

Hanen Khanchel-Lakhoua  
Anouare Irmani  
*University of Carthage*  
*Tunisia*

## Corporate Social Responsibility and Global Business Performance: Tunisian Business Experience

### Abstract

**Purpose:** This study investigates the relationship between Corporate Social Responsibility (CSR) practices and Global Business Performance (GBP) in Tunisian companies. The research aims to understand the underlying motivations driving CSR adoption and its subsequent impact on competitiveness, innovation, and differentiation.

**Study design/methodology/approach:** To understand the correlation between the practices of Corporate Social Responsibility (CSR) and Global Business Performance (GBP) in Tunisian industrial firms, a mixed method approach was employed.

**Sample and data:** The study sample consisted of 31 participants for the quantitative survey and 33 decision makers for the qualitative interviews in Tunisian industrial firms.

**Results:** The findings confirm a positive CSR-GBP correlation. Organizations pursue CSR for various reasons, including the potential of long-term profitability, increased competitiveness through a good reputation and brand value, winning over investors and customers, to name a few. Furthermore, there are companies which engage in CSR merely because they are dedicated to sustainability and moral business, strengthening their dedication to environmental and social well-being.

**Originality/value:** This study contributes to the existing literature by providing empirical evidence of the relationship between CSR and GBP in a specific context. It highlights the importance of a holistic approach to CSR, considering both financial and non-financial performance.

**Research limitations/implications:** While the study provides valuable insights, it is limited by its sample size and focus on Tunisian companies. Future research could explore the generalizability of the findings to other contexts.

**Keywords:** Corporate Social Responsibility, Global Business Performance, Sustainability, Stakeholder Theory, Tunisia.

**JEL classification:** M14, M15, M16

Submitted: 15/11/2024, revised1: 8/3/2025, revised 2: 17/3/2025, accepted: 4/5/2025.

*Published by the Academic Publication Council of Kuwait University. All rights reserved.*

**To cite:** Khanchel-Lakhoua, H., & Irmani, A. (2025). Corporate social responsibility and global business performance: Tunisian business experience. *Arab Journal of Administrative Sciences*, 32(1), 225-275.  
<https://doi.org/10.34120/ajas.v32i1.1269>

## الملخص

# المسؤولية الاجتماعية للشركات والأداء الكلي للأعمال: تجربة الأعمال التونسية

أنوار ايرماني

حنين خنشل الأخوة

جامعة قرطاج، تونس

هدف الدراسة: تهدف هذه الدراسة إلى استقصاء العلاقة بين ممارسات المسؤولية الاجتماعية للشركات (CSR) والأداء الكلي للأعمال (GBP) في الشركات التونسية. ويسعى البحث إلى فهم الدوافع الكامنة وراء تبني المسؤولية الاجتماعية وتأثيرها اللاحق على القدرة التنافسية والابتكار والتميز. تصميم/ منهجية/ طريقة الدراسة: لفهم الارتباط بين ممارسات المسؤولية الاجتماعية للشركات والأداء الكلي للأعمال في الشركات الصناعية التونسية، فقد قدم التحليل المشترك للبيانات الكمية والنوعية تحليلاً شاملاً لمشكلة البحث.

عينة الدراسة وبياناتها: شملت عينة الدراسة 31 مشاركاً للاستبيان الكمي و33 صانع قرار للمقابلات النوعية في الشركات الصناعية التونسية.

نتائج الدراسة: تؤكد النتائج وجود ارتباط إيجابي بين المسؤولية الاجتماعية للشركات والأداء الكلي للأعمال. تسعى المنظمات إلى تبني المسؤولية الاجتماعية لأسباب متنوعة، بما في ذلك إمكانية تحقيق ربحية طويلة الأجل، وزيادة القدرة التنافسية عن طريق سمعة جيدة وقيمة العلامة التجارية، وكسب المستثمرين والعملاء. بالإضافة إلى المزايا الاستراتيجية، هناك شركات تتخبط في المسؤولية الاجتماعية لمجرد أنها ملتزمة بالاستدامة والأخلاق في الأعمال التجارية، مما يعزز تفانيها في الرفاه البيئي والاجتماعي.

أصالة الدراسة: تسهم هذه الدراسة في الأدبيات الحالية عن طريق تقديم أدلة تجريبية حول العلاقة بين المسؤولية الاجتماعية للشركات والأداء الكلي للأعمال. تسلط الضوء على أهمية اتباع نهج شمولي للمسؤولية الاجتماعية للشركات.

حدود الدراسة وتطبيقاتها: على الرغم من أن الدراسة تقدم رؤى قيمة، إلا أنها محدودة بحجم العينة وتركيزها على الشركات التونسية. يمكن للبحوث المستقبلية استكشاف إمكانية تعميم النتائج على سياقات أخرى.

الكلمات المفتاحية: المسؤولية الاجتماعية للشركات، الأداء الكلي للأعمال، الاستدامة، نظرية أصحاب المصلحة، تونس.

---

تصدر عن مجلس النشر العلمي بجامعة الكويت. جميع الحقوق محفوظة للمجلة.

الإشارة المرجعية: الأخوة، حنين خنشل، وايرماني، أنوار. (2025). المسؤولية الاجتماعية للشركات والأداء الكلي للأعمال: تجربة الأعمال التونسية. المجلة العربية للعلوم الإدارية، 32(1)، 225-275.

<https://10.34120/ajas.v32i1.1269>

## Introduction

In recent years, Corporate Social Responsibility (CSR) has drawn significant attention from scholars, businesses, policymakers, and the public.

This is attested to by the many research symposia, business gatherings, and policy discourses that have emerged, as well as the rising literature focused on CSR. This heightened interest is testament to the emerging recognition of CSR as a core component of current organizational strategy and societal progress (Jenkins, 2004). This is because the scale and complexity of business activities have increased, with a greater impact on society than in the past, due to the worsening of multiple social, economic and environmental issues facing the world. These factors have evolved the role of CSR as a strategic tool for a more sustainable economy. So therefore, Tunisia has not remained on the sidelines of this development, and various CSR-related initiatives and sustainable development have emerged. This development has notably materialized since COP 29 in Azerbaijan. Indeed, the decision makers of Tunisian companies are beginning to adopt CSR while striving to make its practices more transparent, particularly by the publication of extra-financial reports, seeking a better synchronization with the various components of the company for sustainability of their business activities. Indeed, Tunisia has made commendable progress in corporate social responsibility. This progress could not have been achieved without the support of private actors (Sabry, 2024) who have united their actions in favor of CSR, for more operationalization, media coverage, and encouraging the implementation of an ambitious policy of sustainable development in Tunisian companies. However, we believe that there is still a lot to be done to break with the traditional view of some Tunisian managers limited to the financial dimension and to create a CSR reporting culture that can lead listed companies to comply legal requirements, using the necessary tools to measure and control the performance of their organization. This GBP will remain impossible in the absence of the best CSR practices, to the point that the *"functions above all as a mobilizing utopia, likely to raise awareness among the various actors of the concerns of sustainable development is the best guarantee of maintaining multidimensional objective"* (Quairel & Capron, 2013). Similarly, the search for GBP makes it possible to understand CSR issues and better take into account the requirements of the company's stakeholders, it *"can only be conceived globally and over time to build the competitiveness of the company or organization"* (Dumoulin et al., 2010, p.141).

As with an era of extreme globalization, technological transformation, and increasing environmental and social imperatives, firms are compelled to redefine their business models for sustainable long-term longevity. Globalization, changing customers' expectations, climate change, and social injustices are remodeling the corporate environment, making CSR a pillar of business strategy. Firms today have to navigate these complexities not just to improve their bottom line but also to ensure legitimacy and compliance with changing societal expectations.

This research examines the contribution of CSR to corporate strategy, specifically its impact on global business performance (GBP) and stakeholder engagement. This study sheds light on how Tunisian firms think and act CSR, beyond compliance-based frameworks to more strategic and integrated CSR frameworks. It contributes to the literature and managerial practice by presenting evidence of best practices, traps to be avoided, and how to leverage the contribution of CSR to business sustainability and stakeholder involvement. By critically examining CSR in Tunisia, this article highlights the increasingly important role that businesses have, not only as economic actors, but also as social actors responsible for solving social ills. It concludes that successful CSR is not just an ethical necessity but also a strategic requirement for long-term success in this fast-paced age of globalization. Moreover, this study goes beyond simple consideration of the interconnection between CSR and GBP in Tunisia. It goes further to highlight the means through which Tunisia's very specific socio-economic forces, i.e., governance challenges and cultural inclinations impact both the uptake of CSR practices as well as how they then go on to shape GBP. This in-depth analysis has direct relevance to understanding the contextual determinants shaping CSR implementation and performance in Tunisia and to enhancing the appreciation of the CSR-GBP nexus within a developing country.

Despite the growing literature on CSR in Tunisia, the relationship between CSR and GBP is relatively unexamined. This study addresses this research gap through the application of empirical analysis to examine the influence of CSR practice on GBP within Tunisian companies. While previous research has generally focused on the link between CSR and financial performance, this study investigates the impact of CSR on GBP in particular, adding to a new but essential field of study. Furthermore, the study is especially relevant to the current COVID-19 pandemic, which has presented challenges and opportunities previously unseen to all companies worldwide. The pandemic helped to bring CSR values of empathy,

understanding, and support to bear in order to deal with uncertainty and stress. By examining how Tunisian companies utilize CSR to react to the opportunities and challenges brought about by the pandemic, this study provides real-time evidence regarding the role of CSR in creating resilience and achieving GBP during a crisis.

This paper strives to investigate the sophisticated relationship between business performance and CSR, considering economic, social, and environmental factors. It aims to answer the following research questions:

- How do Tunisian companies integrate CSR into their strategic decision-making process?
- What are the most significant challenges facing and opportunities for the application of CSR?
- How does CSR enhance overall corporate performance in addition to financial considerations?

By answering these questions, the research adds to the general debate on sustainable business practices and their effects on corporate competitiveness and social impact. Theoretical Foundations and Context CSR, being a multifaceted concept, has been the focus of considerable academic research. Initial theoretical work by Carroll (1991), Clarkson (1995), and Wood (1991) theorized CSR as a framework that includes economic, legal, ethical, and philanthropic responsibilities. The Brundtland Report (1987) formally introduced the idea of sustainable development, with a focus on businesses reconciling economic development with social and environmental responsibility. The Rio Summit (1992) further cemented this perspective, advocating CSR as a central driver of sustainable development. While there is growing consensus concerning the importance of CSR, measuring it remains a challenge. It is challenging for companies to establish a connection between their CSR action and long-term strategic goals, and therefore the declared intentions and realized behavior are found to be incongruent. The "Triple Bottom Line" approach (Elkington, 1997) highlights the need for companies to integrate social, environmental, and financial components into their measures of performance. However, within developing nations like Tunisia, unsatisfactory regulation environments and weak governance hinder implementation of CSR.

This paper addresses CSR in Tunisia, starting with a review of models and theories applicable to CSR. We explore drivers towards CSR adoption, address governance and cultural issues, and present empirical evidence of the link be-

tween CSR and global business performance. Then, we present key contributions and practical recommendations for companies aiming to improve their CSR performance.

## **Literature Review**

The concept of Corporate Social Responsibility (CSR) has evolved over time, varying from early studies on ethics and philanthropy to a more refined model with social, environmental, and economic elements. Indeed, Carroll et al.'s (1985) and Ullman's (1985) pioneering studies initially addressed the ethical and philanthropic aspect of CSR, positioning it as the voluntary obligation of a company to seek social benefit. Nevertheless, this early focus on corporate responsibility as a moral obligation gradually expanded during the 1990s, as scholars such as (Griffin & Mahon, 1997; Waddock & Graves, 1997) put concepts of corporate social performance and stakeholder theory at the forefront and highlighted the growing awareness that CSR activities are inseparably linked with organizational performance and stakeholders' interests. Thus, CSR began to be regarded as a way of enhancing a company's relationship with its most significant stakeholders, including customers, employees, investors, and the public at large. In recent years, CSR has become a critical component of Global Business Performance (GBP) as defined by Kempf and Osthoff (2007), Mamdouh and Chentoufi (2023), and Muslim and Pelu (2023).

These researches emphasize that CSR is no longer a voluntary or ethical endeavor but a key part of a company's overall business strategy, which creates competitive advantage and worldwide success. Furthermore, CSR has proven to be a key factor in worldwide market competitiveness since companies embracing CSR are in a better position to deal with regulatory, environmental, and social challenges. However, others contend that CSR is not applicable to every company or industry and that the extent of its reach can differ based on a company's particular situation and the market in which it competes. The link between CSR and market performance is substantiated by increasing empirical research, with Callan and Thomas, (2009), Orlitzky and Benjamin (2001), and Soana (2011) showing that CSR initiatives are positively linked with improved market outcomes, including enhanced financial performance, customer loyalty, and brand equity.

In addition, these studies state that CSR is no longer a peripheral matter but

a primary driver for long-term value creation because it promotes a company's brand and fosters consumer trust. Hence, CSR has become a driving force behind customer attitudes and loyalty, as most consumers today expect firms to be socially responsible in their business practices. Berens et al. (2005), Handelman and Arnold (1999), and Sen and Bhattacharya (2001) also investigate in greater detail the impact of CSR on customer satisfaction, brand equity, and corporate reputation. Based on their research, companies that engage in CSR activities are likely to develop positive customer attitudes and have a more powerful market presence. Nevertheless, it is important to remember that the CSR benefits need not always manifest in the present moment. Therefore, CSR activities need to be instilled in the strategic business structure to avoid "greenwashing" or imitation allegations.

Similarly, studies conducted by He and Li (2011), Maignan et al. (2005), and Valentine and Fleischman (2008), highlight that CSR induces the satisfaction of employees and promotes organizational culture in a positive manner, with the employees being more loyal and committed if they are certain that their company is socially responsible. This is significant because an engaged and motivated workforce is perceived as a competitive asset, leading to increased productivity and reduced turnover. While some feel that though CSR, employees can be more content, it can also be thought of as taking attention away from core business objectives, especially within industries where near-term financials are the overriding concern. Businesses must thus carefully balance their CSR initiatives with core business objectives. The economic and relational benefits of CSR have also been examined in the study of Etikan (2024) and Luo and Bhattacharya (2006), who suggest that CSR-based initiatives enhance financial performance and business results as a whole by fostering stakeholder relationships and reputation. These relational benefits are key to long-term business success since CSR serves as a strategic mechanism for establishing trust and credibility with stakeholders. Furthermore, CSR provides companies with a unique opportunity to differentiate themselves from the rest by establishing strong relationships with their stakeholders, which can provide a sustainable competitive advantage. Yet, the success of CSR initiatives in achieving financial performance is variable, subject to the nature of the industry type, geographical location, and the kind of CSR activities performed.

Moreover, Contingency theory of leadership, proposed by Chenhall (2003) and Galbraith (1973) explains the variations in the application of CSR across various organizational contexts. It is argued by these authors that leadership and

management practices must respond to the actual challenges and opportunities arising from CSR initiatives based on the determinants of a firm's operations in the cultural, social, and environmental contexts. Yet, more and more is the understanding that one-size-fits-all policy in CSR won't work and that leadership needs to be contextually responsive and sensitive in order to successfully bridge the complexities of CSR implementation. Thus, firms must develop responsive and dynamic strategies to efficaciously address the varied demands of CSR. Likewise, Panwar et al. (2006) argue that CSR is a good balance between economic and ethical objectives, and towards this end, effective management control should be implemented so that CSR programs can be economically viable as well as ethically sound. As such, organizations need to practice CSR in their organizational processes and ensure that these schemes are on a par with larger business objectives without compromising profitability.

Additionally, the sociological theory of ethics, as promoted by Barman (2017), and Vaisey (2007), establishes a link of CSR with broad social expectations, moral order, and identity. These arguments point towards the fact that CSR can never be viewed as a business strategy in isolation but must be perceived as a social contract between corporations and society where firms are supposed to harmonize their actions with the moral values and standards of the societies they belong to.

In addition, Yakovleva (2017) proposes performance measurement in CSR with a financial, social, and environmental orientation, reflective of the multi-dimensional strategy followed for quantifying an enterprise's effects. Yakovleva (2017) further adds that environmental performance becomes one of the key domains within CSR, for which companies now have greater responsibility and are asked to pursue uniform improvement methods towards reducing detrimental effects on the environment.

Consequently, organizational businesses are currently charged with attaining a broader series of performance benchmarks that not only include traditional finance metrics but social and environmental issues as well. Social performance measurement has equally been the point of keen scholarly interest in the CSR body of knowledge, where Clarkson (1995) and Jones (1980) made the point that social performance measurement is best performed through stakeholder satisfaction and firm accountability. This shift is a broader understanding that a company's contribution cannot be solely created by financial profit but also through social and environmental contributions.

According to Visser (2008), it remains a significant measure of value creation in developing countries but is increasingly recognized as just one among several key performance indicators within the CSR context. Thus, CSR has been regarded as a multidimensional concept requiring an enhanced holistic and advanced appreciation of organizational performance.

Finally, Randeree and Al Youha (2009) argue that organizational performance, particularly CSR's performance, is largely influenced by leadership, effectiveness, and the effective execution of strategic goals. It is these scholars who suggest that effective leadership is critical in leading CSR initiatives and ensuring their alignment with the company's general mission and objectives, which eventually leads to improved business performance.

However, it must be noted that even though leadership is at the core, the total organizational performance effect of CSR also relies on the general organizational culture, the nature of CSR initiatives, and the extrinsic market environment. Therefore, successful integration of CSR into business strategy requires an integrated one where a number of factors and forces are taken into account.

The synthesis in Table 1 summarizes the literature's review and the link between CSR and GBP.

**Table 1**  
**Literature's Review and The Link between CSR and GBP**

Authors	Key Findings
Cabrera-Luján et al. (2023); Carroll et al. (1985); Ullman (1985)	Early studies focused on ethics and philanthropy in CSR.
Awa et al. (2024); Griffin and Mahon (1997); and Waddock and Graves (1997)	CSR evolved to include corporate social performance and stakeholder theory.
Kempf and Osthoff (2007); Muslim and Pelu (2023); Parsa (2009)	CSR is now seen as an essential component of Global Business Performance (GBP).
Orlitzky and Benjamin (2001); Soana (2011); Srivastava (2024)	Empirical evidence suggests that CSR actions lead to superior market performance.
Berens et al. (2005); Handelman and Arnold (1999); Sen and Bhattacharya (2001); Zafar et al. (2025)	CSR positively impacts customer satisfaction, brand equity, and corporate reputation.

**Cont. Table 1**  
**Literature's Review and The Link between CSR and GBP**

Authors	Key Findings
Chang et al. (2021); He and Li (2011); Maignan et al. (2005); Valentine and Fleischman (2008)	CSR fosters employee satisfaction and positive attitudes toward companies.
Etikan (2024); Luo and Bhattacharya (2006)	CSR-driven relational advantages improve financial and overall business performance.
Chenhall (2003); Galbraith (1973); Kholis et al. (2022); Suharyanto and Lestari (2020)	Contingency leadership theory explains how CSR implementation varies based on contextual factors.
Muslim and Pelu (2023); Panwar et al. (2006)	CSR involves balancing ethical and economic objectives in management control.
Barman (2017); Olutayo (2012); Prasetyawati et al. (2024); Vaisey (2007)	Sociological moral theory links CSR to moral order, identity, and societal expectations.
Barbosa et al. (2023)	Performance should integrate financial, social, and environmental dimensions.
Phitaloka et al. (2025)	Environmental performance is crucial for CSR, requiring continuous improvement.
Clarkson (1995); Jones (1980); Han (2025); Setiawan et al. (2021)	Social performance is measured through stakeholder satisfaction and corporate responsibility.
Suryana et al. (2025); Visser (2008)	Economic performance assesses value creation and returns on investment.
Ashley-Osuzoka (2024); Randeree and Al Youha (2009)	Organizational performance depends on leadership, efficiency, and strategy execution.

This table traces CSR's evolution from philanthropy to a key component of Global Business Performance (GBP).

### Hypotheses Development

In recent years, scholars have proposed a vast array of hypotheses regarding the connection between Corporate Social Responsibility (CSR) and organizational performance across different disciplines. Such hypotheses argue that CSR

conducts influence a wide variety of variables, from social and environmental performance to economic success. Through an examination of these hypotheses, one can understand more comprehensively how CSR is accountable for corporate and societal well-being across different contexts. Thus, this study hypothesizes:

**H1:** *Business practice positively impacts social performance.*

Clarkson (1995) and Jones (1980) assert that CSR significantly impacts the way businesses manage relations with stakeholders and meet society's expectations. Based on their work, companies whose practices align with social values and demands of stakeholders have greater opportunities to establish trust, loyalty, and positive images, hence leading to improved social performance. However, others argue that CSR is sometimes perceived as insincere by stakeholders, particularly when companies are more interested in short-term public relations than long-term social responsibility. Nevertheless, when companies integrate social performance into their core operations and demonstrate a consistent commitment to social well-being, they are likely to have improved relationships with internal and external stakeholders. Thus, CSR is crucial in managing relationships with stakeholders and the creation of social benefits. Thus, we have framed the following hypothesis:

**H2:** *Green practices are positively related to environmental performance.*

In line with Boiral (2009), green management CSR practices, such as the use of ISO 14001 standards, positively contribute to the environmental performance of the firm. These practices lead to pollution, waste, and energy consumption mitigation, thus promoting more sustainable business practices. That said, while CSR may help drive better environmental outcomes, it can be bounded by the company's industry, size, or region. In addition, there are also those critics who point out that environmental performance enhancements via CSR could be compelled by regulation more than any intrinsic sustainability intent. Thus, the relative effectiveness of CSR in influencing environmental performance can be contingent on levels of regulatory enforcement and industry challenges. CSR's impact on environmental performance thus does not solely rely on internal routines but also on regulatory and market pressure. Thus, we have formulated the following hypothesis:

**H3:** *Organizational performance positively affects the economic and financial performance of the firm.*

Randeree and Al Youha (2009) argue that organizational effectiveness, particularly through successful management and operations, leads to enhanced fi-

nancial and economic performance. Organizational effectiveness and economic performance are evidenced to have a connection, where practices of CSR have implications in efficiency gains, cost savings, and enhanced profitability. However, the connection between organizational performance and economic results is not always linear. Some studies suggest that CSR investments can take years to pay financial dividends and that CSR's short-term financial return might not always be apparent. Nevertheless, a sustained emphasis on organizational performance—through social as well as environmental initiatives—can produce long-term financial returns. The long-term payback of CSR in improving economic performance thus has to be weighed against the relatively more near-term costs of implementation. Consequently, the following hypothesis is outlined:

**H4:** *Successful economic, financial, managerial, social, and societal performance leads to the desired global performance.*

Furthermore, Maignan and Ralston (2002) and Wood (1991) suggest that thorough knowledge of performance from an aggregation of various dimensions—economic, social, managerial, and financial—into one single global performance measure is ideal. The model is an aftermath of growing acknowledgment that companies are not just focused on returns, but need to consider their net contribution towards society, nature, and internal stakeholders. However, it is hard to gauge global performance because companies must balance competing objectives such as profitability and social responsibility. Similarly, companies that successfully embed CSR on a number of levels perform better than their competitors since they are in a better position to deal with regulatory changes, market trends, and societal pressures. Therefore, CSR not only improves single facets of performance but also produces an overall method that favors the company in a collective way.

In addition, CSR is understood as an evolving process, which helps in Global Business Performance. Cabrera-Luján et al. (2023) suggest that CSR is an evolving, ongoing process that affects the environment and performance of a company. This perspective highlights the dynamic nature of CSR, where businesses must continually adapt to changing social, environmental, and economic conditions. CSR here is not a static code of practices but an active driving force of international business performance. However, this dynamic nature of CSR also means that businesses must be agile and adaptive, shifting strategies as new issues emerge. Yet, those organizations that view CSR as a long-term adaptive process will be successful in the increasingly dynamic global market. Therefore, the dynamic

character of CSR underlines its position as a major global business performance driver, affecting corporate strategy on many different dimensions.

Moreover, Orlitzky et al. (2003) and Waddock and Graves (1997), argue that CSR is driven not only by strategic business objectives but also by external pressures for legitimacy, compliance, and competitiveness. Companies in most cases adopt CSR practices due to society's expectations and the requirement to comply with rules or gain competitive advantages. However, whereas adopting CSR is an intended strategy, others would argue that it is actually a matter of seeking to maintain legitimacy by major stakeholders rather than a matter of sincere intention towards social responsibility. Either way, CSR's legitimacy role could lead to more corporate reputation and stakeholder confidence, which, in turn, may be the determinant of business success in the end. Therefore, firms that implement CSR strategies tend to do so in order to reconcile strategic goals with a requirement to be socially and regulationally legitimate.

Additionally, Maignan and Ralston (2002) and Pascal da Costa (2018) highlight that CSR practices in emergent markets are institution- and culture-driven, where the implementation of CSR is done in pursuit of legitimacy within a poor regulation enforcement and governance framework. In such markets, companies may implement CSR practices to conform to global standards or enhance their reputation in overseas markets. However, CSR in emerging economies may be faced with unique challenges like a shortage of infrastructure, limited access to resources, and insufficient public awareness. However, the implementation of CSR in such environments can yield deep social and environmental transformations, particularly when companies align their CSR strategies to address local societal demands. Thus, CSR in emerging economies is a chance for unique change-making and promoting social stability while addressing local problems.

In the same way, Šain (2021) and Wood (1991) talk about the involvement of CSR during crises, such as the COVID-19 pandemic, when businesses were proactively engaged in contributing to social stability by producing masks, providing food, and engaging in other social contributions. In such crises, CSR is employed by firms to demonstrate that they are concerned about the community and are able to react to urgent social needs. However, while CSR activities during health crises may lead to positive effects, there are concerns about the potential for opportunistic strategies where firms exploit the crisis for promotional purposes instead of actual contributions. Nevertheless, firms that are involved in true and honest CSR during crises will be more likely to strengthen their reputation and earn

better relationships with stakeholders. CSR during crises is therefore very critical in achieving social stability and building goodwill while assisting businesses to achieve their long-term social and financial objectives.

The review of the literature on the motivations of companies to adopt the principles of CSR, the relationship between CSR and GBP as well as the scope and the context in which companies integrate this notion into their daily activities, has lead to the following hypotheses presented in Table 2.

**Table 2**  
**Hypotheses on the Relationship between Corporate Social Responsibility (CSR) and Global Business Performance (GBP)**

Hypothesis	Authors	Frameworks
H1: Business practices positively influence social performance.	Clarkson (1995), Jones (1980)	CSR's impact on managing and satisfying various stakeholders and societal actors.
H2: Societal-environmental practices positively influence environmental performance.	Boiral (2009)	The relationship between CSR practices in environmental management (e.g., ISO 14001) and improvements in environmental outcomes.
H3: Organizational performance generates positive effects on the economic and financial performance of the company.	Randeree and Al Youha (2009)	The link between organizational effectiveness, efficiency, and their direct contribution to financial and economic performance.
H4: Good economic, financial, managerial, social, and societal performance leads to the desired global performance.	Maignan and Ralston (2002), Wood (1991)	A holistic view of performance that combines various aspects (economic, social, managerial, and financial) into a single global performance measure.
CSR as a dynamic process that contributes to GBP.	Cabrera-Luján et al. (2023)	Understanding CSR as a dynamic collective process that influences business environment and performance in various dimensions (economic, environmental, social, and financial).
CSR adoption is driven by both strategic imperatives and legitimacy needs.	Orlitzky et al. (2003), Waddock and Graves (1997),	CSR is not only a strategic business case but is also adopted due to external pressures for legitimacy, competitiveness, and compliance.

**Cont. Table 2**  
**Hypotheses on the Relationship between Corporate Social Responsibility (CSR) and Global Business Performance (GBP)**

Hypothesis	Authors	Frameworks
CSR in emerging markets is often a response to institutional and cultural constraints.	Cristanti et al. (2024), Eme-ka-Okoli et al. (2024), Maignan and Ralston (2002), Pascal da Costa (2018),	CSR in emerging markets, particularly firms, tends to be driven by legitimacy needs due to weak regulatory enforcement and governance challenges.
CSR plays an active role in social stability and crisis management.	Šain (2021), Wood (1991)	The role of CSR in times of crisis, such as the COVID-19 pandemic, where businesses focused on real social contributions (e.g., mask production and food distribution).

This table summarizes eight hypotheses on CSR and Global Business Performance (GBP), supported by literature and contextualized within various frameworks.

In order to support our hypotheses, we mobilized stakeholder theory, contingency leadership theory and sociological moral theory. Stakeholder theory helps to better understand the importance of the pressures exerted on companies to adopt CSR practices. The theory of contingency leadership ensures a consistent approach to CSR within the organization, while ensuring its control. According to this theory, there is no single appropriate leadership method for organizing an organization, but management and control depend on a number of contingent factors (Galbraith, 1973, p.2). These factors include the nature of the environment, technology, size, structure, strategy and organizational culture (Chenhall, 2003). Management control also includes ethical and economic objectives (Panwar et al., 2006). In addition, the emergence of CSR is likely to prelaunch sociological reflection on the company as an institution. We believe that sociologists have the right tools to analyze CSR issues in the best possible way. The mobilization of sociological and moral theory aims to explain the relationship between moral order and market society (Barman, 2017), class and morality, and moral order and community (Vaisey, 2007). Concretely, we will rely on the theory of identity, which is a component of sociological and moral theory. According to this theory,

man actively engages in goal-directed actions when interacting with their environment. People continually assess their actions against their internal standard of identity. However, identifying CSR practices is not enough to make them an object of investigation. It is essential to ask a theoretical question to determine what we are going to study. The challenge lies in identifying, as suggested by Bourdieu et al. (1968), a theoretical perspective that critically questions practice. This point of view makes it possible to select what the sociologist must observe and what issues they must make. If the researcher wonders how the leaders represent the question of CSR, they will also be interested in the integration of CSR practices in managerial practices. The sociological object will make it possible not to describe the different managerial practices from every angle, but not to retain only those that are relevant to the original question.

## **Methodology**

This section outlines the research design, data collection methods, and analytical procedures used to examine the relationship between Corporate Social Responsibility (CSR) and Global Business Performance (GBP). It provides details on the study design, sample selection, data collection process, and analytical framework.

## **Research Design and Sample**

The study adopts a reflexive research methodology to analyze the impact of CSR on GBP.

Purposive sampling was used to sample 31 Tunisian firms with exemplary CSR practices across various industries. The firms were selected specifically to ensure focus on companies that have an active practice of CSR, thereby providing insightful data on best practices and their broader business implications.

## **Data Collection Methods**

A mixed-methods approach was employed, with both qualitative and quantitative data collection to enable a comprehensive analysis.

### ***Qualitative Data Collection***

Semi-structured interviews were conducted with 33 strategic decision makers to collect rich information on the motivations, difficulties, and perceived impacts of CSR adoption. The data collection process followed the guidelines of Guest

et al. (2006), which suggest that thematic saturation is usually achieved after approximately 12 interviews.

### ***Quantitative Data Collection***

Structured questionnaires were filled out by 31 managers of industrial firms to estimate their perceptions of the impact of CSR on GBP.

### ***Data Analysis Approach***

The study employs Partial Least Squares Structural Equation Modeling (PLS-SEM) and SMART PLS 3 software. PLS-SEM was employed because it is suitable for small sample sizes and has the ability to handle complex exploratory research (Hair et al., 2017). The approach is capable of conducting an adequate analysis of CSR (independent variable) and GBP (dependent variable) relationships and other latent variables that represent various dimensions of CSR and GBP.

The analytical process is broken down into two major components :

- *Measurement Model Evaluation*: Assesses construct validity and reliability by quantifying observed and latent variable associations.
- *Structural Model Analysis*: Assesses causal associations between latent variables, with a focus on CSR's effect on GBP.

### ***Variables and Measures***

The theoretical model links Corporate Social Responsibility (CSR) to Global Business Performance (GBP), with GBP, the dependent variable, operationalized in terms of financial, economic, organizational, managerial, and general performance dimensions (Kaplan & Norton, 1996). CSR, the independent variable, is operationalized in terms of environmental, social, financial, economic, and organizational dimensions, modifying the scale of Carroll (1991) and Turker (2009). The environmental pillar includes sustainability projects, employee well-being and stakeholder involvement that are part of the social realm. The profitability and investment for sustainable ventures represent the economic and financial dimensions, while the organizational dimension is concerned with investigating governance and ethical stewardship.

### ***Hypothesis Testing and Reliability***

For hypothesis testing relationships, the use of statistical techniques such as bootstrapping, coefficient of determination ( $R^2$ ), effect size ( $f^2$ ), predictive rele-

vance ( $Q^2$ ), and multi-group analysis (MGA) was employed. Cronbach's Alpha was used to measure reliability across various factors, with internal consistency being determined. Values of more than 0.6 on all factors were indicated in Tables A, B, C, D, E and F in the appendix, confirming the reliability of the measurement scales.

### Findings and Analysis

This part presents the results of the hypotheses and investigates the relationships between corporate social responsibility (CSR) and global business performance (GBP). Theoretical analysis is intertwined with empirical information and provides insights into how CSR influences various elements of business performance like social, environmental, economic, and organizational outcomes. All the hypotheses are examined in light of the general literature and offer a holistic understanding of the relationships between CSR initiatives and business performance.

The results indicate that all the relationships between the latent variables that make up the model are significant at the 0.05 level. The hypothetical path relationship between organizational performance and financial performance is statistically significant (Path Coef Standarize Beta in Regression = 0.79), its  $t$ -value is 15.663. However, despite the low impact of environmental performance on organizational performance (path = 0.26), the  $t$ -statistic and  $p$ -value indicate that all assumptions are correct. Table 3 describes the confidence interval for each path of the model.

**Table 3**  
**Analysis of the Confidence Interval for each Model Path**

	Path Coef- ficient	2.5%	7.5%
Organizational Performance -> Economic Performance	0.871	0.817	0.898
Organizational Performance -> Financial Performance	0.798	0.661	0.862
Environmental Performance -> Organizational Performance	0.266	0.182	0.414
Environmental Performance -> Global Performance	0.624	0.662	0.803
Social Performance -> Organizational Performance	0.716	0.580	0.786
Social Performance -> Global Performance	0.347	0.266	0.606

This table shows organizational performance strongly predicting economic (0.871) and financial (0.798) success. Social (0.716) and environmental (0.266) performance influence organizational, and indirectly, global performance.

The analysis of the confidence interval for each path of the above model shows that the path coefficient (path coefficient) is significant between organizational performance and economic performance, organizational performance and financial performance, and social performance and organizational performance with a confidence coefficient of 0.871, 0.798 and 0.716 respectively. However, the impact of environmental performance on organizational performance is small, with a path of only 0.266. This trend is also seen in the relationship between social performance and GBP (0.347).

### **Coefficient of Determination of $R^2$**

Figure 1 displays the coefficient of determination ( $R^2$ ), which allows for the assessment of the quality of a simple linear regression.

When the  $R^2$  is zero, it indicates that the regression line equation determines 0% of the point distribution. The coefficient of determination of  $R^2$  makes it possible to evaluate the variance explained by the independent latent variables using the variance ( $R^2$ ), called in English "r-square" (Hair et al., 2011, Henseler et al., 2009). Also, the  $R^2$  value represents the proportion of variation in the dependent variables that can be predicted by one or more variables.

However, researchers have different opinions on what constitutes a good  $R^2$  variance: While Falk and Miller (1992) recommended that  $R^2$  values can be equal to or greater than 0.10 for the explained variance of a particular endogenous construct is considered adequate, Cohen (1988) suggested that the  $R^2$  values of the endogenous latent variables can be evaluated as follows: 0.26 (large), 0.13 (moderate), 0.02 (small). Chin and Marcoulides (1998), meanwhile recommended  $R^2$  values of endogenous latent variables based on: 0.67 (high), 0.33 (moderate), 0.19 (low). Hair et al. (2011) and Hair et al. (2017) suggested that  $R^2$  values of 0.75, 0.50 or 0.25 for endogenous latent variables can generally be described as significant, moderate or low, respectively. The Table 4 illustrates that the coefficient of determination ( $R^2$ ) of the latent variables 25 for endogenous latent variables can, as a rule, be described as significant, moderate or low, respectively.

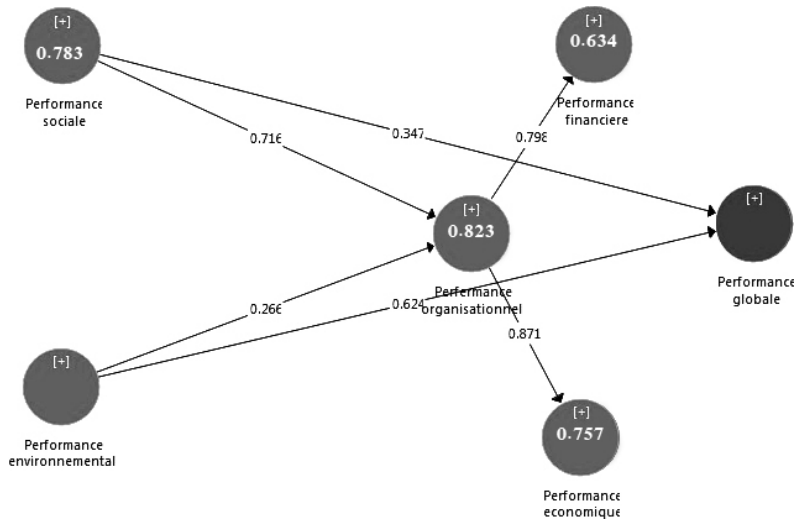
**Table 4**  
**Coefficient of Determination ( $R^2$ ) of Latent Variables**

	Level of $R^2$ adjusts	Adjusted $R^2$
Organizational performance	important	0.823
Economic performance	important	0.757
Financial performance	moderate	0.634
Social performance	important	0.783

The adjusted  $R^2$  values indicate that organizational, economic, and social performance have a strong explanatory power, while financial performance has a moderate level of explanation within the model.

The coefficient of determination ( $R^2$ ) is 0.82 for organizational performance, the latent endogenous variable. This means that the two latent variables (environmental performance and social performance) express 82% of the variance of organizational performance.

Organizational performance explains more than 70% of economic performance and more than 60% of financial performance, while social and environmental performance explains more than 70% of GBP.



**Figure 1: Graphical Representation of the Coefficient of Determination ( $R^2$ ) of Latent Variables**

Figure 1 displays  $R^2$  values, indicating a high explanatory power for organizational, economic, and social performance, and moderate power for financial performance.

### ***Q<sup>2</sup> Predictive Relevance Test***

The suggested approach for testing predictive relevance is called the blindfold procedure. According to the cross-validation test of Geisser (1975) and Stone (1974), the validated  $R^2$  (i.e. Stone-Geisser  $Q^2$ ) between each endogenous latent variable and its own manifest variables is calculated automatically in SmartPLS.  $Q^2$  values greater than zero indicate that the values are well reconstructed and that the model has predictive relevance.

The  $Q^2$  value of the latent variables in the PLS model is obtained by a blindfolding procedure. This procedure systematically deletes the data and makes it possible to predict their initial values. To this end, it requires the selection of an omission distance  $D$ . This must be between 5 and 12 according to Hair et al. (2017). A skip distance of seven ( $D = 7$ ) implies that every seventh of an indicator's value will be dropped in the first round of the procedure. Since the procedure must delete and replace each of the values of an indicator, an omission distance of  $D = 7$  implies that seven turns must be made for the blindfolding procedure to be completed. Thus, the number of blindfolding turns is always equal to the skip distance.

In the first round, the procedure starts with the first value and deletes a value every tenth value. Next, the procedure estimates the PLS model with the remaining data. Omitted data represents missing values and is treated accordingly. The results of the PLS modeling are then used to predict the omitted data. The prediction error is the difference between the omitted data and the predicted data. In the second round of the procedure, the algorithm starts with the second value and removes a value at every  $D^{\text{th}}$  value and continues. After  $D$  cycles of the procedure, all values were suppressed and predicted.

We therefore used the band to calculate the  $Q^2$  value of Geisser-Stone (Geisser, 1974) which is a criterion for evaluating the relevance of the prediction of the PLS model (cross-validation). A comparison of the predicted values with the initial observations was performed to calculate the differences and use them as  $Q^2$  inputs (Ringle et al, 2014; Tenenhaus, 2005).

As shown in the analysis, an omission distance of  $D = 7$  implies that seven runs must be performed to assess the quality of each structural equation by the

Stone-Geisser  $Q^2$  coefficient, also known as the redundancy index of cross-validation (Tenenhaus et al., 2005). This method is an  $R^2$  test in  $Q^2$  cross-validation between the manifest variables of an endogenous latent variable and all the manifest variables associated with the latent variables explaining the endogenous latent variable, using the estimated structural model.

Tables G, H, I, J, K, L and M in the appendix show the results of each case evaluated by the Stone-Geisser  $Q^2$  coefficient.

The cross-redundancy ( $Q^2$ ) of the 7 cases treated shows us that the Stone-Geisser  $Q^2$  economic performance algorithm is significantly positive and varies between 0.845 and 0.575 for the 7 cases treated. The same goes for financial performance, where the Stone-Geisser  $Q^2$  algorithm is between 0.754 and 0.481. The same result was obtained for the other factors, with the exception of organizational performance whose Stone-Geisser  $Q^2$  algorithm recorded a drop from the sixth and seventh cases respectively of 0.211 and 0.10, whereas in the first 5 cases it was between 0.532 and 0.407.

All values of the Stone-Geisser  $Q^2$  algorithm are significantly positive (Organizational Performance  $Q^2$ : 0.344; Economic Performance  $Q^2$ : 0.742; Financial Performance  $Q^2$ : 0.616; GBP  $Q^2$ : 0.070), which gives predictive relevance to the model.

### ***Mediation Analysis***

Mediation refers to the transmission of the effect of an independent variable on a dependent variable through one or more other variables. These variables are called mediating variables or intervention variables. In the language of path analysis, mediation corresponds to an indirect effect of an independent variable on a dependent variable that passes through one or more mediating variables. An indirect effect is calculated by multiplying the paths that make up the effect. The size of the indirect effect indicates the degree of mediation through the relevant mediator variables.

In case of complete mediation, the total effect of an independent variable on a dependent variable is conveyed by one or more mediating variables. Therefore, the independent variable has no direct effect on the dependent variable.

The objective of this analysis is to strengthen the indirect effect and the relationship between the independent variable and the dependent variable. The mediation effect is significant; the  $p$ -value is less than 0.05.

We also used bootstrap procedure in this analysis; it is justified by the fact that it makes it possible to have a more precise estimate of the conditional indirect effects thanks to a reliable statistical test (Preacher & Hayes, 2008) and the generation of a confidence interval of the lower limit and upper limit of the moderate mediation effect. Table N in the appendix illustrates this significant indirect path.

Furthermore, all the coefficients of the paths between the latent variables are significant at the threshold of 0.05; their confidence interval does not include the characteristic value of the null effect.

There is a high positive correlation in the paths that make up this indirect effect: between environmental performance and economic performance (0.232, with the confidence interval not including 0), between environmental performance and financial performance (0.212, with the confidence interval not including 0), between social performance and economic performance (0.623, with the confidence interval not including 0), and between social performance and financial performance (0.571).

Table O in the appendix illustrates the difference between these two groups in terms of the impact of environmental performance on GBP. The  $p$ -value is equal to 0.067 or 0.05.

This difference is therefore significant because large companies use their environmental practices to improve their GBP.

### ***Welch–Satterthwait Test***

Table P in the appendix presents the result of Welch–Satterthwait test. This method is a parametric test of significance for difference in group-specific PLS-SEM results that assumes unequal variances between groups. Its objective is then to determine whether the means of the two sub-samples are equal. This table presents a nuanced analysis of path coefficient differences between two groups, revealing statistically significant variations in the relationships between organizational, economic, financial, environmental, and social performance, as well as Global Business Performance (GBP).

Notably, the second group demonstrates a stronger positive association between organizational performance and financial performance (coefficient of 0.195,  $p = 0.003$ ), as well as significantly enhanced links between environmental performance and GBP (coefficient of 1.306,  $p = 0.000$ ), and social performance and GBP (coefficient of 0.666,  $p = 0.003$ ).

Conversely, the first group exhibits a stronger relationship between organizational performance and economic performance (coefficient of  $-0.173$ ,  $p = 0.002$ ), and a potentially stronger, though marginally significant, link between environmental performance and organizational performance (coefficient of  $-0.342$ ,  $p = 0.067$ ).

These results suggest that the impact of these performance dimensions varies considerably between the two groups, implying that contextual factors play a critical role in shaping these relationships.

## **Discussion**

The preceding analysis has revealed several key gaps in the existing literature regarding the implementation and impact of Corporate Social Responsibility. To provide a more comprehensive understanding and to suggest potential avenues for future research, these gaps will be discussed in detail in the following subsections:

### ***Bridging Economic and Social Dimensions for Enhanced Business Performance***

There is growing evidence of the positive relationship between CSR and business performance. Nevertheless, the mechanisms through which CSR bridges economic and social dimensions are not fully understood (Soana, 2011; Waddock & Graves, 1997).

The role of Corporate Social Responsibility (CSR) in business performance extends beyond compliance and public relations, yielding significant strategic advantages. Moreover, companies that integrate CSR into core business practices enjoy the advantages of enhanced brand equity, employee commitment and satisfaction, and increased stakeholder trust. These collectively aid better organizational reputation and competitive position, culminating finally in financial performance (Soana, 2011; Waddock & Graves, 1997).

The research also justifies the role of CSR in intervening between economic and social dimensions of performance, which further solidifies its role as a strategic asset. However, it is yet difficult to demonstrate a direct impact of CSR activities on the financial performance, which remains a field for future research (Sen & Bhattacharya, 2001). As Lorino and Tarondeau (2006) argue, "Strategic processes make the deployment across the organization of threats and opportunities from the environment possible. They tightly couple the internal structures with the external requirements that they must meet." CSR can be applied as a strategic tool for alignment of internal capacities with external demands of stakeholders in order to

enhance global business performance. Nonetheless, evidence indicates that GBP is not only influenced by economic performance and financial assets but also by intangible factors such as social factors, cultural environment, environmental policy, ethics, and labor laws (Valentine & Fleischman, 2008). This explains CSR's role in facilitating sustainable development (Weber, 2008). Panwar et al. (2006) further argue that business companies must reconcile ethical and economic objectives for long-term success. Sen and Bhattacharya (2001) suggest that consumer reactions to CSR initiatives can influence the reputation and bottom line of a firm. Thus, it is essential to be aware of local contexts and perceptions of stakeholders to implement CSR effectively (Šain, 2021).

As a Tunisian CEO put it, "Tunisian businesses started CSR programs first of all to comply with international norms, but soon we understood that it assisted in proving the credibility of our company among the local society. It ceased to be about compliance, but about real contribution to society." (CEO, Tunisian Manufacturing Company)

Briefly, regardless of controversies, the intricate interplay between CSR and GBP underlines the importance of considering non-financial factors and balancing CSR activities with local circumstances and stakeholders' expectations.

### ***Divergence Regarding Firm Motivations for Adopting CSR***

The research revealed a shift in businesses' drivers for CSR adoption from compliance with regulations to real social investment (Ullmann, 1985). External pressures such as European sustainability regulations initially fueled CSR (Sabry, 2024; Selznick, 1957). Increased engagement with host communities led companies to expand their initiatives beyond compliance.

As one CSR Director in the Tunisian retail sector said, "Many companies donate to local charities during Ramadan, but long-term CSR plans are still lacking." While some firms incorporated CSR into their overall strategy, others had a short-term, reactive social responsibility strategy.

Nevertheless, an HRM department professional in the Tunisian agricultural business community condemned, "Companies have good CSR policies on paper, but the reality is very different. There is not effective government monitoring, and most companies just do the bare minimum to appear compliant and not necessarily make any actual impact." (Panwar et al., 2006; Vaisey, 2007)

These findings emphasize the need for firmer institutional mechanisms for ensuring CSR activity in all its depth rather than compliance and contributing to society (Wartick & Cochran, 1985). Furthermore, Šain (2021) argues that business companies have a moral obligation beyond maximizing profits and ought to demonstrate an earnest commitment towards ethical business practices. While there has been improvement, announced CSR policy vs. practice still remains an area of concern. Hence, fostering genuine CSR integration is a blend of regulatory push, stakeholder engagement, and a paradigm shift in corporate ethics and decision-making (Šain, 2021; Soana, 2011).

### ***Institutional and Cultural Barriers to CSR Implementation***

CSR is increasingly recognized, its effective implementation faces significant institutional and cultural barriers, particularly in diverse contexts (Viers & Brulois, 2009). These barriers can include weak regulatory frameworks, varying cultural norms regarding ethical conduct, and a lack of stakeholder engagement (Ran et al., 2025).

Enacted to transform corporate practices, Tunisia's Law No. 2018-35 institutionalizes CSR, seeking to integrate sustainability into core operations and establish companies as development agents. The prevalence of SMEs, however, presents significant implementation challenges. In fact, the governance problems and weak regulatory enforcement have caused imbalances in CSR adoption in Tunisia. Contrary to developed economies where stakeholders strongly shape CSR practice, regulatory constraints in Tunisia hamper the scope and performance of CSR (Sabry, 2024).

As one example shows, "Other Tunisian energy companies launched an environmental sustainability project but were slowed in moving forward by red tape bureaucracy and a lack of governmental policy clarity. As a result, while they made public commitments, they had limited actual impact." Additionally, tight-knit communities and cultural expectations dictate Tunisian CSR activities. Philanthropy rather than structured corporate action is practiced by most firms, adhering to societal expectations rather than institutional demands.

As articulated by the Tunisian retail sector's CSR Director, "Tunisian culture, it is an unspoken obligation to help the community. There is a lot of donation to local causes during Ramadan, yet long-term CSR planning remains absent."

Nonetheless, Selznick (1957) argues that firm leadership can bridge the gap

between institutional pressures and sincere organizational values. Hence, even as regulatory policies are essential, companies must develop an internal passion for addressing societal challenges that transcends compliance (Šain, 2021).

Moreover, Sen and Bhattacharya (2001) deduce that consumer reactions can encourage companies to undertake greater CSR initiatives. Therefore, higher public awareness and stakeholder engagement may trigger greater CSR practices in Tunisia.

Furthermore, the research highlights the significance of information asymmetries in CSR practice. Companies are likely to miss aligning stakeholder expectations with their CSR initiatives, leading to mismatched priorities (Ullmann, 1985; Weber, 2008).

As an Operations Director from the Tunisian manufacturing industry explained, "Companies thought that having an environmental program would improve our reputation, but employees were more concerned about fair wages and stability. They need to rethink their priorities."

Similarly, some companies rolled out huge CSR initiatives hoping that they would be embraced only to find out that local communities had other priorities. "Telecom operators rolled out a digital education initiative, hoping it would be embraced. Nevertheless, local communities required infrastructure development and foundational digital literacy skills, highlighting a mismatch between corporate CSR initiatives and what was truly needed by society." This disparity highlights the importance of engaging stakeholders in the initial phases of the CSR planning process to recognize that initiatives need to be in alignment with actual community needs (Šain, 2021; Valentine & Fleischman, 2008).

Thus, effective stakeholder engagement can help bridge the information asymmetry and ensure that CSR initiatives create shared value (Emeka-Okoli et al., 2024).

In sum, cultural traditions and regulatory limitations have hindered the formal adoption of CSR in Tunisia, a combination of institutional reforms, leadership vision, and stakeholder cooperation can perhaps overcome these barriers and unlock the potential of CSR for sustainable development (Panwar et al., 2006; Soana, 2011).

### ***Lessons from the COVID-19 Crisis: CSR as a Resilience Mechanism***

The pandemic of COVID-19 exposed the vulnerabilities of traditional business models that were profit-oriented. As per researchers, CSR has long been viewed as a way to enhance the reputation of a firm and ensure financial stability

(McWilliams & Siegel, 2000). While the COVID-19 pandemic presented unprecedented challenges, it also underscored the critical role of Corporate Social Responsibility (CSR) in bolstering organizational resilience and supporting societal well-being (e.g., Aguinis & Glavas, 2012; Carroll & Shabana, 2010).

The pandemic exposed the reality that companies must play a more active role in addressing social issues, instead of focusing on financial results. This shift is consistent with Weber (2008), who emphasized that CSR's new role is to contribute to the welfare of society as well as economic ends. Businesses, as a reaction to the pandemic, exhibited a shift in their strategy towards CSR (Šain, 2021). As one other CEO of a Tunisian textile company pointed out "At COVID-19, companies did not just provide cash; they repurposed their factories to produce masks and sanitizers. It reset the way they see CSR; it's not only an image but a real responsibility." This follows the line of argument laid out by Porter and Kramer (2006), that CSR needs to be about creating shared value rather than merely checking the box of compliance. As such, companies realized that CSR is not just a tool for reputation-building but an integral part of their own operations, especially during crisis situations. Furthermore, the pandemic also underscored the reality that CSR should be responsive to immediate social needs. In the process, there were firms which extended beyond providing philanthropic support. Large food processing firms, for example, redirected some of their supply chain facilities to deliver essential items to poor households during the periods of lockdown, an example of the concept that CSR ought to be flexible and responsive during moments of health crises (Baron, 2001). This expansion of CSR beyond philanthropy, however, also raised a series of governance concerns, such as information asymmetries and the absence of clear frameworks to guide responsible corporate action during crises (Wang et al., 2020). These steps emphasize the significance of resilience development as a core component of CSR strategies. Thus, integrating crisis response approaches into CSR structures is crucial for organizations to sustain themselves in the end and respond to unforeseen events like global pandemics (Šain, 2021).

## Conclusion

This study emphasizes the crucial link between Corporate Social Responsibility (CSR) and Global Business Performance (GBP) in Tunisian firms, noting that an integrated model accepting financial, economic, social, environmental, and organizational performance is essential to achieve notable CSR outcomes. The findings, accessed via PLS-SEM analysis, indicate that GBP is a result of numerous

interrelated causes rather than an isolated state. While social and organizational performance have a direct effect on GBP, the study reveals that environmental, financial, and economic performance all contribute to GBP as a whole, but not separately (Mhamid, 2024).

## **Implications for Research and Theory**

The study findings have important implications for research and advance CSR theory in several ways.

Firstly, by conceptualizing CSR as an evolving, dynamic process that continuously shapes and is shaped by the business environment, contributing to global business performance (Cabrera-Luján et al., 2023), this study places a great importance on the impacts of the social, environmental, economic, financial and organizational dimensions, as well as on the policies and tools used by companies to achieve this performance. Therefore, the results of this study make a substantial empirical contribution to the practical orientation of CSR analysis.

Secondly, the diverse frameworks employed to understand CSR's multifaceted impact on business performance. (e.g., stakeholder theory, environmental management, and organizational performance metrics) demonstrate that CSR is best understood through an interdisciplinary lens. For instance, frameworks based on the works of Clarkson (1995) and Jones (1980) on stakeholder engagement and those of Maignan and Ralston (2002) and Wood (1991) on holistic performance highlight the benefits of integrating various theoretical perspectives.

Thirdly, the study pushes CSR theory toward a more comprehensive and dynamic understanding. It encourages the adoption of holistic models that integrate various performance dimensions, acknowledges the importance of governance and information transparency (Emeka-Okoli et al., 2024), and calls for context-sensitive approaches, especially in emerging markets (Cristanti et al., 2024).

These theoretical implications not only enrich the academic discourse on CSR but also pave the way for more effective and measurable CSR practices in the real world.

## **Practical Implications**

These results have practical implications offering valuable suggestions for Tunisian companies to enhance their CSR effectiveness and achieve GBP. Developing CSR strategy, companies need to adopt an inclusive approach that responds to

every dimension of CSR and analyzes their own current stage of development in each of them. Doing so, they will be able to conceive specific strategies to match specific needs and priorities, and to facilitate a balanced and effective response to CSR. Besides, management performance is placed on the function of quality leadership to drive CSR success. By building a social responsibility culture and implementing robust human resource practices, management can translate CSR practices into actual GBP outcomes. This demands the availability of quality and committed leadership to lead CSR initiatives and integrate them into the core business strategy.

To render these findings more applicable in their consequences, industry sector guidance needs to be considered, such as giving top priority to sustainable supply chain management, least environmental damage, and equitable labor treatment in manufacturing; customer satisfaction, employee well-being, and community development programs in services; and sustainable farming practices, support to the local community, and sustainable land use in agriculture. Furthermore, one needs to examine how global drivers, such as multinational pressure and free trade agreements, overlap with CSR practice in Tunisia considering that conformity with global standards can be an attribute of a country's competitiveness globally and that multinational corporations can be an influential agent of promoting CSR and sustainable development in the country.

### **Limitations and Directions for Future Research**

During the course of this study, a number of limitations were identified in such a broad and multifaceted area of research as the relationship between CSR and GBP. Among the limitations of this study, we highlight the lack of consideration of certain important internal stakeholders, such as investors, for example, who were not covered by the study. Likewise, some external stakeholders such as civil society groups, NGOs and public authorities are not included in this study. Moreover, accounting-based measures have not been addressed, which is another limitation. Moreover, the relationship between the environmental dimension and organizational performance did not obtain a sufficient score in this study, hence the need for a more in-depth analysis of this relationship to determine the reasons. Data collection was also difficult due to a certain reluctance of companies to participate in a CSR survey which is limited by its sample size and focus on Tunisian companies. Future research could explore the generalizability of the findings to other contexts.

Future research can also investigate industry-specific CSR and GBP dynamics within Tunisia, such as best practices and challenges across different industries. Additionally, an analysis of how global drivers impact CSR implementation and how stakeholders like government, NGOs, and consumers impact CSR practice would further the understanding of CSR in the Tunisian business context.

Finally, it is recommended to examine in the future whether similar results can be achieved by using employability measures, worker assistance and other market-based incentives to influence behaviors and achieve social and environmental goals, rather than being satisfied with measures based on the financial approach. In addition, a study on a larger sample should be carried out in order to establish a clear relationship between CSR and GBP.

## References

- Aguinis, H., & Glavas, A. (2012). What we know and don't know about corporate social responsibility: A review and research agenda. *Journal of Management*, 38(4), 932–968. <https://doi.org/10.1177/0149206311436079>
- Ashley-Osuzoka, J. (2024). *Leadership and strategic management: The impact of effective leadership skills on organizational performance*. Preprints. <https://doi.org/10.20944/preprints202409.1484.v1>
- Awa, H. O., Etim, W., & Ogbonda, E. H. (2024). Stakeholders, stakeholder theory, and corporate social responsibility (CSR). *International Journal of Corporate Social Responsibility*, 9, 11. <https://doi.org/10.1186/s40991-024-00094-y>
- Barbosa, A., Crispim, M. C., Silva, L., Morioka, S., & Souza, V. (2023). Integration of environmental, social, and governance (ESG) criteria: Their impacts on corporate sustainability performance. *Humanities and Social Sciences Communications*, 10, 410. <https://doi.org/10.1057/s41599-023-01919-0>
- Barman, E. (2017). The social bases of philanthropy. *Annual Review of Sociology*, 43, 271–290. <https://doi.org/10.1146/annurev-soc-060116-053524>
- Baron, D. P. (2001). Private politics, corporate social responsibility, and integrated strategy. *Journal of Economics & Management Strategy*, 10(1), 7–45. <https://doi.org/10.1111/j.1430-9134.2001.00007.x>
- Berens, G., Riel, C., & Bruggen, G. (2005). Corporate associations and consumer product responses: The moderating role of corporate brand dominance. *Journal of Marketing*, 69(3), 35–48. <https://doi.org/10.1509/jmkg.69.3.35.66357>

- Boiral, O. (2009). Greening the corporation through organizational citizenship behaviors. *Journal of Business Ethics*, 87(2), 221–236. <https://doi.org/10.1007/s10551-008-9881-2>
- Bourdieu, P., Chamboredon, J.-C., & Passeron, J.-C. (1968). *Le métier de sociologue*. La Haye/Mouton. <https://doi.org/10.4000/lectures.48814>
- Brown, T. J., & Dacin, P. A. (1997). The company and the product: Corporate associations and consumer product responses. *Journal of Marketing*, 61(1), 68–84. <https://doi.org/10.2307/1252190>
- Brundtland, G. H. (1987). *Our common future: Report of the World Commission on Environment and Development*. UN-Dokument A/42/427. <https://www.un-documents.net/ocf-ov.htm>
- Cabrera-Luján, S. L., Sánchez-Lima, D. J., Guevara-Flores, S. A., Millones-Liza, D. Y., García-Salirrosas, E. E., & Villar-Guevara, M. (2023). Impact of corporate social responsibility, business ethics, and corporate reputation on the retention of users of third-sector institutions. *Sustainability*, 15(3), 1781. <https://doi.org/10.3390/su15031781>
- Callan, S., & Thomas, J. (2009). Corporate financial performance and corporate social performance: An update and reinvestigation. *Corporate Social Responsibility and Environmental Management*, 16, 61–78. <https://doi.org/10.1002/csr.182>
- Capron, M., & Quairel, F. (2005). *La responsabilité sociale de l'entreprise*. La Découverte. CJDES. Le bilan sociétal.
- Carroll, A. B., Aupperle, K. E., & Hatfield, J. D. (1985). An empirical investigation of the relationship between corporate social responsibility and profitability. *Academy of Management Journal*, 28, 446–463.
- Carroll, A. B. (1991). The pyramid of corporate social responsibility: Toward the moral management of organizational stakeholders. *Business Horizons*, 34(4), 39–48. [https://doi.org/10.1016/0007-6813\(91\)90005-G](https://doi.org/10.1016/0007-6813(91)90005-G)
- Carroll, A., & Shabana, K. (2010). The business case for corporate social responsibility: A review of concepts, research, and practice. *International Journal of Management Reviews*, 12(1), 85–105. <https://doi.org/10.1111/j.1468-2370.2009.00275.x>
- Chang, C.-H., Lin, H., Tsai, W.-H., Wang, W.-L., & Huang, C.-T. (2021). Employee satisfaction, corporate social responsibility, and financial performance. *Sustainability*, 13(18), 9996. <https://doi.org/10.3390/su13189996>

- Chenhall, R. H. (2003). Management control systems design within its organizational context: Findings from contingency-based research and directions for the future. *Accounting, Organizations and Society*, 28(2-3), 127–168. [https://doi.org/10.1016/S0361-3682\(01\)00027-7](https://doi.org/10.1016/S0361-3682(01)00027-7)
- Chin, W. W., & Marcoulides, G. A. (1998). The partial least squares approach to structural equation modeling. In *Modern methods for business research* (pp. 295–336). Lawrence Erlbaum Associates. <https://www.taylorfrancis.com/chapters/edit/10.4324/9781410604385-10/partial-least-squares-approach-structural-equation-modeling-wynne-chin>
- Clarkson, M. B. E. (1995). A stakeholder framework for analyzing and evaluating corporate social performance. *Academy of Management Review*, 20(1), 92–117. <https://doi.org/10.5465/amr.1995.9503271994>
- Cristanti, Y., Elshaday, N., & Hwihanus. (2024). CSR in emerging markets: Challenges and opportunities for Shell companies. *Anggaran: Jurnal Publikasi Ekonomi dan Akuntansi*, 2(3), 120–128. <https://doi.org/10.61132/anggaran.v2i3.718>
- Dumoulin, R., Guieu, G., Meschi, P.-X., & Tannery, F. (2010). *La stratégie de A à Z*. Dunod.
- Elkington, J. (1997) *Cannibals with forks: The triple bottom line of 21<sup>st</sup> century business*. Capstone, Oxford, 402 pp. ISBN 1-900961-27-X
- Emeka-Okoli, S., Nwankwo, T., Otonnah, C., & Nwankwo, E. (2024). Communication strategies for effective CSR and stakeholder engagement in the oil & gas industry: A conceptual analysis. *World Journal of Advanced Research and Reviews*, 21(3), 91–99. <https://doi.org/10.30574/wjarr.2024.21.3.0663>
- Etikan, J. (2024). Corporate social responsibility (CSR) and its influence on organizational reputation. *Journal of Public Relations*, 2(1), 1–12. <https://doi.org/10.47941/jpr.1694>
- Falk, R. F., & Miller, N. B. (1992). *A primer for soft modeling*. University of Akron Press. [https://www.academia.edu/5167290/PLS\\_Path\\_Modeling\\_with\\_R](https://www.academia.edu/5167290/PLS_Path_Modeling_with_R)
- Galbraith, J. R. (1973). *Designing complex organizations*. Addison-Wesley. <https://archive.org/details/designingcomplex00galb>
- Geisser, S. (1975). The predictive sample reuse method with applications. *Journal of the American Statistical Association*, 70, 320–328. <https://doi.org/10.1080/01621459.1975.10479865>

- Griffin, J. J., & Mahon, J. F. (1997). The corporate social performance and corporate financial performance debate: Twenty-five years of incomparable research. *Business & Society*, 36(1), 5–31. <https://doi.org/10.1177/000765039703600102>
- Guest, G., Bunce, A., & Johnson, L. (2006). How many interviews are enough? *Field Methods*, 18(1), 59–82. <https://doi.org/10.1177/1525822X05279903>
- Hair, J. F., Ringle, C. M., & Sarstedt, M. (2011). PLS-SEM: Indeed a silver bullet. *Journal of Marketing Theory and Practice*, 19(2), 139–151. <https://doi.org/10.2753/MTP1069-6679190202>
- Hair, J. F., Hollingsworth, C. L., Randolph, A. B., & Chong, A. Y. L. (2017). An updated and expanded assessment of PLS-SEM in information systems research. *Industrial Management & Data Systems*, 117(3), 442–458. <https://doi.org/10.1108/IMDS-04-2016-0130>
- Han, M. (2025). The impact of corporate social responsibility on financial performance of a company. *Advances in Economics, Management and Political Sciences*, 154, 77–84. <https://doi.org/10.54254/2754-1169/2024.19547>
- Handelman, J. M., & Arnold, S. J. (1999). The role of marketing actions with a social dimension: Appeals to the institutional environment. *Journal of Marketing*, 63(3), 33–48. <https://doi.org/10.1177/002224299906300303>
- He, H., & Li, Y. (2011). CSR and service brand: The mediating effect of brand identification and moderating effect of service quality. *Journal of Business Ethics*, 100, 673–688. <https://doi.org/10.1007/s10551-010-0703-y>
- Henseler, J., Ringle, C., & Sinkovics, R. (2009). The use of partial least squares path modeling in international marketing. *Advances in International Marketing*, 20, 277–319. [https://dx.doi.org/10.1108/S1474-7979\(2009\)0000020014](https://dx.doi.org/10.1108/S1474-7979(2009)0000020014)
- Jenkins, H. (2004). A critique of conventional CSR theory: An SME perspective. *Journal of General Management*, 29(4), 37–57. <https://doi.org/10.1177/030630700402900403>
- Jones, T. M. (1980). Corporate social responsibility revisited, redefined. *California Management Review*, 22(2), 59–67. <https://doi.org/10.2307/41164877>
- Kaplan, R. S., & Norton, D. P. (1996). *The balanced scorecard: Translating strategy into action*. Harvard Business School Press.
- Kempf, A., & Osthoff, P. (2007). The effect of socially responsible investing on portfolio performance. *European Financial Management*, 31(5), 908–922. <https://doi.org/10.1111/j.1468-036X.2007.00402.x>

- Kholis, A., Nugrahadi, E., Hassanudin, A., Rahman, H., & Kamaludin, A. (2022). External, internal, and contingent factors in the implementation of corporate social responsibility in Indonesia. *Journal of Southwest Jiaotong University*, 57, 385–395. <https://doi.org/10.35741/issn.0258-2724.57.4.34>
- Lorino, P., & Tarondeau, J.-C. (2006). De la stratégie aux processus stratégiques. *Revue Française de Gestion*, 32, 307–328. <https://doi.org/10.3166/rfg.160.307-328>
- Luo, X., & Bhattacharya, C. B. (2006). Corporate social responsibility, customer satisfaction, and market value. *Journal of Marketing*, 70(4), 1–18. <https://doi.org/10.1509/jmkg.70.4.001>
- Maignan, I., & Ralston, D. A. (2002). Corporate social responsibility in Europe and the U.S.: Insights from businesses' self-presentations. *Journal of International Business Studies*, 33, 497–514. <https://doi.org/10.1057/palgrave.jibs.8491028>
- Maignan, I., Ferrell, O. C., & Ferrell, L. (2005). A stakeholder model for implementing social responsibility in marketing. *European Journal of Marketing*, 39(9/10), 956–977. <https://doi.org/10.1108/03090560510610662>
- Mamdouh, N., & Chentoufi, M. A. (2023). Representation and evaluation of the global performance of cooperatives. *Studies in Business and Economics*, 26(1), 42–79. <https://doi.org/10.29117/sbe.2023.0141>
- McWilliams, A., & Siegel, D. (2000). Corporate social responsibility and financial performance: Correlation or misspecification? *Strategic Management Journal*, 21(5), 603–609.
- Mhamid, I. (2024). The impact of corporate social responsibility on financial performance, financial inclusion, and financial stability: Evidence from Tunisian financial institutions. In *Proceedings of the 2024 International Conference on Financial Technology and Management* (pp. 189-207). IGI Global. <https://doi.org/10.4018/979-8-3693-7580-8.ch012>
- Mitnick, B. M. (1993). *The political economy of regulation: The case of insurance*. Stanford University Press. <https://utpdistribution.com/9780887067310/the-political-economy-of-regulation/>
- Muslim, M., & Pelu, M. (2023). Corporate social responsibility: Best practices and industry comparisons. *The Journal of Business and Management Research*, 6, 27–42.

- Olutayo, O. (2012). Theorizing the interconnectivity between corporate social responsibility (CSR) and corporate identity. *Journal of Management and Sustainability*, 3, 74-74. <https://doi.org/10.5539/jms.v3n1p74>.
- Orlitzky, M., & Benjamin, J. (2001). Corporate social performance and firm risk: A meta-analytic review. *Business & Society*, 40(4), 369–396. <https://doi.org/10.1177/000765030104000402>
- Orlitzky, M., Schmidt, F. L., & Rynes, S. L. (2003). Corporate social and financial performance: A meta-analysis. *Organization Studies*, 24(3), 403–441. <https://doi.org/10.1177/0170840603024003910>
- Panwar, R., Rinne, T., Hansen, E., & Juslin, H. (2006). Corporate responsibility: Balancing economic, environmental, and social issues in the forest products industry. *Forest Products Journal*, 56(2), 4–13.
- Pascal da Costa, A. (2018). Asymétries d'information et responsabilité sociétale des entreprises: Enjeux et perspectives. *Revue de l'Organisation Responsable*, 13(1), 15–28.
- Phitaloka, N., Dearani, N., Abdianto, A., Mujanah, S., & Fianto, A. (2025). The influence of environmental performance and corporate reputation on financial performance with corporate social responsibility as an intervening variable. *International Journal of Economics (IJEC)*, 4(1), 128–135. <https://doi.org/10.55299/ijec.v4i1.1223>
- Porter, M. E., & Kramer, M. R. (2006). Strategy and society: The link between competitive advantage and corporate social responsibility. *Harvard Business Review*, 84(12), 78–92. <https://hbr.org/2006/12/strategy-and-society-the-link-between-competitive-advantage-and-corporate-social-responsibility>
- Prasetyawati, T., Syavinatusshara, G., Habib, A., & Mukhtaruddin, M. (2024). Corporate social responsibility (CSR): Insights from a systematic literature review. *International Journal of Education and Social Science Research*, 3, 226–237.
- Preacher, K. J., & Hayes, A. F. (2008). Asymptotic and resampling strategies for assessing and comparing indirect effects in multiple mediator models. *Behavior Research Methods*, 40(3), 879–891. <https://doi.org/10.3758/BRM.40.3.879>
- Quairel, F., & Capron, M. (2013). Le couplage « responsabilité sociale des entreprises » et « développement durable»: Mise en perspective, enjeux et limites. *Revue Française de Socio-Économie*, 11, 125–144. <https://doi.org/10.3917/rfse.011.0125>

- Ran, Y., Ali, A., Shen, L., Salleh, H., Zhu, M., Li, K., Wang, R., & Cao, Y. (2025). The identification and prioritization of the factors affecting corporate social responsibility implementation in the construction industry—The perspective of developing countries. *Buildings*, *15*(4), 632. <https://doi.org/10.3390/buildings15040632>
- Randeree, K., & Youha, H. (2009). Strategic management of performance. *The International Journal of Knowledge, Culture, and Change Management: Annual Review*, *9*(4), 123–134. <https://doi.org/10.18848/1447-9524/CGP/v09i04/49722>
- Ringle, C. M., Silva, D., & Bido, D. S. (2014). Structural equation modeling with the SmartPLS. *Revista Brasileira de Marketing*, *13*, 56–73.
- Sabry, M. I. (2024). *The development of Tunisia's green transition, actors' interests, and policy coalitions' power dynamics*. SSRN. <https://dx.doi.org/10.2139/ssrn.4729172>
- Šain, M. (2021). Corporate social responsibility in times of crisis: COVID-19. *EU and Comparative Law Issues and Challenges Series (ECLIC)*, *5*, 706–727. <https://doi.org/10.25234/ecllc/18348>
- Selznick, P. (1957). *Leadership in administration: A sociological interpretation*. Harper & Row. [https://openlibrary.org/books/OL6225241M/Leadership\\_in\\_administration](https://openlibrary.org/books/OL6225241M/Leadership_in_administration)
- Sen, S., & Bhattacharya, C. B. (2001). Does doing good always lead to doing better? Consumer reactions to corporate social responsibility. *Journal of Marketing Research*, *38*(2), 225–243. <https://doi.org/10.1509/jmkr.38.2.225.18838>
- Setiawan, B., Suparno, B., & Afifi, S. (2021). Corporate social performance: An analysis of corporate social responsibility implementation in the electrical energy industry. *Communications in Humanities and Social Sciences*, *1*(2), 76–81. <https://doi.org/10.21924/chss.1.2.2021.19>
- Soana, M. G. (2011). The relationship between corporate social performance and corporate financial performance in the banking sector. *Journal of Business Ethics*, *104*, 133–148. <https://doi.org/10.1007/s10551-011-0894-x>
- Srivastava, V. (2024). Impact of corporate social responsibility (CSR) initiatives on brand reputation: A study on how CSR activities enhance brand reputation and consumer loyalty in the context of sustainable marketing practices. *International Journal of Science and Research Archive*, *13*(1), 1910–1930. <https://doi.org/10.30574/ij-sra.2024.13.1.1869>

- Stone, M. (1974). Cross-validatory choice and assessment of statistical predictions. *Journal of the Royal Statistical Society: Series B (Methodological)*, 36(2), 111–133. <https://doi.org/10.1111/j.2517-6161.1974.tb00994.x>
- Suharyanto, A., & Lestari, R. (2020). The fall and rise of the contingency theory of leadership. *IAPA Proceedings Conference*, 479–496. <https://doi.org/10.30589/proceedings.2020.423>
- Suryana, A., Rifa'i, A., Prakoso, S., Zaky, M., & Suaebah, E. (2025). Stock returns and economic value added: The mediating role of earnings per share – Predicting firms' financial performance in financial markets. *International Journal of Business, Law, and Education*, 6(1), 405–418. <https://doi.org/10.56442/ijble.v6i1.1011>
- Tenenhaus, M., Vinzi, V., Chatelin, Y., & Lauro, C. (2005). PLS path modeling. *Computational Statistics & Data Analysis*, 48(1), 159–205. <https://doi.org/10.1016/j.csda.2004.03.005>
- Turker, D. (2009). Measuring corporate social responsibility: A scale development study. *Journal of Business Ethics*, 85(4), 411–427. <https://doi.org/10.1007/s10551-008-9780-6>
- Ullmann, A. (1985). Data in search of a theory: A critical examination of the relationship among social performance, social disclosure, and economic performance. *Academy of Management Review*, 10(3), 540–577. <https://doi.org/10.5465/amr.1985.4278989>
- Vaisey, S. (2007). Structure, culture, and community: The search for belonging in 50 Urban Communes. *American Sociological Review*, 72(6), 851–873. <https://doi.org/10.1177/000312240707200601>
- Valentine, S., & Fleischman, G. (2008). Ethics programs, perceived corporate social responsibility, and job satisfaction. *Journal of Business Ethics*, 77, 159–172. <https://doi.org/10.1007/s10551-006-9306-z>
- Viers, R., & Brulois, R. (2009). The dissemination of corporate social responsibility: A critical review. *Corporate Social Responsibility and Environmental Management*, 16(4), 223–234. <https://doi.org/10.1002/csr.198>
- Visser, W. (2008). Corporate social responsibility in developing countries. In A. Crane, D. Matten, A. McWilliams, J. Moon, & D. S. Siegel (Eds.), *The Oxford handbook of corporate social responsibility* (pp. 473–493). Oxford University Press. <https://doi.org/10.1093/oxfordhb/9780199211593.003.0021>

- Waddock, S. A., & Graves, S. B. (1997). The corporate social performance-financial performance link. *Strategic Management Journal*, 18(4), 303–319.
- Wang, Y. L., Shen, K.-Y., Huang, J. Y., & Luarn, P. (2020). Use of a refined corporate social responsibility model to mitigate information asymmetry and evaluate performance. *Symmetry*, 12(8), 1349. <https://doi.org/10.3390/sym12081349>
- Wartick, S. L., & Cochran, P. L. (1985). The evolution of the corporate social performance model. *Academy of Management Review*, 10(4), 758–769. <https://doi.org/10.5465/amr.1985.4279099>
- Weber, M. (2008). The business case for corporate social responsibility: A company level measurement approach for CSR. *European Management Journal*, 26(4), 247–261. <https://doi.org/10.1016/j.emj.2008.01.006>
- Wood, D. J. (1991) Corporate social performance revisited. *Academy of Management Review*, 16, 691–718. <https://doi.org/10.5465/amr.1991.4279616>
- Yakovleva, N. (2017). *Corporate social responsibility in the mining industries* (1<sup>st</sup> ed.). Routledge. <https://doi.org/10.4324/9781315259215>
- Zafar, H., Siddiqui, F., & Basit, A. (2025). Enhancing corporate reputation and brand equity through CSR: The mediating influence of consumer trust. *Journal for Social Science Archives*, 3(1), 287–311. <https://doi.org/10.59075/jssa.v3i1.116>

## Appendix

**Table A**  
**Analysis of the Internal Consistency of the Questionnaire**

	Average of the scale in case of deletion of a Element	Variance of the scale in case of deletion of a element	Square of the correlation multiple	Cronbach's Alpha in case of deletion of the element
CSR is important for any organization	25.00	28.400	0.427	0.801
Respect for human rights	25.29	29.013	0.556	0.775
Working relationships and conditions.	23.81	31.161	0.599	0.786
Dialogue and employee motivation.	24.13	27.783	0.503	0.771
Equality and No-discrimination.	25.16	32.473	0.234	0.803
Job of the people with disabilities.	24.10	27.690	0.580	0.758
Social reintegration	23.87	29.649	0.640	0.769
Customers must be aware of the CSR Approach	23.97	30.366	0.477	0.775

This table demonstrates strong internal consistency for the "corporate culture" scale. With a Cronbach's alpha of 0.77, exceeding the acceptable threshold (> 0.6).

**Table B**  
**Item Correlation Analysis**

		Corporate Culture
CSR is important for any organization in the competitive world of business	Pearson correlation	0.557
	sig. (bilateral)	0.001
Respect for human rights	Pearson correlation	0.654
	sig. (bilateral)	0.000
Working relationships and conditions.	Pearson correlation	0.606
	sig. (bilateral)	0.000
Dialogue and employee motivation.	Pearson correlation	0.627
	sig. (bilateral)	0.000
Equality and non-discrimination.	Pearson correlation	0.427
	sig. (bilateral)	0.017
Employment of people disabilities.	Pearson correlation	0.769
	sig. (bilateral)	0.000
Social reintegration	Pearson correlation	0.689
	sig. (bilateral)	0.000
Customers must be aware of the CSR approach	Pearson correlation	0.655
	sig. (bilateral)	0.000

This table shows that all the Pearson correlation coefficients between the items and the factor associated with them are significant at the 0.01 level.

**Table C**  
**Cronbach-Alpha Coefficient of the Measured Management Performance Variable by the Nine (9) Elements that Compose it**

	Average of the scale in case of deletion of a Element	Variance of the scale in case of deletion of a element	Square of the correlation multiple	Cronbach's Alpha in case of deletion of the element
CSR improves relations between companies and their customers	27.90	32.224	0.381	0.793
The impact of social factors on the global performance of the company	29.35	33.437	0.262	0.802
Social performance increases the collective and individual performance of Employees	27.71	31.146	0.524	0.776
CSR has decisive effects on employee performance	27.87	32.583	0.598	0.799
Measure the level of maturity of the company in terms of CSR	28.06	32.129	0.434	0.785
Identification of internal and external stakeholders	28.84	31.806	0.297	0.819
Determine avenues Improvement and reflection	27.68	31.292	0.421	0.784
The three of them (measure, identify and determine)	27.94	31.796	0.700	0.777

This table provides CSR item statistics: scale reliability impact and variable correlations.

**Table D**  
**Correlation of the “Management Performance” Factor**

		<b>Management Performance</b>
CSR improves relations between companies and their customers	Correlation of Pearson sig. (bilateral)	0.603 0.000
The impact of social factors on the global performance of the company	Correlation of Pearson sig. (bilateral)	0.523 0.003
Social performance increases the collective and individual performance of employees	Correlation of Pearson sig. (bilateral)	0.685 0.000
CSR has decisive effects on employee performance	Correlation of Pearson sig. (bilateral)	0.435 0.014
Measure the level of maturity of the company in terms of CSR	Correlation of Pearson sig. (bilateral)	0.644 0.000
Identification of internal and external stakeholders	Correlation of Pearson sig. (bilateral)	0.558 0.001
Determine areas for improvement and reflection	Correlation of Pearson sig. (bilateral)	0.713 0.000
All three (measure, identify and determine)	Correlation of Pearson sig. (bilateral)	0.662 0.000
The importance of Management Control in improving performance		0.552 0.001

Significant correlations ( $p < 0.05$ ) show strong links between CSR and management performance

**Table E**  
**Item Total Statistics**

	Average of the scale in case deletion of an element	Variance of the scale in case deletion of an element	Correlation full of elements corrected	Square of the correlation multiple	Cronbach's Alpha in case of deletion of the element
Service involvement sales or marketing	27.48	22.058	0.730	0.668	0.656
Assessment of performance in terms of activity, product, social investment and human Resources	29.16	30.806	-0.072	0.334	0.706
The convergence of financial information	27.90	27.157	0.242	0.322	0.725
Develop progress indicators to measure your CSR actions	27.42	22.652	0.685	0.635	0.666
Build accountability into your recovery communication plans	29.13	29.516	0.021	0.337	0.784
Putting CSR at the heart of the company's activity	27.58	24.918	0.474	0.545	0.706
Create a culture around your CSR issues	27.35	24.703	0.557	0.555	0.693
Set CSR performance objectives for your employees	27.45	23.589	0.674	0.661	0.673
Have your consumer	27.35	23.970	0.702	0.571	0.673

This table presents item reliability statistics: impact of removal on scale reliability.

**Table F**  
**Correlation of the Factor “Complementarity of Economic and Social Performance**

		<b>Complementarity of Economic and Social Performance</b>
Involvement of the sales or marketing department	Correlation of Pearson sig. (bilateral)	0.833 0.000
Evaluation of performance in terms of activity, product, social investment and human resources	Correlation of Pearson sig. (bilateral)	0.139 0.455
The convergence of financial information	Correlation of Pearson sig. (bilateral)	0.438
Develop progress indicators to measure your CSR actions	Correlation of Pearson sig. (bilateral)	0.798 0.000
Build accountability into your communication plans	Correlation of Pearson sig. (bilateral)	0.246 0.182
Putting CSR at the heart of the company's activity	Correlation of Pearson	0.617
Establish a corporate culture around your CSR issues		
Set CSR performance objectives for your employees		0.000
Engage your consumers		0.667

The table presents significant correlations ( $p < 0.05$ ) between Complementarity of economic and social performance.

**Table G**  
**Summary of Model Fit Statistics for Performance Dimensions**

Appendix	SSO	HSE	$Q^2 (= 1-SSE/BSP)$
Organizational performance	417,000	273,648	0.344
Economic performance	139,000	35,879	0.742
Environmental performance	139,000	139,000	
Financial performance	139,000	53,396	0.616
GBP	4865,000	4522,797	0.070
Social performance	278,000	278,000	

This table illustrates the predictive relevance of different constructs in the model, with most constructs showing significant  $Q^2$  values.

**Table H**  
**Cross Redundancy ( $Q^2$ ) “Case 1”**

Appendix	SSO	HSE	$Q^2 (= 1-SSE/BSP)$
Organizational performance	43,964	25,513	0.420
Economic performance	25,912	5,268	0.797
Environmental performance	18,848	18,848	
Financial performance	19,233	6,956	0.638
GBP	720,442	652,926	0.094
Social performance	34,787	34,787	

The table shows the predictive relevance ( $Q^2$ ) for each construct, with some constructs showing strong relevance (e.g., Economic performance with  $Q^2 = 0.797$ ), while others have lower predictive relevance (e.g., GBP with  $Q^2 = 0.094$ ).

**Table I**  
**Cross Redundancy ( $Q^2$ ) “Case 2”**

<b>Appendix</b>	<b>SSO</b>	<b>HSE</b>	<b><math>Q^2</math> (= 1-SSE/BSP)</b>
Organizational performance	38,018	17,803	0.532
Economic performance	17,579	7,473	0.575
Environmental performance	11,571	11,571	
Financial performance	24,146	12,540	0.481
GBP	670,148	621,201	0.073
Social performance	31,607	31,607	

This table highlights the predictive relevance ( $Q^2$ ) of each construct, showing a moderate to strong predictive relevance for several constructs but a lower predictive relevance for GBP ( $Q^2 = 0.073$ ).

**Table J**  
**Cross Redundancy ( $Q^2$ ) “Case 3”**

<b>Appendix</b>	<b>SSO</b>	<b>HSE</b>	<b><math>Q^2</math> (= 1-SSE/BSP)</b>
Organizational performance	82,896	47,325	0.429
Economic performance	23,300	6,454	0.723
Environmental performance	26,867	26,867	
Financial performance	19,733	8,051	0.592
GlobalPerformance	631,638	582,232	0.078
Social performance	46,325	46,325	

This table shows the predictive relevance ( $Q^2$ ) of each construct, with Economic performance and Financial performance having strong predictive relevance, while GBP has a low predictive relevance ( $Q^2 = 0.078$ ).

**Table K**  
**Cross Redundancy ( $Q^2$ ) “Case 4”**

Appendix	SSO	HSE	$Q^2$ (= 1-SSE/BSP)
Organizational performance	58,222	29,940	0.486
Economic performance	23,725	5,207	0.781
Environmental performance	34,518	34,518	
Financial performance	24,671	8,067	0.673
GBP	714,522	649,767	0.091
Social performance	39,600	39,600	

The table illustrates the predictive relevance ( $Q^2$ ) of each construct, with Economic performance and Financial performance showing strong predictive relevance, while GBP has a low predictive relevance ( $Q^2 = 0.091$ ).

**Table L**  
**Cross Redundancy ( $Q^2$ ) “Case 5”**

Appendix	SSO	HSE	$Q^2$ (= 1-SSE/BSP)
Organizational performance	65,782	38,995	0.407
Economic performance	18,642	3,290	0.824
Environmental performance	26,088	26,088	
Financial performance	20,047	5,134	0.744
GBP	683,558	669,493	0.021
Social performance	30,678	30,678	

This table shows the predictive relevance ( $Q^2$ ) for each construct. Economic performance and Financial performance show strong predictive relevance, while GBP has a very low  $Q^2$  value (0.021).

**Table M**  
**Cross Redundancy ( $Q^2$ ) “Case 6”**

Appendix	SSO	HSE	$Q^2$ (= 1-SSE/BSP)
Organizational performance	66,733	52,656	0.211
Economic performance	15,149	2,354	0.845
Environmental performance	17,815	17,815	
Financial performance	14,638	3,597	0.754
GBP	764,568	706,193	0.076
Social performance	47,703	47,703	

In this table, Economic performance and Financial performance show strong predictive relevance ( $Q^2$  values of 0.845 and 0.754, respectively), while GBP has a very low predictive relevance ( $Q^2 = 0.076$ ).

**Table N**  
**Cross Redundancy ( $Q^2$ ) “Case 7”**

Appendix	SSO	HSE	$Q^2$ (= 1-SSE/BSP)
Organizational performance	61,384	61,417	0.101
Economic performance	14,693	5,833	0.603
Environmental performance	3,294	3,294	
Financial performance	16,534	9,050	0.453
GBP	680,125	640,985	0.058
Social performance	47,302	47,302	

This table shows that Economic performance and Financial performance have moderate predictive relevance ( $Q^2$  values of 0.603 and 0.453), while GBP has a very low predictive relevance ( $Q^2 = 0.058$ ).

**Table O**  
**Summary of Indirect Effects**

Appendix	Path of the path indirect	Standard Deviation (STDEV)	t-value (  O/ST-DEV  )	p-value vs.
Environmental performance -> Economic performance	0.232	0.048	4,852	< 0.001
Environmental performance -> Financial performance	0.212	0.048	4,406	< 0.001
Social performance -> Economic performance	0.623	0.054	11,492	< 0.001
Social performance -> Financial performance	0.571	0.054	10,644	< 0.001

The table indicates that all the paths are statistically significant, with *t*-values well above 1.96 and *p*-values of < 0.001.

**Table P**  
**Welch-Satterthwait Test**

Appendix	Path coefficients diff.	t-value	p-value (1.0) vs.
Organizational Performance -> Economic Performance	- 0.173	3,275	0.002
Organizational Performance -> Financial Performance	0.195	3,032	0.003
Environmental Performance -> Organizational Performance	- 0.342	1,864	0.067
Environmental performance -> GBP	1,306	6,070	0.000
Social Performance -> Organizational Performance	0.373	2,219	0.030
Social performance -> GBP	0.666	3,124	0.003

The results show that all paths except for "Environmental Performance -> Organizational Performance" (*p*-value = 0.067, marginally significant) are statistically significant, with *p*-values well below 0.05.

**Hanen Khanchel-Lakhoua** is an Assistant Professor at the Institute of Advanced Business Studies (IHEC), University of Carthage, Tunisia, specializing in human resource management, organizational well-being, innovative learning methods, and digital transformation. A multidisciplinary researcher, she has published widely in top international journals and serves as a peer reviewer for several leading academic publications. She is also a member of the LIGUE laboratory at the University of Manouba, contributing actively to research in her fields. (Hanen.Khanchel@gmail.com)

**Anouare Irmani** holds a Master's degree in Management, Strategy and Consulting from the Institute of Advanced Business Studies (IHEC), obtained in March 2022. Her research explores the emergence of CSR strategy in the Tunisian consulting sector. The study aims to understand the development of a CSR strategy in this sector, assess the current state of CSR in a surveyed company, and propose improvement suggestions for the limitations of the current strategy. (Anouairmani@gmail.com)

# مجلة العلوم الاجتماعية

تأسست عام ١٩٧٣م - فصلية - محكمة - تصدر عن مجلس النشر العلمي - جامعة الكويت  
تعنى بنشر الأبحاث والدراسات في تخصصات الاجتماع والخدمة الاجتماعية والأنثروبولوجيا  
والجغرافيا ودراسات المعلومات والسياسة وعلم النفس والإعلام والاقتصاد



جامعة الكويت  
KUWAIT UNIVERSITY



القائم بأعمال رئيس التحرير  
أ. د. هيفاء يوسف الكندري

تفتح أبوابها أمام

أوسع مشاركة للباحثين العرب في مجال العلوم الاجتماعية  
لتنشر البحوث الأصيلة والاسهام في معالجة قضايا مجتمعاتهم  
ترحب بالدراسات المقارنة وتشجع على التكامل بين مختلف  
تخصصات العلوم الاجتماعية  
عرض مراجعات الكتب والتقارير وملخصات رسائل ماجستير  
والدكتوراه

تتوفر نصوص البحوث كاملة لدى

Journals.ku.edu.kw/jss

EBSCO PUBLISHING

www.mandumah.com ودار المنظومة

ISSN: 0253 - 1097

Online ISSN: 3006-2977

توجه جميع المراسلات إلى:  
رئيس تحرير مجلة العلوم الاجتماعية  
جامعة الكويت  
ص. ب: 27780 الصفاة، 13055 الكويت  
تليفون: 00965 24894296  
00965 24898112  
http://journals.ku.edu.kw/jss  
Email: jss@ku.edu.kw  
jsskuwait@gmail.com

## الإشتراكات

الدول الأجنبية		الكويت والدول العربية	
أفراد	15 دولاراً	أفراد	3 دنانير سنوياً في الكويت 4 دنانير في الدول العربية
مؤسسات	60 دولاراً في السنة 110 دولارات لستين	مؤسسات	15 ديناراً في السنة 25 ديناراً لمدة سنتين

تدفع اشتراكات الأفراد مقدماً نقداً أو بشيك باسم جامعة الكويت أو بتحويل مصرفي لحساب  
جامعة الكويت رقم ٠٤٢١٠٢٦٠٨ لدى البنك المركزي في الكويت.

IBN / KW 21CBKU 00000000000004202608

حساب المجلة بالتويتر: @jsskuwait1

حساب المجلة بالاستغرام: @jsskuwait