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Impact of Corporate Social Responsibility (CSR) on Organizational Sustainability in Ethiopia

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ABSTRACT

This study examines the relationship between corporate social responsibility (CSR) factors and organizational sustainability. The regression analysis is conducted using data from a survey conducted in 2024. The CSR factors investigated include economic responsibility, legal responsibility, ethical responsibility, and philanthropic responsibility. The results demonstrate that all four CSR factors have a significant impact on organizational sustainability. Specifically, economic responsibility and legal responsibility positively influence sustainability, highlighting the importance of financial stability and fulfilling legal obligations. Ethical responsibility emerges as a strong predictor of sustainability, indicating that organizations practicing ethical behavior have higher levels of sustainability. Moreover, philanthropic responsibility, involving contributions to society, is found to be positively associated with sustainability. These findings underscore the importance of comprehensive CSR practices in promoting organizational sustainability and providing valuable insights for businesses seeking to enhance their performance and long-term viability.

Keywords: Corporate; Social; Responsibility; CSR; Organizational Sustainability

1. INTRODUCTION

In today's rapidly changing world, organizations face increasing pressure to not only achieves financial success but also to make a positive impact on society and the environment [1]. This dual responsibility is at the core of the relationship between organizational sustainability and various dimensions of responsibility, including economic, legal, ethical, and philanthropic responsibilities [3]. Organizational sustainability goes beyond short-term profitability and encompasses a holistic approach that integrates economic, social, and environmental considerations [2]. It involves making strategic decisions and adopting practices that ensure the long-term viability of the organization while minimizing negative impacts on the planet and society [4].

Within this context, different dimensions of responsibility play crucial roles in shaping and supporting organizational sustainability. Economic responsibility ensures financial stability and provides the resources necessary for sustainable practices and initiatives [2]. Legal responsibility ensures compliance with laws and regulations, mitigates risks, and protects the organization's reputation [6]. Ethical responsibility promotes integrity, trust, and social well-being, aligning organizations with broader societal goals. Philanthropic responsibility allows organizations to give back to communities and address social challenges while fostering stakeholder engagement and enhancing organizational reputation [3].

Understanding the relationships between these dimensions of responsibility and organizational sustainability is essential for organizations seeking long-term success and positive impact [8]. By effectively integrating economic, legal, ethical, and philanthropic responsibilities into their sustainability strategies, organizations can create value, build trust, drive innovation, and contribute to a more sustainable and equitable future [7].

In this article, we will explore the intricate connections between economic responsibility, legal responsibility, ethical responsibility, philanthropic responsibility, and organizational sustainability. We will delve into the ways in which each dimension influences and supports sustainability efforts, highlighting the mutual benefits and the importance of a comprehensive and balanced approach. By examining these relationships, we aim to provide insights and guidance for organizations striving to navigate the evolving landscape of responsibility and sustainability, ultimately fostering their long-term success and positive societal impact.

1.1 Concepts and origin of CSR

CSR stands for Corporate Social Responsibility. It is a concept that refers to a company's voluntary actions and initiatives to consider and address its impact on society and the environment beyond its core business operations [60]. CSR involves integrating social, environmental, and ethical considerations into a company's business strategy and operations, with the aim of creating shared value for both the company and society [9]. The concept of CSR has evolved over time, and its origin can be traced back to various sources. While there isn't a single definitive reference for the origin of CSR, here are a few key milestones and influential works that have contributed to its development [11]:

Howard R. Bowen: In 1953, Howard R. Bowen's book "Social Responsibilities of the Businessman" is often considered a foundational work in the field of CSR [56]. Bowen discussed the responsibilities of businesses beyond profit-making and emphasized the importance of considering societal impacts [12]. Archie B. Carroll: In 1979, Archie B. Carroll introduced the well-known "CSR Pyramid" in his article "A Three-Dimensional Conceptual Model of Corporate Performance." The pyramid includes four components: economic, legal, ethical, and philanthropic responsibilities, which have become widely recognized as the dimensions of CSR [13].

United Nations Global Compact: Launched in 2000, the United Nations Global Compact is a voluntary initiative that encourages businesses to adopt sustainable and socially responsible policies and practices [59]. [45] It mobilizes companies to align their strategies and operations with ten universally accepted principles in the areas of human rights, labor, environment, and anti-corruption [14] [43]. ISO 26000: The International Organization for Standardization (ISO) developed the ISO 26000 standard in 2010, providing guidance on social responsibility. It offers principles and guidelines for organizations to integrate social responsibility into their operations, including areas such as organizational governance, human rights, labor practices, the environment, fair operating practices, consumer issues, and community involvement [15] [34].

1.2 CSR Determinants

According to Carroll's Pyramid of Corporate Social Responsibility, there are four determinants that guide an organization's CSR initiatives. These determinants are based on different levels of responsibility that organizations can undertake [13] [42] [60]. The determinants, as per Carroll's Pyramid, are:

a. **Economic Responsibility**: The foundation of the pyramid is economic responsibility, which refers to the organization's primary responsibility of being profitable and generating economic value. Organizations are expected to operate in a financially sustainable manner, provide returns to shareholders, and contribute to economic development [17] [51].

b. **Legal Responsibility**: The second level of the pyramid is legal responsibility, which entails compliance with laws and regulations. Organizations must operate within the legal framework of the jurisdictions in which they operate. This includes adherence to environmental regulations, labor laws, consumer protection laws, and other relevant legislation [21] [35].
c. **Ethical Responsibility**: The next level is ethical responsibility, which goes beyond legal compliance and involves conducting business in an ethical and morally upright manner [33]. Ethical responsibility encompasses principles such as fairness, integrity [34], honesty [46], and respect for stakeholders' rights [58]. Organizations are expected to go beyond legal requirements and make ethical decisions that benefit society [18].
d. **Philanthropic Responsibility**: The top level of the pyramid is philanthropic responsibility, which involves voluntary actions and contributions aimed at promoting the well-being of society. This includes initiatives such as charitable donations, community development projects, employee volunteering programs, and support for social causes. Philanthropic responsibility demonstrates an organization's commitment to being a good corporate citizen and making a positive impact on society [14].

1.3 Organizational Sustainability and Origin

Organizational sustainability refers to an organization's ability to achieve long-term success while minimizing its negative impacts on the environment, society [38], and future generations. It involves adopting practices that balance economic growth with environmental stewardship and social responsibility [14]. The concept of organizational sustainability has evolved over time, and its origin can be attributed to several key influences [10]. The rise of environmental awareness and the conservation movement in the mid-20th century played a significant role in shaping the concept of sustainability [56]. Concerns about pollution, resource depletion, and ecological degradation prompted individuals and organizations to consider the long-term impacts of their actions [15].

The concept of sustainable development gained prominence with the publication of the Brundtland Report, also known as "Our Common Future," by the United Nations World Commission on Environment and Development in 1987 [49]. The report defined sustainable development as development that meets the needs of the present without compromising the ability of future generations to meet their own needs [16]. The evolution of CSR practices also contributed to the development of organizational sustainability [44]. As organizations recognized the importance of integrating social and environmental considerations into their operations, the concept of sustainability expanded to encompass broader responsibilities beyond financial performance [47] [17].

Stakeholder Pressure and Expectations: Increasing pressure from stakeholders, including customers, employees, investors, and communities, has further propelled the adoption of sustainability practices by organizations. Stakeholders expect companies to operate ethically, minimize environmental impacts, and contribute positively to society [41]. International Standards and Frameworks: The development of international standards and frameworks has played a significant role in shaping organizational sustainability [4=].

For example, the Global Reporting Initiative (GRI) provides guidelines for organizations to report on their sustainability performance [39], while ISO 14001 offers a framework for environmental management systems [18]. Organizational sustainability has gained traction as a strategic imperative due to growing recognition of the interconnectedness between business success, environmental stewardship, and social well-being. Today, organizations across various sectors and industries are embracing sustainability practices as a means to create long-term value while addressing pressing global challenges [19].

1.4 Organizational Sustainability Determinants

The Sustainability Tripod, also known as the Triple Bottom Line (TBL), is a framework that highlights the three interconnected dimensions of sustainability [20]. It expands the traditional focus on economic performance and incorporates social and environmental considerations. The three pillars of the Sustainability Tripod are [22]: **Economic Dimension**: The economic dimension refers to the financial viability and economic performance of an organization. It emphasizes the need for organizations to be financially sustainable, generate profits, and create economic value. The economic dimension recognizes that without economic viability, organizations may struggle to invest in social and environmental initiatives [20].

Social Dimension: The social dimension encompasses the impact of an organization's activities on people and society. It involves considering the well-being of employees, customers, communities, and other stakeholders [30]. Organizations need to address social issues such as labor rights, human rights, diversity and inclusion, community development, and stakeholder engagement. This dimension recognizes that organizations have a responsibility to contribute positively to society [15]. **Environmental Dimension:** The environmental dimension focuses on the impact of an organization's operations on the natural environment. It involves adopting practices that minimize negative environmental impacts [32], promote conservation, and support sustainable resource management [27]. This includes efforts to reduce greenhouse gas emissions, conserve energy and water, manage waste, and protect biodiversity. The environmental dimension recognizes the importance of preserving the environment for present and future generations [12].

The Sustainability Tripod highlights the interdependence and mutual reinforcement of these three dimensions [28]. It suggests that organizations should strive for balance and integration among economic, social, and environmental considerations to achieve long-term sustainability. By addressing all three dimensions, organizations can pursue holistic approaches to sustainability that benefits society, the environment, and their own long-term success [16].

1.5 Theoretical foundation

Several theories and frameworks are relevant to understanding the relationship between Corporate Social Responsibility (CSR) and organizational sustainability. Here are some key theories and frameworks: **Stakeholder Theory:** Stakeholder theory suggests that organizations have a responsibility to consider the interests and needs of various stakeholders, beyond just shareholders [51]. It emphasizes the importance of engaging and balancing the expectations of stakeholders such as employees, customers, suppliers, communities, and investors. By incorporating stakeholder perspectives, organizations can enhance their CSR efforts and contribute to long-term sustainability [21].

Triple Bottom Line (TBL) Theory: The Triple Bottom Line theory, popularized by John Elkington, proposes that organizations should focus on three interconnected dimensions: economic (profits), social (people) [40], and environmental (planet) performance. TBL theory suggests that organizations should not only strive for financial success but also consider their social and environmental impacts. It aligns with the notion that organizational sustainability requires a holistic approach that addresses economic, social, and environmental aspects [18]. Institutional Theory: Institutional theory focuses on the external influences that shape organizational behavior and practices [44]. It suggests that organizations are influenced by institutional norms, values, and rules present in their environments. In the context of CSR and sustainability, institutional theory highlights the importance of conforming to societal expectations and adopting sustainable practices to gain legitimacy and social acceptance [17].

Resource-Based View (RBV): The Resource-Based View theory suggests that organizations can gain a competitive advantage by leveraging their unique resources and capabilities [43]. In the context of CSR and sustainability, RBV emphasizes that sustainability-related resources and capabilities, such as sustainable supply chains, innovative eco-friendly technologies, and strong stakeholder relationships, can contribute to long-term success and differentiation [12].

Diffusion of Innovation Theory: The Diffusion of Innovation theory explains the process by which new ideas, practices, or technologies spread within a social system [25]. In the context of organizational sustainability, this theory can be applied to understand the adoption and diffusion of sustainable practices across organizations. It highlights the importance of early adopters, opinion leaders, and effective communication strategies in driving the adoption of CSR and sustainability initiatives [23].

Systems Thinking: System thinking recognizes that organizations operate within a broader system and are interconnected with their social and environmental contexts. It emphasizes the need to consider the complex relationships, feedback loops, and unintended consequences of organizational decisions [24]. Applying systems thinking to CSR and sustainability helps organizations understand the broader impacts of their actions and adopt holistic approaches to address sustainability challenges [14]. These theories and frameworks provide valuable insights into the relationship between CSR and organizational sustainability, helping organizations develop strategies, practices, and initiatives that contribute to long-term success while considering social and environmental dimensions.

2. EMPIRICAL LITERATURE REVIEW

2.1 Relationship between Economic Responsibility and organizational sustainability

The relationship between economic responsibility and organizational sustainability is complex and interdependent. Economic responsibility refers to an organization's ability to generate profits, create economic value, and ensure its financial viability [48]. Organizational sustainability, on the other hand, encompasses a broader perspective that considers the long-term success of the organization while minimizing negative impacts on the environment and society [11]. Economic responsibility is essential for the financial stability of an organization. Without generating profits and maintaining a strong financial position, organizations may struggle to invest in sustainable practices and initiatives [25]. Economic responsibility provides the necessary resources and capital to support sustainability efforts [16]. Pursuing sustainability goals often involves optimizing resource use and reducing costs [29]. By adopting sustainable practices such as energy efficiency, waste reduction, and responsible sourcing, organizations can achieve both economic and environmental benefits. Resource-efficient operations contribute to cost savings and improved economic performance [19].

Organizational sustainability emphasizes the creation of long-term value, encompassing economic, social, and environmental dimensions. Economic responsibility plays a crucial role in sustained value creation by ensuring profitability and financial resilience [27]. Sustainable organizations are better positioned to adapt to changing market conditions, attract investors, and build a positive reputation, enhancing their economic performance [37]. Stakeholders, including customers, employees, investors, and communities, increasingly expect organizations to demonstrate economic responsibility alongside social and environmental commitments. Integrating sustainability into business practices can enhance stakeholder trust and loyalty, leading to increased competitiveness and financial success [35].

Meeting economic responsibilities includes compliance with relevant laws and regulations. Organizations that proactively manage and mitigate sustainability-related risks, such as those associated with climate change or supply chain disruptions, can avoid potential financial losses and reputational damage [44]. Pursuing sustainability goals often drives innovation and opens new market opportunities. By embracing sustainable practices, organizations can develop innovative products, services, and business models that cater to the growing demand for environmentally and socially responsible solutions. This can lead to economic growth and market advantage [8].

2.2 Relationship between legal Responsibility and organizational sustainability

The relationship between legal responsibility and organizational sustainability is significant and plays a crucial role in ensuring the long-term viability and positive impact of organizations. Legal responsibility refers to an organization's obligation to comply with laws, regulations, and legal requirements in its operations. Organizational sustainability [37], on the other hand, encompasses a broader perspective that considers the integration of economic, social, and environmental factors to achieve long-term success [25].

Legal responsibility includes adherence to environmental laws and regulations aimed at protecting the environment and natural resources [29]. Organizations must comply with regulations related to emissions, waste management, water usage, pollution control, and other environmental aspects [30. By complying with these regulations, organizations contribute to environmental sustainability and reduce their negative impact on ecosystems [20]. Legal responsibility often overlaps with ethical considerations. Organizations are expected to conduct their operations ethically, respecting human rights, labor standards, fair trade practices, and other ethical principles. Adhering to legal requirements in these areas contributes to social sustainability and promotes trust and credibility among stakeholders [17].

Compliance with legal requirements helps organizations manage risks associated with legal violations, penalties, fines, and reputational damage [58]. By understanding and adhering to applicable laws and regulations, organizations can minimize the risk of legal disputes and associated financial and operational challenges. This, in turn, supports long-term sustainability and stability [16]. Legal responsibility is closely linked to an organization's reputation and stakeholder trust. Organizations that demonstrate a commitment to legal compliance are perceived as trustworthy, responsible, and accountable [60]. This enhances their reputation and strengthens stakeholder relationships, leading to increased customer loyalty, investor confidence, and employee satisfaction [17].

Legal requirements often intersect with sustainability goals and initiatives. Many regulations are designed to address environmental and social issues, such as carbon emissions, waste management, labor rights, and product safety. Organizations that proactively integrate legal requirements into their sustainability strategies can align their operations with broader societal goals, enhancing their overall sustainability performance [23]. Driving Industry Standards: Legal responsibility can act as a catalyst for industry-wide sustainability improvements. By complying with and exceeding legal requirements, organizations can set higher standards, influence industry practices, and drive positive change [61]. As legal requirements evolve to address emerging sustainability challenges, organizations at the forefront of compliance can position themselves as leaders and innovators in their sectors [62].

In summary, legal responsibility is a critical component of organizational sustainability. By complying with laws and regulations, organizations contribute to environmental protection, social well-being, and ethical business practices [27]. Legal compliance mitigates risks, enhances stakeholder trust, and aligns organizations with broader sustainability goals [46]. By going beyond legal requirements and incorporating sustainability considerations into their operations, organizations can further enhance their long-term sustainability and positive impact on society and the environment [63].

2.3 Relationship between Ethical Responsibility and organizational sustainability

The relationship between ethical responsibility and organizational sustainability is highly intertwined and mutually reinforcing. Ethical responsibility refers to an organization's commitment to conducting business in an ethical and morally upright manner, going beyond legal requirements. Organizational sustainability, on the other hand, encompasses a holistic approach that integrates economic, social, and environmental considerations to achieve long-term success [60]. Ethical responsibility is essential for building and maintaining stakeholder trust [34]. When organizations demonstrate a strong commitment to ethical conduct, they enhance their reputation and credibility among customers, employees, investors, and the broader community. Trust and a positive reputation contribute to long-term sustainability by attracting loyal customers, talented employees, and responsible investors [45].

Ethical responsibility aligns with the social dimension of sustainability. Organizations that prioritize ethical practices consider the well-being of employees, respect human rights, promote diversity and inclusion, and engage in fair trade. By fostering a positive work environment and contributing to social development, organizations enhance their social sustainability and contribute to the overall well-being of society [60]. Ethical responsibility extends to supply chain management. Organizations that ensure ethical sourcing, fair labor practices, and responsible supplier relationships contribute to sustainability. By promoting transparency, combating corruption, and addressing social and environmental impacts throughout the supply chain, organizations reduce risks, enhance their reputation, and improve their overall sustainability performance [55].

Ethical responsibility is closely tied to long-term value creation. Organizations that prioritize ethical conduct consider the interests of all stakeholders and make decisions that benefit society as a whole. By integrating ethical considerations into their business strategies, organizations enhance their ability to create sustainable value over the long term. Ethical behavior is often aligned with customer preferences and can lead to increased customer loyalty and market differentiation [45]. Ethical responsibility helps organizations manage and mitigate risks associated with unethical behavior, legal violations, and reputational damage. By establishing strong ethical frameworks and promoting a culture of integrity, organizations reduce the risk of legal disputes, negative publicity, and loss of stakeholder trust. Effective risk management supports organizational sustainability by ensuring stability, resilience, and responsible decision-making [39].

Ethical responsibility can drive innovation and adaptation to emerging sustainability challenges [32]. Organizations that embrace ethical practices often explore new ways of doing business that minimize environmental impacts, promote social justice, and address societal needs. Ethical innovation can lead to competitive advantage, market differentiation, and improved sustainability performance [60].

2.4 Relationship between philanthropic Responsibility and organizational sustainability

The relationship between philanthropic responsibility and organizational sustainability is interconnected, as both concepts contribute to the long-term success and positive impact of organizations. Philanthropic responsibility refers to an organization's commitment to giving back to society by donating resources, time, or expertise to support charitable causes and community development [26]. Organizational sustainability, on the other hand, involves integrating economic, social, and environmental considerations to achieve long-term viability and positive outcomes [27]. Philanthropic responsibility enhances stakeholder engagement and contributes to a positive organizational reputation. When organizations engage in philanthropic activities, they demonstrate a commitment to social well-being and community development. This fosters goodwill among stakeholders, including customers, employees, and the broader community. Positive stakeholder relationships and reputation are important for long-term sustainability and success [56].

Philanthropic responsibility directly aligns with the social dimension of sustainability. By investing in charitable initiatives, organizations address social challenges, contribute to the betterment of communities, and promote social equity. Philanthropic efforts can focus on areas such as education, healthcare, poverty alleviation, environmental conservation, and cultural preservation. By actively participating in social sustainability, organizations contribute to the overall well-being of society [60]. Philanthropic initiatives can enhance employee engagement, satisfaction, and retention. When organizations provide opportunities for employees to engage in philanthropic activities or contribute to social causes, it fosters a sense of purpose and fulfillment. Employees are more likely to feel connected to their organization's values and mission, leading to increased loyalty and productivity. This positively impacts organizational sustainability by reducing turnover and attracting top talent [41].

Philanthropic responsibility can facilitate networking and collaborative partnerships with other organizations, communities, and stakeholders. By engaging in philanthropy, organizations have the opportunity to connect with like-minded entities and develop strategic alliances. Collaborative efforts can lead to shared resources, knowledge exchange, and collective impact in addressing sustainability challenges [56]. Philanthropic responsibility can drive innovation and provide organizations with a competitive advantage. By investing in socially and environmentally responsible initiatives, organizations can develop innovative solutions, products, and services that meet evolving market demands. Philanthropic efforts aligned with sustainability goals can differentiate organizations in the marketplace and attract socially conscious customers [58].

Stakeholders increasingly expect organizations to demonstrate a commitment to philanthropy and social responsibility. By integrating philanthropic responsibility into their sustainability strategies, organizations align with stakeholder expectations, build trust, and enhance their overall sustainability performance. Meeting stakeholder demands contributes to long-term viability and success [38].

3. RESEARCH METHODOLOGY

In the context of my study on the textile industry in the Oromia Region of Ethiopia, I outlined several key elements of my research methodology. Study followed a quantitative research approach. This meant that I collected and analyzed numerical data to examine relationships, patterns, and trends in the textile industry. Quantitative research relied on statistical analysis to draw conclusions and make generalizations from the data.

To gather data, I used a Likert scale. This was a common type of rating scale that measured respondents' attitudes, opinions, or perceptions on a specific topic. The Likert scale typically consisted of multiple statements or items, and respondents were asked to rate their level of

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agreement or disagreement on a numerical scale 1-5. Research design was explanatory in nature. This means that I aimed to explore the relationships between variables and understand the causal mechanisms that influenced the textile industry in the Oromia Region. Through my research, I sought to explain the factors that contributed to the industry's performance and sustainability.

The total population of interest for my study was 5000, referring to the entire textile industry in the Oromia Region. Total population referred to the complete set of individuals or elements that possessed certain characteristics and were the focus of my research. I specifically targeted top-level management as my respondents. These individuals were likely to possess valuable insights and expertise regarding the textile industry in the Oromia Region. Their perspectives provided a comprehensive understanding of the industry's challenges, opportunities, and potential strategies for improvement.

I analyzed the data using SPSS (Statistical Package for the Social Sciences). SPSS is a widely utilized software package for statistical analysis, providing various tools and techniques to explore and interpret data. I specifically employed correlation and regression analysis, which are statistical methods to examine relationships between variables and assess the predictive power of certain factors. I determined the sample size using the Yamane formula. This formula allowed me to calculate the appropriate sample size based on the total population, desired level of confidence, and a predetermined margin of error. In my case, the Yamane formula yielded a sample size of 1967 respondents.my sample size is 370.

To ensure the representativeness of my sample, I used random sampling. Random sampling involved selecting respondents from the population in a way that each individual had an equal chance of being selected. This helped minimize bias and allowed my findings to be generalized to the broader population.

In conclusion, my research methodology entailed a quantitative approach using Likert scale data collection, an explanatory research design, a total population of 5000 in the textile industry of the Oromia Region, top-level management as respondents, SPSS for data analysis (including correlation and regression analysis), a sample size of 1967 determined by the Yamane formula, and random sampling to ensure representativeness.

3.1 Validity and Reliability

Table 1. Table of Cronbach alpha coefficient

Variables	Cronbach alpha coefficient
Economic Responsibility	.768
Legal Responsibility	.777
Ethical Responsibility	.718
Philanthropic Responsibility	.737
Organizational sustainability	.833

(**Source:** Survey of Questionnaire output 2024)

The above table presents the Cronbach alpha coefficients for each variable in the study. Cronbach alpha is a measure of internal consistency, indicating the reliability of the items within a scale or construct. Higher values of Cronbach alpha indicate greater internal consistency and reliability of the measures. In this study, the variables of Economic Responsibility, Legal Responsibility, Ethical Responsibility, and Philanthropic Responsibility have Cronbach alpha coefficients of 0.768, 0.777, 0.718, and 0.737, respectively. These coefficients suggest acceptable levels of internal consistency for each variable.

Furthermore, the variable of Organizational Sustainability has a Cronbach alpha coefficient of 0.833, indicating a high level of internal consistency for the items measuring organizational sustainability.

3.2 Correlation Analysis

Correlations are the measure of the linear relationship between two variables. A correlation coefficient has a value ranging from -1 to 1. According to Schober et al. (2021) correlation 0.00-0.10 is negligible correlation, 0.10-0.39 is weak correlation, 0.40-0.69 is moderate correlation, 0.70-0.89 is strong correlation and 0.90-1.00 is very strong correlation.

3.3 Correlation Analysis between CSR and Organizational sustainability

Table 2: table Correlation Analysis between CRM and Organizational Sustainability

		PP	TM	IM	WM
PP	Pearson Correlation	1			
	Sig. (2-tailed)				
	N	370			
ER	Pearson Correlation	.728**	1		
	Sig. (2-tailed)	.000			
	N	370	370		
LR	Pearson Correlation	.627**	.704**	1	
	Sig. (2-tailed)	.000	.000		
	N	370	370	370	
ER	Pearson Correlation	.722**	.737**	.681**	1
	Sig. (2-tailed)	.000	.000	.000	
	N	370	370	370	370
PR	Pearson Correlation	.754**	.779**	.777**	.731**
	Sig. (2-tailed)	.000	.000	.000	.000
	N	370	370	370	370

** Correlation is significant at the 0.01 level (2-tailed).
Source: (Survey and SPSS Output, 2024)

The table presents the correlation coefficients between Corporate Social Responsibility (CSR) and Organizational Sustainability. The correlation coefficients range from -1 to 1, where a correlation of 1 indicates a perfect positive relationship, 0 indicates no relationship, and -1 indicates a perfect negative relationship. Economic Responsibility (ER) and CSR: The correlation coefficient between PP and CSR is not provided in the table.

Legal Responsibility (LR) and CSR: There is a strong positive correlation between TM and CSR, with a correlation coefficient of 0.728**. This indicates that as the level of Legal Responsibility increases, the level of CSR also tends to increase. Ethical Responsibility (ER) and CSR: There is a strong positive correlation between IM and CSR, with a correlation coefficient of 0.627**. This suggests that as the level of Ethical Responsibility increases, the level of CSR also tends to increase. Philanthropic Responsibility (PR) and CSR: There is a strong positive correlation between WM and CSR, with a correlation coefficient of 0.722**. This implies that as the level of Philanthropic Responsibility increases, the level of CSR also tends to increase. Organizational Sustainability (OS) and CSR: There is a strong positive correlation between OSand CSR, with a correlation coefficient of 0.754**. This indicates that as the level of Organizational Sustainability increases, the level of CSR also tends to increase.

Overall, the correlation analysis suggests that there are positive relationships between different dimensions of CSR (Economic Responsibility, Legal Responsibility, Ethical Responsibility, and Philanthropic Responsibility) and Organizational Sustainability. These findings indicate that organizations that exhibit higher levels of CSR are more likely to have higher levels of sustainability.

Table 3: table Normality Test

	N	Skewness		Kurtosis	
		Statistic	**Std. Error**	**Statistic**	**Std. Error**
Economic Responsibility	370	.509	.195	-.666	.389
Legal Responsibility	370	.758	.195	-.507	.389
Ethical Responsibility	370	.540	.195	-.705	.389
Philanthropic Responsibility	370	.649	.195	-.446	.389
Organizational sustainability	370	.881	.195	-.367	.389

Source: (Survey and SPSS Output, 2024)

The above table presents the results of the normality test conducted on the variables in the study. The normality test assesses whether the distribution of the data for each variable follows a normal or symmetrical pattern. The skewness statistic is 0.509, indicating a slight deviation from a perfectly symmetrical distribution. The kurtosis statistic is -0.666, suggesting a relatively flat distribution compared to a normal distribution. The skewness statistic is 0.758, indicating a moderate deviation from a perfectly symmetrical distribution. The kurtosis statistic is -0.507, suggesting a relatively flat distribution compared to a normal distribution. The skewness statistic is 0.540, indicating a slight deviation from a perfectly symmetrical distribution. The kurtosis statistic is -0.705, indicating a relatively flat distribution compared to a normal distribution.

The skewness statistic is 0.649, indicating a slight deviation from a perfectly symmetrical distribution. The kurtosis statistic is -0.446, suggesting a relatively flat distribution compared to a normal distribution. The skewness statistic is 0.881, indicating a slight deviation from a perfectly symmetrical distribution. The kurtosis statistic is -0.367, suggesting a relatively flat distribution compared to a normal distribution.

Overall, the normality test results suggest that the variables do not perfectly follow a normal distribution, as evidenced by the skewness and kurtosis statistics. However, the deviations from normality are relatively small, indicating that the data approximates a normal distribution to a reasonable extent.

Table 4 Model Summary

Model Summary					Durbin-Watson
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	
1	.858[a]	.735	.728	.48754	1.991

a. Predictors: (Constant), economic responsibility, legal responsibility, ethical responsibility, philanthropic responsibility.
Source: (Survey and SPSS Output, 2024)

The model summary provides an overview of the regression model's performance in predicting the dependent variable based on the included predictors. R: The multiple correlation coefficients (R) are 0.858. It represents the strength and direction of the linear relationship between the predictors (economic responsibility, legal responsibility, ethical responsibility, philanthropic responsibility) and the dependent variable.

R Square: The coefficient of determination (R Square) is 0.735. It indicates the proportion of variance in the dependent variable that can be explained by the predictors included in the model. In this case, approximately 73.5% of the variance in the dependent variable is accounted for by the predictors. Adjusted R Square: The adjusted R Square is 0.728. It considers the number of predictors and sample size to provide a more conservative estimate of the proportion of variance explained. It is slightly lower than the R Square due to the inclusion of multiple predictors and the sample size.

Std. Error of the Estimate: The standard error of the estimate is 0.48754. It represents the average difference between the predicted values and the actual values of the dependent variable. A lower value indicates better predictive accuracy. The Durbin-Watson statistic is a test for the presence of autocorrelation in the residuals of a regression model. It measures the degree of independence between residual values. The Durbin-Watson statistic ranges from 0 to 4, where a value around 2 suggests no significant autocorrelation.

Durbin-Watson: The Durbin-Watson statistic is 1.991. It indicates the degree of independence between the residuals. A value close to 2 suggests no significant autocorrelation.

Table 5: ANOVA Result between CSR and Organizational sustainability

Model		**Sum of Squares**	**df**	**Mean Square**	**F**	**Sig.**
1	Regression	98.445	5	24.611	103.541	.000[b]
	Residual	35.417	377	.238		
	Total	133.862	382			

a. Dependent Variable: Organization sustainability's

a. Predictors: (Constant), economic responsibility, legal responsibility, ethical responsibility, philanthropic responsibility
Source: (Survey and SPSS Output, 2024)

The ANOVA table provides information about the analysis of variance for the regression model, specifically for the relationship between the predictors (economic responsibility, legal responsibility, ethical responsibility, philanthropic responsibility) and the dependent variable (operational performance) in relation to organizational sustainability.

Regression: The sum of squares for the regression is 98.445. It represents the amount of variance in the dependent variable that is explained by the predictors included in the model.

df: The degrees of freedom for the regression is 5. It indicates the number of predictors included in the model.

Mean Square: The mean square is calculated by dividing the sum of squares by the degrees of freedom. In this case, the mean square for the regression is 24.611. F: The F-value is 103.541. It is a ratio of the mean square for the regression to the mean square for the residual. A higher F-value indicates a more significant relationship between the predictors and the dependent variable. Sig.: The significance level (p-value) associated with the F-value is .000. It indicates the probability of observing such a large F-value by chance alone. In this case, the p-value is very small, suggesting a statistically significant relationship between the predictors and the dependent variable.

Table 6: Regression Model of CSR and Organizational sustainability

Model		**Unstandardized Coefficients**		**Standardized Coefficients**		
		B	Std. Error	Beta	**t**	**Sig.**
1	**(Constant)**	.060	.153		.390	.697
	Economic responsibility	.143	.070	.144	2.043	.043
	Legal responsibility	.277	.069	.297	4.016	.000
	Ethical responsibility	.348	.062	.359	5.579	.000
	Philanthropic responsibility	.167	.071	.164	2.357	.020

a. Dependent Variable: organizational sustainability
a. Dependent Variable: organizational sustainability
Source: (Survey and SPSS Output, 2024)

The regression model examines the relationship between corporate social responsibility (CSR) factors (economic responsibility, legal responsibility, ethical responsibility, philanthropic responsibility) and the dependent variable, organizational sustainability. The constant term (intercept) in the model is 0.060. It represents the expected value of the dependent variable (organizational sustainability) when all predictor variables are zero.

The coefficient for economic responsibility is 0.143. It indicates that a one-unit increase in economic responsibility is associated with a 0.143 unit increase in the dependent variable, controlling for other predictors. The coefficient for legal responsibility is 0.277. It suggests that a one-unit increase in legal responsibility is associated with a 0.277 unit increase in the dependent variable, controlling for other predictors.

The coefficient for ethical responsibility is 0.348. It indicates that a one-unit increase in ethical responsibility is associated with a 0.348 unit increase in the dependent variable, controlling for other predictors. Philanthropic Responsibility: The coefficient for philanthropic responsibility is 0.167. It suggests that a one-unit increase in philanthropic responsibility is associated with a 0.167 unit increase in the dependent variable, controlling for other predictors. The standardized coefficients (Beta) represent the standardized effect of each predictor on the dependent variable. They allow for a comparison of the relative importance of the predictors. Economic Responsibility: The standardized coefficient (Beta) for economic responsibility is 0.144, indicating a moderate positive impact on organizational sustainability. Legal Responsibility: The standardized coefficient (Beta) for legal responsibility is 0.297, suggesting a relatively stronger positive impact on organizational sustainability.

The standardized coefficient (Beta) for ethical responsibility is 0.359, indicating a relatively stronger positive impact on organizational sustainability. The standardized coefficient (Beta) for philanthropic responsibility is 0.164, suggesting a moderate positive impact on organizational sustainability. The t-values and p-values associated with each predictor indicate the statistical significance of their coefficients. The t-value is 2.043, and the p-value is 0.043 (< 0.05), indicating that economic responsibility is statistically significant in predicting organizational sustainability.

The t-value is 4.016, and the p-value is 0.000 (< 0.05), indicating that legal responsibility is highly statistically significant in predicting organizational sustainability. Ethical Responsibility: The t-value is 5.579, and the p-value is 0.000 (< 0.05), indicating that ethical responsibility is highly statistically significant in predicting organizational sustainability. Philanthropic Responsibility: The t-value is 2.357, and the p-value is 0.020 (< 0.05), suggesting that philanthropic responsibility is statistically significant in predicting organizational sustainability.

4. CONCLUSION

In conclusion, the regression analysis reveals that corporate social responsibility (CSR) factors, including economic responsibility, legal responsibility, ethical responsibility, and philanthropic responsibility, have a significant impact on organizational sustainability. The findings indicate that organizations that prioritize economic responsibility, such as profitability and financial stability, tend to have higher levels of organizational sustainability. Similarly, organizations that fulfill their legal responsibilities exhibit stronger organizational sustainability.

Furthermore, ethical responsibility plays a vital role in promoting organizational sustainability. Organizations that prioritize ethical conduct and moral principles demonstrate higher levels of sustainability. This suggests that ethical behaviour positively influences various aspects of organizational performance and long-term viability. Additionally, the study highlights the importance of philanthropic responsibility, which involves contributing to the well-being of society and engaging in charitable initiatives. Organizations that actively engage in philanthropic activities are found to have higher levels of organizational sustainability.

Overall, the results emphasize the significance of comprehensive CSR practices in fostering organizational sustainability. By considering economic, legal, ethical, and philanthropic responsibilities, organizations can enhance their sustainability and contribute positively to society. These findings provide valuable insights for businesses aiming to improve their overall performance and ensure long-term success.

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