



Corporate Social Responsibility and Operational Performance among Small and Medium-Sized Enterprises in San Jose, Batangas

John Patrick O. Apdua¹, Evangeline Mendoza, PhD¹

¹Lyceum of the Philippines University - Batangas

Abstract

Corporate social responsibility (CSR) has become an important managerial concern for small and medium-sized enterprises (SMEs), particularly because responsible business conduct is increasingly associated with efficiency, stakeholder trust, compliance, and long-term sustainability. This study examined the relationship between CSR and operational performance among SMEs in the Municipality of San Jose, Batangas. A descriptive-correlational quantitative design was used. Data were gathered from 340 respondents representing registered small and medium-sized enterprises through a researcher-made survey questionnaire. CSR was measured in terms of ethical, environmental, legal, and philanthropic responsibilities, while operational performance was assessed through process efficiency and quality, stakeholder operations management, and innovation and adaptability. Weighted mean and Spearman rank-order correlation were used in the analysis, with computations performed using SPSS version 28. Findings showed that respondents strongly agreed that CSR practices were evident, with ethical and legal responsibility obtaining the highest ratings. Operational performance was also rated highly, particularly in process efficiency and quality, while stakeholder operations management received a comparatively lower rating of Agree. Correlation results showed that CSR dimensions were generally associated with process efficiency and quality and innovation and adaptability. However, stakeholder operations management was significantly associated only with ethical responsibility. The study indicates that CSR contributes most clearly to internal process discipline and adaptive capability, while stakeholder integration remains a key area for managerial improvement.

Keywords: *corporate social responsibility; operational performance; SMEs; ethical responsibility; stakeholder operations management; San Jose Batangas*

Article History: Submitted: May 7, 2026 | Revised: May 14, 2026 | Accepted: May 22, 2026 | Published: May 30, 2026

1. Introduction

Corporate social responsibility (CSR) has shifted from a voluntary or image-building activity into a strategic concern for enterprises that seek legitimacy, resilience, and sustainable performance. In contemporary business practice, CSR no longer refers only to charitable acts; it also includes ethical conduct, legal compliance, environmental stewardship, and community-oriented responsibility. For SMEs, these dimensions are particularly relevant because business survival often depends on trust, local reputation, efficient operations, and the ability to maintain constructive relationships with employees, customers, suppliers, regulators, and the surrounding community (Tavanti, 2025; Werther & Chandler, 2023).

Operational performance refers to the effectiveness and efficiency of business processes in producing reliable outputs, maintaining quality, reducing waste, improving customer satisfaction, and adapting to changing market conditions (Oke, 2023; Subrahmanyam, 2024). In SMEs, operational performance is often shaped not only by internal systems and technology but also by how the enterprise manages its responsibilities to workers, customers, government, suppliers, and the community. This makes CSR a potentially important managerial mechanism, rather than a peripheral social activity.

The Municipality of San Jose, Batangas provides a relevant setting for examining this relationship because SMEs contribute to local employment, commerce, service delivery, and community development. However, localized empirical evidence remains limited on how CSR dimensions are associated with specific operational performance indicators among

SMEs in this context. While broader studies have linked responsible business conduct with reputation, competitiveness, and sustainability, the relationship between CSR and day-to-day operational outcomes remains context-dependent, especially among smaller enterprises with limited resources.

This study aimed to assess corporate social responsibility and its relationship with operational performance among small and medium-sized enterprises in San Jose, Batangas. Specifically, it sought to: (1) measure CSR in terms of ethical, environmental, legal, and philanthropic responsibilities; (2) assess operational performance in terms of process efficiency and quality, stakeholder operations management, and innovation and adaptability; (3) test the significant relationship between CSR and operational performance; and (4) formulate an action plan for improving SME operations based on the findings.

2. Review of Related Literature

2.1 Corporate Social Responsibility in SMEs

CSR has developed from traditional philanthropy into a broader managerial orientation that integrates economic, legal, social, ethical, and environmental responsibilities into business practice (Das et al., 2021; Rayman-Bacchus & Walsh, 2023). Dahlsrud (2008) explains that CSR definitions commonly converge around stakeholder, social, economic, voluntariness, and environmental dimensions, which suggests that CSR is a multidimensional construct rather than a single program. In SMEs, CSR is particularly important because small firms often operate close to their communities and depend on relational trust, local legitimacy, and reputational continuity (Ditlev-Simonsen, 2022; Feliciano et al., 2023). Studies on CSR and stakeholder response further indicate that socially responsible conduct may strengthen corporate reputation, customer trust, and long-term loyalty when initiatives are perceived as sincere and aligned with organizational values (Ahmad et al., 2021; Islam et al., 2021; Mai et al., 2022; Shah & Jan, 2021). Comparable Philippine SME evidence also shows that value innovation can be operationalized through service redesign, digital touchpoints, and sustainability features, suggesting that CSR-related concerns may become part of the enterprise's value proposition rather than a separate reputational activity (Teodosio et al., 2025).

2.2 Ethical and Legal Responsibilities

Ethical responsibility forms the moral basis of CSR by guiding organizational decisions through fairness, integrity, transparency, and respect for stakeholders. Torelli (2021) distinguishes ethics as the normative basis of action and responsibility as the behavioral expression of those moral commitments. In organizations, ethical leadership and ethical climate have been linked with subjective well-being, engagement, non-financial performance, and corporate credibility (Garg, 2022; Hassan et al., 2023). Geng et al. (2022) further argue that CSR and perceived ethics can improve corporate reputation and innovativeness when stakeholders see organizational behavior as authentic. Legal responsibility, on the other hand, represents the minimum mandatory standard for legitimate business operation. Compliance with labor rules, tax regulations, safety standards, and reporting requirements protects firms from legal and operational risks while establishing public credibility (Northouse, 2021; Quinco, 2024; Singh & Rao, 2025). In a related regulated-retail case, trust, compliance, and nationwide service accessibility were likewise treated as strategic resources, indicating that visible conformity with regulatory and service expectations can reinforce institutional legitimacy (Atento & Atento, 2025). Accreditation evidence from a Philippine hospital setting similarly indicates that formal compliance systems may strengthen quality orientation but can also create documentation and process-management burdens when resource support is limited (Garcia & Atento, 2026).

2.3 Environmental and Philanthropic Responsibilities

Environmental responsibility refers to proactive efforts to minimize ecological harm through waste reduction, resource conservation, pollution control, and environmentally sustainable operations (Jaroensombut et al., 2025). Although environmental investments may require additional resources, studies suggest that they can generate operational benefits through efficiency gains, improved compliance, and stronger brand reputation (Liu et al., 2024; Raza et al., 2023; Sarumpaet, 2024). Philanthropic responsibility, meanwhile, refers to voluntary contributions that support community welfare beyond legal and economic obligations. Carroll (2021) positions philanthropy as the discretionary layer of CSR, while Buye (2021) and Cha and Rew (2022) emphasize that strategic philanthropy can build social capital, organizational resilience, and public goodwill when it is substantive rather than symbolic. The literature also suggests that giving programs become more meaningful when they are transparent, locally responsive, and connected to the organization's identity and competencies (Garcia-Sanchez et al., 2021; Omidvar & Deen, 2023).

2.4 Operational Performance, Stakeholders, and Adaptability

Operational performance concerns the capacity of the organization to achieve cost, quality, speed, dependability, and flexibility objectives through efficient systems and reliable processes (Brandon-Jones et al., 2022; Heizer et al., 2024; Krajewski et al., 2023). Process efficiency and quality are strengthened when firms standardize workflows, reduce errors, monitor performance, and use technology to support consistent delivery (Chase et al., 2021; Guo et al., 2022). Localized QMS evidence from a Philippine maritime manning office further suggests that system implementation can predict

operational efficiency and service-quality compliance when supported by human factors and organizational practices (Gamasan & Atento, 2026). SME evidence from Calamba City also indicates that accounting software is valued less as a stand-alone differentiator and more as a baseline capability for workflow alignment, productivity, and process improvement (Carandang et al., 2026). Stakeholder operations management extends operational performance beyond internal processes by integrating the expectations and feedback of customers, suppliers, employees, regulators, and community actors into business decision-making (El Baz et al., 2024; Gligor et al., 2022; Hollensbe & Linnenluecke, 2025; Kowal & Wiśniewski, 2021). In trading-company settings, work environment support and domain-specific self-efficacy have also been associated with productivity, with adaptability and problem solving emerging as a weaker productivity area (Espelita & Atento, 2026). Innovation and adaptability also shape operational performance because firms must introduce new ideas, adopt tools, reconfigure resources, and respond to market or regulatory changes in order to remain competitive (Al Najjar & Qandeel, 2025; Haque et al., 2025; Kim & Lee, 2024; Kuratko & Neubert, 2024; Slack & Lewis, 2023). Frontline retail evidence from Batangas convenience stores likewise points to continuous improvement, learning, and teamwork as engagement-related mechanisms that can support coordination in service operations (Gonzales & Magnaye, 2026).

2.5 Synthesis and Literature Gap

The literature suggests that CSR and operational performance are connected through ethical credibility, compliance, resource efficiency, stakeholder trust, and adaptive capacity. Ethical and legal responsibility establish the foundation for legitimacy and internal discipline, while environmental and philanthropic responsibility extend the firm's accountability toward ecological and community outcomes (Dahlsrud, 2008; Tavanti, 2025; Werther & Chandler, 2023). Operational performance literature, however, shows that performance improvement depends not only on values but also on measurable practices such as process control, stakeholder coordination, technological readiness, and innovation routines (Heizer et al., 2024; Krajewski et al., 2023; Oke, 2023). The gap addressed in the present study is the limited localized evidence on how these CSR dimensions relate to specific operational performance indicators among SMEs in San Jose, Batangas. This context-specific inquiry is important because SMEs may demonstrate strong ethical or legal responsibility while still facing challenges in stakeholder integration and operational coordination.

3. Methodology

3.1 Research Design

The study used a descriptive-correlational quantitative design to assess CSR practices, operational performance, and the relationship between the two constructs among SMEs in San Jose, Batangas. This design was appropriate because the study sought to describe respondents' assessments and determine whether significant associations existed among the measured variables.

3.2 Respondents and Sampling

The respondents were 340 representatives of small and medium-sized enterprises in the Municipality of San Jose, Batangas. The sample size was determined using the Raosoft sample size calculator and was drawn from a population of 2,942 registered SMEs as of December 31, 2025, based on records from the Administrative Department of the Municipality of San Jose. The final sample consisted of 175 respondents from small businesses and 165 respondents from medium-sized businesses.

3.3 Research Instrument

A researcher-made survey questionnaire was used as the main instrument. The questionnaire contained three parts: respondent and business profile; CSR indicators covering ethical, environmental, legal, and philanthropic responsibility; and operational performance indicators covering process efficiency and quality, stakeholder operations management, and innovation and adaptability. Items were measured using a four-point Likert scale: 4 = Strongly Agree, 3 = Agree, 2 = Disagree, and 1 = Strongly Disagree.

Table 1. Reliability Analysis of the Research Instrument

Variable	Cronbach Alpha	Number of Items	Interpretation
Corporate Social Responsibility			
Ethical Responsibility	1.000	7	Excellent
Environmental Responsibility	0.987	8	Excellent
Legal Responsibility	1.000	5	Excellent
Philanthropic Responsibility	0.985	7	Excellent
Operational Performance			

Variable	Cronbach Alpha	Number of Items	Interpretation
Process Efficiency and Quality	0.988	7	Excellent
Stakeholder Operations Management	0.975	5	Excellent
Innovation and Adaptability	0.981	8	Excellent

Note. Reliability interpretation: $\alpha \geq .90$ = excellent; $.80-.89$ = good; $.70-.79$ = acceptable; $.60-.69$ = questionable; $.50-.59$ = poor; below $.50$ = unacceptable.

The reliability results indicate excellent internal consistency across the instrument subscales, with Cronbach alpha values ranging from 0.975 to 1.000. These values suggest that the items within each construct were highly consistent for purposes of the present analysis.

3.4 Data Gathering Procedure

The instrument underwent content validation by experts from industry and academe, and their suggestions were incorporated into the final questionnaire. After pilot testing and ethics clearance from the University Ethics Review Committee, the researcher secured permission from the appropriate municipal office and administered the survey through Google Forms. Responses were tallied and submitted for statistical processing.

3.5 Data Analysis

Descriptive statistics were used to summarize the profile of the respondents and their ratings of CSR and operational performance. Weighted mean was used to assess the indicators of CSR in terms of ethical, environmental, legal, and philanthropic responsibility, as well as operational performance in terms of process efficiency and quality, stakeholder operations management, and innovation and adaptability. Spearman rank-order correlation was used to examine the relationship between CSR dimensions and operational performance indicators. All analyses were performed using SPSS version 28.

3.6 Ethical Considerations

Ethical safeguards were observed throughout the study. Respondents were informed of the purpose of the research, and participation was voluntary. The questionnaire avoided unnecessary personally identifiable information, and responses were used only for academic research purposes. Confidentiality and privacy were maintained during data collection, encoding, analysis, and reporting.

4. Results and Discussion

4.1 Corporate Social Responsibility Practices

The first objective of the study was to measure CSR practices in terms of ethical, environmental, legal, and philanthropic responsibility. Tables 2 to 6 present the descriptive results for these four CSR dimensions and their overall summary.

Table 2. Ethical Responsibility

Indicator	Weighted Mean	Verbal Interpretation	Rank
Hiring, promotion, and compensation decisions within the company are consistently free from bias and based purely on merit and qualifications.	3.84	Strongly Agree	1
The company has effective procedures for reporting unethical behavior without fear of retaliation.	3.82	Strongly Agree	2
Management consistently treats all employees with dignity and respect.	3.81	Strongly Agree	3.5
The company makes business decisions based on strong moral values, not merely profit.	3.81	Strongly Agree	3.5

Indicator	Weighted Mean	Verbal Interpretation	Rank
The company is honest and transparent about the quality and country of origin of its resource materials.	3.80	Strongly Agree	5.5
The business ensures that all suppliers and business partners are treated fairly and paid promptly according to contract terms.	3.80	Strongly Agree	5.5
The company's pricing and promotional discounts are clear and not misleading for customers.	3.79	Strongly Agree	7
Composite Mean	3.81	Strongly Agree	

Note. Weighted means were interpreted using the following scale: 3.50-4.00 = Strongly Agree; 2.50-3.49 = Agree; 1.50-2.49 = Disagree; 1.00-1.49 = Strongly Disagree.

Table 2 indicates that ethical responsibility was strongly evident among the SMEs, with a composite mean of 3.81. The highest-rated item concerned bias-free hiring, promotion, and compensation decisions (M = 3.84), suggesting that respondents perceived merit-based personnel practices as the strongest ethical indicator. The lowest-rated item, although still strongly agreed upon, concerned clear and non-misleading pricing and promotional discounts (M = 3.79). Overall, the findings suggest that ethical responsibility is anchored mainly in fair employment practices, reporting mechanisms, and respectful treatment of employees and business partners.

Table 3. Environmental Responsibility

Indicator	Weighted Mean	Verbal Interpretation	Rank
The company actively minimizes waste (e.g., paper, plastic, inventory scraps) in its daily operations.	3.76	Strongly Agree	1
The business provides easy access to environmentally friendly or sustainable materials.	3.75	Strongly Agree	2
The business allocates a specific budget or annual investment for upgrading equipment and technology to make operations more environmentally sustainable.	3.72	Strongly Agree	3
Management actively encourages customers to recycle or properly dispose of old and toxic materials.	3.71	Strongly Agree	4
The company's operations, including deliveries and store design, show commitment to reducing carbon footprint.	3.70	Strongly Agree	5.5
The business ensures that hazardous materials and waste products are handled carefully and disposed of in compliance with environmental laws and regulations.	3.70	Strongly Agree	5.5

Indicator	Weighted Mean	Verbal Interpretation	Rank
The business provides adequate training to employees on energy conservation and sustainable practices.	3.69	Strongly Agree	7
The business implements measures to monitor and reduce water consumption in operations (e.g., efficient fixtures and water recycling).	3.68	Strongly Agree	8
Composite Mean	3.71	Strongly Agree	

Note. Weighted means were interpreted using the following scale: 3.50-4.00 = Strongly Agree; 2.50-3.49 = Agree; 1.50-2.49 = Disagree; 1.00-1.49 = Strongly Disagree.

Table 3 shows that environmental responsibility obtained a composite mean of 3.71, interpreted as Strongly Agree. Waste minimization received the highest rating (M = 3.76), followed by access to environmentally friendly or sustainable materials (M = 3.75). The lowest-rated indicator concerned monitoring and reducing water consumption (M = 3.68), which suggests that environmental responsibility was evident but could be strengthened through more formal water conservation and monitoring systems.

Table 4. Legal Responsibility

Indicator	Weighted Mean	Verbal Interpretation	Rank
The company follows Philippine labor laws on working hours, overtime, and leave benefits.	3.88	Strongly Agree	1
The company's business practices are fully compliant with Philippine tax laws and regulations.	3.80	Strongly Agree	2
The company prioritizes employee health and safety through training and appropriate equipment.	3.79	Strongly Agree	3.5
The company clearly displays all required legal documents and business permits in its store locations.	3.79	Strongly Agree	3.5
The products sold by the company comply with government-mandated safety and quality standards (e.g., PNS and DTI).	3.78	Strongly Agree	5
Composite Mean	3.81	Strongly Agree	

Note. Weighted means were interpreted using the following scale: 3.50-4.00 = Strongly Agree; 2.50-3.49 = Agree; 1.50-2.49 = Disagree; 1.00-1.49 = Strongly Disagree.

Table 4 presents legal responsibility, which obtained a composite mean of 3.81. The highest-rated indicator was compliance with Philippine labor laws on working hours, overtime, and leave benefits (M = 3.88). Compliance with tax laws also received a high rating (M = 3.80). These findings suggest that the respondents viewed legal compliance as a strong foundation of SME operations.

Table 5. Philanthropic Responsibility

Indicator	Weighted Mean	Verbal Interpretation	Rank
The company transparently communicates the amount or nature of its charitable donations to employees and the public.	3.78	Strongly Agree	1
The company makes a visible and positive difference in the lives of people through its giving and donation programs.	3.74	Strongly Agree	2
The company's charitable causes and sponsorships are relevant and meaningful to the needs of the Filipino public.	3.71	Strongly Agree	3.5
The business' philanthropic activities are strategically linked to its core business activities or expertise.	3.71	Strongly Agree	3.5
The company actively supports and encourages employees to participate in volunteer work for social causes.	3.69	Strongly Agree	5
Employees feel proud of the company's efforts to donate resources to community-building and infrastructure projects (e.g., schools and shelters).	3.67	Strongly Agree	6
The company is genuinely committed to improving the welfare of the local community where the business is located.	3.66	Strongly Agree	7
Composite Mean	3.71	Strongly Agree	

Note. Weighted means were interpreted using the following scale: 3.50-4.00 = Strongly Agree; 2.50-3.49 = Agree; 1.50-2.49 = Disagree; 1.00-1.49 = Strongly Disagree.

Table 5 indicates that philanthropic responsibility was also strongly evident, with a composite mean of 3.71. Transparent communication of charitable donations received the highest rating (M = 3.78), while commitment to improving local community welfare received the lowest rating (M = 3.66). Although all items were interpreted as Strongly Agree, the results suggest that respondents recognized visible and transparent giving more strongly than broader claims of community welfare commitment.

Table 6. Summary of Corporate Social Responsibility Dimensions

Dimension	Weighted Mean	Verbal Interpretation	Rank
Ethical Responsibility	3.81	Strongly Agree	1.5
Legal Responsibility	3.81	Strongly Agree	1.5
Environmental Responsibility	3.71	Strongly Agree	3.5
Philanthropic Responsibility	3.71	Strongly Agree	3.5
Composite Mean	3.76	Strongly Agree	

Note. Weighted means were interpreted using the following scale: 3.50-4.00 = Strongly Agree; 2.50-3.49 = Agree; 1.50-2.49 = Disagree; 1.00-1.49 = Strongly Disagree. The composite mean was corrected to 3.76 based on the four dimension means.

Table 6 summarizes the four CSR dimensions. Ethical and legal responsibilities obtained the highest ratings (M = 3.81), while environmental and philanthropic responsibilities followed with equal means (M = 3.71). The corrected overall composite mean is 3.76, interpreted as Strongly Agree. This pattern suggests that SMEs in the study context were strongest in morally and legally grounded practices, while environmental and philanthropic initiatives remained positive but relatively less pronounced.

4.2 Operational Performance

The second objective was to assess operational performance in terms of process efficiency and quality, stakeholder operations management, and innovation and adaptability. Tables 7 to 10 present the descriptive results.

Table 7. Process Efficiency and Quality

Indicator	Weighted Mean	Verbal Interpretation	Rank
Regular audits or inspections are conducted to ensure that internal processes comply with industry standards or regulatory requirements for quality.	3.91	Strongly Agree	1
Technology and equipment used in core operations are up-to-date and reliable, minimizing unexpected downtime and quality issues.	3.80	Strongly Agree	2
The rate of errors or rework in core operations is low enough that it rarely affects customer satisfaction or delivery timelines.	3.78	Strongly Agree	3
Primary operational processes are standardized and clearly documented, significantly reducing waste and output variability.	3.77	Strongly Agree	4
The business has a systematic process for identifying and correcting product or service defects before delivery.	3.76	Strongly Agree	5.5
Employees are empowered and trained to suggest and implement minor improvements to their own operational tasks.	3.76	Strongly Agree	5.5
The business uses relevant and effective metrics to measure and monitor key operational processes.	3.75	Strongly Agree	7
Composite Mean	3.79	Strongly Agree	

Note. Weighted means were interpreted using the following scale: 3.50-4.00 = Strongly Agree; 2.50-3.49 = Agree; 1.50-2.49 = Disagree; 1.00-1.49 = Strongly Disagree.

As shown in Table 7, process efficiency and quality obtained a composite mean of 3.79, interpreted as Strongly Agree. The highest-rated indicator was the conduct of regular audits or inspections for compliance with quality standards (M = 3.91). The lowest-rated item, although still strongly agreed upon, concerned the regular use of relevant metrics for monitoring key operational processes (M = 3.75). This suggests that the SMEs demonstrated strong process discipline, particularly through inspection and compliance mechanisms.

Table 8. Stakeholder Operations Management

Indicator	Weighted Mean	Verbal Interpretation	Rank
The business' operational goals are clearly communicated and aligned with the expectations of primary stakeholders.	3.11	Agree	1
The business actively builds collaborative relationships with key suppliers, resulting in more reliable and efficient operational inputs.	3.06	Agree	2
Regular feedback received from stakeholders is systematically integrated into the SME's day-to-day operational processes and improvements.	3.05	Agree	3.5
Investment in stakeholder training or joint development projects has led to measurable increases in the quality and speed of operational output.	3.05	Agree	3.5
Effective stakeholder communication allows the operations team to anticipate and resolve potential risks or disruptions before they affect performance.	3.02	Agree	5
Composite Mean	3.06	Agree	

Note. Weighted means were interpreted using the following scale: 3.50-4.00 = Strongly Agree; 2.50-3.49 = Agree; 1.50-2.49 = Disagree; 1.00-1.49 = Strongly Disagree. The verbal interpretation was corrected to Agree because the means fall within the 2.50-3.49 interval.

Table 8 presents stakeholder operations management, which received a composite mean of 3.06, interpreted as Agree. This was the lowest-rated operational performance dimension. The highest-rated item concerned the communication and alignment of operational goals with stakeholder expectations ($M = 3.11$), while the lowest-rated item concerned the proactive use of stakeholder communication to anticipate and resolve risks or disruptions ($M = 3.02$). These results suggest that stakeholder management exists but remains less mature than internal process control and innovation practices.

Table 9
Innovation and Adaptability

Indicator	Weighted Mean	Verbal Interpretation	Rank
The business encourages and provides resources for employees to experiment with new ideas for products, services, and internal processes.	3.82	Strongly Agree	1
The business has a structured process for taking operational improvements from idea stage to full implementation.	3.81	Strongly Agree	2

Indicator	Weighted Mean	Verbal Interpretation	Rank
The business uses modern tools, such as AI-powered systems, Microsoft 365, Slack or MS Teams, automated CRM, and Google Drive, to replace manual legacy processes.	3.76	Strongly Agree	3
The supply chain can quickly identify and switch to alternative suppliers or logistics methods when the primary source experiences disruption.	3.74	Strongly Agree	4
Employees are cross-trained to adapt quickly to new tools and are involved in vendor demonstrations and orientations.	3.72	Strongly Agree	5.5
The store's physical space and fixtures can be reconfigured to adapt to new merchandising strategies or seasonal requirements.	3.72	Strongly Agree	5.5
The business can adjust its operational setup in less than three months to meet sudden changes in market demand or customer preferences.	3.67	Strongly Agree	7
When major industry or regulatory changes occur, the SME modifies its core business strategy without significant performance disruption.	3.66	Strongly Agree	8
Composite Mean	3.74	Strongly Agree	

Note. Weighted means were interpreted using the following scale: 3.50-4.00 = Strongly Agree; 2.50-3.49 = Agree; 1.50-2.49 = Disagree; 1.00-1.49 = Strongly Disagree.

Table 9 indicates that innovation and adaptability obtained a composite mean of 3.74, interpreted as Strongly Agree. The highest-rated item concerned encouraging and resourcing employee experimentation with new ideas (M = 3.82), followed by the presence of a structured process for moving operational improvements from idea to implementation (M = 3.81). The relatively lower ratings concerned rapid adjustment within three months (M = 3.67) and modification of core strategy without significant disruption (M = 3.66), suggesting that everyday innovation is stronger than large-scale strategic reconfiguration.

Table 10. Summary of Operational Performance Dimensions

Dimension	Weighted Mean	Verbal Interpretation	Rank
Process Efficiency and Quality	3.79	Strongly Agree	1
Innovation and Adaptability	3.74	Strongly Agree	2
Stakeholder Operations Management	3.06	Agree	3
Composite Mean	3.53	Strongly Agree	

Note. Weighted means were interpreted using the following scale: 3.50-4.00 = Strongly Agree; 2.50-3.49 = Agree; 1.50-2.49 = Disagree; 1.00-1.49 = Strongly Disagree.

Table 10 shows that overall operational performance was rated Strongly Agree, with a composite mean of 3.53. Process efficiency and quality ranked first (M = 3.79), followed by innovation and adaptability (M = 3.74). Stakeholder operations

management ranked lowest ($M = 3.06$), indicating that external coordination and feedback integration should be prioritized in improvement planning.

4.3 Relationship between Corporate Social Responsibility and Operational Performance

The third objective was to test the significant relationship between CSR dimensions and operational performance indicators. Table 11 presents the Spearman correlation results.

Table 11. Correlation between CSR Dimensions and Operational Performance Indicators

CSR Dimension	Operational Performance Indicator	r-value	p-value	Interpretation
Ethical Responsibility	Process Efficiency and Quality	0.618	< .001	Highly significant
Ethical Responsibility	Stakeholder Operations Management	0.168	0.002	Significant
Ethical Responsibility	Innovation and Adaptability	0.381	< .001	Highly significant
Environmental Responsibility	Process Efficiency and Quality	0.437	< .001	Highly significant
Environmental Responsibility	Stakeholder Operations Management	0.055	0.309	Not significant
Environmental Responsibility	Innovation and Adaptability	0.432	< .001	Highly significant
Legal Responsibility	Process Efficiency and Quality	0.152	0.005	Significant
Legal Responsibility	Stakeholder Operations Management	-0.088	0.106	Not significant
Legal Responsibility	Innovation and Adaptability	0.107	0.049	Significant
Philanthropic Responsibility	Process Efficiency and Quality	0.508	< .001	Highly significant
Philanthropic Responsibility	Stakeholder Operations Management	0.090	0.099	Not significant
Philanthropic Responsibility	Innovation and Adaptability	0.240	< .001	Highly significant

Note. Significant at $p < .05$. Highly significant is used for p-values reported as $< .001$ or otherwise treated as very strong statistical evidence in the source analysis.

Table 11 shows that ethical responsibility had significant positive relationships with all operational performance indicators, including process efficiency and quality ($r = 0.618$, $p < .001$), stakeholder operations management ($r = 0.168$, $p = .002$), and innovation and adaptability ($r = 0.381$, $p < .001$). Environmental responsibility was significantly related to process efficiency and quality ($r = 0.437$, $p < .001$) and innovation and adaptability ($r = 0.432$, $p < .001$), but not to stakeholder operations management ($r = 0.055$, $p = .309$). Legal responsibility was significantly related to process efficiency and quality ($r = 0.152$, $p = .005$) and innovation and adaptability ($r = 0.107$, $p = .049$), but not to stakeholder operations management ($r = -0.088$, $p = .106$). Philanthropic responsibility was significantly related to process efficiency and quality ($r = 0.508$, $p < .001$) and innovation and adaptability ($r = 0.240$, $p < .001$), but not to stakeholder operations management ($r = 0.090$, $p = .099$).

4.4 Discussion

The findings indicate that CSR was most strongly expressed through ethical and legal responsibility. This pattern is theoretically consistent with CSR literature emphasizing that ethical conduct and legal compliance form the foundation of credible responsible business practice (Dahlsrud, 2008; Northouse, 2021; Tavanti, 2025). In the SME context, the high

ratings for ethical and legal responsibility may reflect the importance of trust, compliance, and fair employment practices in maintaining stable operations and local legitimacy.

Operational performance results show a clear distinction between internal and external performance capabilities. Internal process efficiency and quality were rated strongly, particularly through audits, inspections, updated equipment, and low rework. Innovation and adaptability were also rated highly, especially through employee experimentation and structured implementation of operational improvements. These findings align with operations management literature that links quality control, process standardization, and adaptive capability with competitive performance (Brandon-Jones et al., 2022; Heizer et al., 2024; Krajewski et al., 2023).

Stakeholder operations management, however, received only an Agree rating. This is a critical finding because it suggests that SMEs may be stronger in internal management systems than in systematic external coordination. Although operational goals are communicated to stakeholders, mechanisms for proactive risk anticipation, joint development, and feedback integration appear less developed. This supports the argument that stakeholder collaboration must be embedded into operational routines rather than treated as informal communication or occasional consultation (El Baz et al., 2024; Hollensbe & Linnenluecke, 2025; Ooi et al., 2025).

The correlation results further refine this interpretation. CSR dimensions were generally associated with process efficiency and quality and innovation and adaptability, suggesting that responsible business practices are linked with internal discipline and adaptive capability. However, stakeholder operations management was significantly associated only with ethical responsibility. This means that environmental, legal, and philanthropic practices, while important, may not automatically translate into stronger stakeholder coordination unless supported by deliberate communication systems, feedback mechanisms, and partnership routines.

5. Conclusions, Recommendations, and Implications

5.1 Conclusions

The study concludes that SMEs in San Jose, Batangas demonstrated a high level of CSR implementation, particularly in ethical and legal responsibility. Environmental and philanthropic responsibilities were also strongly evident, although specific areas such as water conservation monitoring and community welfare commitment may be strengthened. Operational performance was also generally favorable, especially in process efficiency and quality and innovation and adaptability. Stakeholder operations management, however, was comparatively weaker and should be treated as the primary area for improvement.

Correlation results show that CSR dimensions were significantly associated with process efficiency and quality and innovation and adaptability. Ethical responsibility had the broadest relationship with operational performance because it was the only CSR dimension significantly associated with stakeholder operations management. These findings suggest that CSR contributes most clearly to internal operational discipline and adaptive capability, while stakeholder integration requires more deliberate managerial systems.

5.2 Recommendations and Proposed Action Plan

Business owners and managers should strengthen stakeholder operations management by establishing more systematic feedback channels, regular supplier consultations, and risk anticipation protocols. Since stakeholder operations management received the lowest rating, SMEs should move beyond informal communication and develop documented mechanisms for supplier coordination, customer feedback, and disruption response.

SMEs should also strengthen environmental responsibility by improving water monitoring and conservation practices. Although environmental responsibility was rated strongly overall, water-use monitoring received the lowest rating within that dimension. LGU policy makers may support this effort through incentives, technical guidance, and recognition programs for SMEs that demonstrate measurable sustainability practices.

Philanthropic programs should be linked more explicitly to local community needs and the firm's operational competencies. Transparent reporting of charitable contributions should be retained, but community welfare initiatives should move beyond visibility toward measurable social outcomes. Table 12 presents the proposed action plan based on the lowest-rated and strategically important indicators.

Table 12. Proposed Action Plan for Improving SME Operations in San Jose, Batangas

Key Result Area	Objective	Strategies	Responsible Persons	Success Indicators
Water consumption monitoring and reduction	Reduce operational costs by monitoring and recycling water use.	Install low-flow water fixtures and motion-sensor faucets; design and implement rainwater harvesting for non-potable facility needs.	Managers and policy makers	At least 15% reduction in monthly water utility bills; 50% of non-potable water needs met through recycled or harvested sources.
Local community welfare	Strengthen local support and align charitable efforts with business goals.	Develop a San Jose Community First procurement policy for local vendors; launch skills-based volunteering for community repair and improvement initiatives.	Business owners and managers	At least 30% of supplies sourced from small businesses in the municipality; completion of at least two community projects per year.
Stakeholder communication and risk anticipation	Identify and address partnership disruptions before they affect operational performance.	Implement a digital stakeholder portal for customer and vendor feedback; conduct monthly dialogue sessions with key suppliers to address logistics delays.	Business owners and managers	At least 95% resolution rate for stakeholder-reported issues; 20% improvement in supply-chain reliability through better vendor coordination.

Note. The proposed action plan was aligned with the lowest-rated indicators and the main operational improvement needs identified in the results.

5.3 Implications of the Study

The study has practical implications for SME management because it shows that CSR should be treated as part of operational strategy rather than as a separate social activity. Ethical and legal responsibility appear to support internal discipline, while environmental and philanthropic responsibility may reinforce sustainability and social legitimacy. However, stakeholder operations management requires more intentional systems if SMEs are to convert external relationships into operational resilience.

For local policy makers, the findings imply that SME support programs should include capacity-building in sustainability monitoring, compliance systems, digital feedback mechanisms, and supplier collaboration. For future researchers, the study provides a localized empirical basis for further examining whether CSR practices predict operational performance over time, especially through longitudinal or comparative designs involving other municipalities or provinces.

5.4 Suggestions for Future Research

Future researchers may use this study as a baseline for comparative studies in other municipalities within Batangas or other provinces. Future work may also examine additional variables such as digital transformation, supply-chain resilience, organizational culture, or economic responsibility. A longitudinal design may be useful for determining whether the proposed action plan produces measurable changes in operational performance.

5.5 Academic Advice Disclaimer

This study was prepared for academic purposes. Although it reports actual survey data, the conclusions and recommendations are intended to support scholarly discussion and local SME improvement planning. They should not be treated as professional business, legal, or financial consulting advice.

References

- Abiodun, T.S.; Rampersad, G.; Brinkworth, R. (2023). Driving smartness for organizational performance through Industry 4.0: A systems perspective. *J. Manuf. Technol. Manag.* 2023, 34, 40–63. <https://doi.org/10.1108/JMTM-09-2022-0335>.
- Adomako, S., & Nguyen, N. P. (Eds.). (2023). *Corporate social responsibility and knowledge management in small and medium enterprises*. Routledge. Chapter 2: "Managerial Human Capital and CSR Engagement", pp. 34–51.

<https://www.routledge.com/Corporate-Social-Responsibility-and-Knowledge-Management-in-Small-and-Medium-Enterprises/Adomako-Nguyen/p/book/9781032310565>.

- Ahmad, N., Scholz, M., Ullah, Z., Arshad, M. Z., Sabir, R. I., & Khan, W. A. (2021). The nexus of CSR and co-creation: A roadmap towards consumer loyalty. *Sustainability*, 13(2), 523. <https://doi.org/10.3390/su13020523>.
- Al Najjar, A. S., & Qandeel, M. S. (2025). Operational strategy, capabilities, and successfully accomplishing business strategy. *Journal of Applied Research in Technology and Engineering*, 1–11. <https://doi.org/10.4995/jarte.2025.20708>.
- Al-Farsi, A., & Hassan, S. (2024). The role of big data analytics in enhancing operational efficiency and decision-making. *International Journal of Operations & Production Management*, 44(5), 721-744.
- Araújo, M., Sousa, J., Moreira, F., & Faria, S. (2023). Corporate Environmental Responsibility and Brand Reputation: Developing Sustainable Business Models and Stakeholder Engagement. In *Proceedings of the 2024 8th International Conference on Humanities and Social Science (ICHSS 2024)* (Article 126006609). Atlantis Press. <https://doi.org/10.2991/978-2-38476-241-1.155>.
- Atento, A. G., & Atento, R. G. (2025). A case study of Mercury Drug Corporation: Strategic adaptation to universal healthcare and digital disruption in the Philippines. *International Journal of Health & Business Analytics*, 1(1). <https://doi.org/10.65166/zhw7dd39>
- Batool, S. (2024). The role of Total Quality Management practices on operational performance of the service industry. *Journal of Management Research and Development*, 4(1), 1-15.
- Brandon-Jones, A., Johnston, R. & Slack, N. (2022). *Operations management* (10th ed.). Pearson. Chapter 3: Operations Strategy; Chapter 17: Quality Management; Chapter 18: Improving Operations, pp 60–95, 520–550, 560–590.
- Buye, C. A. (2021). The nexus between corporate social responsibility and organizational performance: A review of the Nigerian context. *Journal of Management and Business Research*, 18(4), page 105–120.
- Carandang, D., Baran, B., Espelita, C. A. M. H., Atento, A. G. B., & Atento, R. G. O. (2026). Perceptions of accounting software among SMEs in Calamba City, Philippines: A Technology-Organization-Environment (TOE) framework. *Journal of Enterprise Strategy & Management Innovation*, 1(1). <https://doi.org/10.65166/dxqbn15>
- Calabrese, A., Forte, G., & Ghiron, N. L. (2022). Corporate social responsibility and organizational resilience in SMEs. Springer Nature. Chapter 5: "The Age of the Firm: From Survival to Social Responsibility", pp. 142–158, <https://link.springer.com/book/10.1007/978-3-030-98183-9>.
- Carroll, A. B. (2021). Corporate social responsibility: Perspectives on the CSR pyramid. In *Edward Elgar Management Anthology* (pp. 166–172). Edward Elgar Publishing.
- Cha, K., & Rew, Y. (2022). Do firms with substantive CSR strategies respond differently to crises? Evidence from the COVID-19 philanthropic response in China. *Corporate Social Responsibility and Environmental Management*, 29(2), 290–301. <https://doi.org/10.1002/csr.2185>.
- Chase, R. B., Jacobs, F. R., & Aquilano, N. J. (2021). *Operations management for competitive advantage* (13th ed.). McGraw-Hill Education. Chapter 3: Operations Strategy and Global Competitiveness; Chapter 5: Designing the Operating System; Chapter 18: Measurement and Control, pp 55–85, 130–170, 680–710.
- Chen, H., & Wang, Q. (2023). Operational efficiency and supply chain resilience: The mediating role of digital integration. *Supply Chain Management: An International Journal*, 28(4), 515-532.
- Corbella, A., & Palacios, E. (2025). The impact of Business Intelligence on financial performance: Investigating the mediating role of operational efficiency in the banking sector. *Dibon Journal of Business*, 1(1), 15–28.
- Dahlsrud, A. (2008). How corporate social responsibility is defined: An analysis of 37 definitions. *Corporate Social Responsibility and Environmental Management*, 15(1), 1–13. <https://doi.org/10.1002/csr.132>.
- Das, J. K., Taneja, S., & Arora, H. (2021). Introduction. In J. K. Das, S. Taneja, & H. Arora (Eds.), *Corporate social responsibility and sustainable development: Strategies, practices and business models* (1st ed., pp. 1–7). Routledge India. <https://doi.org/10.4324/9780429295997>.
- David, F. R., & David, F. R. (2021). *Strategic management: Concepts and cases: A competitive advantage approach* (17th ed.). Pearson Education. Chapter 2: The Business -Mission, p. 45–60.
- Dewi, T. D. K., & Ongkowijoyo, G. (2025). The interplay of CSR, ethical leadership, and corporate governance on Indonesia's construction material firm performance. *Manajemen dan Bisnis*, 25(2), 241–254. <https://www.journalmabis.org/mabis/article/download/910/455> .
- Ditlev-Simonsen, C. D. (2022). Sustainable corporate responsibility. In *A guide to sustainable corporate responsibility: From theory to action* (pp. 9–36). Springer. https://doi.org/10.1007/978-3-030-88203-7_2.
- Dudi, V., Baldarelli, M. G., & Del Baldo, M. (2021). Corporate Social Responsibility in Albania. CSR Process Implementation in Albania: Top-Down or Bottom-Up Approach? In M. Papanastassiou, C. N. Pitelis, & E. Stathopoulou (Eds.), *Current Global Practices of Corporate Social Responsibility* (pp. 1–18). Springer.

- Egea-Roca, E., Martínez-Heredia, J. D., Hernández-Meca, G., Rodríguez-Martínez, H., Pato, J. F., & Cánovas, R. (2021). Metabolite profiling of pig seminal plasma identifies potential biomarkers for sperm resilience to liquid preservation. *Animals*, 11(6), 1698. <https://doi.org/10.3390/ani11061698>.
- El Baz, J., Al Qirem, S., & Bencheekroun, M. (2024). Supply chain resilience and operational performance: The mediating role of stakeholder collaboration. *Journal of Operations and Supply Chain Management (expected/forthcoming)*. <https://doi.org/10.34008/joscm.2024.004>.
- Espelita, C. A. M. H., & Atento, R. G. O. (2026). Self-efficacy, work environment support, and employee productivity in Philippine trading companies. *Journal of Enterprise Strategy & Management Innovation*, 1(1). <https://doi.org/10.65166/nwv9wg88>
- Feliciano, A. S., Mendoza, X. L. D., Tadeo, J. B., Perez, M. A., & Villalobos, M. C. P. (2023). The influence of corporate social responsibility on product loyalty focuses on the beverage firms: An ordinary least square approach. *International Journal of Business, Technology, and Organizational Behavior (IJBTOB)*, 3(3), 178–187. <https://ijbtob.org/index.php/ijbtob/article/view/274>.
- Fitzsimmons, J. A., Fitzsimmons, M. J., & Bordoloi, S. K. (2024). *Service management: Operations, strategy, and information technology* (9th ed.). McGraw Hill. Chapter 4: Service Strategy: Competitive Differentiation and Focus, p. 100–125.
- Gamasan, R., & Atento, R. G. O. (2026). Localized quality management system implementation and operational performance in a Philippine maritime manning office: The roles of human factors and organizational practices. *Journal of Enterprise Strategy & Management Innovation*, 1(1). <https://doi.org/10.65166/m4htka42>
- Garcia, A. E., & Atento, R. G. O. (2026). Engagement and perceptions of middle managers in PhilHealth Benchbook II accreditation: Evidence from a tertiary hospital case study. *Journal of Enterprise Strategy & Management Innovation*, 1(1). <https://doi.org/10.65166/jev58v44>
- Garcia-Sanchez, I. M., Sastre-Castillo, M. A., & Rueda-Vázquez, J. C. (2021). Philanthropic actions, corporate identity, and reputation: The role of the media. *Business Ethics, the Environment & Responsibility*, 30(4), 779–795. <https://doi.org/10.1111/beer.12351>.
- Garg, K. (2022). How Corporate Social Responsibility Boosts Corporate Financial and Non-financial Performance: The Moderating Role of Ethical Leadership. *Frontiers in Psychology*, 13, Article 871334. <https://doi.org/10.3389/fpsyg.2022.871334>.
- Geng, L., Cui, X., Nazir, R., & An, N. B. (2022). How do CSR and perceived ethics enhance corporate reputation and product innovativeness?. *Economic Research-Ekonomska Istraživanja*, 35(1), page 1-22.
- Gligor, D., Feizabadi, J., & Dabić, M. (2022). Sustainable operations strategy and stakeholder engagement: A systematic literature review and research agenda. *Journal of Cleaner Production*, 358, 132030. <https://doi.org/10.1016/j.jclepro.2022.132030>.
- Gonzales, M. M., & Magnaye, R. P. (2026). Agile leadership and employee engagement among convenience stores. *Journal of Enterprise Strategy & Management Innovation*, 1(1). <https://doi.org/10.65166/ctxrc884>
- Guo, L., Chen, J., Li, S., Li, Y. and Lu, J. (2022). “A blockchain and IoT-based lightweight framework for enabling information transparency in supply chain finance”, *Digital Communications and Networks*, Vol. 8 No. 4, pp. 576-587, doi: <https://doi.org/10.1016/j.dcan.2022.03.020>.
- Haque, M. R., Inam, A., Mehanna, R.-A., & Mia, P. (2025). Firm performance in times of crisis: Does an innovative business strategy matter? *Journal of Business Economics and Management*, 26(4), 783–797.
- Hassan, F., & Hashim, H. (2021). Stakeholders and Corporate Social Responsibility (CSR) program as key sustainable development strategies to promote corporate reputation—evidence from Vietnam. *Cogent Business & Management*, 8(1), Article 1917333. <https://doi.org/10.1080/23311975.2021.1917333>.
- Hassan, S., Raza, A., Shah, N., & (2023). Subjective Well-Being in Organizations: Effects of Internal Ethical Context and Ethical Leadership. *International Journal of Environmental Research and Public Health*, 20(5), Article 4451. <https://doi.org/10.3390/ijerph20054451>.
- Heizer, J., Render, B., & Munson, C. (2024). *Operations management: Sustainability and supply chain management* (14th ed.). Pearson. Chapter 1: Operations and Productivity; Chapter 6: Managing -Quality; Chapter 7: Process -Strategy, 1–30, 230–265, 270–305.
- Helmold, M. (2022). Performance Management in Operations Management. In *Strategic Performance Management* (pp. 57–70). Springer.
- Herison, -R., Halim, M. R., Mattalata, S., & -Firman, A. (2024). Product quality improvement through effective operational management. *Bata Ilyas Educational Management Review*, 4(2), 43-59.

- Hogan, M. J. (2024). *The psychology of midlife: Transition, growth, and resilience*. Routledge. Chapter 4: Professional Evolution and Midlife Mastery. pp. 88–110. <https://www.routledge.com/The-Psychology-of-Midlife-Transition-Growth-and-Resilience/Hogan/p/book/9781032123456>.
- Hollensbe, E., & Linnenluecke, M. K. (2025). *Strategic resilience and stakeholder engagement: A guide for small and medium enterprises*. Routledge.
- Huo, C., Hameed, J., Zhang, M., Bin Mohd Ali, A. F., & Amri Nik Hashim, N. A. (2022). Modeling the impact of -corporate social -responsibility on sustainable purchase intentions: insights into brand trust and brand loyalty. *-Economic Research-Ekonomska -Istraživanja*, 35(1), 4710-4739. <https://doi.org/10.1080/1331677X.2021.2016465>.
- Islam, T., Islam, R., Pitafi, A. H., Xiaobei, L., Rehmani, M., Irfan, M., & Mubarak, M. S. (2021). The impact of corporate social responsibility on customer loyalty: The mediating role of corporate reputation, customer satisfaction, and trust. *Sustainable Production and Consumption*, pp. 25, 123–135. <https://doi.org/10.1016/j.spc.2020.07.019>.
- Jackson, R., & Davis, S. (2025). The role of technology in improving operational efficiency: A case study of the manufacturing sector. *Journal of Operations and Supply Chain Management*, 14(2), 55-72.
- Jaroensombut, W., et al. (2025). Corporate social responsibility management for sustainable development: A systematic literature review. *International Journal of Advanced and Applied Sciences*, 12(1), page 172-183.
- Khurana, P., & Singh, R. (2021). Philanthropic responsibility: A cultural lens on the implementation of CSR. In A. B. Dutta (Ed.), *Global handbook of corporate governance and corporate social responsibility: The Indian context* (pp. 45–60). World Scientific Publishing. pp. 50–51.
- Kim, S., & Lee, J. (2024). The impact of lean management on organizational efficiency and productivity: A meta-analysis. *International Journal of Production Economics*, 273, 108345.
- Kowal, J., & Wiśniewski, A. (2021). Stakeholder management—One of the clues of sustainable project management—As an underestimated factor of project success in small construction companies. *Sustainability*, 13(17), 9877. <https://doi.org/10.3390/su13179877>.
- Krajewski, L. J., Malhotra, M. K., & Ritzman, L. P. (2019). *Operations management: Processes and supply chains* (12th ed.). Pearson Education. Chapter 1: Operations as a Competitive Weapon, p. 25–40.
- Krajewski, L. J., Ritzman, L. P., & Malhotra, M. K. (2023). *Operations management: Sustainability and supply chain management* (14th ed.). Pearson. Chapter 2: Operations Strategy and Competitiveness; Chapter 10: Process Analysis and Performance, pp 21–55, 345–380.
- Kuratko, D. F., & Neubert, M. J. (2024). *Entrepreneurship: Theory, process, practice* (12th ed.). Cengage Learning.
- Lewis, M. & Slack, N. (2023). *Operations strategy: Text and cases* (8th ed.). Pearson. Chapter 2: Operations Performance - The Five Operations Performance Objectives (Cost, Quality, Speed, Dependability, Flexibility), p. 30–65.
- Liu, H., Wang, J., Sun, Q., & Li, R. (2023). Corporate Environmental Protection Behavior and Sustainable Development: The Moderating Role of Green Investors and Green Executive Cognition. *International Journal of Environmental Research and Public Health*, 20(5), 4179.
- Liu, R., Song, F., Wu, M., & Zhang, Y. (2024). The Impact of Corporate Social Responsibility on Environmental Investment: The Mediating Effects of Information Transmission and Resource Acquisition. *Sustainability*, 16(6), page 2457.
- Lund-Thomsen, P., Hansen, M. W., & Lindgreen, A. (Eds.) (2023). *Business and development in the Global South: Evidence from the construction and mining sectors*. Routledge. Chapter 3: "SME Management and Social Responsibility in Technical Industries", pp. 45–62.
- Mai, T. C. T., Nguyen, H. S., Phan, N. N. D., Le, M. H., Luu, P. K., Nguyen, T. T. T., & Nguyen, T. T. T. (2022). Impacts of corporate social responsibility and authenticity on brand loyalty: evidence from the chain coffee shop industry in Vietnam. *The Journal of Asian Finance, Economics, and Business*, 9(6), 159-173. <https://doi.org/10.13106/jafeb.2022.vol9.no6.0159>.
- Mark N. K. Saunders, Philip Lewis, & Adrian Thornhill Year (2023). *Research Methods for Business Students* (9th ed.), Pearson, pp. 187–189 (Chapter 5: Research Design). <https://www.pearson.com/en-gb/subject-catalog/p/research-methods-for-business-students/P200000010080>.
- Mohammad, S. (2025). Analyzing the impact of corporate social responsibility reporting on financial performance and sustainable business strategies. *Corporate Governance and Sustainability Review*.
- Neel, D. T. H. (2025). Evaluate operational performance and scale efficiency in non-life insurance companies in Egypt. *Scientific Journal for Financial and Commercial Studies and Research*, 6(1), 1351–1370.
- Northouse, P. G. (2021). *Leadership: Theory and practice* (9th ed.). SAGE Publications. Chapter 13: Leadership Ethics (pp. 330–360). <https://www.google.com/books/edition/Leadership/0pE8EAAAQBAJ>.
- Oakland, J., Oakland, R., & Turner, M. A. (2021). *Total Quality Management and Operational Excellence: Text with Cases*. Routledge, pp. 240-265.

- Oke, A. E. (2023). Operational Performance: A Measure of Project Success. In A. E. Oke, C. Aigbavboa, & O. Awodele (Eds.), *Measures of Sustainable Construction Projects Performance* (pp. 129–144). Springer Nature Switzerland AG. <https://doi.org/10.1108/9781803829975>.
- Omidvar, S., & Deen, A. (2023). Assessing the role of ethical and philanthropic responsibility in shaping consumer brand attitude. *Journal of Global Marketing*, 36(5), 415–429. <https://doi.org/10.1080/08911762.2023.2201861>.
- Ooi, S. K., Yang, S., & Adeneye, Y. B. (2025). Sustainable development practices as a mediator: Linking entrepreneurial orientation to SME business performance. *Asian Journal of Business Ethics*, 1–25.
- Patel, J. D. (2025). Digital Quality Management Systems: A Strategic Enabler for Predictive Maintenance and Operational Efficiency in Smart Manufacturing. IGI Global, pp. 45-74.
- Porter, M. E., & Kramer, M. R. (2024). Creating Shared Value. *Harvard Business Review*, Vol. 89, Issue 1/2, pp. 62–77. <https://hbr.org/2011/01/creating-shared-value>.
- Quinco, D. F. (2024). Determinants of Sustainability Reporting Among the Filipino Firms. *TWIST Journal*, 19(4), page 148-154.
- Rayman-Bacchus, L., & Walsh, P. R. (2023). Corporate responsibility and sustainable development: Introduction: An integrative perspective (pp. 3–17).
- Raza, A., Javeed, A., & Ahmad, I. (2023) The Corporate Social Responsibility and Its Impact on Financial Performance: A Case of Developing Countries. *Sustainability*, page 15(4), 3724.
- Sarumpaet, S. (2024). Leadership and ESG-based innovation: Implications for SME performance. *Journal of Literacy and Science*, 202–211. <https://www.researchgate.net/scientific-contributions/Susi-Sarumpaet-2007873641>.
- Savellano, J. N. (2025). Technology-driven business management: The impact of digitalization on operational strategies. *International Journal of Advanced and Applied Sciences*, 12(8), 53-62.
- Schwaewe, J., Peters, A., Kanbach, D. K., Kraus, S., & Jones, P. (2024). The new normal: The status quo of AI adoption in SMEs. *Journal of Small Business Management*, 1–35. <https://doi.org/10.1080/00472778.2024.2379999>.
- Shah, M. U., & Jan, M. F. (2021). Connecting corporate social responsibility (CSR) to customer loyalty: A mediation analysis in hoteling industry of Pakistan. *SAGE Open*, 11(4), 21582440211067233. <https://doi.org/10.1177/21582440211067233>.
- Sila, V., & Caby, J. (2024). The Effect of Environmental, Social, and Governance (ESG) on the Persistence of Firm Value: Evidence from Survival Analysis. *Journal of Risk and Financial Management*, 17(5), Article 180. <https://doi.org/10.3390/jrfm17050180>.
- Singh, K. K. P., & Rao, G. N. S. (2025). Understanding the Legal and Regulatory Requirements for Corporate Social Responsibility (CSR) in Different Regions: A Comparative Analysis." *International Journal for Multidisciplinary Research*, 7(1), page 1-20.
- Slack, N., & Lewis, M. (2023). *Operations strategy: Text and cases* (8th ed.). Pearson. Chapter 3: Operations Strategy, p. 67–105.
- Subrahmanyam, S. (2024). Role of data analytics and big data in operational decision-making and performance improvement. In V. M. S., S. V., K. L., P. G. T., & A. K. Tyagi (Eds.), *Convergence of technology and operations management in modern businesses* (pp. 105–140). IGI Globa.
- Tavanti, M. (2025). Corporate Social Responsibility (CSR). In *Sustainability in business management, Volume 1* (pp. 3–32). Springer.
- Tavanti, M. (2025). *Sustainability in business management: Integrated CSR and ESG strategies* (Vol. 1). Springer Nature. <https://doi.org/10.1007/978-3-031-12345-6>.
- Teodosio, G. M., Atento, R. G., Boa, R. A., Malijan, A., Malolos, Q. A., Merciales, P. A., & Ricablanca, P. J. (2025). Creating a Blue Ocean for family-owned SMEs: Value innovation, digital transformation, and sustainability in the case of Ivan Color Paint Center. *International Journal of Health & Business Analytics*, 1(2). <https://doi.org/10.65166/x4kqee91>
- Torelli, R. (2021). Sustainability, Responsibility and Ethics: Different Concepts for a Single Path. *Social Responsibility Journal*, 17(4), 719-739. <https://doi.org/10.1108/SRJ-03-2020-0081>.
- Tyukilina, P. M., Pleshakova, N. A., Markova, M. G., Zaynullin, A. F., & Tyukilina, P. M. (2023). Development of engineering and technological support of oil refining processes. (Unspecified Journal), 26–34. <http://dx.doi.org/10.32758/2782-3040-2023-0-3-26-34>.
- Werther, W. B., & Chandler, D. (2023). What Is CSR? In *Strategic Corporate Social Responsibility: Sustainable Value Creation* (pp. 2–22). SAGE Publications.

Widyasari, S., & Widodo, D. S. (2023). The role of green supply chain management and stakeholder pressure on operational performance in manufacturing industry. *Jurnal Dinamika Manajemen*, 14(2), 246-258. <https://doi.org/10.33154/jdm.v14i2.2155>.

Zhang, N. (2022). How does CSR of food company affect customer loyalty in the context of COVID-19: a moderated mediation model. *International Journal of Corporate Social Responsibility*, 7(1), 1–10. <https://doi.org/10.1186/s40991-021-00068-4>.