental obligation of a company practitioner to guarantee that all activities and behaviors are aligned with the aims and values that are sought by society. From a managerial perspective, CSR is conceptually defined as a concept of management that drives a firm towards balancing between economic, societal, and environmental benefits. According to Tiap Le (2022), there were several definitions of CSR in the literature, all of which handled the topic from different points of view. For instance, according to Tiap Le (2022), the primary responsibility of a business to society is to increase profits while ensuring compliance with law and rules, while there are authors contended that the requisites of CSR are that a firm has a consideration of issues that are broader than "economic, technical, and legal requirements". Additionally, the European Commission stated that corporate social responsibility refers to the voluntary acts of businesses that are not mandated by legislation and are directed toward the improvement of society and the environment (Tiap Le, 2022). In a nutshell, there are two different groups of ideas concerning CSR, and these ideas have meanings that are diametrically opposed to one another. One of these ideas depicts a group of businesses that are purely

concerned with the economic-related interests of their shareholders in order to maximize financial performance indicators. On the other hand, the other group places an emphasis on the interests of the stakeholders, which necessitates striking a balance between the economic, social, and environmental advantages in order to achieve the aim of sustainability.

CSR interests various groups of stakeholders, such as employees, shareholders, finance partners, consumers, suppliers, society, government, and the environment (Jintao et al., 2020). As a consequence of this, the various groups of stakeholders have various expectations from an organization, and these expectations are regarded as measurements of the CSR performance of the organization. For instance, employees would anticipate having access to a non-discriminatory workplace, fair working hours, sufficient compensation, non-discrimination, and opportunities for professional advancement, among other things. Shareholders expect a high return on their investment, high dividends, and information transparency. In addition, financial partners anticipate learning about an organization's "solvency" and "credit status," while customers anticipate receiving "high-quality goods and services" and being satisfied with the company's performance. In addition, vendors anticipate that the company will adhere to the terms of their agreement and do business in an honest manner. "Enhancing access to unemployment and responsibility for communities" is what society demands. The government expects a company to comply with all tax rules, fulfill its tax duties in a correct and complete manner, and do so while contributing to society in some way. According to Jintao et al.'s research from 2020, enterprises are under pressure to minimize their impact on the natural world by making the most efficient use of the resources at their disposal.

Socially responsible businesses tend to develop partnerships with firms that respect social and environmental issues. According to Jintao et al.'s research from 2020, this will lead to an improvement in the reputation of the organization, the formation of professional networks, and the joint achievement of the desired outcomes. From the RBV point of view, this helps to explain why a company participates in CSR initiatives. CSR is viewed as a strategic instrument for offering "internal and external benefits" in a variety of different ways when viewed from the perspective of RBV. Investing in CSR activities, for instance, may help assist the production of internal benefits by facilitating the development of "new resources and capabilities" with regard to "know-how and corporate culture." In addition, the impact of CSR on CR is seen as an external benefit of CSR (Tiap Le, 2022). In this sense, corporate responsibility (CR) is seen as a "fundamental intangible resource," the generation of which is proportional to the degree to which an organization is involved in corporate social responsibility (CSR).

Evaluation of Corporate Responsibility

CSR has quickly risen to become one of the most discussed themes in published works. According to Turker (2009, as cited in Obeidat et al., 2019), CSR is presumed to have a favorable impact on enterprises and the stakeholders of such firms. The measurement of corporate social responsibility remains difficult despite the expanding body of relevant literature. The notion of CSR has been developed through a variety of approaches and a number of studies. According to Turker (2009, as cited in Obeidat et al., 2019), the majority of the approaches have certain limitations. Additionally, it has been suggested that there is not one particular method by which CSR may be conceptualized. Carroll's model is currently one of the most often used techniques for determining CSR. According to Carroll (1999, as cited in Obeidat et al., 2019), CSR is a function of four dimensions: economic responsibility, ethical responsibility, legal responsibility, and discretionary responsibility. Carroll (2000, as cited in Obeidat et al., 2019) addressed the issue of whether or whether the social performance of businesses could be quantified and, if so, why this should be done. The question may be answered "yes" with a word. It is important to design a measuring instrument that can deal seriously with the notion of corporate social responsibility since the social conduct of corporations is essential to both their company and society. In addition, Carroll (2000, as cited in Obeidat et al., 2019) stated that it is difficult to generate genuine measurements since there is a tendency to rely on the perspective of stakeholders when evaluating the social performance of enterprises. This makes it tough to build actual measures. However, depending on the opinions of stakeholders, we may achieve higher dependability in judging enterprises' social performance compared to using other distinct models. This is the case despite the risk that is obviously involved.

The Kinder, Lydenberg, and Domini (KLD) database is an additional approach that is frequently utilized by academics in the process of assessing corporate social actions. According to KLD, the social performance of a company is evaluated by focusing on eight primary characteristics: the environment, the involvement of the community, the way in which diversity is handled, product safety, the military contract, the quality program, the nuclear program, and the excessive compensation of executives (Chatterji et al., 2009, as cited in Obeidat et al., 2019). In order to determine whether or not it is genuine, Ruf et al. (1998) devised a scale that uses the method of analytical hierarchy to evaluate the relevance of each of KLD's eight aspects. They came to the conclusion that the dimensions of KLD coincided with the dimensions of Carroll's model at the levels of legal, ethical, and discretionary responsibility. According to Maignan and Ferrell (2000), the KLD indexes should not be used to evaluate the social performance of all businesses since they are not suitable for doing so. In addition to this, they mentioned that the KLD is flawed due to the fact that its characteristics do not have a theoretical foundation to support them.

Obeidat (2016) cites the work of other scholars who suggested that socially responsible performance may be measured using both internal and outward social activities. According to Ferreira and Oliveira (2014), corporate social responsibility (CSR) refers to the actions that are directly related to the working environment of employees inside a company. According to Pietersz

(2011, as cited in Obeidat et al., 2019), the term "internal social activities" refers to the activities of the company that can be carried out within the walls of the company in an effort to improve the quality of life of its workforce.

In addition, Longo et al. (2005, as cited in Obeidat et al., 2019) proposed separating the internal activities of CSR into four distinct categories, which they referred to as "value classes." These value classes were as follows: the improvement of workers' skills and capabilities; social justice; the welfare and contentment of employees; and the quality of work. According to Brammer et al. (2007, as cited in Obeidat et al., 2019), external CSR is made up of discretionary and community participation that demonstrates the degree to which firms play a significant influence in their surroundings and how they treat their primary and secondary stakeholders. Finally, several other proxy measures were established in order to define CSR as a single aspect of CSR. Some examples of these metrics are reputation, Moskowitz's CSR ratings, and the Fortune corporate reputation index. Studies that rely on these methodologies, however, have been called into question because of the measurements that they choose to use (Mishra and Suar, 2010).

Dimensions of Corporate Social Responsibility

A self-administered questionnaire that contains only closed-ended questions can be used as an assessment instrument for corporate social responsibility (CSR). Maignan and Ferrell (2001, as cited in Obeidat et al., 2019) are responsible for the development of one of the most widely used questionnaires for self-administered CSR. The work of Maignan and Ferrell (2000, as cited in Obeidat et al., 2019) influenced the development of this instrument. The success of this tool is dependent on Carroll's model's four individual components. As a result, Carroll's approach, which evaluates corporate social responsibility along four dimensions, will be utilized in this study. Economic duty, legal responsibility, ethical responsibility, and discretionary responsibility, often known as charitable responsibility, are the four components that make up corporate social responsibility.

Economic Responsibility. According to Ramasamy and Yeung (2009, as cited in Obeidat et al., 2019), the economic duty of a company is regarded as its principal obligation. This responsibility compels the company to provide society with useful goods and services. According to UNIDO (2002, as cited in Obeidat et al., 2019), the successful completion of this task results in the generation of new employment opportunities and an increase in revenue.

CSR is based on economic responsibility since it is the fundamental role of companies to be financially viable and help in economic development. Allen et al. (2021) claim that many companies are implementing CSR projects as a strategic tool to meet stakeholder expectations and regulatory needs while preserving economic performance by means of which CSR activities satisfy regulatory needs. This implies that sustainable company methods guaranteeing long-term financial stability define economic responsibility more than only profitability.

There has been constant discussion on how closely CSR affects financial performance. Though these benefits are not strong, a research on Vietnamese listed businesses shown that CSR efforts positively and significantly influence company development (IJSAM, 2022). This suggests that although CSR might help to improve economic performance, the effects could differ depending on several elements.

Beyond their financial success, Kraus et al. (2020) underline that by implementing sustainable practices, numerous companies all over are progressively giving their social and environmental performance increasing attention. According to Alhouti and D'Souza (2018), the increasing need of companies to raise their non-financial performance and give sustainable development goals top priority drives this change.

Legal Responsibility. According to Wheelen et al. (2015), satisfying a company's economic duty while adhering to the constraints imposed by the legal system of a given nation constitutes legal responsibility. Additionally, Carroll and Shabana (2010, as cited in Obeidat et al., 2019) defined this obligation as the positive and negative compulsions that a nation's legislation places on businesses. According to Ramasamy and Yeung (2009, as cited in Obeidat et al., 2019), exercising legal responsibility might entail complying with several legal obligations, including the tax legislation, the safety standards for employees, and the environmental regulations.

Further, legal responsibility is the need of companies to follow rules and laws as it should be company-led yet inside legal systems. The CSR is the responsibility of businesses for their influence on society (European Commission, 2024) and this term emphasizes how basic legal compliance is to CSR.

More legally enforced CSR policies seem to be the direction of recent trends. Elizabeth George (2019) in Forbes notes that although CSR is usually a sort of soft law, there is a movement globally moving it towards more legally enforceable hard law. The United Nations in 2011 endorsed "UN Guiding Principles on Business and Human Rights" (UNGPs) to offer a worldwide benchmark in mitigating the risk of negative effects on human rights connected with corporate activities. This paradigm guides the content of fair business practices which has important consequences for international commercial and civil conflicts.

National laws also clearly show the move toward legal implementation of CSR. For example, the 2013 Companies Act adopted in India requires CSR for businesses operating within the nation (ACCP, 2024). This action marks a major change from volunteer CSR to legally compelled corporate responsibility.

Ethical Responsibility. According to Garriga and Melé (2004, as cited in Obeidat et al., 2019), ethical responsibility takes things one step farther than economic and legal duties do. It goes beyond such responsibilities. According to Tuan (2012),

ethical duty entails meeting unwritten social norms. These expectations include things like doing what is right, just, and fair, as well as respecting the rights of persons within the community. Carroll and Shabana (2010, as cited in Obeidat et al., 2019) defined ethical responsibility as the voluntary efforts performed by companies to promote and accomplish the goals of society that go beyond economic and legal obligations. Ethical responsibility is also known as corporate social responsibility.

Ethical duty is following moral beliefs and principles hence, by including social, environmental, ethical, consumer, and human rights issues into their corporate strategy and operations, companies can become socially conscious, the European Commission underlines (European Commission, 2024).

Recent studies emphasize how increasingly important ethical issues are for corporate social responsibility. In line with the impact of rigidity in culture and system corruption, Dawar and Singh (2023) found 19 major obstacles to CSR implementation in manufacturing companies. This emphasizes how urgently business culture and procedures must change fundamentally if ethical CSR policies are to be properly applied.

Presently, the idea of stakeholder capitalism—which emphasizes the concerns of every citizen, not only those of shareholders—has become somewhat well known. Delivering value to consumers, investing in employees, handling suppliers fairly and ethically, helping communities, and creating long-term value for shareholders (ACCP, 2024) the 2019 Statement on the Purpose of a Corporation by the Business Roundtable vowed to deliver. This change reflects a more general ethical obligation going beyond just financial gain.

Discretionary Responsibility. According to Matten and Crane (2005, as cited in Obeidat et al., 2019), corporate social responsibility (CSR) is equivalent to voluntary duty in the form of donations. In addition to that, this obligation is observed at the highest level of CSR, which involves voluntary engagement in the solution of social issues (Grbac and Lonari, 2009, as cited in Obeidat et al., 2019). According to Carroll and Shabana (2010, as cited in Obeidat et al., 2019), the term "discretionary responsibility" refers to the measures that are taken by businesses in order to satisfy societal expectations and improve the quality of life for the general population. This degree of responsibility requires the fulfillment of extra actions and behaviors that society regards as desirable (Tuan, 2012, as cited in Obeidat et al., 2019). Some examples of these activities and behaviors include taking the social initiative and contributing to the solution of social problems. According to Wheelen et al. (2015), there is a difference between discretionary obligation and ethical responsibility. Many individuals anticipate that I will fulfill my ethical responsibility, but only a small number of people anticipate that I will fulfill my discretionary responsibility.

Beyond the financial, legal, and ethical obligations of a business, philanthropic or discretionary responsibility is voluntary behavior that advances societal welfare. Although corporate philanthropy is not synonym with CSR, philanthropy is still a major component of CSR.

Recent developments show a movement toward more intentional matching of charitable endeavors with corporate goals. CSR advances the concept one step further to strategically match charitable activities with company objectives, as observed by the Johnson Center (2020), where corporate philanthropy attempts to address social change by means of time, financial, and other resources.

Corporate giving has been greatly impacted by the COVID-19 epidemic and racial justice movements of 2020. Emphasizing the interconnectivity between business and consumers, companies and employees, employees and communities, racial justice and environmental justice, climate change and the economy, and more, ACCP (2024) notes that these events led to ongoing transformation and change in the CSR field.

The linked character of these four CSR aspects is underlined in recent work. CSR is defined by the United Nations Industrial Development Organization (UNIDO) as a management tool wherein businesses include social and environmental issues in their business operations and interactions with their stakeholders. While fulfilling the demands of shareholders and stakeholders, this strategy seeks to strike a balance of economic, environmental, and social imperatives (the "Triple- Bottom-Line Approach").

For small businesses in developing nations helping them to achieve social and environmental criteria without sacrificing their competitiveness, the Triple Bottom Line (TBL) method has shown to be a beneficial tool. Aligning private businesses with the objective of sustainable global development (UNIDO, 2024), this framework measures and reports corporate performance against economic, social, and environmental performance).

Even if CSR's value is becoming more well known, implementation difficulties still exist. Identifying several obstacles to CSR implementation, Dawar and Singh (2023) underlined the difficulty of converting CSR pledges into practical ideas. This implies the requirement of more all-encompassing CSR strategies addressing these issues.

Future CSR seems to be headed toward more strategic and integrated solutions. ESG (Environmental, Social, and Corporate Governance) has become a paradigm for evaluating the ethical influence or sustainability of a business or investment. Although ESG is usually employed in the context of investment, stakeholders include consumers, suppliers, and employees, all of whom are progressively concerned in how sustainable an organization's operations are (European Commission, 2024).

The direction toward corporate purpose and stakeholder capitalism is probably going to keep influencing CSR behavior. Whether they are competence-based (based on the function of their good or service), culture-based (based on the corporate culture or business operations), or cause-based (based on the social benefit produced), companies are being required more and more to define their mission (ACCP, 2024).

Furthermore, modern corporate practices are progressively linked the four CSR dimensions: economic, legal, ethical, and charitable obligations. Recent research underlines the requirement of a well-balanced approach including these elements into a coherent CSR plan. The capacity to properly manage four dimensions of CSR will probably become a major factor of long-term success and sustainability as companies come under increasing examination on their ethical behavior, social duties, and general performance.

The trend toward more legally enforceable CSR practices, the rising relevance of stakeholder capitalism, and the development of ESG standards point to CSR's continuous evolution and progressively essential role in corporate strategy and operations. Companies navigating these changes will have to create more sophisticated CSR strategies that strike a mix between ethical behavior, regulatory compliance, and strategic philanthropy and economic performance.

Organization Performance

As more companies look forward to excellence and keep competitiveness in an ever-changing global economy, organizational performance has grown to be one of their primary concerns. Reactive Executive (2023) defines organizational performance as the company's capacity to utilize its resources and hence fulfill its goals. It will deal with several factors, including company culture, operations management, strategic planning, and human resources.

The necessity of organizational performance is supported by Hirebook (2024) as they discuss that a company's survival and long-term success depend on excellent organizational performance. Through key elements including resource optimization, strategic alignment with long-term objectives, change management, and a culture of ongoing improvement, it results in an environment fit for innovation, development, and competitiveness.

The performance of a company depends much on the leadership quality. Reactive Executive (2023) underlines that mobilizing teams to reach goals depends on good vision and effective leadership. This is consistent with the results of Manzoor et al. (2019), who showed in Pakistan's small and medium companies a strong, beneficial influence of transformational leadership on organizational performance. Their research underlined the need of corporate social responsibility as a positive mediator, therefore improving employee work satisfaction and the effect of transformational leadership on organizational performance.

Hirebook (2024), which divides organizational performance into three operational terms: financial or economic performance, operational performance, and human capital performance, further emphasizes the multidimensional character of it. This all-encompassing perspective lets companies evaluate their performance in several important spheres, therefore guaranteeing a complete approach of development.

One of the most important elements of corporate performance is clearly employee engagement. In 2024 Frontiers in Psychology investigated how employee engagement affected organizational performance. To investigate this link the study used the Job Demands- Resources Model, Self-Determination Theory, Job Characteristics Theory, and Kahn's Engagement Theory among other theories. Emphasizing the need of creating a workplace that supports employee engagement, the results strongly demonstrated a significant association between employee engagement and organizational performance.

It is impossible to ignore the part key performance indicators (KPIs) and performance assessment play in organizational performance. Parmenter (2020), as quoted in Springer Link (2023), defines KPIs as those indicators that highlight the elements of organizational performance most important for the present and future success of the company. KPIs help firms to operationalize their strategic goals and evaluate their performance in respect to these goals.

One basic concept of organizational performance is clearly continuous improvement. Business.com (2024) stresses that regardless of their size or level of development, companies must constantly improve. Six techniques for raising organizational performance—including increasing employee engagement, boosting communication, matching rules and procedures, optimizing processes, using metrics, and funding staff development—are described in this paper.

Research by Emerald Insight (2024) emphasizes the need of adjusting to change and creating future potential. The study puts out a three-level organizational change model: micro, meso, and macro. Micro-level equity in relationships between managers and staff is underlined. Focusing on organizational moderation, the meso level advises cautious and limited development in fulfilling customer demands and innovation. Macro-wise, sustainability and accountability are seen as fundamental principles required to reach a situation whereby active growth of national culture is feasible.

Frontiers in Psychology (2024) investigates the part ethics, fairness, and corporate social responsibility (CSR) play in organizational performance. The interaction of these elements and their influence on sustainable performance management is investigated in this paper. The results stress the need of encouraging ethical leadership, supporting moral decision-making, and including CSR into corporate plans to improve general performance.

Based on transformational leadership theory, Wilson (2024) in a qualitative study of small business owners' methods to enhance organizational performance found four major themes: intellectual stimulation, customized concern, inspiring motivation, and idealized influence. These results highlight the need of leadership in determining the performance of organizations, especially in small companies.

In essence, organizational performance is a complicated, multifarious notion that calls for an all-encompassing strategy for development. Strong leadership, employee engagement, accurate performance measuring, constant improvement, change

adaptation, ethical behavior, and corporate social responsibility are the main elements driving increased organizational performance. Achieving and preserving excellence in organizational performance depends on organizations emphasizing these areas as they negotiate a terrain growingly competitive.

Significance of the Study

This outcome of the study will have its importance to the following individuals and groups.

Manufacturing Company Owners. Company owners must prioritize studying the impact of corporate social responsibility (CSR) on organizational performance in chosen manufacturing organizations. This research is particularly important due to its implications for manufacturing company owners. The results of this survey may be used as a crucial foundation for a customized management intervention plan proposal designed exclusively for company owners. Gaining insight into the influence of corporate social responsibility (CSR) on company performance can enable owners to acknowledge the enduring advantages of incorporating ethical business practices. This comprehension may guide them in executing sustainable tactics that lead to the corporation's enduring expansion, adaptability, and general sustainability.

Manufacturing Company Human Resource Managers. Examining the impact of corporate social responsibility (CSR) on the performance of specific manufacturing enterprises is highly significant. This research can provide a foundational framework for creating a customized management intervention plan proposal designed exclusively for human resource managers in manufacturing companies. Understanding the influence of corporate social responsibility (CSR) on the performance of a firm may offer a valuable understanding of how CSR activities affect employee engagement and satisfaction. This study aims to assist human resource managers in identifying the precise corporate social responsibility (CSR) activities that cultivate a strong sense of purpose and pride among employees, resulting in increased job satisfaction and enhanced overall performance. Studying the correlation between corporate social responsibility (CSR) and organizational performance might shed light on the impact of CSR on attracting and keeping highly skilled employees. Human resource managers may utilize the data to design initiatives that demonstrate the company's dedication to social responsibility, thus augmenting its attractiveness to potential workers and mitigating employee attrition rates. CSR efforts frequently contribute to the cultivation of a favorable workplace culture and enhanced employee morale. Human resource managers may enhance organizational performance by comprehending the influence of corporate social responsibility (CSR). They can then establish initiatives and regulations that cultivate a culture of social responsibility and inclusion, generating a sense of belonging and pride among workers. Corporate social responsibility (CSR) initiatives may provide employees with distinctive training and growth prospects.

Manufacturing Company Operations Managers. Examining the impact of corporate social responsibility (CSR) on the performance of specific manufacturing organizations is essential for several reasons, and the results can provide a strong foundation for a suggestion on management intervention plans. The study aims to uncover the effects of incorporating corporate social responsibility (CSR) policies on a company's competitive advantage in the industry. Gaining insight into the correlation between corporate social responsibility (CSR) and organizational performance can enable organizations to distinguish themselves in the market, therefore attracting customers and investors that prioritize social consciousness.

Manufacturing Company Employees. Examining the impact of corporate social responsibility (CSR) on the performance of specific manufacturing organizations is extremely important, particularly when conveying the results to employees of these companies. This study can provide a foundation for a management intervention plan proposal that is specially customized to address and engage employees. Gaining insight into the influence of corporate social responsibility (CSR) on organizational performance can enable workers to perceive the direct correlation between their job and the company's wider societal influence. This comprehension may enhance employee engagement, work happiness, and a sense of purpose in their positions within the firm. Corporate social responsibility (CSR) activities frequently mirror the principles and ethos of the firm. Disseminating the study's findings among workers may cultivate a culture of social responsibility inside the company, motivating employees to actively engage in activities that are in line with the firm's values and contribute to the improvement of society. CSR initiatives may provide employees with avenues for personal development and advancement, fostering a sense of satisfaction and accomplishment that goes beyond their usual job duties.

Future Researchers. Examining the impact of corporate social responsibility (CSR) on organizational performance in specific manufacturing companies holds immense importance, not just for the companies themselves but also for future researchers seeking to enhance their comprehension of the connection between CSR and organizational performance. This work can serve as a fundamental benchmark for future research initiatives, offering useful insights and consequences for both academic and practical applications. The study has the potential to stimulate further investigation by future scholars, prompting them to examine many aspects and factors associated with CSR and organizational success in the manufacturing sector.

Theoretical Framework

The study will be based on Carroll's (1991) Pyramid of CSR, which can help simplify this process. It will investigate how to build and implement an effective CSR strategy in a business and will serve as its anchor.

Every company needs to ensure that they are making a profit and adhering to their legal responsibilities in order to stay in business. But what it does with those revenues and what higher values it exhibits to its employees, customers, community, and market will vary a great deal from one company to the next.

Professor Archie Carroll (1991) asserts that the only way corporate social responsibility (CSR) can become a reality is if managers change their behaviors to become moral rather than amoral or immoral. It is not sufficient to simply concentrate on one facet of the business. The concept of CSR needs to permeate all aspects of an organization's operations, procedures, and objectives. Carroll developed a model that is now commonly referred to as the Pyramid of CSR. This model illustrates how an organization's many obligations are arranged in a hierarchical fashion. Carroll created this model to assist firms in better understanding their respective responsibilities. Carroll was adamant that successful corporate social responsibility (CSR) could not be accomplished until all of these duties were taken into account simultaneously.

The responsibilities of an organization are analyzed using Carroll's Pyramid, which divides such responsibilities into four primary categories. In order to guarantee effective corporate social responsibility (CSR), the organization in question needs to take responsibility for each of these factors.

Conceptual Framework

Guided by the theoretical framework, the researcher will develop a conceptual framework as shown below.

Independent Variable

Dependent Variable

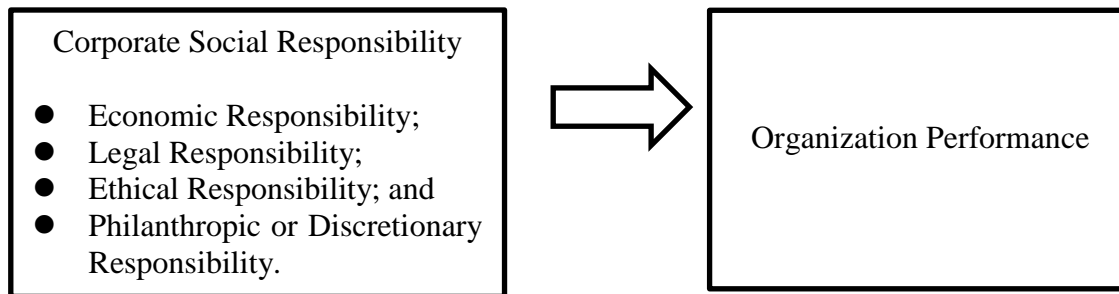


Figure 1. Conceptual Framework of the Study

This framework illustrates how the independent variable corporate social responsibility with its dimensions which are economic responsibility, legal responsibility, ethical responsibility; and philanthropic or discretionary responsibility affects the dependent variable organization performance among selected manufacturing companies as a basis for management intervention plan proposal.

Statement of the Problem

The main objective of the study is to determine the effect of corporate social responsibility to organizational performance among selected manufacturing companies as a basis for management intervention plan proposal.

Specifically, it will seek answers the following questions:

1. How do managers describe the corporate social responsibility implemented by the manufacturing company with the following dimensions:
 - 1.1 Economic responsibility;
 - 1.2 legal responsibility;
 - 1.3 ethical responsibility; and
 - 1.4 philanthropic or discretionary responsibility?
2. How do managers assess the current organization performance of the manufacturing company?
3. Is there a significant effect of the corporate social responsibility implementation by the manufacturing company to their current organization performance?
4. What are the challenges encountered by managers in implementation of corporate social responsibility by the manufacturing company?
5. How can the results of the study be used as basis for management intervention plan proposal?

Hypotheses of the Study

This hypothesis will be the tentative answer to the research problems. The null forms will be subjected to statistical testing at .05 level of significance through the corresponding appropriate statistical tests.

H01. The corporate social responsibility implementation by the manufacturing company has no significant effect to their current organization performance.

Definition of Terms

These key terms in the study are given the following conceptual and operational definitions.

Corporate Social Responsibility. Corporate social responsibility (CSR) is a company strategy that aims to promote sustainable development by providing economic, social, and environmental advantages to all stakeholders involved. Corporate sustainability encompasses the incorporation of social and environmental considerations into a company's activities and engagements with its stakeholders. This encompasses several projects pertaining to environmental sustainability, philanthropy, ethical labor practices, community development, and responsible government. In the context of your study, the operational definition of CSR in the selected manufacturing businesses may encompass the precise activities and efforts conducted by these organizations. To properly analyze and evaluate the impact of CSR activities on organizational performance, it is crucial to precisely define the conceptual and operational components of CSR. By establishing solid groundwork, this will enable your management intervention plan proposal to offer well-informed suggestions on enhancing corporate social responsibility (CSR) practices in order to improve overall organizational performance.

Economic Responsibility. The responsibilities in the financial realm make up the first level of the pyramid. To put it more succinctly, this pertains to ensuring that the firm continues to be profitable while also maintaining complete financial transparency. An organization's ability to be economically responsible helps it to create and maintain jobs in the community, as well as offer products and services that are beneficial to society and do not cause harm to individuals or the environment. By ensuring that the organization's finances are managed in an ethical and fair manner, each and every member of the organization, from the CEO on down, may contribute to the successful delivery of this responsibility.

Ethical Responsibility. This broadens the scope of obligations to include doing what is right and fair, even if such conduct is not mandated by law. For the organization to be able to fulfill this task, it is necessary for them to have the moral perspective that Carroll mentions.

Legal Responsibility. Obeying the law is not only simple but is also a fundamental requirement for any and all commercial enterprises. At the very least, it is about safeguarding the organization from being prosecuted or penalized, both of which would have a negative influence on the organization's finances and reputation and may even result in the organization being closed down. The most effective method for meeting these commitments is to report openly and transparently on the functioning of the organization and the activities it is engaged in.

Philanthropic or Discretionary Responsibility. This is the highest level of responsibility and exceeds the requirements set forth by any laws or regulations. It's about being a responsible member of the business community and making an effort to make the world a better place. There are even organizations that go so far as to form their own benevolent or philanthropic foundations.

Scope and Delimitation of the Study

As a basis for the creation of a management intervention strategy, the research will investigate how the influence of corporate social responsibility (CSR) on organizational performance varies across a selection of manufacturing organizations.

It will deal with managers describing the corporate social responsibility applied by the manufacturing firm in the following dimensions: economic duty, legal obligation, ethical responsibility, and charitable or discretionary responsibility. The manufacturing company's management conducted an analysis of the existing organization's performance. The difficulties that the management of the manufacturing business faced in the process of implementing corporate social responsibility. The findings of the study are going to be utilized as the foundation for an intervention plan proposal for management. A time period of two weeks will be set aside for the collection of data, after which it will be sent to the statistician for in-depth analysis that will ultimately lead to the study's primary goal being met as well as the anticipated result.

Methods and Techniques Used

This study will employ a descriptive research design to describe the corporate social responsibility with its dimensions which are economic responsibility, legal responsibility, ethical responsibility; and philanthropic or discretionary responsibility implemented by the manufacturing companies. In addition, the study will managers assess the current organization performance of the manufacturing company, as well as the difficulties they faced while implementing the corporate social responsibility. This

study is going to be carried out in a certain region in China. The word "descriptive research" refers to a type of study that concentrates on characterizing the characteristics of the population or phenomenon that is being researched. This type of research is also known as "qualitative research." This is a reference to the research questions, the design of the study, and the data analysis that was carried out on the issue that was being discussed. It is a definitive quantitative method that can be utilized to test particular hypotheses and to characterize the qualities or functionalities of an object. In order for the researcher to accomplish this goal, they should conduct an investigation of the scenario using the descriptive research methodology. This enables the researcher to determine what is typical and what can be anticipated to take place under the same conditions. By describing a currently existing state that was also meant to convey the currently existing condition, this method supplied data concerning the nature and status of a situation as it was at the time of the study. The objective of the descriptive analytic technique, as stated by McCobes (2019), is to give a trustworthy and consistent definition of a population, condition, or phenomenon. The researcher will gather data using a descriptive survey approach in order to characterize the corporate social responsibility and the current organization performance of the manufacturing company, as well as the difficulties they faced while implementing the corporate social responsibility. A method referred to as descriptive analysis is essentially a study of the facts paired with an accurate and reliable explanation of the findings. In order for the researcher to accomplish the purpose of the study and make headway toward achieving their objective, they applied a descriptive analytic method, in particular the survey.

The probability sampling method will be utilized in the research, and specifically the purposive sampling technique, which, according to Hameed (2016), allows the researcher to select a particular setting and respondents to participate in the research. Respondents in this study are predetermined managers of manufacturing companies that were chosen based on the following criteria: they have been managing the manufacturing company for more than three (3) years; they are completely aware of the corporate social responsibility implementation of the company; and they are actively evaluating the organizational performance in periodical basis. In addition, the researcher will choose the sample size by using the sample size calculator provided by Raosoft.com. The researcher will set the confidence level to 95% and leave 5% of the margin of error.

Respondents of the Study

A total of 100 managers from selected manufacturing companies in a particular region in China will be the respondents for the study. These respondents were selected beforehand based on the following criteria: they have been managing the manufacturing company for more than three (3) years; they are completely aware of the corporate social responsibility implementation of the company; and they are actively evaluating the organizational performance in periodical basis.

The table below shows the distribution of respondents per manufacturing company.

Table 1. Distribution of Respondents

Manufacturing Companies	Number of Respondents
A	20
B	20
C	20
D	20
E	20
Total	100

Instruments of the Study

The primary tool to be utilized in this study will be adapted from Carroll's (1991) pyramid model of CSR. This model will be employed to examine the process of developing and executing a successful CSR strategy inside a firm, serving as a central reference point.

This model demonstrates the hierarchical arrangement of an organization's numerous duties. Carroll devised this approach to aid companies in gaining a clearer comprehension of their individual obligations. Carroll firmly believed that achieving successful corporate social responsibility (CSR) required the simultaneous consideration of all these obligations. An organization's obligations are assessed using Carroll's Pyramid, which categorizes these tasks into four main domains. To ensure successful corporate social responsibility (CSR), the business must assume accountability for the following factors: economic responsibility, legal responsibility, ethical responsibility, and philanthropic or discretionary responsibility. The concept underlying Carroll's pyramid is that each duty should be built upon the preceding one and fully used. This implies that achieving success in one or two domains is insufficient in isolation. If a firm disregards either its economic obligations or its legal duties, it is certain that the organization will have difficulties in the future. As a consequence, ethical and philanthropic duties may be considered

optional. Nevertheless, achieving these goals may lead to a range of favorable consequences, such as establishing and improving the organization's standing, bolstering its ability to endure over time, and attracting and retaining highly skilled workers.

Validity of the instrument will be checked by the panel of experts from manufacturing companies which are well compliant in corporate social responsibility, and from the Graduate School. The instrument shall be then forwarded to the Research Ethics Committee before data gathering. After the REC approval, reliability of each of the measure item will be tested through a pilot survey before undertaking the main data collection. Gray (2009) suggested that piloting can reduce non-response rates and improve the questionnaire's accuracy, clarity, and reliability. The pilot questionnaires will be distributed to ten (10) managers of selected manufacturing companies in China. Through this pilot, important concerns will be recognized, and modifications will be made before conducting the actual survey. The wording and presentation of the questionnaire will also be adjusted to make the questionnaire increase its reliability.

The instrument composed of three parts which are:

Part I. Managers description to corporate social responsibility implemented by the manufacturing company with the following dimensions: Economic responsibility; legal responsibility; ethical responsibility; and philanthropic or discretionary responsibility.

Part II. Managers assessment to the current organization performance of the manufacturing company.

Part III. The challenges encountered by managers in implementation of corporate social responsibility by the manufacturing company.

Data Gathering Procedure

The survey method will be applied by the researcher for data gathering whereas, the respondents will answer the survey questionnaire through online forms. The survey questionnaire will be disseminated to the managers of the selected manufacturing companies in China for two (2) weeks.

The information gathered from related literature and other relevant materials will be used to support the research claim, and characterized corporate social responsibility with its dimensions which are economic responsibility, legal responsibility, ethical responsibility; and philanthropic or discretionary responsibility implemented by the manufacturing companies. In addition, the study will include the assessment of managers to the current organization performance of the manufacturing company, as well as the challenges they encountered while implementing the corporate social responsibility. The respondents that accepted the invitation in answering the survey questionnaires will not undergo interviews if the data results showed consistency for analysis.

The primary data will be collected through the following procedures:

1. The survey questionnaire will be forwarded to the panel of experts for research instrument validation.
2. The research instrument will be submitted to the Graduate School Office and the University Research Ethics Committee (REC) for the approval of survey questionnaire dissemination.
3. A letter of request will be sent to the Human Resource Manager of the selected manufacturing companies in China for the permission in data gathering and explain that there is no conflict of interest to either party involved in conducting the research.
4. After the approval of the Human Resource Manager, the researcher will disseminate the questionnaires that will be answered by the respondents through online forms. The researcher will explain the confidentiality of the information that will be gathered from the respondents in compliance with the Data Privacy Act of 2012.
5. The researcher will check if all the items will be answered for the conduct of the study after the instruction of ten to fifteen minutes' response from the respondents to avoid any stress on their part.
6. The researcher will make an assurance that the copy of the output shall also be provided to the study site.

Data Processing and Statistical Treatment

The researcher will collect the accomplished survey questionnaire after the two (2) weeks period of data gathering from the selected manufacturing companies in China. The data will be arranged in a tally sheet and will be forwarded to a statistician for the data processing. Descriptive statistics will be applied to describe corporate social responsibility with its dimensions which are economic responsibility, legal responsibility, ethical responsibility; and philanthropic or discretionary responsibility implemented by the manufacturing companies. It will also be used in the assessment of managers to current organization performance of the manufacturing company, as well as the challenges they encountered while implementing the corporate social responsibility. Calculated mean scores with verbal interpretation for measurement will be applied in the rating scale, as shown in table 2. Guided by the statistician, data will be subjected to Test of Normality to consider the distribution of data, and to know what statistical formula will be used, normal data distribution results will be analyzed with the use of Pearson-r, while non-normal data distribution results will be computed using Spearman-rho. Furthermore, the SPSS v.25 will be applied to determine the the effect of corporate social responsibility to organizational performance among selected manufacturing companies as a basis for management intervention plan proposal. Other statistical tools mat also be applied based on the recommendations of the statistician.

The instrument will use a 4-point rating scale in which the respondents expressed their degree of agreement or disagreement on given indicators using the following responses which were stated on the table below.

Table 2
Rating Scale with Verbal Interpretation

Rating Scale	Verbal Interpretation	
3.25- 4.00	Highly Implemented	Strongly Agree
2.50- 3.24	Moderately Implemented	Agree
1.75- 2.49	Limitedly Implemented	Disagree
1.00- 1.74	Not Implemented	Strongly Disagree

Presentation, Analysis, and Interpretation of Data

1. How do managers describe the corporate social responsibility implemented by the manufacturing company with the dimensions economic responsibility, legal responsibility, ethical responsibility, and philanthropic or discretionary responsibility?

2.

Table 3
The Description of Managers to the Corporate Social Responsibility Implemented by the Manufacturing Company in terms of Economic Responsibility

Economic Responsibility	Weighted Mean	Verbal Interpretation	Rank
1. Managers guarantee sustainable techniques to ensure long-term financial stability and offers profit generating first priority.	2.14	Limitedly Implemented	3
3. Managers optimize running expenses by way of effective waste management and resource control.	2.45	Limitedly Implemented	2
4. Managers finance creative technologies not only boosts output but also to help the economy grow.	2.65	Moderately Implemented	1
4. Managers generate employment in the nearby area thus helping stability and economic growth.	1.96	Limitedly Implemented	5
5. Managers initiate environmentally friendly suppliers to improve the whole economic influence of the supply chain.	2.03	Limitedly Implemented	4
Overall Mean	2.25	Limitedly Implemented	

Particularly in terms of economic responsibility, the assessment of corporate social responsibility (CSR) carried out by the manufacturing company reveals a complicated perspective of how managers view their duties and the success of their efforts. The results reveal that even if other aspects of financial responsibility are rather followed, there still need care for notable variations.

The indicator with the weighted mean of 2.65 indicates that managers embrace creative technology to boost output and support economic development. This basic instrument indicates that one recognizes the need of creativity in increasing production and competitiveness. Technical investments, as KPMG (2024) emphasizes, define operational performance as well as long-term viability.

With a mean score of 2.45, the second-ranked characteristic exposes how well managers maximize running expenses by means of effective resource control and waste management. This kind of approach helps one to keep revenue and reduces environmental impact. Malaiya (2023) underlines that efficient use of resources determines the economic sustainability in manufacturing activities.

Third place went to the commitment to ecologically sustainable solutions ensuring future financial stability with a 2.14 mark. This reflects some degree of relevance as well as development opportunities bringing sustainability into basic business strategy. Claiming Photoneo (2023), financial performance is improved along with consumer loyalty and brand reputation by sustainable methods.

With a score of 2.03, the fourth-ranked characteristic catches the company's endeavors to create alliances with environmentally friendly suppliers in order to increase the entire economic impact of the supply chain. This little acceptance indicates not only the growing knowledge of the necessity of sustainable sources but also the more effort is required to fully satisfy their projected advantages.

With a mean score of 1.96, the lowest-ranked feature reveals that although managers realize the need of building jobs in surrounding areas to provide economic stability and development, this element is nevertheless barely followed. This outcome begs doubts regarding the company's commitment to social responsibility as well as its more significant influence on nearby companies.

With an overall mean score of 2.25, classed as Limitedly Implemented, the results demonstrate that although some good policies on fiscal responsibility exist, glaring gaps still have to be filled. Rising CSR efforts, according to writers from many studies (KPMG, 2024; Malaiya, 2023; Photoneo, 2023), would help to improve firm performance and attain strategic goals.

Table 4

The Description of Managers to the Corporate Social Responsibility Implemented by the Manufacturing Company in terms of Legal Responsibility

Legal Responsibility	Weighted Mean	Verbal Interpretation	Rank
1.Managers closely follow all pertinent laws and regulations to guarantee legal compliance in all spheres of operation.	3.80	Highly Implemented	1
2. Managers foster among stakeholders the confidence of honest financial reporting.	2.49	Limitedly Implemented	2
3. Managers commit to maintaining strong health and safety standards for staff members safe workplace.	2.04	Limitedly Implemented	5
4. Managers give environmental rules top importance to limit impact on the surroundings.	2.48	Limitedly Implemented	3
5. Managers integrate CSR into business strategy considering legal matter compliance in increasingly competitive market.	2.06	Limitedly Implemented	4
Overall Mean	2.57	Moderately Implemented	

Particularly in terms of legal responsibility, the evaluation of corporate social responsibility (CSR) conducted by the manufacturing company offers interesting analysis of managers' viewpoint on their ethical obligations. The results show that some areas of legal responsibility are rather followed while others call for major development.

With a weighted mean of 3.80, the component with highest ranking shows that managers carefully observe all relevant laws and regulations to insure legal conformity in all domains of life. This great dedication to legal compliance exposes a knowledge of the basic need of compliance in reducing risks and improving company image. Basic for sustainable business operations; strong adherence to regulatory norms enables KPMG (2024) demonstrate exhibit confidence of stakeholders.

With a mean score of 2.49, the second-ranked factor emphasizes how exactly honest financial reporting supports managers in boldly inspiring stakeholders. Although this behavior is obviously crucial, its limited application points to major problems in financial policy communication or openness. According to Malaiya (2023), transparency reporting is very vital if one wants to keep stakeholder confidence and guarantee long-term organizational effectiveness.

Third ranked with a 2.04 score was the dedication to keep exceptional standards of health and safety for employees. This limited use raises major questions regarding pertinent aspects of legal obligation, employee welfare, and workplace safety. Not only meets legal criteria but also increases staff morale and output by providing health and safety top attention, states Photoneo (2023).

With a score of 2.48, the fourth-ranked element shows the degree the business values environmental regulations to control its influence on the surroundings. This shows some degree of dedication but also implies that more effort is required to completely adopt environmental issues into corporate operations. Research indicates that efficient environmental management is gradually acknowledged as a legal need in the market of today (KPMG, 2024).

With a mean score of 2.06, the lowest-ranked element shows that managers apply CSR into their strategy even if they still give legal compliance top priority in a market rising more and more competitive. This limited application implies that CSR might not be entirely anchored in strategic planning procedures, thereby influencing the success of legal compliance initiatives as well as CSR programs.

With an overall mean score of 2.57, classified as Moderately Implemented, the findings show that usually there are obvious gaps that need rectification even if some areas of legal obligation show strength. Underlined writers of many studies between 2019 and 2024 (KPMG, 2024; Malaiya, 2023; Photoneo, 2023) strengthening CSR programs would help to increase

company performance and reach strategic objectives. Manufacturing companies can better position themselves to fulfill regulatory obligations and strengthen their total corporate brand by concentrating on upgrading health and safety practices, increasing financial reporting transparency, and totally including CSR into strategic planning.

Table 5

The Description of Managers to the Corporate Social Responsibility Implemented by the Manufacturing Company in terms of Ethical Responsibility

Ethical Responsibility	Weighted Mean	Verbal Interpretation	Rank
1. Managers treat staff members with respect and dignity and guaranteeing fair labor standards.	2.49	Limitedly Implemented	2
2. Managers keep client confidence and brand integrity on moral marketing techniques.	1.58	Not Implemented	5
3. Managers work with local communities to grasp their requirements and handle social challenges.	1.92	Limitedly Implemented	4
4. Managers use products ethically to make sure suppliers satisfy moral requirements in their operations.	2.36	Limitedly Implemented	3
5. Managers develop customer loyalty through ethical social awareness.	2.70	Moderately Implemented	1
Overall Mean	2.21	Limitedly Implemented	

The assessment of corporate social responsibility (CSR) by the manufacturing company in terms of ethical responsibility exposes some fresh approaches on managers' ethical obligations and behavior. The results expose great emptiness even in cases when some elements of ethical obligation are acknowledged.

With a weighted mean of 2.70, the component with highest ranking reflects managers' perspective that ethical social consciousness raises corporate customer loyalty. This increasingly accepted strategy implies that ethical issues in creating long-term relationships with customers have importance. Studies revealing businesses with social consciousness typically show higher consumer loyalty and brand confidence (KPMG, 2024).

With a mean score of 2.49, the second-ranked quality exposes how ethically and professionally managers treat their employees to provide fair working circumstances. This is obviously crucial, but its limited application shows the necessity of more work to guarantee constant use everywhere in the company. Malaiya (2023) emphasizes how employee retention and satisfaction are shaped by a decent working space.

Third place with a 2.36 rating went to the dedication to sensible resource management to guarantee suppliers meet ethical criteria. This limited use emphasizes the need of more careful supplier selecting and monitoring techniques to guarantee adherence to ethical criteria. As Photoneo (2023) underlines, only ethical buying will help to sustain high integrity and reduce reputation risk.

The fourth-ranked aspect, with a grade of 1.92, shows how closely officials handle supply needs and social issues in surrounding areas. Although community involvement is obviously vital, low participation implies that more strong activities are needed to establish close ties among local stakeholders.

With a mean score of 1.58, the lowest-ranked element shows that managers find it difficult to preserve client confidence and brand integrity by means of moral marketing strategies, therefore hinting that this practice has not been applied successfully. This result emphasizes how the business manages marketing ethics, which is absolutely essential to maintain client confidence and loyalty in a competitive market (Keller, 2023).

With an overall mean score of 2.21, the results indicate limitedly implemented, therefore clear gaps still need to be filled even with some constructive steps toward ethical responsibility.

Table 6

The Description of Managers to the Corporate Social Responsibility Implemented by the Manufacturing Company in terms of Philanthropic/ Discretionary Responsibility

Philanthropic/ Discretionary Responsibility	Weighted Mean	Verbal Interpretation	Rank
1. Managers resolve to return to the society by supporting local organizations for charitable donations.	1.77	Limitedly Implemented	5
2. Managers inspire employees to take part in volunteer projects to promote philanthropy inside the company.	1.82	Limitedly Implemented	4
3. Managers support community development by supporting educational projects meant to boost local worker competencies.	1.88	Limitedly Implemented	3
4. Managers assert to be active in environmental projects as part of their charitable efforts benefiting the surroundings as well as the local areas.	2.16	Limitedly Implemented	1
5. Managers apply good CSR projects to make the business more valued by stakeholders and customers.	1.90	Limitedly Implemented	2
Overall Mean	1.91	Limitedly Implemented	

The way the manufacturing sector evaluates corporate social responsibility (CSR) in terms of philanthropic or discretionary responsibility exposes interesting new avenues on how managers view their commitment in assisting society. The outcomes draw attention to areas that require major improvement since some forms of philanthropy are appreciated but often overlooked.

With a weighted mean of 2.16, the element most mirroring managers' will to be active in environmental projects as part of their charitable activity is This limited application emphasizes the importance of environmental preservation as well as the awareness of its relevance, which also underscores the requirement of additional strong efforts to totally engage in such projects. Studies show that businesses who actively support environmental issues could strengthen their position and confidence of stakeholders (KPMG, 2024).

With a mean score of 1.90, the second-ranked aspect shows how effectively managers implement CSR initiatives to increase the value of the company to consumers and stakeholders. Although this approach is well-known, its limited application suggests that the business could not be totally supporting CSR projects meant to boost brand loyalty or stakeholder relationships. Good CSR could boost company awareness and customer loyalty, reports Malaiya (2023).

Third placed with a 1.88 score is the dedication to enhance community development by means of educational initiatives aiming at increasing local worker abilities. While community participation is clearly vital, this small-scale implementation highlights the need of much more ambitious efforts to significantly affect local development.

With a score of 1.82, the fourth-ranked characteristic shows managers motivating staff members to take part in voluntary projects targeted at corporate giving. This low involvement implies that although there is a target to build a culture of giving back, real participation may be minimal, therefore restricting the general influence on the welfare of the society.

With a mean score of 1.77, the lowest-ranked feature suggests that managers decide to reintegrate into society by helping nearby businesses through charitable activities. This result emphasizes a significant difference in charity activities and implies that the business might not follow CSR policy or pay great attention to donations.

With an overall mean score of 1.91, the results fall under limitedly implemented, meaning that even with some strong intentions about charitable obligation, obvious disparities still have to be remedied.

2. How do managers assess the current organization performance of the manufacturing company?

Table 7

Managers Assessment on the Current Organizational Performance of the Manufacturing Company

Current Organizational Performance of the Manufacturing Company	Weighted Mean	Verbal Interpretation	Rank
1. The manufacturing company evaluate operational success by including order correctness, on-time delivery rates, and inventory turnover using key performance indicators (KPI).	2.70	Agree	8
2. The manufacturing company do regular analysis of labor, warehouse, and transportation-related operating expenses.	2.80	Agree	6
3. The manufacturing company provide consumer opinions on delivery experiences to inform other consumers.	2.90	Agree	3

4. The manufacturing company process mapping for efficiency in workers logistical tasks.	2.97	Agree	2
5. The manufacturing company monitor the frequency and kinds of errors to identify areas for development and increase dependability.	2.88	Agree	4
6. The manufacturing company analyze lead time to monitor the variations between order placing and delivery completion.	2.83	Agree	5
7. The manufacturing company evaluate inventory levels and turnover rates to better grasp how well goods are handled all across the supply chain.	2.99	Agree	1
8. The manufacturing company evaluate how well tracking systems and warehouse management systems increase operational efficiency.	2.76	Agree	7
9. The manufacturing company apply Lean or Six Sigma techniques for continuous improvement inside the company.	2.58	Agree	9
10. The manufacturing company seek best practices to be more competitive placement by comparing firm performance to industry norms.	2.66	Agree	10
Overall Mean	2.81	Agree	

Analyzing the organizational performance of the manufacturing company reveals several fascinating fresh angles on how managers assess and decide on different operational strategies. The findings reveal various areas needing improvement as well as a generally good picture of the operational policies of companies.

The component chosen with a weighted mean of 2.99 shows how lead time study helps staff members monitor the period between order placing and delivery completion. This approach helps one to find delays and streamlines delivery strategies. Rising operational efficiency and customer satisfaction depends, according to KPMG (2024), on excellent lead time management—absolutely vital.

With a mean score of 2.97, the second-ranked characteristic indicates that the company assesses processes to identify inefficiencies or bottlenecks, therefore enabling staff members to produce comprehensive logistical activity maps. This approach increases operational visibility and highlights areas needing work. The secret to raising operational efficiency in logistics is process planning, explains Malaiya (2023).

Third scored 2.90 for the practice allowing clients to provide feedback on delivery experiences. This indicates that the company values client comments to evaluate service quality and identify areas needing work. Matching services to customer expectations asks for interaction with them, as Photoneo (2023) clearly notes.

With a score of 2.88, the fourth-ranked aspect shows that the company compares its performance to industry norms, therefore allowing staff members to assess operational efficiency and competitive positioning. Benchmarking will help to foster continuous improvement and assist to identify best practices (KPMG, 2024).

With a mean score of 2.83, the fifth-ranked factor highlights that the company tracks late deliveries or mispicks—that is, frequency and kinds of errors in order fulfillment. This practice increases overall dependability and facilitates the search for locations requiring employment (Malaiya, 2023).

Ranked sixth with a mean score of 2.80, this function indicates that employees can review operational expenses connected to labor, warehouse, and transportation to identify areas where efficiency could be improved. First one must grasp cost structures if one is to maximize resource allocation (Photoneo, 2024).

With a 2.76, this seventh-ranked quality emphasizes knowledge of inventory levels and turnover rates to assess supply chain handling of products. Good inventory control for KPMG, 2024 will help to lower stockouts and surplus supplies.

With a mean score of 2.58, the eighth-ranked element reveals how successfully tracking systems and warehouse management systems increase operational efficiency. This study will help one to ensure that technology really supports logistical operations.

With a 2.66 score, the company ranks ninth and employs Lean or Six Sigma methods to inspire employees to be always learning agents. These techniques guarantee operational performance enhancement and driving process innovations (Malaiya, 2023).

With a mean score of 2.66, the lowest-ranked factor finally shows that the company seeks best practices by matching its performance to industry standards to remain competitive. This kind of exercise enables one to find areas of weakness and potential for development.

Classed as “Agree”, with an overall mean score of 2.81, the results suggest that whilst pointing up areas needing improvement, managers generally assess favorably the company's commitment to successful business operations. Authors of many studies stress that plugging in these gaps would help to maximize logistical operations and raise service quality (KPMG, 2024; Malaiya, 2023; Photoneo, 2023). By focusing on improving customer feedback systems, perfecting cost analysis techniques, and using strong benchmarking strategies, manufacturing companies can better position themselves to achieve operational excellence and satisfy changing consumer expectations.

3. Is there a significant effect of the corporate social responsibility implementation by the manufacturing company to their current organization performance?

Table 8

The Effect of Corporate Social Responsibility Implementation by the Manufacturing Company to their Current Organizational Performance

ANOVA

Source of Variation	SS	df	MS	F	P-value	F crit
Between Groups	2.194856	4	0.549	7.39	0.00080	2.87
Within Groups	1.48572	20	0.074			
Total	3.680576	24				

Important fresh angles on the link between manufacturing firm application of corporate social responsibility (CSR) and its present organizational performance create outcomes of the ANOVA analysis of this feature. Strong statistical correlation indicated by the data suggests that improved CSR activities are connected to higher business performance.

A sum of squares between groups (SS) of 2.194856 exposes the diversity in organizational performance distributed to various degrees of CSR adoption. This implies that performance standards change in degree of CSR activity.

With a within-groups total of values of 1.48572, organizational performance shown volatility not appropriate for CSR standards. This suggests that there are additional elements influencing effectiveness outside of programs connected with corporate social responsibility.

Within groups the mean square (MS) is 0.074; between groups it is calculated as 0.549. This method lets one more clearly grasp the average variance shown by each group than the total variance.

Clearly significant are mean variations across multiple degrees of CSR implementation based on a computed F-statistic of 7.39. Higher F-values imply that variations in group means are more evident than those inside groups, thereby suggesting successful CSR campaigns (Keller, 2023).

Given this F-statistic of 0.00080—much below the advised limit of 0.05—a P-value results. This low P-value implies that CSR adoption has statistically significant influence on organizational performance, therefore proving the theory that better results follow from improved CSR policies (Malaiya, 2023).

The crucial F-value under degrees of freedom 4 and 20 is 2.87 with a 0.05 significance level. We reject the null hypothesis since the estimated F-statistic (7.39) exceeds this crucial threshold, thereby suggesting quite significant variations between group averages linked to CSR levels.

Considering an aggregate mean score expressing notable agreement on this link, these numbers illustrate how much corporate social responsibility influences organizational performance inside manufacturing organizations. Good CSR increases operational efficiency as well as customer satisfaction and stakeholder confidence (KPMG, 2024; Photoneo, 2023). Filling any found implementation gaps and stressing on improving their CSR strategy will help manufacturing companies better position themselves for competitive advantage and continuous operational excellence in a market progressively social conscious.

4. What are the challenges encountered by managers in implementation of corporate social responsibility by the manufacturing company?

Table 9

Assessment on the Challenges Encountered by Managers in Implementation of Corporate Social Responsibility

Challenges Encountered in the Implementation of Corporate Social Responsibility	Weighted Mean	Verbal Interpretation	Rank
1. Lacking of financial and human resources supplied to CSR projects generates issues for managers limiting their capacity to carry out effective programs.	2.72	Agree	8
2. Struggling to create a culture of social responsibility inside the business since staff members sometimes lack buy-in for CSR projects.	2.82	Agree	6

3. Challenging to project how CSR initiatives influence corporate performance that compromises justification of program expenses.	2.92	Agree	3
4. Dealing with complex rules related to social and environmental responsibilities leading to possible compliance hazards.	2.99	Agree	2
5. Aligning commitment to CSR with the search of profitability since some initiatives might not yield fast financial returns.	2.90	Agree	4
6. Dealing with numerous stakeholder expectations on CSR since different groups may have different goals and definition of success.	2.85	Agree	5
7. Including CSR into the main corporate plan to reconcile social responsibility with overall corporate objectives.	3.01	Agree	1
8. Communicating CSR events both inside and outside that deprives awareness and support for CSR initiatives.	2.78	Agree	7
9. Implementing new CSR policies leading to internal organizational resistance.	2.60	Agree	9
10. Ensuring the long-term sustainability of CSR initiatives is that requires managers to regularly change projects for changing environmental conditions and society expectations.	2.68	Agree	10
Overall Mean	2.83	Agree	

The assessment of the challenges managers of the manufacturing company face in implementing corporate social responsibility (CSR) indicates to significant fresh views on the problems preventing effective CSR initiatives. The findings reveal that even if managers know the importance of CSR, several factors still affect their capacity to operate successful projects.

With a weighted mean of 3.01, the top-ranked issue reveals that managers find it challenging to include CSR into the main business plan, therefore combining social responsibility with overall corporate goals. This link will assist to ensure that CSR initiatives are appropriately ranked and satisfy company goals (KPMG, 2024).

With a mean score of 2.99, the second-ranked position emphasizes the difficulties managers face managing complex criteria linked to social and environmental responsibilities. Companies have to have clearly defined rules and support systems in place since this complexity could cause problems about compliance (Malaiya, 2023).

Third, with a 2.92, it becomes challenging to understand how CSR actions influence received firm performance. This issue underlines the requirement of more accurate measurements and assessment methods to determine the impact of CSR activities since it influences the justification of program spending (Photoneo, 2023).

With a score of 2.90, the fourth-ranked difficulty reveals that managers find it challenging to link their CSR commitment to the search of profitability since some projects might not exhibit rapid financial gains. This conundrum may cause people to be less inclined to adopt ecologically friendly lifestyle (Keller, 2023).

With a mean score of 2.85, the fifth-ranked challenge catches the difficulty managers have juggling several stakeholder needs on CSR. varied groups could have varied goals and definitions of success, therefore complicating attempts to satisfy all the relevant stakeholders (Malaiya, 2023).

Ranked sixth with a 2.82 score, this study underlines how difficult it is to build a culture of social responsibility inside the business, particularly in view of circumstances whereby employees might not be bought-in for CSR programs. Including construction workers will help to specify successful execution (Photoneo, 2023).

With a mean score of 2.78, the seventh-ranked challenge implies that neither internal nor outside CSR events are quite readily shared. This lack of communication could affect not only KPMG, 2024 but also the manner staff members and stakeholders support of CSR efforts.

With a 2.60 score, this eighth-ranked initiative demonstrates the frequency with which new CSR rules cause internal organizational conflict. Dealing with this animosity will enable CSR to be rightfully included into regular business operations (Malaiya, 2023).

Emphasizing the challenge in ensuring the long-term profitability of CSR projects, the ninth-ranked problem has a mean score of 2.68. Managers have to regularly adapt programs to match changing environmental conditions and society expectations (Photoneo, 2023).

With a score of 2.72, the lowest-ranked issue illustrates that managers suffer when lacking financial and human resources devoted to CSR projects, therefore lowering their possible capacity to carry out successful actions.

Classed as Agree, with an overall mean score of 2.83, the results reveal managers admitting different challenges in implementing corporate social responsibility inside manufacturing companies. Although large corporate goals (KPMG, 2024; Malaiya, 2023; Photoneo, 2023) indicate, experts from numerous studies stress that overcoming these obstacles is essential to maximize the effectiveness of CSR operations.

5. How can the results of the study be used as basis for management intervention plan proposal?

Research on how the manufacturing company apply corporate social responsibility (CSR) expose several difficulties for managers. These comprise a lack of financial and human resources, a struggle to build a CSR culture, challenges measuring and evaluating CSR's impact on corporate performance, navigating complex rules, including CSR into business strategy, effective communication strategies, involving stakeholders, addressing opposition to change, sustainability planning, investment in training programs.

Resource allocation should be top focus; management should also encourage a culture of responsibility; it should match CSR with corporate strategy; it should simplify compliance procedures; it should involve stakeholders; it should handle opposition to change; it should develop long-term plans; and it should make training program investments. By means of deliberate improvement of these domains, management can create an intervention strategy improving the social impact and organizational performance. To ensure the long-term relevance and efficiency of CSR projects, the research also underlines the significance of addressing issues to change, designing for sustainability, and sponsoring training programs.

Summary of Findings

The results of the data highlighted the following observations.

1. Managers Description to Corporate Social Responsibility of the Manufacturing Company

The evaluation of corporate social responsibility (CSR) by a manufacturing business exposes a complicated picture of managers' opinions on their responsibilities and the accomplishment of their efforts. One important component is economic responsibility; managers are using innovative technology to assist economic growth and increase output. Maintaining income and lowering environmental impact depend critically on effective waste management and resource control. Dedication to ecologically sustainable solutions guarantees future financial security, therefore strengthening consumer loyalty and company reputation.

The company's initiatives to form relationships with eco-friendly vendors raise the supply chain's economic influence. This part, however, is hardly followed, which casts questions on the company's dedication to social responsibility and its major impact on surrounding businesses. With an overall mean score of 2.25, which falls under limitedly implemented, it is clear that although some decent policies on fiscal responsibility exist, obvious gaps still have to be filled. Rising CSR initiatives would enable companies to reach strategic objectives and increase their performance.

Legally speaking, managers closely follow all pertinent laws and rules to guarantee legal conformance in all spheres of life. Although honest financial reporting helps managers inspire stakeholders, its limited use indicates serious issues with financial policy communication or openness. The commitment to keep outstanding levels of health and safety for workers begs issues with legal obligation, employee welfare, and occupational safety.

Notwithstanding these qualities, there are clear flaws that need fixing. Improving CSR initiatives would enable businesses to attain strategic goals and boost their performance.

Manufacturing businesses' evaluation of their corporate social responsibility (CSR) in terms of ethical responsibility exposes fresh ideas on managers' ethical obligations and actions. The results expose considerable emptiness even in situations when some components of ethical responsibility are recognized. The component with the highest score demonstrates managers' view that ethical social consciousness increases business customer loyalty. The second-ranked characteristic shows how professionally and morally management treat their staff to offer fair working conditions. The third-ranked quality underlines the requirement of extra effort to ensure continuous operation anywhere in the business. The fourth-ranked feature reveals how closely administrators address social concerns and supply demands in nearby areas. The lowest-ranked factor reveals that moral marketing approaches help managers to maintain client confidence and brand integrity by means of ethical behavior.

The manufacturing industry assesses CSR in terms of philanthropic or discretionary duty, so exposing fascinating new paths on how managers see their commitment in helping society. The results highlight areas that need significant development since some kinds of charity are valued yet usually disregarded. The outcomes underline the need of environmental preservation, good application of CSR projects, community development, and staff member desire to take part in voluntary activities. The general mean score of 1.91 falls under limitedly implemented, so even with some strong ideas concerning charitable obligation, clear inequalities still have to be corrected.

2. Assessment of Managers to the Current Organizational Performance of the Manufacturing Company

The degree of organizational effectiveness of a corporation defines its performance in major part. It involves the analysis and choice of operational strategies, therefore guaranteeing a competitive posture and stressing opportunities for improvement. Important elements include lead time management, process review, client comments, bench-marking, late deliveries, inventory control, warehouse management, Lean or Six Sigma techniques, and bench-marking.

Effective delivery plans depend on good lead time management since it helps one to track the delay between order placing and delivery execution. Process planning stresses areas needing development and enhances operational visibility. Client comments on delivery experiences are much appreciated and enable assessment of service quality. By means of performance

comparison with industry standards, one promotes ongoing development and facilitates the identification of best practices. Monitoring late arrivals and mispicks improves dependability and helps one to look for job sites. Understanding cost structures and inventory levels helps one to maximize the use of resources.

If companies are to remain competitive, they at last look for best practices by measuring their performance to industry standards. Usually speaking, managers evaluate the company's dedication to effective business operations by pointing up areas needing development and so raising the quality of services.

3. The Significant Effect Corporate Social Responsibility Implementation to Organizational Performance

The paper looks at how corporate social responsibility (CSR) implementation by manufacturing organizations relates to present organizational performance. Strong statistical correlation found by the ANOVA analysis indicates that more firm success is associated with better CSR behavior. The findings reveal that without CSR standards organizational performance is unpredictable and performance criteria vary in degrees of CSR acceptability. The study also revealed obvious differences between many degrees of CSR implementation, so underlining effective CSR projects. The low P-value indicates that adoption of CSR affects organizational performance statistically significantly, therefore verifying the notion that better results follow from enhanced CSR policies.

4. The Challenges Encountered by Managers in Implementation of Corporate Social Responsibility

The assessment of the challenges managers in manufacturing companies have in implementing corporate social responsibility (CSR) reveals several factors that compromise their capacity to execute successful initiatives. Top among the problems is including CSR into the main business plan and ensuring it aligns with overall corporate goals. Second and requiring clearly defined policies and supporting systems is managing complex criteria tied to social and environmental commitments. Third-ranked issue requiring accurate measurements and evaluation methods is knowing how CSR efforts effect company performance. Linking CSR commitment to profitability ranks fourth since certain projects might not exhibit rapid financial success. Since it makes attempts to satisfy all relevant stakeholders challenging, managing many stakeholder needs on CSR ranks fifth among difficulties. The sixth-ranked problem is building a culture of social responsibility, especially in cases when staff members might not be convinced. The seventh-ranked issue that can affect staff and stakeholder support is the lack of communication between internal and outside CSR activities. Eighth on the list is making sure CSR projects are long-term profitable. Among problems, lack of financial and human resources for CSR initiatives falls in lowest ranking.

5. Management Intervention Plan Proposal

The study highlights challenges faced by manufacturing companies in implementing corporate social responsibility (CSR), including lack of resources, building a CSR culture, evaluating CSR's impact, navigating complex rules, and involving stakeholders. To improve social impact and organizational performance, management should prioritize resource allocation, encourage responsibility, align CSR with corporate strategy, simplify compliance procedures, involve stakeholders, handle opposition, develop long-term plans, and invest in training programs.

Conclusions

The following conclusions are hereby drawn on the findings of the study.

1. Examining corporate social responsibility (CSR) inside the manufacturing company gives important new angles on managerial attitudes and behaviors. Although creative technology and efficient waste management help to demonstrate a dedication to economic responsibility, implementation still shows great gaps. Legally, one can clearly follow rules; nonetheless, requirements for employee safety and financial reporting need for development. While charitable activities are appreciated but underused, ethical obligations emphasize the need of better integration of CSR into corporate culture. Dealing with these areas will improve organizational performance and increase the company's will to be socially conscious.
2. Examining corporate social responsibility (CSR) inside a manufacturing company presents interesting new angles on operational tactics and managerial points of view. Although managers know their moral, legal, financial, and charitable obligations, the results show that many areas still require work. Good CSR projects help to create a responsible culture and improve business performance. Closing any gaps in worker involvement, resource allocation, and openness will enable the business to be more fit for increasing its CSR commitment. A good CSR policy will eventually help to raise operational performance as well as community relations and stakeholder confidence.
3. The study emphasizes a clear relationship between organizational success in manufacturing companies and corporate social responsibility (CSR) application. The results show that good CSR policies result in better operational results, thereby stressing the significance of businesses implementing strong CSR plans. Furthermore, the study exposes how erratic corporate performance becomes without accepted CSR guidelines. Dealing with the found gaps in CSR application can not only improve corporate

performance but also help to match company goals with society expectations, so promoting sustainable development and confidence among stakeholders.

4. The study emphasizes a clear relationship between organizational success in manufacturing companies and corporate social responsibility (CSR) application. The results show that good CSR policies result in better operational results, thereby stressing the significance of businesses implementing strong CSR plans. Furthermore, the study exposes how erratic corporate performance becomes without accepted CSR guidelines. Dealing with the found gaps in CSR application can not only improve corporate performance but also help to match company goals with society expectations, so promoting sustainable development and confidence among stakeholders.

5. The study highlights main obstacles manufacturing companies have in applying corporate social responsibility (CSR), including compliance complexity, stakeholder involvement, and resource constraints. Management has to give resource allocation first priority, match CSR with corporate strategy, streamline compliance, and, via training and communication, create a culture of responsibility to improve social impact and performance. Dealing with these difficulties will help CSR projects to be stronger, which will eventually help to increase organizational efficiency and stakeholder confidence.

6.

Recommendations

Based on the results of the research on the implementation of corporate social responsibility (CSR) inside the manufacturing company, developing a management intervention plan proposal might have a strong basis. The findings highlight several areas that need development and provide insight of how managers assess organizational performance, thereby guiding strategic decisions.

1. **Improving Resource Allocation.** The manufacturing company owners should give sufficient resources as top importance in an intervention plan that will enable CSR projects be effectively supported. Funding more initiatives with staff and money will enable the company to increase its capacity to implement efficient CSR strategies.

2. **Fostering a Culture of Corporate Social Responsibility.** The manufacturing company owners should include training courses and seminars aimed to enlighten staff members on the significance of CSR and how they may help to raise involvement in these projects.

3. **Enhancing Measurement and Evaluation.** The manufacturing company owners should have to develop solid measurements and evaluation systems to enable the company to more exactly assess the outcomes of its CSR activities and support expenditure connected to these projects.

4. **Streamlining Compliance Processes.** The manufacturing company owners should design more clear compliance processes. This can include creating specialist teams or assigning professionals concentrated in regulatory issues to ensure that the company complies all legal criteria when implementing CSR programs.

5. **Aligning Corporate Social Responsibility to Business Strategy.** The manufacturing company owners should ensure that CSR complements overall business objectives thereby enhancing societal benefit as well as company performance.

6. **Effective Communication Strategies.** The manufacturing company owners should design extensive communication plans stressing the company's commitment to CSR. Frequent updates on CSR projects and their impacts could serve to raise awareness and support among staff members and stakeholders by means of which this can aid to improve.

7. **Engaging Stakeholders.** The manufacturing company owners should include strategies for engaging with stakeholders to better understand their needs and expectations so that CSR programs line with stakeholder interests.

8. **Dealing with Change.** The manufacturing company owners should help to reduce resistance and encourage acceptance as change management strategies including staff members in the decision-making process about CSR projects should be the major focus of management since they enable staff members to participate in the decision-making process about CSR projects.

9. **Sustainability Planning.** The manufacturing company owners should match CSR projects to shifting environmental conditions and community expectations, therefore ensuring their relevance and efficiency over time.

10. **Training and Development Programs.** The manufacturing company owners should pay for extensive training sessions aimed to provide staff personnel with the necessary knowledge and skills to actively engage in CSR events.

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