

Corporate Social Responsibility Programs of Selected Companies in Metro Manila: Basis for Improvement

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Abstract-

Corporate Social Responsibility (CSR) has evolved into a critical component of business strategy, crucial for sustainable development and enhancing corporate reputation. This research evaluates CSR programs and practices among selected companies in Metro Manila, focusing on planning, implementation, monitoring, and ethical responsibilities. Through descriptive research methods and purposive sampling, data were gathered from EEI Group of Companies and R.I. Chemical Corporation, analyzing responses from managers, employees, and beneficiaries. Statistical analysis, including weighted mean calculations and ANOVA, revealed insights into CSR implementation levels and identified hindrances such as resource constraints and environmental challenges. The study underscores the need for continuous improvement in CSR strategies, advocating for enhanced monitoring, alignment with global ethical standards, and targeted investments to overcome implementation barriers. These findings contribute to the literature by providing practical recommendations to strengthen CSR impact and organizational sustainability in Metro Manila.

Index Terms- Corporate Social Responsibility, CSR Programs, CSR planning, CSR implementation, CSR monitoring, CSR ethical responsibilities

I. INTRODUCTION

Corporate Social Responsibility (CSR) is a business approach that integrates social and environmental considerations into company operations and stakeholder interactions, covering areas like sustainability, fair labor practices, and community engagement (Haski-Leventhal, 2021). Historically, CSR has evolved from early 20th-century philanthropy to a strategic imperative in today's global business environment (Carroll, 2021). Globally, CSR gained traction post-World War II and became more structured in the late 20th century, influenced by globalization and corporate ethics movements (Ar, 2022). In the Philippines, CSR has transitioned from colonial-era philanthropy to a strategic business component, driven by democratic

restoration, global standards, and recent legislative support (Janiczak-Serafico, 2020). This evolution underscores the importance of CSR in enhancing brand reputation, customer loyalty, employee engagement, risk management, and long-term sustainability.

Integrating Corporate Social Responsibility (CSR) into corporate strategies is vital for sustainable development, aligning business operations with social, environmental, and economic goals (Fallah Shayan et al., 2022). This approach enhances a company's reputation, drives innovation, and provides a competitive advantage by meeting stakeholder demands for ethical practices. For companies, CSR leads to cost savings through resource efficiency, boosts employee morale and retention, and attracts customers and investors who value sustainability (Allui & Pinto, 2022). For the community, CSR initiatives improve social welfare, protect the environment, and contribute to economic development (Wirba, 2023). In essence, strategic CSR fosters long-term success for businesses while creating positive impacts on society and the environment.

Metro Manila, the capital of the Philippines, is the country's economic and business hub, hosting a diverse range of industries including finance, retail, real estate, manufacturing, and information technology. The region is home to numerous multinational corporations, large local enterprises, and a vibrant startup ecosystem. This dynamic business environment is driven by a robust workforce, extensive infrastructure, and strategic geographic location, making it a focal point for economic activities and investments in the Philippines. Despite its economic significance, Metro Manila faces challenges such as traffic congestion, pollution, and socio-economic disparities, which influence the priorities and practices of businesses operating in the area (Pua, 2023).

CSR initiatives among companies in Metro Manila are increasingly robust and sophisticated, reflecting a growing recognition of the importance of sustainable and ethical business practices. Many businesses have integrated CSR into their core strategies, focusing on areas such as environmental sustainability, community development, education, and

healthcare. Leading corporations often collaborate with non-governmental organizations, government agencies, and community groups to implement impactful CSR projects. For instance, environmental programs aimed at reducing carbon footprints and promoting waste management are common, as are initiatives supporting education and livelihood programs in underserved communities. Additionally, disaster response and recovery efforts are significant, given the region's vulnerability to natural calamities. The overall trend indicates a commitment to not only comply with regulatory requirements but also to contribute positively to society and address the unique challenges faced by the Metro Manila region (Abner & Ferrer, 2019).

Assessing and improving CSR practices is essential for maximizing their effectiveness and impact (Lu et al., 2021). Identifying gaps—such as lack of alignment with core business strategies, insufficient stakeholder engagement, limited scope, inconsistent monitoring, and transparency issues—enables companies to refine their approaches (Gregory et al., 2020; Pedrini & Ferri, 2019). Evaluating the planning, implementation, monitoring, and ethical responsibilities of CSR programs ensures that initiatives are strategically aligned, effectively executed, and ethically conducted (Gutterman, 2020). This holistic assessment fosters continuous improvement, enhances stakeholder trust, and ensures that CSR efforts contribute significantly to sustainable development and business success.

Corporate Social Responsibility (CSR) has become an integral part of business strategy, contributing to sustainable development and enhancing corporate reputation. However, to maximize the effectiveness and impact of CSR initiatives, it is crucial to continuously assess and improve current practices. This research seeks to address several key questions: How do respondents assess the CSR programs and practices of selected companies in Metro Manila in terms of planning, implementation, monitoring, and ethical responsibilities? Is there a significant difference in the assessments made by different respondents? What are the hindering factors in the implementation of these CSR programs? The primary objective of this study is to evaluate the CSR initiatives of selected companies in Metro Manila and identify obstacles to their successful implementation, providing a basis for future improvements. Specifically, the study aims to evaluate CSR programs regarding their planning, implementation, monitoring, and ethical responsibilities; determine if there are significant differences in assessments among various respondents; and identify the factors that hinder effective CSR program implementation. The study hypothesized that there is no significant difference in the assessment of three groups of respondents in the CSR programs in terms of planning, implementation, monitoring, ethical responsibility.

This study is significant for multiple stakeholders. For companies, it provides valuable insights to enhance their CSR strategies and implementation. Policymakers can use the findings to inform decisions and frameworks that support CSR initiatives. Academically, the research contributes to the body of knowledge on CSR in the context of Metro Manila, while also highlighting the impact of effective CSR on community development and

well-being. The study focuses on Metro Manila, assessing selected companies based on specific criteria, and evaluates CSR aspects such as planning, implementation, monitoring, and ethical responsibilities. However, it is important to note the delimitations, including limitations related to sample size, data collection methods, and potential biases, which may affect the findings and their generalizability.

II. METHODOLOGY

This study employed the descriptive research method to assess the current state of Corporate Social Responsibility (CSR) practices at EEI Group of Companies and R.I. Chemical Corporation in Metro Manila. The research aimed to gather, analyze, and interpret numerical data through a questionnaire, focusing on areas such as planning, implementation, monitoring, and ethical responsibilities of CSR programs.

Purposive sampling was utilized to select specific respondents from the National Capital Region (NCR), targeting EEI Group of Companies and R.I. Chemical Corporation. EEI Group of Companies, located in Quezon City, contributed 38 managers, 107 employees, and 16 beneficiaries as respondents. Similarly, R.I. Chemical Corporation, based in Pasig City, provided 9 managers, 33 employees, and 7 beneficiaries for the study. The study was conducted during the first semester of the academic year 2023-2024, concentrating on CSR initiatives encompassing livelihood, education, environment and agriculture, healthcare, and disaster assistance programs.

Data collected from a total of 210 respondents were compiled, tallied, and subjected to statistical analysis. Percentages were used to illustrate respondent distribution across managerial roles, employees, and beneficiaries. Weighted mean calculations were employed to assess the level of CSR program implementation, categorized on a scale ranging from "Highly Implemented" to "Not Implemented." Additionally, problems encountered during CSR program implementation were analyzed using a similar weighted mean approach to identify challenges and hindrances faced by the companies.

Statistical tools such as Analysis of Variance (ANOVA) were applied to determine significant differences in the assessments of CSR implementation among respondents. The Tukey-Kramer method was also utilized for multiple comparisons to discern meaningful distinctions in CSR practices between the selected companies. This comprehensive methodological approach ensured rigorous evaluation and interpretation of CSR initiatives, providing valuable insights for enhancing CSR strategies and addressing implementation challenges in Metro Manila.

III. RESULTS AND DISCUSSION

Assessment of the Corporate Social Responsibility Program of selected Company

Planning

Table 1 presents the assessment of CSR practices related to planning among manager, employee, and beneficiary respondents.

Table 1. Assessment of CSR Practices as to Planning

Areas of Concern	Managers		Employees		Beneficiaries		Composite Mean		R
	WM	VI	WM	VI	WM	VI	WM	VI	
1. Conduct CSR assessment by assembling a CSR leadership team	4.14	P	3.77	P	3.47	P	3.79	P	
2. Identify CSR and engage key stakeholder	4.21	HI	3.77	P	3.87	P	3.95	P	
3. Review corporate documents, processes, activities and internal capacity	4.14	P	3.71	P	3.46	P	3.77	P	
4. Identify legal requirements & prepare CSR plan	3.96	P	3.71	P	3.90	P	3.86	P	
5. The objectives of the CSR program are clear	3.16	MP	3.18	MP	4.07	P	3.47	P	
Overall Weighted Mean	3.92	P	3.63	P	3.75	P	3.77	P	

Legend:

Scale	Range	Verbal Interpretation	Symbol
5	4.20-5.00	Highly Practiced	HP
4	3.40-4.19	Practiced	P
3	2.60-3.39	Moderately Practiced	MP
2	1.80-2.59	Least Practiced	LP
1	1.00-1.79	Not Practiced	NP

For manager respondents, the practice of "Identify CSR and engage key stakeholders" was highly rated, achieving a weighted mean of 4.21. Similarly, "Conduct CSR assessment by assembling a CSR leadership team" and "Review corporate documents, processes, activities, and internal capacity" were both rated as implemented, each receiving weighted means of 4.14. "Identify legal requirements & prepare CSR plan" obtained a weighted mean of 3.96. However, "The objectives of the CSR program are clear" received a moderately practiced rating with a weighted mean of 3.16, resulting in an overall weighted mean of 3.92, interpreted as "Practiced."

Employee respondents rated four indicators as "Practiced" with a combined weighted mean of 3.77. Conversely, "The objectives of the CSR program are clear" received a moderately practiced rating with a weighted mean of 3.18, contributing to an overall weighted mean of 3.63, also interpreted as "Practiced."

Meanwhile, beneficiary respondents rated all indicators as "Practiced," with weighted means of 4.07, 3.90, 3.87, 3.47, and 3.46, yielding an overall weighted mean of 3.75, similarly interpreted.

Combining the assessments of all respondent groups, all indicators were rated as "Practiced" with composite mean values of 3.95, 3.86, 3.79, 3.77, and 3.47, and a grand mean of 3.77, indicating consistent perceptions across groups.

These findings suggest that the selected companies in Metro Manila have established robust practices in engaging stakeholders, assessing internal capacities, and addressing legal

requirements in their CSR planning processes. This aligns with the emphasis of ElAlfy, et al. (2020) and Grainger-Brown and Malekpour (2019) on the pivotal role of companies in evolving their Corporate Social Responsibility frameworks through structured planning and goal-setting. The results contribute to the existing literature by providing specific insights into CSR planning practices, underscoring the importance of strategic frameworks for effective CSR implementation.

Implementation

Table 2 presents the assessment of CSR practices related to implementation among manager, employee, and beneficiary respondents. "Implement a CSR plan based on target schedule" was highly practiced among manager respondents, receiving a weighted mean of 4.33, indicating robust implementation. Other indicators such as "Develop an integrated CSR decision-making," "Engage employees and others to whom CSR commitment applies," "Design and conduct CSR training," and "Create internal and external support by allocating funds" were all rated as practiced, with weighted means ranging from 3.46 to 4.13 and an overall weighted mean of 3.97.

Table 2. Assessment of CSR Practices as to Implementation

Areas of Concern	Managers		Employees		Beneficiaries		Composite Mean		Rank
	WM	VI	WM	VI	WM	VI	WM	VI	
1. Develop an integrated CSR decision making	4.13	P	4.17	P	3.54	P	3.95	P	2
2. Implement a CSR plan based on target schedule	4.33	HP	4.44	HI	3.98	P	4.25	HI	1
3. Design and conduct CSR training	4.06	P	3.84	P	3.42	P	3.77	P	4
4. Engage employees and others to whom CSR commitment apply	3.89	P	3.97	P	3.81	P	3.89	P	3
5. Create an internal and external support by allocating fund	3.46	P	3.74	P	3.32	MP	3.51	P	5
Overall Weighted Mean	3.97	P	4.03	P	3.61	P	3.87	P	

Employee respondents similarly rated "Implement a CSR plan based on target schedule" highly, with a weighted mean of 4.44. Other indicators were also rated as practiced, with weighted means ranging from 3.74 to 4.44 and an overall weighted mean of 4.03.

For beneficiary respondents, four indicators were rated as practiced, while "Create internal and external support by allocating funds" was moderately practiced, yielding an overall weighted mean of 3.61.

Overall, "Implement a CSR plan based on target schedule" emerged as the highest-rated practice across all respondent groups, with a composite mean of 4.25. This was followed by "Develop an integrated CSR decision-making," "Engage employees and others to whom CSR commitment applies," "Design and conduct CSR training," and "Create internal and external support by allocating funds," with

composite means ranging from 3.51 to 3.95 and a grand mean of 3.87, indicating generally positive perceptions of CSR implementation practices.

These findings underscore the effectiveness of companies in Metro Manila in implementing structured CSR plans, aligning with Fatima and Elbanna (2023) emphasis on variations in CSR reporting and implementation strategies among companies. The results contribute to existing literature by highlighting specific CSR implementation practices that contribute to organizational sustainability and stakeholder engagement.

Monitoring

Table 3 presents the assessment of CSR practices related to monitoring among manager, employee, and beneficiary respondents.

Table 3. Assessment of CSR Practices as to Monitoring

Areas of Concern	Managers		Employees		Beneficiaries		Composite Mean	
	WM	VI	WM	VI	WM	VI	WM	VI
1. Make sure that targets are attained according to plan	3.24	MP	3.14	MP	4.19	P	3.52	P
2. Identify CSR performances measure	4.09	P	4.30	HP	3.98	P	4.12	P
3. Report on CSR performances internally & externally	2.58	LP	2.30	LP	4.16	P	3.01	MP
4. Evaluate CSR performances measure	4.38	HP	3.70	P	3.66	P	3.91	P
5. Identify problems and feedbacks	3.86	P	3.28	MP	4.10	P	3.75	P
Overall Weighted Mean	3.63	P	3.34	MP	4.02	P	3.66	P

Among manager respondents, "Evaluate CSR performance measures" was highly practiced, receiving a weighted mean of 4.38. "Identify CSR performance measures" and "Identify problems and feedback" were also rated as practiced, with weighted means of 4.09 and 3.86, respectively. However, "Make sure that targets are attained according to plan" was moderately practiced with a weighted mean of 3.24, and "Report on CSR performances internally & externally" was rated least practiced with a mean of 2.58, resulting in an overall weighted mean of 3.63, interpreted as "Practiced."

Employee respondents rated "Identify CSR performance measures" highly practiced with a weighted mean of 4.30. "Evaluate CSR performance measures" was practiced with a mean of 3.70, while "Identify problems and feedback" and "Make sure that targets are attained according to plan" were moderately practiced with means of 3.28 and 3.14, respectively. "Report on CSR performances internally & externally" received the lowest rating with a mean of 2.30, resulting in an overall weighted mean of 3.34, interpreted as "Moderately Practiced."

Beneficiary respondents rated all indicators as practiced, with weighted means ranging from 3.66 to 4.19 and an overall mean of 4.02, similarly interpreted.

Combining the assessments of all respondent groups, "Identify CSR performance measures," "Evaluate CSR performance measures," "Identify problems and feedback," and "Make sure that targets are attained according to plan" emerged as the most practiced monitoring practices, with composite means ranging from 3.52 to 4.12. "Report on CSR performances internally & externally" was rated moderately practiced with a composite mean of 3.01, resulting in a grand mean of 3.66, indicating overall positive perceptions of CSR monitoring practices.

These findings suggest that companies in Metro Manila effectively implement monitoring practices, particularly in identifying and evaluating CSR performance measures. This aligns with Helfaya and Whittington (2019) discussions on the importance of assessing corporate functionality, efficiency, and disclosure quality. The results contribute to existing literature by providing insights into specific CSR monitoring practices that contribute to organizational accountability and transparency.

Ethical Responsibility

Table 4 provides an assessment of CSR practices pertaining to ethical responsibility among manager, employee, and beneficiary respondents.

Table 4. Assessment of CSR Practices as to Ethical Responsibility

Areas of Concern	Managers		Employees		Beneficiaries		Composite Mean		Rank
	WM	VI	WM	VI	WM	VI	WM	VI	
1. Balancing a good business behavior and helping social causes	3.18	MP	2.81	MP	4.01	P	3.33	MP	5
2. Aiming to improve the life of stakeholders	3.24	MP	2.52	LP	4.29	HP	3.35	MP	3.5
3. Focus on giving back to community to show respect for human beings	3.23	MP	3.17	MP	4.27	HP	3.56	P	2
4. Reflecting good transparency in the code of conducts & business standards to the community	2.91	MP	3.06	MP	4.08	P	3.35	MP	3.5
5. Keeping the beneficiaries informed	3.69	P	3.69	P	3.95	P	3.78	P	1
Overall Weighted Mean	3.25	MP	3.05	MP	4.12	P	3.47	P	

Among manager respondents, "Keeping the beneficiaries informed" was rated as practiced with a weighted mean of 3.69. Other indicators such as "Reflecting good transparency in the code of conducts & business standards to the community," "Aiming to improve the life of stakeholders," and "Balancing good business behavior and helping social causes" were moderately practiced, with weighted means ranging from 2.91 to 3.24, resulting in an overall weighted mean of 3.25, interpreted as "Moderately Practiced."

Employee respondents similarly rated "Keeping the beneficiaries informed" as practiced with a mean of 3.69. Three other indicators were rated moderately practiced, with means ranging from 2.52 to 3.17. "Aiming to improve the life of stakeholders" received the lowest rating with a mean of 2.52, contributing to an overall mean of 3.05, interpreted as "Moderately Practiced."

In contrast, beneficiary respondents rated "Aiming to improve the life of stakeholders" and "Focus on giving back to the community to show respect for human beings" highly practiced, with weighted means of 4.29 and 4.27, respectively. Three other indicators were rated as practiced, with means ranging from 3.95 to 4.08, resulting in an overall mean of 4.12, similarly interpreted.

Overall, "Keeping the beneficiaries informed" and "Focus on giving back to the community to show respect for human beings" emerged as the most practiced ethical responsibility practices across all respondent groups, with composite means of 3.78 and 3.56, respectively. "Aiming to improve the life of stakeholders," "Reflecting good transparency in the code of conducts & business standards to the community," and "Balancing good business behavior and helping social causes" were moderately practiced, with composite means of 3.35 and 3.33, respectively, resulting in a grand mean of 3.47, indicating positive perceptions of ethical responsibility practices.

These findings highlight the emphasis placed by companies in Metro Manila on keeping stakeholders informed and showing respect for human beings through CSR initiatives. This aligns with Javed, et al.'s (2020) findings that socially responsible corporate practices contribute to enhanced reputation and competitive advantage. The results contribute to the existing literature by providing specific insights into ethical responsibility practices within CSR frameworks, emphasizing their role in fostering stakeholder trust and community engagement.

Table 5 provides a comprehensive summary of the assessment of CSR practices across various dimensions. "Business" emerged as the highest-rated category, rated as highly practiced with a composite mean of 4.33. Following closely is "Implementation," "Planning," "Monitoring," "Stakeholders," and "Ethical Responsibility," which were all rated as practiced, with composite means ranging from 3.47 to 3.87, resulting in a grand mean of 3.79, similarly interpreted.

Table 5. Summary Assessment of CSR Practices

Criteria	Managers		Employees		Beneficiaries		Composite Mean		Rank
	WM	VI	WM	VI	WM	VI	WM	VI	
1. Planning	3.92	P	3.63	P	3.75	P	3.77	P	2
2. Implementation	3.97	P	4.03	P	3.61	P	3.87	P	1
3. Monitoring	3.63	P	3.34	MP	4.02	P	3.66	P	3
4. Ethical Responsibility	3.25	MP	3.05	MP	4.12	P	3.47	P	4
Overall Weighted Mean	3.69	P	3.51	P	3.86	P	3.69	P	

These findings indicate a strong emphasis on integrating CSR into business strategies among companies in Metro Manila. The results underscore the importance of top-level commitment and organizational communication, as highlighted by Bedoya (2021), in ensuring the successful implementation of CSR initiatives. According to Bedoya, effective CSR initiatives require leadership buy-in and clear communication throughout the organization to foster alignment and commitment across all levels.

The findings contribute to the existing literature by providing empirical evidence of CSR practices across multiple dimensions and their perceived effectiveness within the context of Metro Manila.

Difference in the Assessment of the Respondents on the CSR program of Selected Companies

Table 6 presents a comparison of assessments on CSR practices across planning, implementation, monitoring, and ethical responsibility. Statistical analysis was conducted to determine the significance of differences in perceptions among respondents.

Table 6. Comparison of Assessment on CSR Practices

Variable	Groups	SS	MS	F	Interpretation	Decision
Planning	Bet. Grp.	0.2175	0.1088	1.0093	Statistically Not Significant	Accept H_0
	Within Grp.	1.2936	0.1078			
Implementation	Bet. Grp.	0.5128	0.2564	2.9505	Statistically Not Significant	Accept H_0
	Within Grp.	1.0431	0.0869			
Monitoring	Bet. Grp.	1.1444	0.5722	1.5452	Statistically Not Significant	Accept H_0
	Within Grp.	4.444	0.3703			
Ethical Responsibility	Bet. Grp.	3.2363	1.6182	16.5799	Statistically Not Significant	Reject H_0
	Within Grp.	1.1712	0.0976			

For planning, the analysis yielded a computed value of 1.0093, which is less than the critical value of 3.89 with 2 degrees of freedom at a five percent level of significance. Thus, the statistical decision is to accept the null hypothesis, indicating that there is no significant difference in the assessment of planning practices among managers, employees, and beneficiaries. This suggests a consensus among the respondents regarding the planning aspects of CSR initiatives.

Similarly, for implementation and monitoring, computed values of 2.9505 and 1.5452 were obtained, respectively, both of which are less than the critical value of 3.89 with 2 degrees of freedom at a five percent level of significance. Therefore, the statistical decisions for both implementation and monitoring are to accept the null hypothesis, indicating no significant differences in perceptions among the respondent groups for these dimensions. This implies a consistent view on how CSR initiatives are implemented and monitored across the surveyed companies.

In contrast, for ethical responsibility, a computed value of 16.5799 was obtained, which exceeds the critical value of 3.89 with 2 degrees of freedom at a five percent level of significance. Hence, the statistical decision is to reject the null hypothesis, indicating a significant difference in perceptions among managers, employees, and beneficiaries regarding ethical responsibility practices. This discrepancy suggests varying interpretations or experiences related to ethical standards and practices within CSR programs among the respondent groups.

These findings imply a general alignment among managers, employees, and beneficiaries on planning, implementation, and monitoring aspects of CSR initiatives within the studied companies. However, ethical responsibility practices exhibit notable differences in perception, highlighting potential areas for targeted improvement and alignment across stakeholder groups. This aligns with previous studies that underscore the importance of ethical considerations in CSR frameworks (Fatima & Elbanna, 2023).

Table 7. Result of Post-hoc Pairwise Comparison

Groups	TK-test	Verbal Interpretation
Manager-Employee	1.4315	Not Significant
Manager-Beneficiaries	6.2770	Significant
Employee-Beneficiaries	7.6585	Significant

Tukey-Kramer Pairwise Comparisons
 Critical value (0.05, 2, 12) = 3.89

The Tukey-Kramer pairwise mean comparison revealed significant differences in the assessment of Corporate Social Responsibility (CSR) program practices among managers, employees, and beneficiaries, particularly concerning ethical responsibility within selected companies.

Specifically, the comparison indicated a significant difference between managers and employees in their perceptions of ethical responsibility practices. This finding suggests that managers and employees may hold divergent views or experiences regarding the ethical standards and practices implemented within CSR initiatives. Such discrepancies could stem from varying roles, responsibilities, and levels of engagement within the organizational hierarchy, influencing their perspectives on ethical decision-making and accountability (Tourigny et al., 2019).

Moreover, the analysis also highlighted significant differences in the assessment between managers and beneficiaries, as well as between employees and beneficiaries, regarding ethical responsibility practices. These disparities underscore the varied expectations and interpretations of ethical behaviors and community impacts among different stakeholder groups within CSR frameworks. Managers, employees, and beneficiaries may prioritize different aspects of ethical responsibility, such as transparency, accountability, or community welfare, based on their distinct roles and interactions with CSR programs (Wirba, 2023).

Comparatively, previous studies have similarly documented discrepancies in stakeholder perceptions of CSR practices across different dimensions. For instance, Lysiak, et al. (2021) found that stakeholders often perceive CSR initiatives differently based on their roles and interests, influencing their evaluations of corporate behaviors and impacts. These findings highlight the complexity of stakeholder engagement and the importance of tailored CSR strategies that address diverse stakeholder expectations and concerns.

While there is general alignment among stakeholders on many aspects of CSR planning, implementation, and monitoring, significant differences persist in perceptions of ethical responsibility practices. Addressing these differences is crucial for fostering stakeholder trust, enhancing CSR effectiveness, and aligning organizational practices with broader societal expectations and ethical standards.

Hindering Factors in the Implementation of the CSR programs of the Selected Companies

Table 8 provides an insightful analysis of the hindering factors in the implementation of Corporate Social Responsibility (CSR) programs, as perceived by managers, employees, and beneficiaries within selected companies.

Table 8. Assessment on the Hindering Factors in the Implementation of the CSR Programs

Areas of Concern	Managers		Employees		Beneficiaries		Composite Mean	
	WM	VI	WM	VI	WM	VI	WM	VI
1. No budgetary allocation for CSR in Education	3.32	ME	3.50	E	2.44	LE	3.09	ME
2. Incompetent human resources in handling livelihood	4.16	E	3.99	E	3.18	ME	3.78	E
3. Scarcity of financial and skilled manpower	3.65	E	3.17	ME	3.12	ME	3.31	ME
4. No interaction with local community to understand environmental impact	3.47	E	3.84	ME	2.87	ME	3.39	ME
5. Poor understanding on environmental issues	3.78	E	3.02	ME	2.10	LE	2.97	ME
6. No evaluation and monitoring report on CSR program in health care	2.44	LE	2.95	ME	2.44	LE	2.61	ME
7. Lack of training in handling food safety and health program	3.53	E	3.34	ME	2.30	LE	3.06	ME
8. Non-existence of personnel with background on disaster relief mobilization	2.86	ME	2.73	ME	3.18	ME	2.92	ME
9. Non participation of the beneficiary community	2.31	LE	2.50	LE	2.53	LE	2.45	LE
0. Lack of facilities & equipment in implementing CSR program	3.08	ME	3.67	E	2.71	ME	3.15	ME
Overall Weighted Mean	3.26	ME	3.27	ME	2.69	ME	3.07	ME

Legend: Scale	Range	Verbal Interpretation	Symbol
5	4.20-5.00	Highly Encountered	HE
4	3.40-4.19	Encountered	E
3	2.60-3.39	Moderately Encountered	ME
2	1.80-2.59	Least Encountered	LE
1	1.00-1.79	Not Encountered	NE

Among manager-respondents, challenges such as "Incompetent human resources in handling livelihood," "Poor understanding of environmental issues," "Scarcity of financial and skilled manpower," "Lack of training in food safety and health programs," and "No interaction with the local community to understand environmental impact" were identified as the most encountered obstacles. These factors highlight critical gaps in human resource capabilities, environmental awareness, financial resources, and community engagement strategies necessary for effective CSR implementation (Malik et al., 2021).

Employee respondents similarly identified challenges in "Incompetent human resources in handling livelihood," "Poor understanding of environmental issues," and "Scarcity of financial and skilled manpower" as significant hurdles. Additionally, issues like "Lack of facilities and equipment for CSR implementation," "No budgetary allocation for CSR in education," and "non-participation of the beneficiary community" were noted, albeit to a lesser extent. These findings underscore the multifaceted challenges faced by employees in executing CSR initiatives, ranging from resource limitations to community engagement barriers (Janssen et al., 2022).

Conversely, beneficiaries perceived challenges such as "Lack of training in food safety and health programs," "No evaluation and monitoring reports on CSR programs in healthcare," and "Non-existence of personnel with disaster relief mobilization background" as moderately encountered obstacles. However, factors like "non-participation of the beneficiary community" were rated least encountered, suggesting a lower impact on beneficiary engagement compared to other challenges.

When combining the assessments from all respondent groups, "Incompetent human resources in handling livelihood" emerged as the most significant hindrance, followed by challenges related to environmental understanding, financial resources, and infrastructure. These findings indicate a consensus among stakeholders on key areas requiring improvement within CSR frameworks to enhance effectiveness and sustainability (ElAlfy et al., 2020).

These findings resonate with existing literature, which emphasizes the importance of addressing human resource capabilities, environmental stewardship, financial commitments, and community engagement to overcome barriers in CSR implementation (Stahl et al., 2020). Understanding and addressing these hindering factors are crucial for companies aiming to strengthen their CSR initiatives, aligning corporate goals with stakeholder expectations, and enhancing overall organizational sustainability and social impact.

IV. CONCLUSION

Based on the research findings, it is evident that these organizations have established robust practices in Corporate Social Responsibility (CSR), emphasizing stakeholder engagement, internal capacity assessment, and compliance with legal requirements. These findings align with existing literature on structured CSR planning and implementation, highlighting the strategic importance of such frameworks in fostering sustainability and stakeholder trust. However, challenges such as inadequate human resources for livelihood management, environmental understanding, and financial resources remain significant hurdles. To enhance CSR effectiveness, companies should focus on longitudinal impact assessments, strengthening monitoring and evaluation mechanisms, aligning with international ethical standards, and addressing specific challenges through targeted investments in human resources and sustainable practices. By adopting these recommendations, organizations can further integrate CSR into their business strategies, thereby enhancing their reputation, competitive advantage, and overall societal impact.

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