

Research Article

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The Impact of Corporate Social Responsibility in Organizational Performance (Case Study in 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.

Keywords: Corporate Social Responsibility, Organizational Performance, Unity Cement Company, Philanthropic Responsibility, Social Responsibility

INTRODUCTION

Despite the diminishing of social stability 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.

The 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.

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.

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?
- What is the level of Unity Cement Company Social Responsibility practice?
- What is the level of Organizational Performance in Unity Cement Company?
- Are there any differences between the answers of the research sample members concerning the impact of Organizational Performance due to demographic variables (gender, age, qualifications, years of service...etc.)?

RESEARCH SIGNIFICANCE

A: Scientific Significance

Corporate social responsibility, or simply CSR, has been an increasingly popular topic nowadays. Organizations are no longer evaluated by profits made but also through their social and environmental performance. This trend, therefore, calls for further understanding regarding the link between CSR practices and organizational performance. This research follows this stream of comprehension, and it seeks to find answers for the impact of CSR in organizational performance. This research shall be one of those attempts for which case “Unity Cement Company” shall help in understanding how CSR can bolster organizational performance within the context of achieving goals, and better performance. Further, the findings of the current research may benefit other organizations that intend to initiate or renew their CSR approaches. The research can help further diffuse responsible business practices by demonstrating the gains that CSR may offer for organizational performance.

B: Practical Significance

The cement industry is one of the industries that are regarded as important to infrastructural development, upon which economic development is based. There is thus the need to know how

businesses along the cement supply chain can do their business or operations in sustainable and responsible ways. The current research, will add insights into the ways CSR practices contribute to organizational performance; such information can be useful for other cement companies and business players in related industries in deciding on the applicability or fine-tuning of CSR strategies. The result, therefore, can be a contribution to the already occurring debate regarding the link between CSR and organizational performance.

Research Objectives

- Discover the relation between Corporate Social Responsibility with its dimensions and Organizational Performance with its dimensions
- Identify the impact of Corporate Social Responsibility with its dimensions in Organizational.

Conceptual Framework

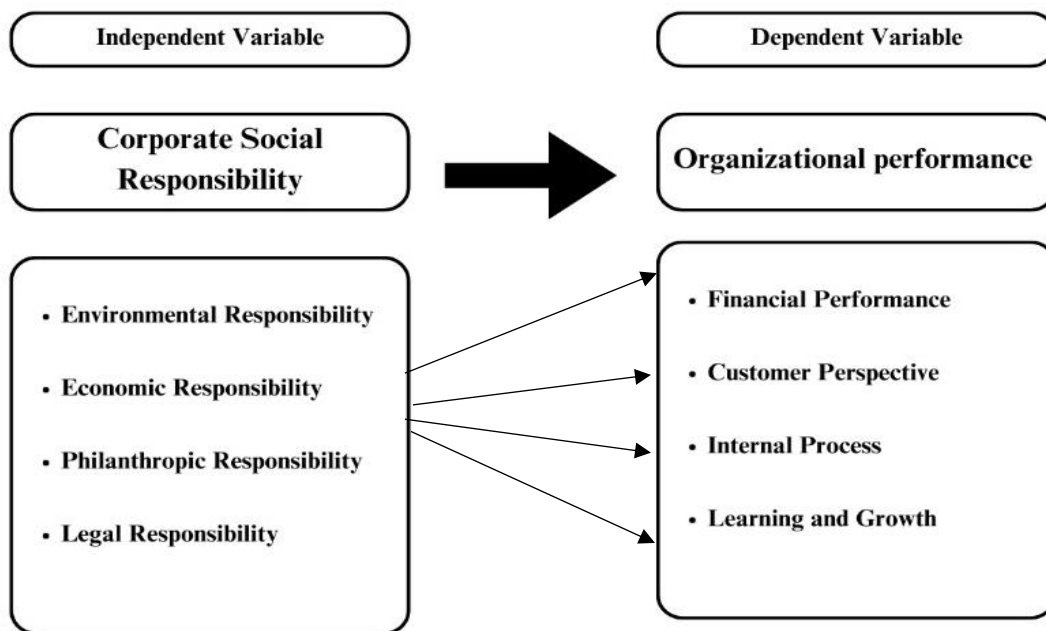


Figure (1) Conceptual Framework Done by The Researchers

Research Hypothesis

H.0 There is no statistically significant correlation at a significant level (0.05) between the dimensions of Corporate Social Responsibility with its dimension (Environmental Responsibility, Economic Responsibility, Philanthropic Responsibility, Legal Responsibility) and Organization Performance with its dimensions (Financial Performance, Customer Perspective, Internal Process, Learning and Growth).

H.1 There is no statistically significant impact at a significant level (0.05) for the dimensions of Corporate Social Responsibility with its dimension (Environmental Responsibility, Economic Responsibility, Philanthropic Responsibility, Legal Responsibility) in Organizational Performance with its dimensions (Financial Performance, Customer Perspective, Internal Process, Learning and Growth) at Unity Cement Company.

RESEARCH LIMITATIONS

- **Subjective Limitation:** Dimensions of Corporate Social Responsibility (Environmental Responsibility, Philanthropic responsibility, Economic Responsibility, Legal Responsibility) in Organizational Performance (financial performance, customer’s perspective, internal process, learning and growth).
- **Place Limitation:** (Unity Cement Company) a manufacturing company in Aden city.
- **Time Limitation:** The research will be limited between the period (2023/2024).
- **People Limitation:** The research will concentrate on employees and department managers in (Unity Cement Company) in Aden.

CONCEPTUAL DEFINITIONS

Corporate Social Responsibility (CSR): management philosophy that emphasizes a company's responsibility to minimize negative externalities and generate positive externalities for its stakeholders, society at large, and the environment (Laroui, 2023).

Environmental Responsibility: refers to a company's ongoing commitment to minimizing its negative impact on the environment and actively contributing to positive environmental outcomes. (Schmallegger, 2023).

Economic Responsibility: refers to a company's commitment to operating in a way that creates long-term economic value for all stakeholders (Carroll, 2010).

Philanthropic Responsibility: refers to a company's ethical obligation to use its resources to benefit society beyond its core business activities (Mielke, 2022).

Legal Responsibility: refers to a company's binding obligation to comply with all applicable laws and regulations in the jurisdictions where it operates (Garner, 2020).

Organizational Performance: refers to the ability of an organization to achieve its strategic goals and objectives effectively and efficiently while creating value for its stakeholders (Mowen,2022)

Financial Performance: refers to the ability of an organization to generate profits, manage its financial resources effectively, and achieve its financial goals (Brigham, 2023).

Customer Perspective: refers to the approach of examining an organization from the viewpoint of its customers (Lemon, 2016).

Internal Process: refers to the interconnected series of activities, tasks, and decisions that an organization undertakes to transform inputs into outputs (Slack, 2020).

Learning and Growth: refer to the ongoing process by which individuals, teams, and organizations acquire and apply new knowledge, skills, and behaviors to improve performance and adapt to changing environments (Noe, 2023).

LITERATURE REVIEW

This review aims to build upon existing research by focusing on specific CSR responsibilities and how their impact on performance is measured, particularly within the context of the cement industry. Certain previous studies summaries are listed below as follows:

1- Strategic Adoption of Corporate Social Responsibility on Performance of Plastic Manufacturing Firms in Kenya (Ojuando, 2022).

The study is adopting strategic adoption of CSR on performance in manufacturing firms in Kenya, the study target 23 firms using descriptive surveys, The study established that Environmental Conservation Initiatives, Ethical Labor Practices, Business Operators Involvement positively and significantly affects performance of plastic, the study ensured that the CSR initiatives and promote philanthropic activities increase the firm's performance

2- Impact of Corporate Social Responsibility on The Sustainable Financial Performance of Italian Firms: Mediating Role of Firm Reputation (Feng, 2021).

The study investigates the relationship between corporate social responsibility (CSR) and sustainable financial performance of Italian companies. It also examines the mediating role of firm reputation in this relationship The research analyzed data from 40 Italian manufacturing firms and the data covered a nine-year period, The study identified a positive association between CSR practices and SFP. Companies with robust CSR initiatives tended to perform better financially in terms of long-term sustainability, The positive impact of CSR on SFP is partly mediated by firm reputation, the study recommend implementing long-term, well-defined CSR strategies is crucial to maximize the positive impact on SFP and focus on building a strong reputation

3- Impact of Social Responsibility in Organizational Performance: A Case Study of The El-Melia Sanitary Ceramic Company (Boumadakh, 2022).

The study aimed to test the nature of the impact of commitment to social responsibility on the organizational performance of the Sanitary Ceramics Corporation in Al-Milia, where the questionnaire was adopted as a tool for collecting data for individuals who numbered 113 workers, which were randomly selected. The result of the research concluded that commitment to social responsibility had a positive impact on the organizational performance of the institution (Economic and ethical responsibility) and the study concluded that the rest of the dimensions (legal and charitable) have no impact on the organizational performance of the Ceramic Foundation in El-Melia. The researcher recommends the necessity of creating a special department for social responsibility and linking it to other departments and educating workers about its importance and paying attention to charitable responsibility.

4- impact of social responsibility on job performance “A field study at the Electricity and Renewable Energy Corporation “Touggourt” (Bel Habib, 2022).

The study aims to identify the impact of social responsibility on job performance at the Electricity and Energy Corporation, questionnaire was relied on as a main tool for data collection. We were able to collect 77 valid questionnaires for statistical analysis, the study concluded that social responsibility prevails to a high degree and has a positive impact on job performance, Interest in supporting the social activities of the community; Paying attention to use modern means to avoid environmental pollution causes.

Study Methodology

This study adopted a quantitative research design. This approach was chosen because the research aimed to establish a cause-and-effect relationship between corporate social responsibility (CSR) practices and the organizational performance of a cement company in Aden, Yemen. Quantitative methods allow for the collection and analysis of numerical data, enabling us to draw statistically significant conclusions and potentially generalize the findings to a larger population. The data was collected through sample survey and analyzed using SPSS Quantitative analysis techniques, including descriptive statistics used.

Background of Corporate Social Responsibility and its Application

The idea of sophisticated CSR nowadays has developed in the course of the progressive social attitude in and the policy of the companies. The history of CSR can be pinpointed to the beginning of philanthropy, the moral business behavior, etc. In contrast, the interest really started in the middle of the 20th century with the rise of social and environmental movements through which the impacts of business activities on the social and environmental fields were highlighted.

Unity Cement Company Background

Unity Cement Company Limited 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 produces three types of cement - Ordinary Portland Cement, Boslan Cement and Sulphate Resistant Cement.

Study Methodology

In light of the nature of the study problem and its objectives, and through the questions that this study seeks to answer, reliance was placed on the descriptive analytical approach, which relies on studying reality or the phenomenon as it exists in reality, and is concerned with describing it accurately and expressing it qualitatively and quantitatively. This approach is considered the most It is compatible with this type of study, and helps better achieve the desired results. In pursuit of achieving the objectives of the study.

Study Population

The study population consists of the workers in Unity Cement company, at the various levels, which included management heads and employees.

Study Sample

The sample for this study was drawn from the study population. The size of the sample in this study included (50) individuals from employees and department managers, to whom questionnaires were distributed. Due to the reasons of no-response and rejection of certain questionnaires, (35) questionnaires were good for consideration for the purpose of data processing and result analysis.

SOURCES OF DATA COLLECTION

To achieve the objectives of the study, the study relied on two main sources of data, as mentioned below:

Primary Sources: To achieve the objectives of the field study, questionnaire was relied upon as the main tool for collecting primary data. It was developed based on several studies and questionnaires related to the subject of the study.

Secondary Sources: Secondary sources of data are Arabic and foreign books and references in the same field of knowledge, as well as periodicals, articles, reports and studies that dealt with the subject of the study partially or completely, as well as research and studies on the Internet.

Study Tool

The researchers in this study used the “questionnaire” as a tool to achieve the objectives of the study. The questionnaire represents the independent variable is (social responsibility), while the dependent variable is organizational performance. The data and information collection tool for the current study was developed based on the theoretical framework and previous studies. The questionnaire consisted of three sections. The First Section: explains the title of the study, its purpose, and what the sample is required to do. This section also contains preliminary data about the study sample members, which includes the gender, age, academic qualification, job level and years of service at work. The Second Section: (the independent variable: social responsibility): It included (19) paragraphs divided into four main dimensions, the economic responsibility dimension and its number of paragraphs (5) paragraphs; Legal responsibility (5) paragraphs, and the environmental responsibility dimension (5) paragraphs; Finally, charitable responsibility (4) paragraphs. The Third section: (the dependent variable: organizational performance): It included (16) paragraphs divided into four main dimensions, the financial performance dimension, and its number of paragraphs is (4) paragraphs; The dimension of the client and the number of its paragraphs (4) paragraphs; The internal operations dimension (4) paragraphs: Finally, the learning and growth dimension (4 paragraphs).

Validity and Reliability Testing of The Study Tool

The apparent validity of the questionnaire in its initial form was confirmed by presenting it to a number of specialized arbitrators to express opinion regarding the clarity of the wording of each paragraph of the study tool and the suitability of the paragraph to measure what it was developed for. These amendments were made to bring the questionnaire in the final form. The Pearson correlation coefficient test was used between each item and the main dimension to which it belongs at the level of all items of the questionnaire, in order to determine the validity of the tool’s construction from a statistical standpoint, and the table below shows the results of the final credibility test.

Table 1: The structural consistency scores of the tool

	VARIABLES	Dimensions	Pearson Correlation	Sig. (2-tailed)
1	Corporate Social Responsibility	Environmental Responsibility	.757**	.000
		Economic Responsibility	.602**	.000
		Philanthropic Responsibility	.910**	.000
		Legal Responsibility	.786**	.000
2	Organizational Performance	Financial Performance	.751**	.000
		Customer Perspectives	.744**	.000
		Internal Operations	.619**	.000
		Learning And Growth	.780**	.000

** Statistically Significant Correlation Coefficient at A Significance Level (0.01)

Reliability of Study Performance (Cronbach Alpha)

Table 2: Cronbach's Alpha test was used and from the results it was found that the study tool is considered good, the table below shows the test results:

VARIABLES	Dimensions	Cronbach Alph	Number of final paragraphs
Corporate Social Responsibility	Environmental Responsibility	0.856	5
	Economic Responsibility	0.886	5
	Philanthropic Responsibility	0.797	4
	Legal Responsibility	0.847	5
Organizational Performance	Financial Performance	0.811	4
	Customers Perspective	0.779	4
	Internal Processes	0.82	4
	Learning And Growth	0.786	4
Total tool		0.892	35

Characteristics of The Study Population

Table 3: Distribution of study sample members according to academic qualification variable

Qualification	Frequency	Percent
Bachelors	32	91.4
Postgraduate	3	8.6
Total	35	100.0%

The distribution of the study sample according to the academic qualification variable, shows that the academic qualification category (bachelor's) came in first place with a rate of 91.4%, with a frequency of (32), followed in second place by the academic qualification category (postgraduate studies) with a percentage of 8.6%. With a repetition of (3), and from these results it becomes clear to the researcher: that most of the Unity Cement company workers have a high percentage of university qualifications, and this result increases the positivity of the results of the study due to the good scientific background of the study population.

Table 4: Distribution of Study Sample Members according to Career Level Variable

Career level	Frequency	Percent
Employees	24	68.6
Department Manager	11	31.4
Total	35	100

The table above shows the distribution of the study sample according to the job title variable, that the category (employee) came in first place with a percentage of 68.6% and a frequency of (24), followed in second place by the category (head of a department) with a percentage of 31.4%.

Table 5: Distribution of Study Sample Members according to Years of Service Variable

Years of service	Frequency	Percent
Less than 5 years	3	8.6
From 5 - under 10 years	8	22.9
From 10 - Less than 15 years	21	60.0
15 Years and over	3	8.6
Total	35	100

It is clear from the above table, the distribution of the study sample according to the variable of years of service, that the category (of 10 - less than 15 years) came in first place with a rate of 60%, with a frequency of (21), followed in second place by the category (of 5 - less than 10 years) with a rate of 22.9% and a frequency of (8), followed in third place by the category (less than 5 years) and (15 years and over) with a rate of 8.6% and a frequency of (3) for each. From these results it is clear to the researcher that there is the sample has great experience, at a rate of 82.9%, and this makes them able to form more accurate positive or negative opinions regarding the subject of the study.

Statistical Analysis Methods:

For the purpose of analyzing the data collected in the field, the researchers used the Statistical Package for Social Sciences (SPSS v. 28) to analyze the data of this study. For the purpose of answering the

study's questions and testing its hypotheses, a set of statistical methods were used, the most important of which are:

- Cro-Nebach alpha coefficient to test the stability of the study tool. The Pearson correlation coefficient is used to test the correlation of each paragraph with the total score of the axis to which it belongs.
- Descriptive statistical measures to describe the characteristics of the study sample, based on percentages and frequencies, as well as answering the study questions through arithmetic means and standard deviations.
- Simple Linear Regression Analyses to test the effect of the independent variables individually on the dependent variable.

Presentation and Discussion of the Results

The research presents and discusses the results of this study, in order to identify “the impact of corporate social responsibility in organizational performance.” According to the study's questions, based on the criterion that shows the arithmetic mean range of the responses of those included in the study according to a five-point Likert scale, which included five alternatives for responding to Each item, which is (very high, high, medium, low, very low), is given the following numbers, in order (1, 2, 3, 4, 5), to express the strength of the response among the respondents.

Presentation and Discussion of The Corporate Social Responsibility Variable

The level of application of social responsibility in Unity Cement Company

To answer this question, the arithmetic means, standard deviations and relative weights of the study sample members' estimates on the knowledge management axis were calculated, and the following table shows the results:

Table 6: The Average Level of Corporate Social Responsibility according to the Dimensions

	Dimension	Rank	Mean	Std. Deviation	Degree
3	Philanthropic Responsibility	1	4.14	0.828	High
4	Legal Responsibility	2	4.05	0.81	High
1	Environmental Responsibility	3	3.66	0.732	High
2	Economic Responsibility	4	3.65	0.73	High
General average			3.87	0.774	High

From the data in the above table, the average level of corporate social responsibility was generally high, reaching (3.87), with a percentage of (77.4%), and a standard deviation of (0.774), which is a value less than the correct one, which means the sample members' responses were homogeneous and similar regarding the level of

means that there is a discrepancy in the arithmetic average values that reflected the ranking of each dimension in terms of priority as follows:

The "philanthropic Responsibility" dimension came in first place, with an arithmetic average of (4.14) and in an agreeable direction, with a high degree. In second place was the "Legal Responsibility" dimension with an arithmetic average of (4.05), and in third place was the "Environmental Responsibility" dimension with an arithmetic average of (3.66, Finally, the dimension of "economic responsibility" has a mean of (3.65), all of which are in an agreeable direction, and to a high degree.

Presentation and Discussion of the organizational performance Variable

Table 7: Statistical details, to estimate the organizational performance

¶	Paragraphs	Rank	Mean	Std. Deviation	Degree
3	Internal Processes	1	4.37	0.45	very high
4	Learning And Growth	2	4.17	0.63	high
2	Customers Perspective	3	4.07	0.47	high
1	Financial Performance	4	4.06	0.64	high
General average			4.16	0.40	high

From an average of (4-7) the members' answers tend towards the level of organizational performance in Unity Cement Company. Johnson reached (4.16) in general, and with a score of (high) and with a standard deviation of (0.40), the correct one did not succeed, which indicates the intervention of the partners of the sample partners towards the variable, after the internal operations, it obtained first place with an arithmetic average of (4.37), and after learning and growing on the second supplement, obtaining an arithmetic average (4.17); It came in third place after the client with my account (4.07) and came in last after the average financial weight. The average of my account reached (4.06) and all of the general celebrities agreed and with a degree (high)

RESULTS OF THE HYPOTHESES

H.1 There is no statistically significant impact at a significant level (0.05) for the dimensions of Corporate Social Responsibility in Organizational Performance at Unity Cement Company.

Table 8: Simple linear regression results to test the main hypothesis

Dependent Variable organizational performance									
Independent variable	Model	B	Std. Error	R	R ²	T	Sig.	F	Sig.
Corporate Social Responsibility	(Constant)	2.301	.543	.513 ^a	.264	4.235	.000	11.809	.002 ^b
	Corporate Social Responsibility	0.479	0.139			3.436	0.002		

It is clear from the table above that there is a statistically significant effect of the independent variable (social responsibility) on the dependent variable, organizational performance, as the Pearson correlation coefficient R reached (0.513); It has a moral significance of less than (0.05), which indicates that there is a moderate correlation between the independent variable (social responsibility) in the dependent variable, organizational performance, and the coefficient of variation R Square was (0.264), which indicates that (26.4%) of the changes and impacts that occur On the organizational performance in Unity Cement Company resulting from the application of social responsibility, while (73.6%) of the changes and impacts that occur in organizational performance in Unity Cement are due to other factors not included in the model, the value of the beta score reached (0.479), meaning that the increase by a degree One in the application of knowledge generation leads to achieving organizational performance with a value of (0.479) alone, and this is demonstrated by testing the calculated F value, which reached (11.809) at a significance level of (.002b0), which is smaller than) (0,05)

This means rejecting the null hypothesis and accepting the alternative hypothesis:

“There is a statistically significant effect at the level of significance ($\alpha \leq 0.05$) (social responsibility) on the dependent variable, organizational performance in Unity Cement company”.

H.1.1 There is no statistically significant impact at a significant level (0.05) for Environmental Responsibility in Organizational Performance at Unity Cement Company.

Table 9: Simple linear regression to determine the impact of environmental responsibility in organizational performance at unity Cement Company

Dependent Variable Organizational Performance									
Independent Variable	Model	B	Std. Error	R	R ²	T	Sig.	F	Sig.
Environmental Responsibility	(Constant)	3.140	.429	.385 ^a	.149	7.324	.000	5.757	.022 ^b
	Environmental Responsibility	0.278	0.116			2.399	.022		

It is clear from the table above that there is a statistically significant effect of the independent variable (environmental responsibility) on the dependent variable organizational performance, as the Pearson correlation coefficient R reached (0.385); It has a moral significance of less than (0.05), which indicates that there is a moderate correlation between the independent variable (environmental responsibility) in the dependent variable, organizational performance, and the coefficient of variation R Square was (0.149), which indicates that (14.9%) of the changes and impacts that occur On the organizational performance in Unity Cement Company resulting from the application of environmental responsibility, while (75.1%) of the changes and impacts that occur in organizational performance in Unity Cement Company are due to other factors not included in the model, and the value of the beta score reached (0.278), indicating that an increase of one degree In applying environmental responsibility, it leads to achieving organizational performance with a value of (0.278) alone, and this is demonstrated by testing the calculated F value, which reached (5.757) at a significance level of (.02b0), which is smaller than (0.05). This means rejecting the null hypothesis and accepting the alternative hypothesis: “There is a statistically significant effect at the level of significance ($\alpha \leq 0.05$) (environmental responsibility) on the dependent variable, organizational performance in Unity Cement Company”.

H.1.2 There is no statistically significant impact at a significant level (0.05) Economic Responsibility in Organizational Performance at Unity Cement Company.

Table 10: Results of simple linear regression to determine the impact of economic responsibility in organizational performance at unity Cement Company.

Dependent Variable organizational performance									
Independent variable	Model	B	Std. Error	R	R ²	T	Sig.	F	Sig.
Economic responsibility	(Constant)	4.205	.586	.014 ^a	.000	7.175	.000	.007	.934 ^b
	Economic responsibility	-.013	.160			-.083	.934		

It is clear from the above table that there is no statistically significant effect of the independent variable (economic responsibility) on the dependent variable organizational performance, as the Pearson correlation coefficient R reached (0.014); It has a moral significance greater than (0.05), which indicates that there is a very weak correlation between the independent variable (economic responsibility) in the dependent variable, organizational performance, and the coefficient of variation, R Square, was (0.00), which indicates that (0.00%) of the changes and influences that Changes in organizational performance in Unity Cement Company result from the application of economic responsibility, while (100%) of the changes and impacts that occur in organizational performance in Unity Cement Company are due to other factors not included in the model. The value of the beta score reached (-0.013), meaning that the increase One degree in applying economic responsibility leads to achieving organizational performance of (-.0130) alone, and this is demonstrated by testing the calculated F value, which reached (.0070) at a significance level of (.934b 0), which is greater than (0.05). This means accepting the null hypothesis: “There is no statistically significant effect at the level of significance ($\alpha \leq 0.05$) (economic responsibility) on the dependent variable, organizational performance in Unity Cement company.”

H.1.3 There is no statistically significant impact at a significant level (0.05) Philanthropy in Organizational Performance at Unity Cement Company.

Table 11: Results of simple linear regression to determine the impact of philanthropic responsibility in organizational performance at unity Cement Company

Dependent Variable organizational performance									
Independent variable	Model	B	Std. Error	R	R ²	T	Sig.	F	Sig.
Philanthropic responsibility	(Constant)	2.693	.376	.565 ^a	.319	7.156	.000	15.469	.000 ^b
	Philanthropic responsibility	.353	.090			3.933	.000		

It is clear from the above table that there is a statistically significant effect of the independent variable (philanthropic responsibility) on the dependent variable, organizational performance, as the Pearson correlation coefficient R reached (0.565); It has a moral significance of less than (0.05), which indicates that there is a moderate correlation between the independent variable (philanthropic responsibility) in the dependent variable, organizational performance, and the coefficient of variation R Square was (0.319), which indicates that (31.9%) of the changes and impacts that occur On the organizational performance in unity Cement resulting from the application of social responsibility, while (68.1%) of

the changes and impacts that occur on the organizational performance in unity Cement are due to other factors not included in the model, the value of the beta score reached (0.353) indicating that an increase of one degree In applying philanthropic responsibility, it leads to achieving organizational performance with a value of (0.353) alone, and this is demonstrated by testing the calculated F value, which reached (15.469) at a significance level of (.000), which is smaller than (0.05). This means rejecting the null hypothesis and accepting the alternative hypothesis: “There is a statistically significant effect at the level of significance ($\alpha \leq 0.05$) (philanthropic responsibility) on the dependent variable, organizational performance in Unity Cement company.

H.1.4 There is no statistically significant impact at a significant level (0.05) Legal Responsibility in Organizational Performance at Unity Cement Company.

Table 12: Results of simple linear regression to determine the impact of legal responsibility in organizational performance at unity Cement Company.

Dependent Variable organizational performance									
Independent variable	Model	B	Std. Error	R	R ²	T	Sig.	F	Sig.
Legal Responsibility	(Constant)	2.621	0.417	0.543 ^a	0.295	6.286	.000	13.833	.001 ^b
	legal responsibility	0.380	0.102			3.719	0.001		

From the data presented in the table above, there was a statistically significant effect of the independent variable (legal responsibility) on the dependent variable, organizational performance, as the Pearson correlation coefficient R reached (0.543); It has a moral significance of less than (0.05), which indicates that there is a moderate correlation between the independent variable (legal responsibility) in the dependent variable, organizational performance, and the coefficient of variation R Square was (0.295), which indicates that (29.5%) of the changes and impacts that occur On the organizational performance in Unity Cement Company resulting from the application of legal responsibility, while (70.5%) of the changes and impacts that occur in organizational performance in Unity Cement Company are due to other factors not included in the model, and the value of the beta score reached (0.380), indicating that an increase of one degree In applying legal responsibility, it leads to achieving organizational performance with a value of (0.380) alone, and this is demonstrated by testing the calculated F value, which reached (13.833) at a significance level of (0.001b), which is smaller than (0.05). This means rejecting the null hypothesis and accepting the alternative hypothesis: “There is a statistically significant effect at the level of significance ($\alpha \leq 0.05$) (legal responsibility) on the dependent variable, organizational performance in Unit Cement.”

H.1.5 There are no significant differences between the answers of the study sample members about the impact of Corporate Social Responsibility in organizational performance Unity Cement Company due to demographic variables (Academic qualification, Career level Years of service)

CONCLUSIONS AND 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:

CONCLUSIONS

- The level of social responsibility was generally high
The level of organizational performance in Unity Cement Company was generally high
- 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.
- There are no statistically significant differences between the answers of the study sample members about corporate social responsibility in the organizational performance of Unity Cement Company due to demographic variables (academic qualification, job level, years of service).

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.

Future Studies Recommendation

- Examining Societal Impact Across Diverse Industries direct and substantial societal impact (e.g., healthcare, education, energy)
- The current study utilized a sample of 35 of employees and department managers, While the findings provide valuable insights, future research could benefit from expanding the sample size including greater number and positions
- The current study explored the impact of CSR and used the balanced scorecard to measure the organizational performance future studies can use different dimensions to measure organizational performance

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