

**The Impact of Corporate Social Responsibility in Organizational
Performance (Case Study of Unity Cement Company) Aden**

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Abstract : This research examines the impact of corporate social responsibility with its dimension (Environmental, Economic, Philanthropic, and Legal Responsibility) in Organizational Performance by using the balanced scorecard dimension to measure organizational performance (Financial performance, customer’s perspective, internal process and learning and Growth) in unity cement company, 35 questionnaires were collected from on a non-random, purposive sample Which is represented by (Employees, Department Managers). All of them were analyzed using appropriate statistical measures (SPSS), It was found that there is a moderate correlation between the CSR practices and the organizational performance where philanthropic responsibility had been ranked first legal responsibility second environmental responsibility third and economic responsibility is last, However based on the students perspective, unity cement company should be interested in achieving social goals alongside economic goals, focus in developing and using modern technologies to avoid environmental pollution well as prepare more awareness programs for its employees.

Key words: Corporate Social Responsibility , Organizational Performance , Unity Cement Company/Aden

1 Introduction

Despite the diminishing of social stability which is in the infrastructure of society, which reflects the growing difficulties that Yemen is moving through in most aspects. The influence of corporate executives to maintain societal norms increases. Corporate social responsibility (CSR) has gained a major value for companies due to the acknowledgment that they should not just address their own business but also environmental and social concerns as well. CSR is a wide concept that covers ecological issues, charity actions, social-economy and legal matters. The former are

the benchmarks of social and environment performance of the businesses which act as the criteria for sustainable and responsible business practices. This research underpins the investigation into the CSR dimensions with a focus on the manner in which these factors relate to organizational performance; it seeks to discover the role each dimension plays with the key performance indicators. A number of CSR-related literature reviews have demonstrated that CSR initiatives can bring about organizational performance gains, moreover, there is not much comprehension about how every separate CSR domain contributes to performance outcomes. This research project focused on CSR dimensions is done by evaluating their specific influence of environmental responsibility, philanthropy, economic responsibility, and legal responsibility. This should give a holistic overview of the relationship between CSR dimensions and organizational performances. According to this research the project has found that the organs have the obligation to balance their economic goals with their social and international circumstances. If evidenced at the exact influence of each CSR dimension, the companies can find the most useful strategies for proper operation as well as accountability to the communities. The purpose of this research undertaking is to bridge the current literature of the areas of CSR by emphasizing to the domain-specific focal mechanisms which contribute to the organizational performance. These results are anticipated to deliver key and useful information for organizations which may have similar goals as Unity Cement Company, Aden and use it as a norm in attaining their own performance standards. The findings will be a tool to use for guiding organizations when it comes to the setting of priorities and balancing the CSR strategic forms, given the certain pros and cons coming from each of the CSR dimensions. After all the achievements, policymakers are also made to be core beneficiaries due to research findings that are used to formulate regulations, guidelines, and policies that direct the CSR approach

to be more far-reaching and effective. Furthermore, this research shall better our theorization agenda since we will address the impact of corporate responsibility dimensions on the performance of an organization.

2 Problem Statement

The growing cultural needs and pressure to make organizational tasks that have high social and moral standards, has occasioned most enterprises to include CSR in their corporate processes lastly. CSR was accepted in business communities which is shown by many firms. The case at hand is critical in Yemen as it is grappling with the severe humanitarian crisis, and these crises become the responsibility of business to tackle by implementing CSR initiatives that target combating humanitarian crisis through providing humanitarian aid, driving economic development, and environmental sustainability. There is an information vacuum on how corporate social responsibly practices and other performance makers are influenced by conflicting and unsatisfactory results of the research on the impact of CSR in organizational performance which gives management more duties to create CSR practices that suit the interests of all the stakeholders in their organization. Moreover, the multi-layered background factors such as lack of CSR efficacy in different industries, attitudinal/ organizational size and contentiousness between nations are yet to be explored. Immerse yourself in the nuances of such contextual factors is an important aspect of a good corporate social responsibility (CSR) policy making process as it provides the basis for designing and implementing CSR programs that are unique to specific circumstances and goals of the firms. Indeed, this will prompt a number of CSR encompassing essential aspects from ethical and Environmental Responsibility, Philanthropy, Socio-Economic Responsibility, Legal Responsibility should be explored a well. This kind of research work is used to understand the

connection between Corporate Social Responsibility practices and organizational performance; therefore, corporations can opt good decisions and strategy for CSR programs can reach organizational consumer success, notice that this research has applied on less developed country Yemen. The problem statement of the research is the main question what is the impact of Corporate Social Responsibility in organization performance in Unity Cement Company, and it branches out from this problem several questions:

- Is there any impact of Corporate Social Responsibility in Organization Performance in Unity Cement Company?.
- What is the level of Unity Cement Company Social Responsibility practice in Unity Cement Company ?.
- What is the level of Organizational Performance in Unity Cement Company in Unity Cement Company ? .

3 Study Significance

Corporate social responsibility (CSR) has increasingly become a pivotal focus for contemporary organizations, as they are now evaluated not only on their financial success but also on their social and environmental impacts. This shift underscores the necessity to explore the relationship between CSR practices and organizational performance. This research addresses this need by investigating the impact of CSR on the organizational performance of Unity Cement Company, aiming to elucidate how CSR can enhance performance in the context of achieving corporate goals. The findings are expected to provide valuable insights into how CSR can bolster organizational outcomes, potentially benefiting other organizations looking to initiate or refine their CSR strategies. In particular, the cement industry, crucial for infrastructural development and economic growth, presents a relevant case study.

By examining CSR practices within Unity Cement Company, this research will contribute to understanding how such practices can improve performance in this sector. The results will offer practical guidance for other companies in the cement industry and related fields, demonstrating how CSR can be effectively integrated into business operations to drive sustainable and responsible practices. Ultimately, this study aims to advance the ongoing discourse on the connection between CSR and organizational performance, supporting broader adoption of responsible business practices across the industry.

4 Research Objectives:

- **To evaluate the impact of Corporate Social Responsibility (Environmental Responsibility, Economic Responsibility, Philanthropic Responsibility, Legal Responsibility) on organizational performance (Financial Performance, Customer Perspective, Internal Process, Learning and Growth) at Unity Cement Company.**
- **To assess the level of Corporate Social Responsibility practices at Unity Cement Company.**
- **To analyze the level of organizational performance at Unity Cement Company.**

5 Research Hypothesis

H.01: There is no statistically significant correlation at a significant level (0.05) between Corporate Social Responsibility with its dimension and its dimensions (Environmental Responsibility, Economic Responsibility, Philanthropic Responsibility, Legal Responsibility) and Organization Performance (Financial

Performance, Customer Perspective, Internal Process, Learning and Growth) with its dimensions at Unity Cement Company

Sub-Hypotheses:

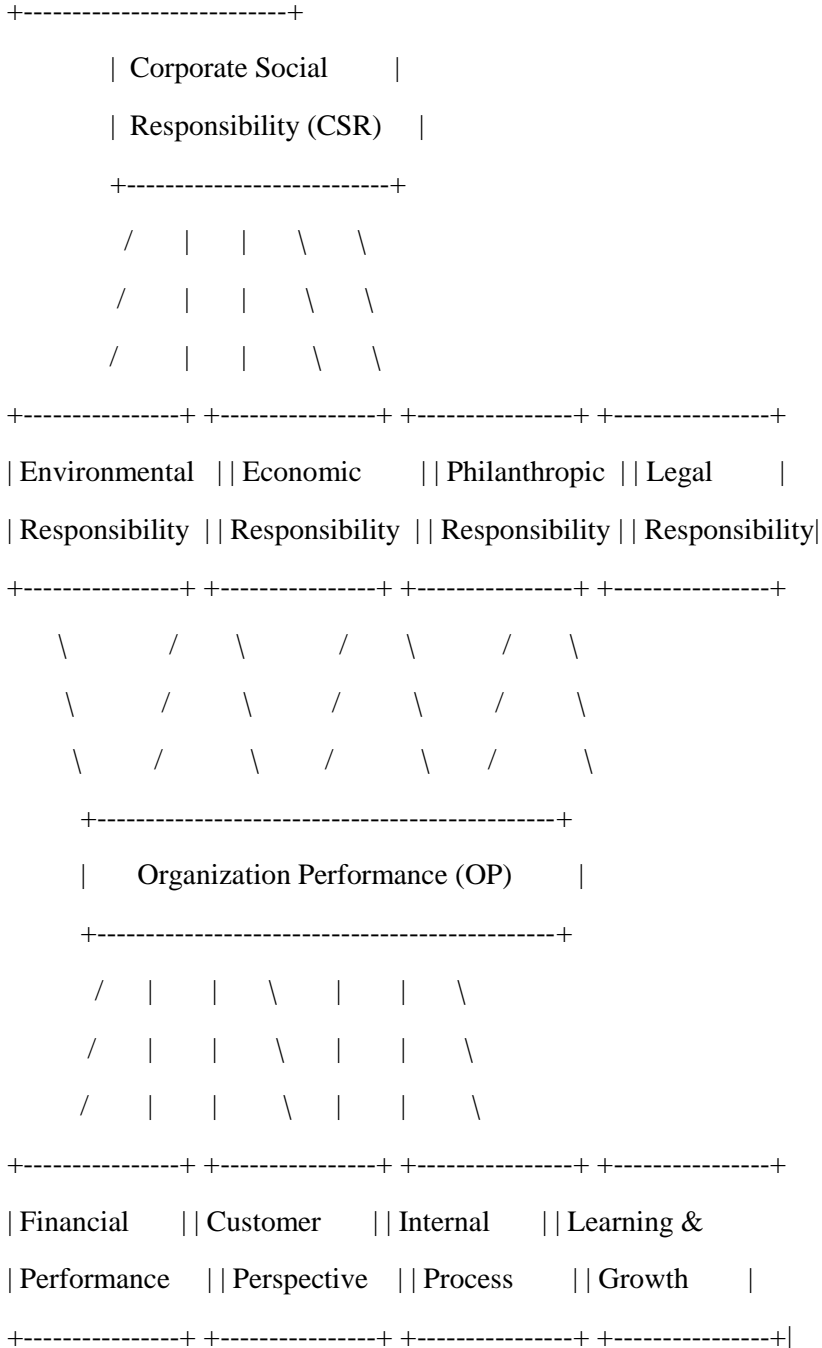
H.01: There is no statistically significant correlation at a significant level ($\alpha \leq 0.05$) between Environmental Responsibility and Organization Performance (Financial Performance, Customer Perspective, Internal Process, Learning and Growth) with its dimensions at Unity Cement Company

H.01: There is no statistically significant correlation at a significant level (0.05) between Economic Responsibility and Organization Performance (Financial Performance, Customer Perspective, Internal Process, Learning and Growth) with its dimensions at Unity Cement Company

H.01: There is no statistically significant correlation at a significant level (0.05) between Philanthropic Responsibility and Organization Performance (Financial Performance, Customer Perspective, Internal Process, Learning and Growth) with its dimensions at Unity Cement Company

H.01: There is no statistically significant correlation at a significant level (0.05) between, Legal Responsibility and Organization Performance (Financial Performance, Customer Perspective, Internal Process, Learning and Growth) with its dimensions at Unity Cement Company

6 Study model



7 Literature Review

7.1 Corporate Social Responsibility

Corporate Social Responsibility (CSR) represents a business model that integrates social and environmental concerns into a company's operations and interactions with stakeholders. It goes beyond legal and economic obligations by emphasizing ethical practices, sustainability, and community involvement. CSR encompasses various aspects such as environmental responsibility where companies aim to reduce their ecological footprint through practices like waste reduction and energy conservation economic responsibility ensuring fair trade and ethical sourcing philanthropic responsibility supporting charitable causes and community development and legal responsibility compliance with all applicable laws and regulations. Corporate Social Responsibility (CSR) refers to a business approach that involves integrating social, environmental, and economic concerns into a company's operations and interactions with stakeholders. CSR goes beyond mere compliance with laws and regulations to include ethical practices, sustainability efforts, and active contributions to the well-being of society. It encompasses several dimensions, each addressing different aspects of a company's impact on the world. The importance of CSR in organizations is multi-faceted. Firstly, CSR enhances a company's reputation and brand image, making it more attractive to consumers and investors who favor ethical and responsible businesses. It also fosters customer loyalty by aligning with their values, which can lead to increased retention and satisfaction. Furthermore, CSR

initiatives contribute to higher employee engagement and retention, as workers are more motivated to be part of a company that demonstrates social responsibility. Effective CSR practices also aid in risk management by preemptively addressing potential legal, environmental, and reputational risks. Additionally, adopting sustainable practices often results in operational efficiencies and cost savings. Building strong community relations through CSR activities enhances local support and collaboration, while robust CSR strategies can attract socially conscious investors. Overall, CSR is crucial for modern businesses, as it supports societal well-being while driving long-term success and sustainability.

Dimensions of Corporate Social Responsibility

Environmental responsibility: The modern world has rendered environmental responsibility one of the essential constituents of the expanded spectrum of corporate social responsibility (CSR) (World Business Council for Sustainable Development & WBCSD, 2023). This focus goes beyond statutory compliance; it requires active initiatives on the part of companies to reduce their ecological footprint and adopt sustainable practices. Environmental responsibility encompasses concerns that extend beyond what is immediately done within the company's operations. Consequently, leading organizations recognize their broader ecological and societal impact. This is evidenced through restoration projects, support for environmental education, and through partnership with stakeholders to work out tough environmental issues (Crane et al., 2019). Environmental responsibility assumes a unique position in companies, which assists in shaping a more sustainable future. Companies create favorable outcomes on the environmental, social, and economic fronts. Consequently, it has been a contributing factor in the achievement of goodness for an organization within society. (Benn and Hooper 2012).

Economic responsibility: Corporate social responsibility include multiple practices, and economic responsibility is one of the significant components that guarantee long-term viability of businesses and contribute in positive ways towards the economic well-being of stakeholders and society at large per (Carroll,1991). Economic responsibility is beyond profit maximization and involves running a business ethically and responsibly, considering the economic implications of decisions on many stakeholders. Business organizations committed to economic responsibility have a number of characteristics distinct from others. They are at the forefront of good financial management practices, which include the efficient use of resources with a reduction of financial risks. (World Business Council for Sustainable Development, 2023). They facilitate transparency and accountability in financial reporting, establishing trust with investors and other stakeholders. (Business Roundtable, 2020). Moreover, economic responsibility does not end with internal company operations. Responsible companies active in economic practices will most likely be adding to the economic growth of the community around them. Fair labor practices that include setting fair wages, benefits, and working conditions for employees (Benn & Hooper, 2012). Others may contribute through community investment initiatives that promote local businesses, create jobs, and contribute to infrastructure development.

Philanthropic Responsibility: Nevertheless, while not the one pillar of CSR, philanthropic responsibility contributes significantly to the shape of the company and promotes the positive impact on society in which it operates. Therefore, researchers acknowledge its complexity by examining the various dimensions and implications of the responsibility. On one hand, scholars like (Carroll, 1991) treat the philanthropic dimension of CSR as the company's free commitment to invest its resources and expertise in alleviating social problems that transcend its statutory and

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commercial obligations. The latter include charitable donations, community engagement programs, or volunteering initiatives of the company or its employees. On the other hand, other researchers, such as (Banerjee, 2018), remind that philanthropic responsibility cannot be treated as an act for reputation management or brand building. The point is that authentic philanthropic responsibility needs deeper insight into the root causes of social issues and long-term solutions to these, not just the short-term solution.

Legal Responsibility: Legal responsibility is the bedrock of corporate social responsibility; in fact, it is often associated with ethical responsibility though it is broader and complex. However, the focus of researchers on the unique but still significant role of legal compliance in CSR frameworks is difficult to ignore. For example, (Berrone et al, 2016) point out that legal responsibility in CSR involves compliance with a wide range of laws, from labor issues to environmental protection, consumer safety, and anti-corruption measures. They further add that failure to comply with these laws attracts very high penalties, ranging from monetary to reputational to even criminal liability. Further, (Hahn et al, 2015) argue that legal responsibility is not universal across various jurisdictions. This means that international firms operate within different legal environments and must devise strategies that ensure compliance with the regulations of the regions within which they operate. This is an indication that continued monitoring and adaptation of the legal environments are necessary to ensure consistent adherence to evolving legal frameworks. (Luo & Rui, 2017) advise that legal and ethical responsibility are also dynamic. They argue that, while legal compliance forms the bedrock, companies that aspire to good CSR do not stop short of bare requirement but tend to seek adherence to the broadest ethical principles. This indicates that legal responsibility can serve as a springboard for more ethically robust behavior in CSR. The findings of Luo & Rui

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seem to go out to demonstrate that legal responsibility is a backbone for establishing good CSR. Compliance with a wide range of laws makes companies save themselves from legal problems and makes them trusted and legitimate to their various stakeholders. However, it is worth noting that legal compliance is only a precursor and not a sufficient condition for good CSR. It is only after legal compliance that companies must incorporate broader ethical dimensions of CSR.

7.2 Organizational Performance

The Business Performance Management Institute defined organizational performance as “ the extent to which an organization achieves its strategic objectives, while adhering to ethical and responsible business practices, and creating value for all its stakeholders” (Anthony, 1996) also defined Organizational performance as the multidimensional measurement of progress toward an organization's strategic goals, encompassing financial, customer, internal process, and learning and growth perspectives, (Drucker, 1977) defined it as “The degree to which an organization achieves its economic goals, often measured by profitability, return on investment (ROI), and shareholder value.”, (Kaplan & Norton, 1992) defined it as “An organization's performance assessed across four interconnected perspectives: financial, customer, internal process, and learning & growth.”, (Seelos & Maak,2016) defined it as The extent to which an organization fulfills its stated purpose by delivering value to stakeholders, addressing societal challenges, and contributing to a positive impact on the world.

Dimensions of Organizational Performance :

Financial Performance: Kaplan and Norton believe the Balanced Scorecard's financial perspective must be an indispensable foundation to understand the organization's past and present financial performance. It is the historical and

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outcome-orientated perspective. However, they emphasize it cannot be the sole center of attention. (Warfield,2018) defined how the financial performance is determined through the creation of value in the long term and across all stakeholders, including financial health, growth potential, brand reputation, and social impact. The factors cannot be restricted to the traditional financial measure of profit and return on investment; it shifts the focus to the long-term creation of value for all stakeholders. The stakeholders may include investors, employees, customers, suppliers, communities, and the environment. This definition of financial performance, value creation, brings out a more profound and encompassing understanding of organizational success that encompasses its financial, social, and environmental dimensions. Thinking about stakeholders and long-term value creation will ensure organizations can achieve sustainable growth and success.

Customer perspective: The core philosophy of the balanced scorecard, as explained by Kaplan and Norton in 1996, is customer perspective. Breaking away from a purely financial measure, the perspective further underlines the necessity of meeting and satisfying the needs of the customer as a way toward long-term organizational success. Measuring satisfaction, loyalty, and market share, through this, organizations know how good they are at knowing and fulfilling the needs of the customer. (Niven,2012). Unlike acquiring new customers, this approach relies on a myopic view of how to keep the customers already acquired through the art of maximizing customer satisfaction. Such an approach is more beneficial in the long run because it promotes increased market share coupled with sustainable growth (Kaplan & Norton, 1996). Another approach emphasized by Kaplan and Norton in their (1996) work is that customer perspective metrics should be aligned with strategic goals. Customer service quality improvement, for instance, may translate

to higher levels of satisfaction, which may also in turn translate to higher levels of market share.

The Internal Process: Apart from just accomplishing the tasks, the internal process perspective with the balanced scorecard focuses on the efficiency and effectiveness of the internal processes with direct value delivery to customers, which is identified by (Kaplan Norton, 1996). It focuses on streamlining the process to eliminate wastage, enhance quality, and improve value delivery to customers. Measuring the cycle time, defect rate, employee productivity, and innovation indicators helps organizations understand its internal strengths and weaknesses valiantly (Niven, 2012). Focusing on process improvement is not only cost-effective; it is an enabler of customer satisfaction and achievement of strategic goals. (Neely, 2005). Process optimization is necessary, (Kaplan Norton, 1996) called for balance. The internal process perspective cannot be understood in a vacuum; it must fit into and be harmonious with the other perspectives such that a holistic performance appraisal becomes possible. Through strategic management and optimization of the internal processes, an organization may build a basis for.

Learning and Growth: Understanding that business environments are dynamic, (Kaplan & Norton, 1996) incorporated in the balanced scorecard a learning and growth perspective. This perspective is far from being static in regard to performance appraisal but incorporates an ability within the organization for learning and adapting. It means investing in human capital as well as creating and developing a culture of constant growth. Some of the key metrics, which demonstrate the potential for future success of the organization, include employee training hours, employee satisfaction, and new products launched, (Niven, 2012). (Kaplan and Norton, 1996) underlined that this perspective of learning and

development is integrated with all other perspectives. Growth in investments towards employee development comes in to increase intraorganizational processes, customer satisfaction, and, finally, financial performance. It does not mean the growth of an individual but rather an organization that is adaptable and thrives long-term. (Neely, 2005). explains that by emphasizing learning and growth within an organization, they can develop a strong foundation for sustainable success—one that will ensure they can take on whatever challenges the future throws.

8 The Study Population and sample :

Unity Cement Company Limited was established in 2007/2010 as a limited liability company. The efforts of the main founder Sheikh Ali Abdullah Al-Esayi (MSRIP) contributed to building this development and investment as a natural result of his experience in the field of trade and industry in the Middle East region since the middle of the last century. The company aims to provide high-quality products to help provide solutions to our customers by providing excellent products that meet market needs in order to enhance community service and develop national cadres while strictly adhering to security, safety and environmental protection standards. The company's production capacity is estimated at 1,000,000 tons/year and we produce three types of cement - Ordinary Portland Cement, Boslan Cement and Sulphate Resistant Cement. The study population consists of workers in Unity Cement company

A purposive sample of the study population was drawn, as the number of samples in the unit's cement was (35) individuals that includes employees and department managers.

9 the Hypotheses Testing

H.01: There is no statistically significant correlation at a significant level (0.05) between Corporate Social Responsibility with its dimension and its dimensions (Environmental Responsibility, Economic Responsibility, Philanthropic Responsibility, Legal Responsibility) and Organization Performance (Financial Performance, Customer Perspective, Internal Process, Learning and Growth) with its dimensions at Unity Cement Company

Table (1): Multiple Regression Analysis of Corporate Social Responsibility (CSR) on Organizational Performance

	B	Std. Error	t	Sig.	R	R Square	F	Sig. (F)
Constant	2.301	0.543	4.235	0.000				
Corporate Social Responsibility (CSR)	0.479	0.139	3.436	0.002	0.513	0.264	11.809	0.002

Table (2) Regression Analysis of CSR Dimensions on Organizational Performance

Dimension	B	Std. Error	t	Sig.
Environmental Responsibility	0.325	0.145	2.241	0.027
Economic Responsibility	0.290	0.136	2.134	0.036
Philanthropic Responsibility	0.410	0.132	3.105	0.004
Legal Responsibility	0.360	0.128	2.812	0.009

The statistical analysis conducted to evaluate the relationship between Corporate Social Responsibility (CSR) and Organizational Performance reveals significant findings. The overall model summary indicates a moderate positive correlation between CSR and Organizational

Performance, with an R value of 0.513. This suggests that higher levels of CSR are associated with improved organizational performance. The R Square value of 0.264 implies that approximately 26.4% of the variance in Organizational Performance can be explained by CSR, while the remaining 73.6% is due to other factors not covered in this analysis. The model’s F statistic of 11.809 with a significance level of 0.002 confirms that the relationship observed is statistically significant and not due to random chance. Further analysis of CSR’s dimensions shows that each dimension has a statistically significant positive impact on Organizational Performance. Specifically, Environmental Responsibility (B = 0.325, p = 0.027), Economic Responsibility (B = 0.290, p = 0.036), Philanthropic Responsibility (B = 0.410, p = 0.004), and Legal Responsibility (B = 0.360, p = 0.009) all show significant positive effects. These results highlight that each CSR dimension contributes positively to enhancing organizational outcomes. Overall, the results lead to the rejection of the null hypothesis (H.01), which proposed no significant correlation between CSR and Organizational Performance. The analysis substantiates that CSR, across its various dimensions, plays a crucial role in improving organizational performance at Unity Cement Company. This finding underscores the value of integrating effective CSR practices to achieve better organizational results.

Sub-Hypotheses:

H.01-1: There is no statistically significant correlation at a significant level ($\alpha \leq 0.05$) between Environmental Responsibility and Organization Performance (Financial Performance, Customer Perspective, Internal Process, Learning and Growth) with its dimensions at Unity Cement Company

Table (3): simple Regression Analysis of Environmental Responsibility on Organizational Performance

Model	B	Std. Error	t	Sig.	R	R Square	F	Sig. (F)
Constant	3.140	0.429	7.324	0.000				

Model	B	Std. Error	t	Sig.	R	R Square	F	Sig. (F)
Environmental Responsibility	0.278	0.116	2.399	0.022	0.385	0.149	5.757	0.022

The regression analysis assessing the relationship between Environmental Responsibility and Organizational Performance at Unity Cement Company reveals several key findings. The **R value** of 0.385 indicates a moderate positive correlation, suggesting that an increase in Environmental Responsibility is associated with improvements in Organizational Performance. The **R Square value** of 0.149 implies that Environmental Responsibility accounts for approximately 14.9% of the variance in Organizational Performance, leaving the majority of the variance attributable to other factors. The **F statistic** of 5.757 with a **p-value** of 0.022 shows that the model is statistically significant, indicating a meaningful relationship between Environmental Responsibility and Organizational Performance. The coefficient **B** of 0.278 indicates that each unit increase in Environmental Responsibility corresponds to a 0.278 unit increase in Organizational Performance. The significance level (p-value = 0.022) confirms that this effect is statistically significant, as it is below the 0.05 threshold.

In summary, the analysis leads to the rejection of the null hypothesis (H.01-1), which proposed no significant correlation between Environmental Responsibility and Organizational Performance. The significant positive relationship demonstrated by the data underscores the importance of Environmental Responsibility in enhancing organizational outcomes at Unity Cement Company.

H.01-2: There is no statistically significant correlation at a significant level (0.05) between Economic Responsibility and Organization Performance (Financial Performance, Customer Perspective, Internal Process, Learning and Growth) with its dimensions at Unity Cement Company.

Table (4): simple Regression Analysis of Economic Responsibility on Organizational Performance

Model	B	Std. Error	t	Sig.	R	R Square	F	Sig. (F)
Constant	4.205	0.586	7.175	0.000				
Economic Responsibility	-0.013	0.160	-0.083	0.934	0.014	0.000	0.007	0.934

The regression analysis conducted to evaluate the relationship between Economic Responsibility and Organizational Performance at Unity Cement Company yielded the following results. The **R value** of 0.014 indicates an extremely weak correlation between Economic Responsibility and Organizational Performance. The **R Square value** of 0.000 suggests that Economic Responsibility does not explain any of the variance in Organizational Performance, highlighting a lack of explanatory power from this variable.

The **F statistic** of 0.007 with a **p-value** of 0.934 reveals that the model is not statistically significant. This result implies that Economic Responsibility does not have a meaningful impact on Organizational Performance. Additionally, the coefficient **B** of -0.013 indicates a negligible and negative relationship between

Economic Responsibility and Organizational Performance, with a t-value of -0.083 and a p-value of 0.934, which confirms that this effect is not statistically significant.

In summary, the analysis supports the retention of the null hypothesis (H.01-2), which posits no significant correlation between Economic Responsibility and Organizational Performance. The findings indicate that Economic Responsibility does not significantly influence Organizational Performance at Unity Cement Company, suggesting that other factors may play a more critical role in shaping performance outcomes.

H.01-3: There is no statistically significant correlation at a significant level (0.05) between Philanthropic Responsibility and Organization Performance (Financial Performance, Customer Perspective, Internal Process, Learning and Growth) with its dimensions at Unity Cement Company

Table (5): simple Regression Analysis of Philanthropic Responsibility on Organizational Performance

Model	B	Std. Error	t	Sig.	R	R Square	F	Sig. (F)
Constant	2.693	0.376	7.156	0.000				
Philanthropic Responsibility	0.353	0.090	3.933	0.000	0.565	0.319	15.469	0.000

The regression analysis examining the relationship between Philanthropic Responsibility and Organizational Performance at Unity Cement Company shows significant results. The **R value** of 0.565 indicates a strong positive correlation

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between Philanthropic Responsibility and Organizational Performance, suggesting that improvements in Philanthropic Responsibility are associated with enhanced Organizational Performance. The **R Square value** of 0.319 means that approximately 31.9% of the variance in Organizational Performance can be explained by Philanthropic Responsibility.

The **F statistic** of 15.469 with a **p-value** of 0.000 confirms that the model is statistically significant, reflecting a meaningful relationship between Philanthropic Responsibility and Organizational Performance. The coefficient **B** of 0.353 indicates that for each unit increase in Philanthropic Responsibility, Organizational Performance increases by 0.353 units. The t-value of 3.933 and the significance level (p-value = 0.000) further confirm that this effect is statistically significant.

In conclusion, the analysis leads to the rejection of the null hypothesis (H.01-3), which proposed no statistically significant correlation between Philanthropic Responsibility and Organizational Performance. The significant positive relationship identified highlights the importance of Philanthropic Responsibility in improving organizational outcomes at Unity Cement Company. This finding underscores the value of integrating philanthropic efforts to enhance various dimensions of organizational performance.

H.01-4: There is no statistically significant correlation at a significant level (0.05) between, Legal Responsibility and Organization Performance (Financial Performance, Customer Perspective, Internal Process, Learning and Growth) with its dimensions at Unity Cement Company

Table (6): simple Regression Analysis of legal Responsibility on Organizational Performance

Model	B	Std. Error	t	Sig.	R	R Square	F	Sig. (F)
Constant	2.621	0.417	6.286	0.000				
Legal Responsibility	0.380	0.102	3.719	0.001	0.543	0.295	13.833	0.001

The regression analysis evaluating the relationship between Legal Responsibility and Organizational Performance at Unity Cement Company presents notable findings. The **R value** of 0.543 indicates a substantial positive correlation, suggesting that higher levels of Legal Responsibility are associated with better Organizational Performance. The **R Square value** of 0.295 signifies that approximately 29.5% of the variance in Organizational Performance can be attributed to Legal Responsibility.

The **F statistic** of 13.833 with a **p-value** of 0.001 confirms that the model is statistically significant. This result indicates a meaningful relationship between Legal Responsibility and Organizational Performance. The coefficient **B** of 0.380 implies that for each unit increase in Legal Responsibility, Organizational Performance increases by 0.380 units. The t-value of 3.719 and the significance level (p-value = 0.001) both confirm that this effect is statistically significant.

In summary, the analysis leads to the rejection of the null hypothesis (H.01-4), which suggested no significant correlation between Legal Responsibility and Organizational Performance. The findings underscore the significant positive impact

of Legal Responsibility on Organizational Performance at Unity Cement Company, highlighting the importance of adhering to legal standards and practices to enhance overall organizational outcomes.

10 Conclusions, Recommendations:

The study aimed to verify the existence of the impact of corporate social responsibility in organizational performance in unity Cement Company. The study followed the descriptive analytical approach, and the study sample was chosen in a purposive manner. The study sample consisted of (35) individual workers in unity Cement Company. The researchers used the questionnaire as a tool for collecting data, and based on the outcomes of the statistical analysis carried out by the researchers reached the following:

- There is a moderate correlation between the independent variable (corporate social responsibility) and its dimensions combined in the dependent variable, (organizational performance).
- There is a statistically significant impact between the independent variable (Corporate Social Responsibility) and its combined dimensions on the dependent variable, organizational performance.
- There is a statistically significant impact between the independent variable (environmental responsibility) and the dependent variable, organizational performance.
- There is no statistically significant impact between the independent variable (economic responsibility) and its combined dimensions on the dependent variable, organizational performance.

- There is a statistically significant impact between the independent variable (philanthropic responsibility) and the dependent variable, organizational performance.
- There is a statistically significant impact between the independent variable (legal responsibility) and the dependent variable, organizational performance.

Recommendations:

- Unity Cement Company should be interested in developing and using modern technologies to avoid environmental pollution.
- Unity Cement Company should be interested in achieving social goals alongside economic goals.
- Unity Cement Company is interested in completing basic projects for schools, hospitals, and housing centers, in addition to training courses for students and recent graduates.
- Unity Cement Company should be interested in preparing and implementing awareness programs for employees that include important standards approved at the social, environmental, safety, and work levels.

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