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THE IMPACT OF CORPORATE SOCIAL RESPONSIBILITY
STRATEGY ON SUSTAINABLE PERFORMANCE

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Abstract

The study has aimed to investigate Corporate Social Responsibility (CSR) strategy role on social, environmental and economic sustainable performance by utilising stakeholder theory due to it could provide further explanation for smaller enterprises. Moreover, the framework of the research has been proposed based on literature. The quantitative technique is chosen for the research, and random sampling method is been followed. The research sample is micro manufacturers in Tunisia since those enterprises have been less examined, and 49 questionnaires have been analysed. The research findings have demonstrated interesting insights; for example, social responsible strategy has not an effect on enterprises' economic and social sustainable performance, but it is significant on environmental sustainable performance. However, the study has provided further explanations for those results, discussions, and a new direction for future research to overcome some areas that this study has not been covered in the recent research such as adding mediation and/or moderating variables.

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1. Introduction

In a highly competitive business landscape, enterprises have to identify strategies to sustain their market share and even to expand it (Golini et al., 2014). The environment complexity has led businesses to relook into their strategies to deal with these challenges, also formulate new plans and visions to remain competitive (Shahedul Quader et al., 2016). Stakeholders' pressure against firms increased in the last decade to comply with further norms such as ecology protection and societies' needs (Ben Salem & Zouaoui, 2017). Pioneer strategists have taken steps beyond classical management to become sustainable; and they may see such challenges as an opportunity by taking into account the local community's concerns and natural environment to satisfy them and preventing negative reactions (Nulkar, 2014; Fuller & Tian, 2006). However, different importance has been given to sustainable performance and its dimensions across countries. Thus, considering these factors in firms' strategy is a new approach of rebuilding the relationships between organizations and wider community across developed economies despite the level of commitment and implementation is different among enterprises (Alikaj et al., 2017).

However, strategic level role is crucial in adopting ecological and social initiatives (Cantor et al., 2013). Managers, who are responsible for long-term plans, have to be aware of society's concerns and work with them closely in order to understand their needs. Moreover, they should go further steps to take proactive social and environmental decisions to satisfy them, as a result organization's performance will be improved (Nejati et al., 2016). Hence, leaders' decisions and their views determine the degree of engaging in socially and ecology programs (Hillman & Keim, 2001). But strategists might need to revise their plans regularly since sustainable performance norms are changing over time and across countries as well.

1.1. Literature Review

1.1.1. Sustainable Performance

Sustainable performance domain is grown, and literature has highlighted its scope and dimensions. It has been defined as the organization's capability to achieve its plans ecologically and socially (Laitinen, 2002). However, literature has shown that performing sustainably provides various advantages for companies due to it depicts their planned goals whether financial or non-financial (Vincenza Ciasullo & Troisi, 2013). In addition, it contributes on reduction of costs for daily bases operations; for example, energy consumption and minimizing wastes (Maletic et al., 2015). Besides, firms may adopt differentiation strategy because of their products and processes are different from competitors (Schaltegger & Burritt, 2010).

However, sustainable performance is classified into economic, social and environmental performance. Economic has been defined differently; for instance, Vachon and Mao (2008) has defined it as an organization's ability to secure liquidity and generating profits. Franzoni (2015) has seen it as an economic benefit for a firm and all its stakeholders. Scholars have focused on economic outcome, which can be seen as securing liquidity and producing continual profits. Further, corporations can broaden their vision towards other strategies for economic performance such as operating morally; that leads to cost reduction for daily operations (Maletic et al., 2015), achieving a competitive advantage (Winter & Knemeyer, 2013), consequently, the total cost of production will be decreased (Yusuf et al., 2013).

Therefore, enterprises can take an advantage of operating ethically to meet economic and financial objectives.

Moreover, social sustainable performance is seen from different perspectives. For example, Yusuf et al., (2013) has defined it the enterprise's attainment to improve the quality of life of society. Pietro (2012) proposed an organization's ability to achieve economic objectives alongside with local community's culture. Notably, social sustainability has received less attention in business and academia domains in contrast with environmental and economic sustainable outcomes (Seuring & Muller, 2008). In addition, Gadenne et al. (2012) point out that businesses' social strategy contributes to social performance due to those polices have a major contribution on local society's wellbeing and development. Besides, this engagement can enhance corporation's image; furthermore, it improves interchangeable trust and confidence with wider stakeholders because of smaller businesses have personal contacts with them (Mishra & Suar, 2013).

Further, studies have proposed differ definitions for ecology sustainable performance. Zhu et al. (2008) defined it the ability of a firm to decrease air emissions, wastes, and hazardous materials consumption. Abdul-Rashid et al. (2017) have seen it as results of using efficient sustainable power. Besides, they argue that ecology outcomes depend on firms' efficiency consumption for natural resources over whole production processes; for example, used resources have to be renewable. Sarkis (2001) highlights that manufacturers' social responsible plans such as reducing wastes and pollution lead to environmental sustainable outcomes since these visions contribute on the whole ecology system. Kleindorfer et al. (2005) point out those green organizations, who consume natural resources at the minimum level, and generate less emission can be seen as sustainable enterprises. Thus, environmental sustainable performance and other dimensions of sustainable performance should be seen as complementing each other to satisfy enterprises' outcomes.

1.1.2. Strategic Orientation Level

Social responsible strategy is seen differently; for instance, Nejati et al., (2017) have defined it a firm's long-term views towards society's concerns by taking into consideration its activities. Slater et al. (2006) see it the level that directs broad outlines for the organization's moral strategy.

However, strategists of enterprises impose the direction of activities based on their visions to develop it (Brews & Hunt, 1999). Implementing social responsible strategy is an essential choice due to the outcome of it may not be seen shortly (Ates et al., 2013), but to implement CSR, organizations have to identify contextual factors such as opportunities and challenges (Baumgartner, 2014). Galpin et al., (2015) assert that adopting socially behaviour is starting from strategic level; they believed it is a signal to both internal and external stakeholders concerning the organization's future. Because of strategists often focus on results; this adoption appears to be a good long-term preference for stakeholders' groups (Bartocci Liboni & Oranges Cezarino, 2014). Moreover, Dangelico and Pujari (2010) proposed that social responsible enterprises could build a differentiation strategy due to their practices are unlike their rivals.

Recently, the link between sustainable performance and CSR strategy attract scholars broadly. Bevan and Yung (2015) studied the implementation of these practices across SMEs, and they found some aspects of social responsible activities albeit they have not a formal strategy to do so, but the focus is on economic performance aspects. Golini et al., (2014) examined environmental and social strategies across

manufacturers. They found that the performance is enhanced since they have engaged in such policies. Schaltegger and Burritt (2010) concluded that social responsible plans lead to minimizing the risk, cost reduction. Lopez et al., (2007) investigated whether enterprises' sustainable performance is affected by social responsible strategy; they revealed that the differences of their performance are results of dissimilar social visions. Interestingly, the conclusions of the research found a negative relationship between sustainable performance and social responsible engagement. Also, Jain et al. (2017) have not found a noteworthy influence of ecological and social activities on performance.

In spite previous attempts to explore the role of firms' strategies on sustainable performance, there is a call for further explanation particularly in developing economies contexts (Alikaj et al., 2017). However, the study has adopted Freeman (2010) stakeholder theory, which highlights that satisfying affect and affected groups of an enterprise's operations leads to better performance. It based on the responsibility of organizations to meet employees, customers, etc. expectations in order to gain desirable achievement. In particular smaller firms since owners often have personal relationships with them despite vary views towards CSR across stakeholders; therefore, the following hypotheses are proposed:

H1: There are positive effects of CSR strategy on economic sustainable outcomes.

H2: There are positive effects of CSR strategy on social sustainable outcomes.

H3: There are positive effects of CSR strategy on ecological sustainable outcomes.

2. Problem Statement

Please replace this text with context of your paper. Literature has shown the lack of consensus of findings and the actual link between social responsibility strategy and sustainable outcomes remains unclear (Gadenne et al., 2012). However, studies examine a single aspect of sustainability such as environmental aspects (Papagiannakis & Lioukas, 2012), economic factors (Maletic et al., 2015), which can be a fragment view rather than comprehensive to understand sustainability (Bartocci Liboni & Oranges Cezarino, 2014). Further, the current policy of Tunisian's government does not promote social responsibility concerns effectively (Ben Salem & Zouaoui, 2017); as a result, there is a lack of knowledge across Small and Medium Enterprises (SMEs) managers (Ben Salem & Zouaoui, 2017). In consequence, the natural resources have been widely exploited in particular, across industrial sector due to the huge amount of needed resources to keep their enterprises running out in business arena, which affect the ecology system negatively (Rekik & Bergeron, 2017).

More importantly, media and social media have claimed that the government does not make enough pressure against manufacturers, mainly, environmental and societal issues (Chtourou & Triki, 2017). Additionally, civil organizations demand more concrete enforce and instructions since they claim that manufacturing sector have yet to respond to the ministry of sustainability guidance (Rekik & Bergeron, 2017). As can be seen, we know little about CSR strategies impact on sustainable performance across smaller firms and even limited in Tunisia. Hence, the study is an endeavour to overcome previous gaps in this field.

3. Research Questions

The study attempts to address the following question: Is CSR a significant factor that contributing to sustainable performance across micro size manufacturers in Tunisia?

To address such a question, three sub- questions have been proposed:

- What is the influence of CSR strategy on economic sustainable performance?
- What is the influence of CSR strategy on social sustainable performance?
- What is the influence of CSR strategy on environmental sustainable performance?

4. Purpose of the Study

The research has aimed to examine the role of CSR strategy on sustainable performance across micro manufacturers in Tunisia. In particular, it seeks to know the impact of social responsible strategy on social, economic and environmental sustainable performance.

5. Research Methods

5.1. Research Design

A quantitative approach has been adopted, and questionnaires have been sent to the enterprises' owners/ managers to achieve the study purposes. A cross- sectional approach is chosen, which the dependent and independent variables are measured simultaneously, to collect required data.

5.2. Population and Sample

Targeted population is micro enterprises across manufacturing sector in Tunisia. INS has classified them as an organisation employs less than 10 workers (INS, 2018). Further, more than one third of manufacturers exports to Europe, and the sector contributes up to 76% of Tunisian's total exporting (Mattoussi & Ayadi, 2017; INS, 2018). Random sampling method has been chosen to achieve research objectives due to it was necessary to reach micro manufacturers randomly in different areas such as industrial zones. In other words, all these types of enterprises in Tunisia have an equivalent opportunity to be a unit of the sample. However, these firms have a role on social responsible practices since they produce wood, metal equipment and hazard chemical products, also they supply to medium and larger corporations, which could affect natural environment negatively.

5.3. Measurement

Social responsibility strategy is defined in the study as social responsibility strategy in regards to benefits and costs to enable a manufacturer achieving its objectives for long- term (Nejati et al., 2016). The scale of CSR strategy has 5 items, and is developed by (Singhapakdi et al., 1996).

The second variable is sustainable performance, which can be defined the ability of an enterprise to perform socially, economically and environmentally (Elkington, 2004), and it measures the performance in last three years to obtain accurate results (Golini et al., 2014), 16 items are considered the scale of this variable, and it adopted (Pietro, 2012; Zhu et al., 2008) scales since their measurements have taken vary aspects of ecology, socially and economically performance, which consist with the research objectives.

6. Findings

Variables means and standard deviations are shown in table 1. According to it, the highest mean is for enterprise's social responsible strategy, which is 3.49 and standard deviation is 0.541. However, the lowest mean is economic sustainable performance (2.35), and the standard deviation of it was 0.622.

Table 01. Descriptive Statistics

Variable	N	Mean	Std Deviation
CSR Strategy	49	3.49	0.541
Economic Sustainable Performance	49	2.35	0.622
Social Sustainable Performance	49	2.93	0.649
Environmental Sustainable Performance	49	3.01	0.607

6.1. Measurement Model

The measurement model has been assessed; however, reliability and validity are tested to know the relationships across latent constructs and their indicators. In other words, it evaluates the degree of how these measures reflect the constructs. The items and constructs have satisfied standards values for Average Variance Extracted (AVE) and Composite Reliability (CR). Table 2 shows the results of the analysis, and it depicts that those items represent the study variables; thus, reliability and validity standards have been satisfied.

Table 02. Reliability and Validity

Constructs	CR	AVE
CSR Strategy	0.78	0.51
Economic Sustainable Performance	0.86	0.61
Social Sustainable Performance	0.84	0.50
Environmental Sustainable Performance	0.87	0.54

In table 3 coefficients of determination (R²) has been provided to know how CSR explains the variance on sustainable performance dimensions. As can be seen in table 3 CSR strategy and environmental sustainable performance was medium since R² is 0.131. However, CSR strategy and social sustainable performance is low, which is 0.030. Further, economic sustainable performance can only be explained by CSR strategy by 0.035%, which is low.

Table 03. Coefficients of Determination

Independent Variable	Dependent Variable	R ²
CSR Strategy	Economic Sustainable Performance	0.035
CSR Strategy	Social Sustainable Performance	0.030
CSR Strategy	Environmental Sustainable Performance	0.131

The research hypotheses have been tested as shown in table 4. The first hypothesis, which assumes that enterprises' social responsibility strategy has an influence on economic sustainable performance, is rejected since T-value is 1.344 and P-value is 0.180. The second assumption that CSR strategy affects social sustainable performance was not supported since T-value is 0.798 and P-value is 0.425. Hypothesis 3 is accepted, which is social responsibility strategy impacts environmental sustainable performance, due to T-

value is 4.021 and P-value is 0.000. Hence, CSR strategy has not an influence on economic and social sustainable performance, but it has an impact on environmental sustainable performance across micro manufacturers.

Table 04. Results of Analysis

Relationship	T-Value	P-value	Decision
CSR Strategy and Economic Sustainable Performance	1.344	0.180	Not Supported
CSR Strategy and Social Sustainable Performance	0.798	0.425	Not Supported
CSR Strategy and Environmental Sustainable Performance	4.021	0.000	Supported

7. Conclusion

The study has examined the role of micro manufacturers’ social responsible strategy on sustainable performance from the lens of stakeholder theory. The research findings revealed that the social responsibility strategy have significant impacts on environmental sustainable outcomes, whereas its effect on economic and social sustainable outcomes is non-significant. In accordance, Tunisians’ population culture keen to be green and owners as well; in other words, ecology issues are important for them, which can be understood that environmental sustainable performance is impacted positively by CSR strategy. Additionally, results depict that smaller businesses in Tunisia are practising socially responsible even though these activities do not immediately translate into economic and social gains. It can be attributed to the unstable economic circumstances in the country. Besides, Tunisian’s micro manufacturers do not fully engage and aware of local community’s needs, particularly; societies’ desires are beyond micro firms’ abilities, which can be seen that social sustainable performance has not affected by CSR. However, we cannot generalize the study results to other contexts since Tunisia has its own economic circumstances like inflation in particular recent years. In general, the external environment, which beyond Tunisian’s owners’ ability, has influenced micro manufacturers’ economic and social sustainable performance despite they have strategy towards social responsibility.

7.1. Implications

These findings can be seen as an indicator of how micro firms are vital for determining CSR engagement. The research adds to the body of knowledge that strategic level has the ability to deliver organization’s vision regarding ethical practices even for smaller enterprises. In other words, micro manufacturers’ owners are often having better contact with primary and secondary stakeholders. Further, the research contributes to knowledge through shedding light on how stakeholder theory could affect social responsible plans and it shows better results mainly in environmental sustainable performance.

In regard to practical implications, micro manufacturers should not ignore external business’ domain once their firms adopting ethical strategy regardless organization’s size. Additionally, CSR is an opportunity to avoid fines and penalties; in particular, across manufacturing sector due to they consume more raw materials. Furthermore, these enterprises should rethink whether the current plans fit the community’s needs because of each civilization has its own necessitates, and it differs from others. Besides, policy makers are required to have a better relationship with those types of enterprises to revise their socially

practices in order to suggest different activities since the government usually have further knowledge about areas' needs.

7.2. Limitation and Future Research

The study has some limitations; at first, it examined only a single independent factor, which is CSR strategy, future research might add other variables; for example, perceptions and values to know their influence comprehensively across smaller firms. Secondly, they also could investigate the role of a moderator variable such as organization's culture due to it may strength or weakness such relationships. Thirdly, the research has studied manufacturing sector, so other sectors could be examined since they have their own contexts, as a result, our understanding about them can be improved. Lastly, it has scrutinized owners' views; future research can investigate other stakeholders like suppliers, customers, local community. Therefore, though the study has some limitations, it provides several insights about micro manufacturers ethical strategies and sustainable performance.

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