Linkages between corporate social responsibility and sustainability in manufacturing organisations: An empirical study

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Abstract

This study aims at exploring the interrelationships between sustainability factors (commitment and motivators) and corporate social responsibility (CSR) factors (commitment and motivators) and how they affect each other in manufacturing organisations. Data were collected using a survey from 47 food manufacturing organisations in Palestine and were analysed using the PLS-SEM modeling technique. The results suggest there are strong linkages between CSR factors (commitment and motivators) and sustainability factors (commitment and motivators). The CSR commitment factors have the strongest relationship with CSR motivators and sustainability motivators, which indicate that corporate commitment to CSR positively influences the level of corporate sustainable performance.

Keywords: Corporate social responsibility, Sustainability, interrelationship

Introduction
Previous studies suggest that commitment and motivators for sustainable manufacturing performance go beyond achieving profitability (Sajjad and Eweje, 2014); sustainable performance of manufacturers may also be driven by societal and institutional pressures for an ethical responsibility towards an organization's social and natural environment. Based on this view, manufacturing organizations adopt sustainable performance practices to gain recognition of being legitimate, appropriate, and desirable within the societies they serve (Dey et al., 2018; Gupta et al., 2018). In this context, the notion of CSR emerges. According to Carroll and Shabana (2010), CRS practices can provide various benefits for organizations, such as reducing the negative impact of social concern by environmentally responsible behavior, and building positive image of the organization through reduced pollution levels and positive community relationships. CRS can also enhance employee motivation and retention through improving moral and working conditions. However, there is a significant lack of studies on how CSR practices commitment and motivators are linked with commitment and motivators for sustainable

performance of manufacturing organizations. Therefore, there is an urgent need to explore what CSR practices are required for an effective realization of sustainable performance and how commitment to CSR practices can be linked in workplace to help organizations maximize their sustainable performance (Sajjad and Eweje, 2014).

In the light of the above, this research aims to empirically investigate the interrelationships between CSR commitment practices and motivators and sustainable performance commitment practices and motivators and their impact on corporate performance. The research sheds the light on these linkages using field data from 47 manufacturing organizations operating in the Palestinian food manufacturing sector that have implemented CSR and sustainable practices at varying levels. In fact, many recent researchers highlighted the need of more empirical studies from manufacturing sectors in the developing countries (Zhan et al., 2018). This is due to the fact that developing countries have challenging environments that can provide novel insights on pressing global sustainability issues. The Palestinian food manufacturing sector targeted in this study is unique and dominated by dual trade laws; Palestinian Authority and Israeli occupation laws (Masri and Jaaron, 2017). This means that Palestinian manufacturing organizations are required to comply with Palestinian environmental laws in addition to those of the Israeli occupation authorities. These challenging factors introduce the Palestinian food manufacturing sector as a unique case when exploring the linkages between CSR and sustainability performance factors.

However, this paper is further organized as follows. The next section presents the literature review conceptualizing CSR and sustainability and their interrelationships. Next, research methodology is presented including data collection and analysis technique. This is followed by providing results and discussion of findings. Finally, the paper highlights research limitations, future research work, and conclusions.

Interrelationships between CSR and sustainability
The past decade has seen many corporate discreditable actions, which have led to an increased awareness of sustainability and CSR issues (Bebbington and Unerman, 2018). Customers have become more demanding in terms of committing corporates to apply sustainability and CSR practices. Investors and stakeholders are looking beyond the economic situation and the increase in profit. Stakeholders' focus has shifted to appraising trademarks and corporates based on their commitment to sustainability and CSR, and they no longer focus on the range of commodities offered, or other attributes that once influenced their decision to invest. This is also evident in the customer's decision on whether to purchase the corporates' products or not (Schmeltz, 2012). Corporates argue the importance of adhering to CSR practices, besides communicating CSR, to ensure the preservation of organizational credibility, due to the tremendous attention being attracted by sustainability and CSR (Johansen and Nielsen, 2012). They ensure that a reputable corporate image is maintained, and that competitiveness is sustained in local and global markets (Polonsky and Jevons, 2006). In accordance with new global trends, corporates are going beyond developing CSR strategies, but also communicating and reporting on the developed strategies (Kolk, 2008; Kolk and Lenfant, 2010) to assure corporates' adherence to policies and laws related to sustainability and CSR. This emphasizes the fact that an unmatched CSR strategy should be developed for corporates (Johansen and Nielsen, 2012). According to Blombäck and Scandelius (2013), CSR communication differs among corporates due to the various reporting

areas and methodologies, which supports the claims that corporates exploit the communication of CSR in order to secure their position among the competition.

Modern CSR practices encourage the use of sustainable performance dimensions of social, economic, and environmental as basis for complementary implementation of both CSR and sustainability to fulfill sustainable development goals (Huda et al., 2018). The European Corporate Sustainability Framework (ECSF) has been developed to enhance CSR and sustainable performance linkages effects on corporate management (Jankalová and Vartiak, 2017). However, if organizations do not develop commitment to sustainable performance, they may cause severe harm to organizations' reputations and, ultimately, profitability (Siegel, 2009). According to Dare (2016), the relationship between corporates motivations and level of commitment to apply CSR is interrelated. CSR commitment could be defined as "the degree to which a firm values the needs of both its shareholders and its broader set of key stakeholders, and attempts to fulfill those needs". Corporates' drivers to apply CSR can be divided into three main motives: instrumental (self-driven), relational (relationships among different groups), and moral (ethical and moral principles) motives (Aguilera et al., 2007). Corporates are reporting more on CSR commitment and the impact of corporate motivators on corporate performance and economic situation. Large corporates' drivers for committing to CSR practices are mainly attributed to protecting their image, thus this commitment is passed to their SMEs partners (Harness et al., 2018). Corporates' commitment to CSR could be accredited to CSR and sustainability motivators. Some could commit to CSR based on social motivator, while others could commit to CSR based on environmental or economic motivators (Kim and Ji, 2017). Coercive forces such as existing laws and a well setup legal system can also contribute to the encouragement of corporates to commit to CSR and sustainability standards (Amor-Esteban et al., 2018). In their aim to uphold their image with the public, ensure customer loyalty and improve performance; corporates are reporting more and more on their CSR commitments through sustainability and social reporting.(Torelli and Balluchi, 2019). Sustainability commitment is often attributed to relational expertise, partners' knowledge, internal and external communication and the coordination led by corporate. The aforementioned factors lead to ensure corporate commitment towards sustainable development practices towards the environment, human capital and local community development. Based on this, the following hypotheses were formulated:

H1: The level of CSR commitment in organizations is positively related to the level of sustainability commitment.
H2: The level of CSR commitment in organizations is positively related to the level of application of sustainability motivators.
H3: The level of CSR commitment in organizations is positively related to the level of application of CSR motivators.

According to Landrum and Ohdowski (2018), corporate sustainable performance commitment levels can be categorized in one of five stages. First, compliance (very poor sustainability commitment); where sustainability is applied through external enforcement (regulations, policies, etc.). Second, business-centered (poor sustainability commitment); which means looking at the organizational benefits alone while neglecting other stakeholders, such as the community, the environment, and the economy. Third, systematic (medium sustainability

commitment), where corporations are focused on the triple-bottom line (environment, economic, and social) to apply sustainability in a systematic manner through cooperation with other stakeholders. Fourth, regenerative (powerful sustainability commitment), where corporations are committed to fixing the harms and damages caused by previous industrial eras. Fifth, coevolutionary (Very powerful sustainability commitment) where corporates' motivations to comply to sustainability standards are business policy that is normally attributed to their management style, organizational structure, production capacity and existing resources (Jansson et al., 2017). Even when SMEs are motivated to commit to sustainability activities, they are often faced obstacles that would hinder their aspirations. Corporations understand and establish partnerships with others and start giving as much as taking. Corporates commitment to sustainability is mainly motivated by corporates' will to increase productivity and performance (Benites-Lazaro et al., 2018). Corporates' motivation to comply to sustainability standards and policies are normally driven by internal and external factors. Corporates' internal willingness and understanding of the importance of sustainability and its short and long-term effects on the organization and its surroundings, corporate aims, mission and vision, top management composition such as gender, age, experience, etc., proprietorship (public, private, family business), corporate governance structure and size (large enterprise or SME). External factors motivating corporate to apply sustainability standards includes pressure from the community, stakeholders, laws and regulations of the context where corporates operate (Misopoulos et al., 2018). Based on this, the following hypotheses have been presented:

H4: The level of sustainability commitment in organizations is positively related to the level of application of sustainability motivators.
H5: The level of sustainability commitment in organizations is positively related to the level of application of CSR motivators.
H6: The level of sustainability motivators in organizations is positively related to the level of application of CSR motivators.

Based on the presented literature review and the resulting hypotheses, and for the purpose of this research, a conceptual model is presented in Figure 1 below.
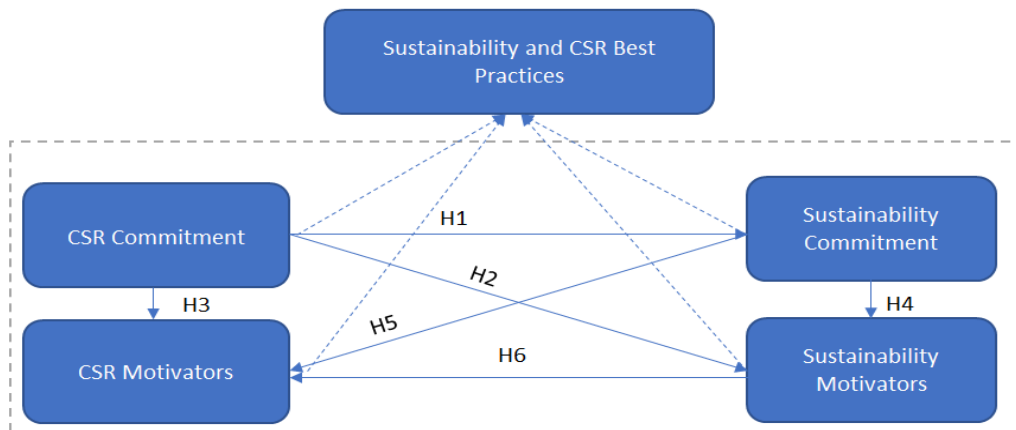

Figure 1 – Conceptual Sustainability and CSR Factors Model

Research methodology

The study applies a quantitative method in which data is collected from a survey with 47 food manufacturing organisations operating in Palestine that have CSR and sustainability practices at varying levels. The survey instrument collected data using 5-point Likert scale. The survey was developed based on literature related to the subject; therefore, to enhance content validity of the survey, it was pre-tested with five arbitrators (two academic arbitrators and three experienced arbitrators from the Palestinian food manufacturing sector). Survey was sent out for piloting purposes with 10 people from different food manufacturing organisations to ensure that it can be filled and understood easily by respondents. The survey consisted of three main sections. First, the demographical data section which consisted of eight items, second, CSR section and consisted of two subsections; the level of commitment of the corporate to CSR and consisted of 12 items and the corporates' motivators to apply CSR which consisted of 9 items. The third section of the survey is about sustainable performance which consisted of two subsections, the first subsection is concerned with the level of corporates' commitment to sustainability which consisted of 9 items and the second subsection is concerned with the motivators of applying sustainability which consisted of 7 items. The Partial Least Square Sequential Equation Modeling (PLS-SEM) using Smart-PLS analysis program was used to analyze the data.

Data analysis and results

PLS-SEM was used due to its statistical power in studies with small sample size (Hair et al., 2019; Zhang et al., 2019). The utilization of path coefficient to compare between parameters in PLS-SEM requires a sample size of at least 30 to produce reliable results (Zhang et al., 2019). Hair et al. (2011) suggest that PLS-SEM is preferable to be used with small sample sizes ranging from 18 to 211 based on the literature and the experiences of other scholars. Model fit indices were used to ensure the validity of the PLS-SEM bootstrapping algorithm, the standardized root mean square residual (SRMR) and the normed fit indices are used to show the incongruity between the experimental correlation matrix and the original model (Mei Cao, 2012).

Table 1 – Cronbach's Alpha, R^2 and Composite Reliability

Item	No. of Items	Cronbach's Alpha	R^2	Composite Reliability
Sustainability Commitment	12	.869	0.419	0.881
Sustainability Motivators	9	.921	0.541	0.901
CSR Commitment	9	.729	N/A	0.890
CSR Motivators	7	.868	0.556	0.933
Total	37	.847		

Cronbach's alpha measures the analyzed data reliability and could be an indicator of data validity. However, any α value between 0.7 to 0.8 is "adequate or acceptable" while anything between 0.8 to Less than 0.9 is considered "good" and anything above 0.9 is excellent (Shelby, 2011). All the values of the analyzed data presented above in Table 1 for the Cronbach's Alpha reliability test are above 0.7 which would be considered reliable. On the other hand, the composite reliability presented in Table 1 is used in PLS as an alternative to Cronbach's Alpha due to its accuracy and efficiency with the PLS-SEM model (Hair et al., 2019). Composite

reliability measures the internal consistency reliability, which indicates that the conducted analysis is reliable since all the values are above 0.6; this number is considered an acceptable value for explanatory research techniques (Henseler et al., 2016). In addition, by applying a PLS algorithm through setting the maximum iteration value to 300 and the stop criterion (10^-X) to 7 (Kwong-Kay Wong, 2013), the following results illustrated in Figure 2 were obtained. The results show that the standardized regression weights between the four factors (correlations) are positive (all are above 0), indicating that they affect each other positively. R^2 values presented in Table 1 are all above 0.25, which indicate a reliable test (Kwong-Kay Wong, 2013).
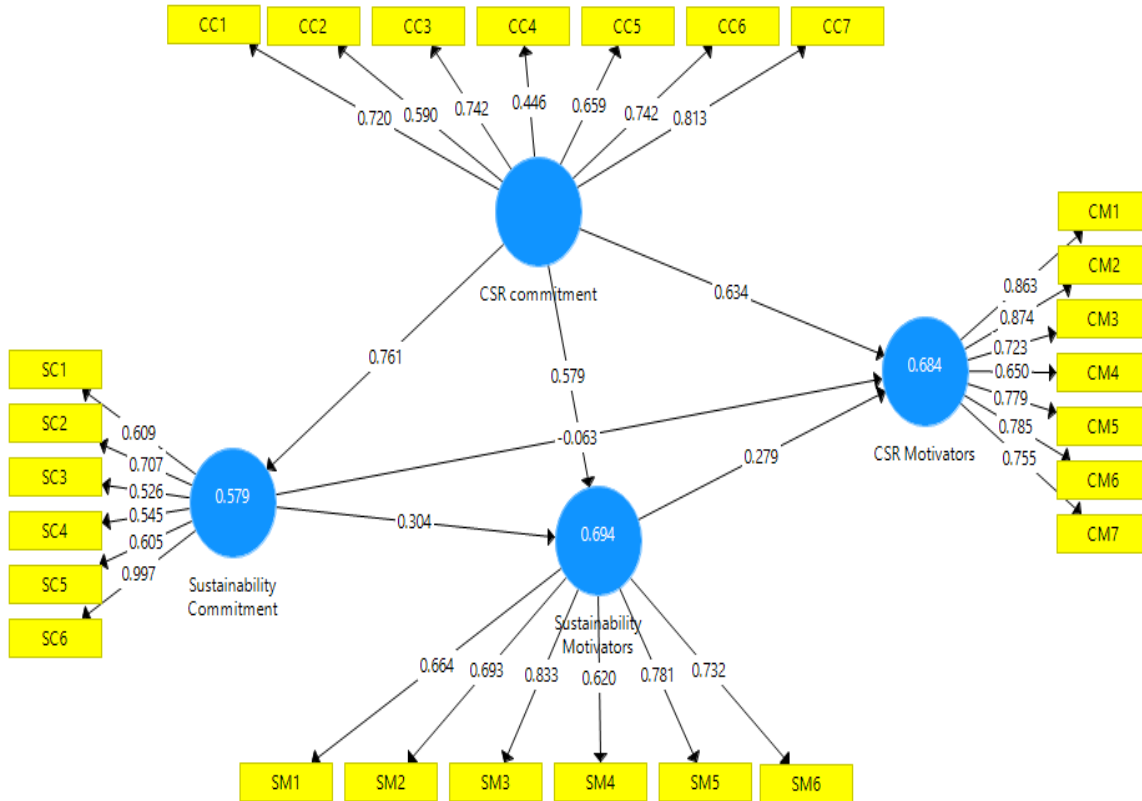

Figure 2 – PLS-SEM Analysis

Furthermore, the bootstrapping algorithm analysis presented in Figure 3 is used to test the significance of the paths between correlations (Ringle and Sarstedt, 2016), by using a t-test with 500 subsamples, a bias-correlated and accelerated (BCa) bootstrap confidence interval method with a two-tailed test type, and a 0.05 significance level (Kwong-Kay Wong, 2013). After running the bootstrapping algorithm, t-test results are presented between the correlations (anything above a standard deviation of z=1.96 is significant at the 95% confidence interval). The analysis found that all the correlations are significant, which means they affect each other. The strongest correlation is between CSR commitment and sustainability commitment (Kock, 2015).
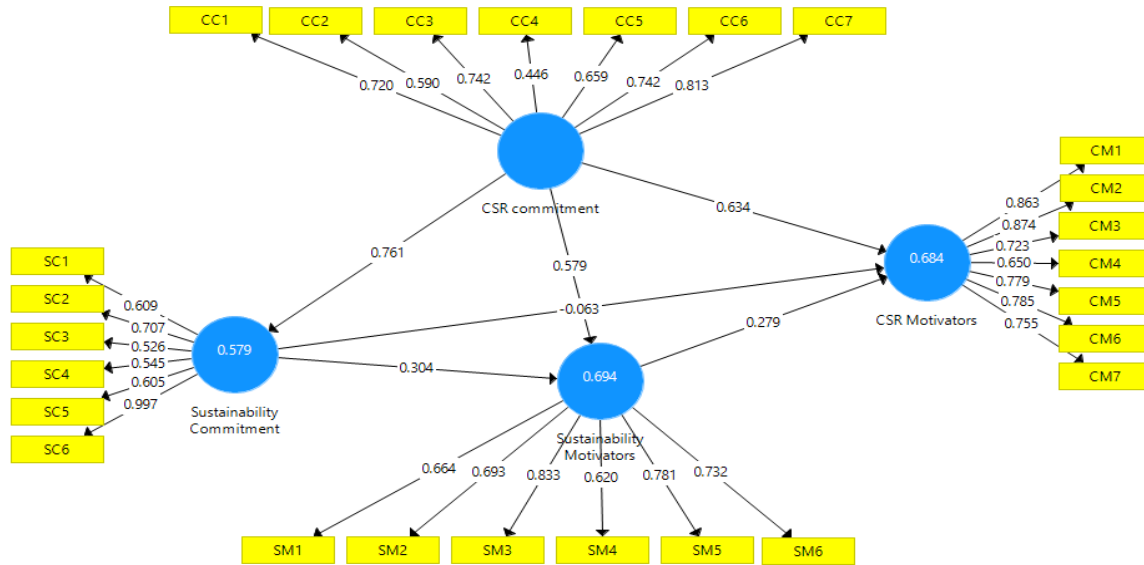
Figure 3 – Bootstrapping t-test analysis

Based on the previous analysis and as shown in Table 2, we understand that all the listed correlations affect each other since the t-test results between the factors are all above 1.96 except for the correlations between sustainability commitment and CSR motivators, and sustainability commitment and sustainability motivators. Thus, we accept hypothesis H1, H2, H3 and H6. However, Hypothesis H4 and H5 are rejected since t-test results are below 1.96. The correlation between CSR commitment and CSR motivators is the strongest, indicated by a t-test value of 8.999.

Table 2 – Hypotheses Results Based on Factor Correlation t-test Results

Factors Correlation	Hypothesis	T-test	Result
CSR commitment -> Sustainability commitment	**H1:** The level of CSR commitment is positively related to the level of sustainability commitment.	6.928	Accepted
CSR commitment -> Sustainability motivators	**H2:** The level of CSR commitment is positively related to the level of application of sustainability motivators.	8.147	Accepted
CSR commitment -> CSR motivators	**H3:** The level of CSR commitment is positively related to the level of application of CSR motivators.	8.999	Accepted
Sustainability commitment -> Sustainability motivators	**H4:** The level of sustainability commitment is positively related to the level of application of sustainability motivators.	1.913	Rejected
Sustainability commitment -> CSR motivators	**H5:** The level of sustainability commitment is positively related to the level of application of CSR motivators.	1.445	Rejected
Sustainability motivators -> CSR motivators	**H6:** The level of sustainability motivators is positively related to the level of application of CSR motivators.	2.338	Accepted

To ensure that the previously conducted bootstrapping analysis is valid and reliable, the standardized root mean square residual (SRMR) is used to understand the incongruity between

the original model and the experimental correlation matrix, which is considered important if the level of incongruity is high. Recent studies showed that a SRMR value of 0.08 and below is an acceptable value (Henseler et al., 2016). However, the SRMR value for analysis conducted is 0.077, which is considered acceptable and shows a reliable dataset and analysis. A normed fit index (NFI) is another fit index to describe the model validity and ranges between 0 and 1; the closer the NFI value to 1, the better model you have. According to results, the NFI value of this analysis is 0.522, which is considered an acceptable value for small sample size (Hair et al., 2019).

Discussion and Conclusion
The results show that if a corporation is committed to applying CSR practices, they will also be committed to applying sustainability practices, which is in line with what You et al. (2013) stated, namely, by focusing on CSR initiatives, corporations and governments can accomplish higher sustainable performance. Corporations are committing to sustainable performance principles more and more, as they are integrating sustainability into their strategic and action plans (Luzzini et al., 2015). Similarly, corporations that comply with sustainability motivators often do comply with CSR motivators (ethics, morals, improving community relations, improving customer loyalty, motivating employees, improving the corporation's relationship with stakeholders, improving the corporation's economic performance, and enhancing the corporation's image). According to You et al. (2013), applying sustainability motivators such as waste, energy, and emission reductions could increase CSR motivators such as employee motivation, customer loyalty, and enhancing the corporation's image and relationship with stakeholders, which in turn would improve the economic performance of corporations. Other CSR motivators could also improve employees' outcomes and job satisfaction; the corporation will also start receiving more talented, qualified, and motivated staff. However, according to Jansson et al. (2017), sustainability and CSR commitment are clear in larger corporations, but small-medium size corporations are lagging in applying and committing to sustainability and CSR policies and practices.

CSR commitment and sustainable performance motivators posed one of the strongest correlations in the PLS-SEM analysis, which suggests that whenever a corporation is committed to CSR, it complies with and uses sustainability motivators such as waste reduction, recycling, energy conservation, reduction in water consumption, reduction in air pollutant, and the use of green practices such as in logistics and the fair treatment of staff. According to Dobbs et al. (2016), most corporations that are committed to applying CSR use sustainable performance motivators to increase their legitimacy among stakeholders and society. According to Harness et al. (2018), corporations usually commit to CSR practices and sustainability motivators due to the benefits that are returned to the company that is usually translated to instant profit and long-term sustainable economic development. Following the PLS-SEM analysis results, it is understood that when corporations are CSR committed, they will have CSR motivators. According to Asrar-ul-Haq et al. (2017), the more a corporation commits to CSR as a strategic objective, the more it enhances its relationship with the surrounding community and builds its customers loyalty among other motivators (organizational commitment, employees' job satisfaction, corporate economic position, etc.). However, sustainability commitment and sustainability motivators are considered a weak correlation, which means that a corporation's commitment to sustainability does not necessarily mean that they will comply with sustainability motivators. This means that

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some corporations are applying some sustainability aspects when complying with true sustainability motivators. All of this contradicts with what Vintró et al. (2014) state, namely, that corporations that apply sustainability often have a strategic focus on waste reduction, recycling, energy preservation, and pollution prevention.

Future research could consider conducting comparison studies between sectors and/or countries to see the outcomes and results in reference to other studies in the explored locations and sectors. This could allow for a better understanding of the pros and cons of CSR and sustainability applications. Future research could also include other dependent variables such as financial position, employee turnover and quality standards that measure the performance and the reputation of a corporate before and after adhering to CSR and sustainability principles. However, this research has targeted specifically food manufacturing sector, and the outcomes of this research only apply to this case, and cannot be generalized to other sectors without conducting similar studies to ensure that the attributes of this research are valid for other sectors. The size of the Palestinian food consumption market has also been a limitation for this study, since this market is still a developing market and criteria was set to ensure that only the corporates that meets the attributes of this research will be targeted to ensure the validity of the results.

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