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Corporate Social Responsibility and Organization Performance Evidence from Jordan

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Abstract: *Despite scads research on the relationship between corporate social responsibility and organization performance, literature is still inconclusive. This study attempts to examine the relationship between corporate social responsibility and organization performance in the Jordanian context. Regression analysis used to test the relationship by using SPSS. The results indicate that CSR exerts a positive impact on the organization performance of the Jordanian telecommunications companies.*

Keywords: *Corporate social responsibility CSR, organization performance OP, Jordan, Jordanian telecommunications companies.*

I. INTRODUCTION

In the current business community, society demands the fulfillment of economic functions through the production of goods/services, while at the same time meeting the social and environmental responsibilities (Panwar & Hansen, 2009). It is therefore not surprising that corporate social responsibility (CSR) has been adopted as a strategic aim among firms in majority of countries. More recently, businesses in the developed nations have begun being accommodating in their disclosures of social, environmental, community involvement and professional development as well as other information relating to CSR in their financial reports. Significant increase in firms has in fact been notable in disclosing activities of social responsibility (Gray, Kouhy, & Lavers, 1995; Guthrie & Parker, 1989). For instance, KPMG (2011) survey indicated that in October 2010, 62% of 378 global firms adopted corporate social responsibility strategies, which increased over 50% from 2008). Added to this, the survey also showed that firms that have been taking part in CSR are more likely to obtain competitive benefits, create innovation, enhance financial performance and achieve bottom-line goals. Several definitions have been proposed in literature concerning the definition of corporate social responsibility (CSR) and the differences lie in its various perceptions of it. According to the Cambridge dictionary, CSR is the interest and willingness to assist society and environment while at the same time taking care of product and profitability (Cambridge, 2016).

In essence, the influence of CSR on the firms' financial performance reflects such firms' investment in activities that are socially responsible. With a positive influence and profit maximization aim, the firms appropriate more resources to such activities for more enhancements to their financial performance. On the other hand, with a negative influence firms may limit their undertaking when it comes to CSR activities. This necessitates the examination of the relationship between CSR and financial performance in order to promote the implementation of CSR in the firm, community, country and the whole globe.

In the Jordanian case, CSR has been largely ignored by firms in light of space devoted to disclosure and issues in the annual reports (Abu-Baker & Karin, 1997; AbuBaker, 2000; Elian, 2005; Hindiyeh, 2007; Suwaidan, Al-Omari, & Haddad, 2004). Added to this, CSR is generally under disseminated. However, changes have been introduced by a group of leading Jordanian firms that developed organized systems related to CSR, although to date the firms have been adopting fragmented processes (Hindiyeh, 2007). The CSR disclosures- organization performance relationship is investigated in the present study. This study is expected to contribute new information to literature regarding the CSR status and its relationship to the Jordanian firms' performance.

A. Objectives Of The Study

The main objective of this study; *To study the current CSR impact organization performance in the Jordanian telecommunication companies.*

B. Overview Of Corporate Social Responsibility In Jordan

Jordan is a country located in the Middle East that is characterized as small and as having limited resources. More recently, Jordan has been facing the challenge of resolving poverty and unemployment, brought about by the fact that 14.2% population is in poverty as reported by the Department of Statistics in 2008 (DOS, 2011). The rate of unemployment has also remained high at 18% as of

2010. These issues appear insurmountable to the Jordanian government and it is attempting to focus on the role of the private sector in advancing the economy of the country by using the sector to minimize poverty and to mitigate unemployment (Abdelrahim, 2014). This was supported by other studies; for instance, according to Al-Hamadeen and Badran (2014) the private sector in Jordan is responsible for addressing and solving issues of sustainability that is connected to social concerns, specifically poverty and unemployment. This may be achieved through the adoption and implementation of CSR practices and reporting among firms to achieve their societal and environmental duties (Gray, Owen, & Adams, 1996).

It is however evident from past literature (e.g., (Al-Khadash & Al-yarmouk, 2003; Jahamani, 2003) that CSR disclosure dedicated studies are still few and far between. Majority of them have concentrated on the impact of corporate characteristics on CSR such as, (Abu-Baker & Naser, 2000; Al-Hamadeen & Badran, 2014; Al-Khadash & Al-yarmouk, 2003; Ismail & Ibrahim, 2008; Suwaidan et al., 2004).

II. REVIEW OF LITERATURE

A. *The Relationship Between Corporate Social Responsibility (Csr) And Performance*

Several studies have been conducted on the effect of CSR throughout the years on the organizational outcomes like financial performance (Nelling & Webb, 2009; Pelozo, 2006), brand equity (Lai, Chiu, Yang, & Pai, 2010; Nguyen & Oyotode, 2015) as well as market performance (Becchetti & Ciciretti, 2009; Konar & Cohen, 2001). However, the present study only includes the firm financial performance, where it is argued that it is the top suitable performance measure for the relationship owing to its lack of perception and bias.

Literature has provided inconsistent results on the relationship between CSR and financial performance; to begin with, Bragdon and Marlin (1972) revealed a negative relationship between social responsibility and financial performance. Their findings revealed that firms implementing pollution controls had a tendency to display worse performance in light of both return on equity (ROE) and return on capital. This result is supported by other studies in literature (e.g., (Aupperle, Carroll, & Hatfield, 1985; Griffin & Mahon, 1997), evidencing the premise that additional expenses spent on social responsibility activities can lead to the firm's financial disadvantage compared to firms that do not incur such expenses (not socially responsible).

B. *Review Of Literature At The Jordanian Context*

- 1) Al-bdour, Nasruddin, and Lin (2010) studied the internal CSR practices-organizational commitment relationship using the social exchange theory (SET). Five dimensions of internal CSR practices in light of organizational commitment were tested and they are health and safety, human rights, training and education, work life balance and workplace diversity. The study model was tested, employing a sample of 336 frontline employees in the Jordanian banks and the results revealed that the entire internal CSR dimensions tested had a significant and positive relationship with affective and normative commitment but not continuance commitment.
- 2) (Dabbas & Al-rawashdeh, 2012) looked into the profitability of industrial Jordanian companies and the CSR effect on them. The authors employed a descriptive approach, with a study sample of 50 workers that completed the questionnaires. Descriptive analysis of data concerning the study variables (awareness & guidance campaigns, donations and establishment of non-profit projects and support projects and charities associations) was conducted and the study found a significant relationship between CSR activities and profitability. The variables of providing donations and establishing non-profit projects and support projects and charities associations were found to affect the industrial companies' profitability.
- 3) (Weshah, Dahiyat, Awwad, & Hajjat, 2012) focused on the influence of CSR adoption on corporate financial performance among Jordanian banks. The study developed and proposed a CSR framework to examine the relationship between CSR, bank size, risk level and advertising intensity and the corporate financial performance of Jordanian banks. Financial reports of the banks listed in Jordanian Stock Exchange for 2011 were used in the study as data supplemented by literature on empirical studies. Data was analyzed using statistical techniques and the study concluded that there is a significant positive relationship between CSR, bank size, risk level and the Jordanian banks CFP. CSR is thus recommended for the Jordanian banking sector and more studies are urged in the area.
- 4) Al-Hamadeen and Badran (2014) was studied the level of CSR disclosed by Jordanian public shareholding companies in their annual reports. They determined whether the disclosure level is affected by certain factors like age of reporting company, sector, ownership structure, and market capitalization. Forty one items were included in the research index for the purpose of data collection. The results showed that CSR reporting practice is showing improvement with 19% disclosure compared to 13% in 2004. With regards to the CSR dimensions, the findings indicated that the least topic disclosed at 10.2% concerned the environment, while the top one at 62.5% concerned the economic aspects.

- 5) Alrousan, Bader, and Abuamoud (2015) was examined the influence of stakeholders' approach on CSR adopted by hotels in study, using Edward Freeman's Stakeholder Theory (1984). The theory expounds on the management and business ethics dealing with values and morals of management and organization and the research questions entailed internal and external CSR. The primary focus was placed on primary and secondary stakeholders that stem from Carroll's three-domain approach and the factors influencing CSR practices among hotels in every individual stakeholder group. The study involved two five-star Jordanian hotels and data was analyzed using within-case as well as cross-case analysis. The study primarily aimed to provide a description of the practices via supervision and investigation. On one hand, the cross-case assisted in comparing between cases and determining the way policy and overall policies can be manipulated. The study showed the effect of using stakeholder theory on CSR practices by using certain stakeholder groups and that the hotels are boosting new methods of implementing both CSR aspects.
- 6) Obeidat (2016) focused on the CSR and employee engagement-organizational performance relationship in the context of mobile telecommunication companies. The study used 350 questionnaires, with 37 items to gather information from the respondents, after which data was analyzed through multiple and simple regression analyses to test the proposed hypotheses. The study findings revealed that CSR (internal and external) and employee engagement in terms of vigor, absorption and dedication, significantly and positively related with the performance of organizations. It was also noted from the results that a significant and positive relationship exists between CSR (internal and external) and employee engagement.
- 7) Ibrahim and Hanefah (2016) examined the effect of board diversity characteristics on the CSR disclosure level using panel data analysis. The characteristics included independent, gender, age and nationality of directors, and the study adopted content analysis to examine the effects. From the findings, increased CSR disclosure was noted over the study period, and a positive and significant relationship was found between CSR disclosure level and the variables of board diversity.
- 8) Di Bella and Al-Fayoumi (2016) explored the different stakeholders' perceptions on CSR, using data gathered from different groups of stakeholders from two Islamic banks in Jordan (Jordan Islamic Bank for Finance and Investment and Islamic International Arab Bank). Descriptive analysis and analysis of variance were used to analyze data. The study considered the concept of Islamic CSR and its dimensions as stemming from the Islamic ethical system, represented via profit and loss arrangements, integrated within the financial services principles established by the Islamic banks, and benchmarked by the Accounting and Auditing Organization of Islamic Financial Institutions (AAOIFI) standards of corporate governance. Based on the obtained findings, stakeholders have a general positive attitude towards CSR concept, indicating its importance to Islamic banking and majority of the stakeholder groups, where the focus has diverted to the identification of the dimensions of Islamic banks CSR.
- 9) (Omar & Zallom, 2016) examined the association between various CSR themes and the companies' market value (proxied by Tobin's Q) using Jordanian firms listed on the Amman Stock Exchange (ASE) for the years from 2006-2010. The study results demonstrated that environmental, community and product activities led to decreased market value in the F&B industry, while human resource activities had not significant effect on the same. Meanwhile, community had a negative effect on market value in two industries (pharmaceutical and medical), while three themes had no effect on it in the same industries. Four themes had not significant effect on the chemical industry's market value.

III. RESEARCH DESIGN AND METHODOLOGY

A total of 300 questionnaires (100 to each of the 3 firms) (*Orange, Zain, Umniah*) were finally distributed. More specifically, the study employed the validated instrument proposed by Osemene (2012), Aras et al. (2010), Robert, Lyria, and Mbogo (2016), Uadiale and Fagbemi (2012), and Omar and Zallom (2016) to measure CSR consisting of 32 items for five CSR dimensions and financial performance. The instrument included the following dimensions and their respective number of items; community responsibility with 6 items, environmental responsibility with 5 items, human resources responsibility with 5 items, products responsibility with 5 items, energy responsibility with 4 items. And financial performance (DV) 7 items. The respondents were requested to indicate the level to which each item represented their organization, measured on a 5-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree), for full survey see Appendix A.

Individual questionnaires were faxed to top management in each of the three firms. According to Bonacchi (2009) because CSR is typically addressed by the senior management and owing to the nature of the required information, senior management, department heads or officials who hold knowledge and responsibility for the CSR issues were hence focused on. At the end of the survey, 255 questionnaires were returned, filled in properly and useable. This represents a very good response rate of 85%.

A. Study Hypotheses

1) Main hypotheses

a) H01: There is no statistically significant difference relationship between CSR INDEX and organization performance.

2) Sub Hypotheses

a) H01A: There is no statistically significant difference relationship between community responsibility and organization performance.

b) H01B: There is no statistically significant difference relationship between environmental responsibility and organization performance.

c) H01C: There is no statistically significant difference relationship between human resources responsibility and organization performance.

d) H01D: There is no statistically significant difference relationship between products responsibility and organization performance.

e) H01E: There is no statistically significant difference relationship between energy responsibility and organization performance.

B. Data Analysis Technique

Data analysis is used for checking, cleaning, inspecting, transforming and modeling data with the purpose of discovering important information, finding the conclusion and supporting decision-making. Literature is rife with methods utilized among studies, particularly those that were developed and introduced to investigate the CSR disclosure-financial performance relationship, with the inclusion of OLS regression. In this regard, the use of OLS regression by majority of researchers fell short of determining the model data fit. In this research project, the researcher will use the SPSS software version 22.0 to analyze the data. There are some items like reliability test, correlation analysis and so on in the SPSS that are suitable for to text the response in this study.

C. Variable Descriptive Profile

Descriptive analyses were conducted on the entire measurement constructs of and the results are presented in (Table 1). Scores that were less than 1.99 were considered low, while those higher than 3.50 were considered high. The values that fell in between (2.00 and 3.49) were considered as moderate or neutral (Lopes, 2012). The means of seven research variables range from 3.18 (Environment) to 4.16 (HR). The values suggest that respondents have positive response on OP, whereby agreeing that the companies are applying some important standards for (Human resource and Community matters). Facing uncertainty situation in the environmental and product dimension's. In addition, that the energy activates are strongly implemented in the companies. Furthermore, the relatively low standard deviation indicates that the responses of respondents of measurement variables are uniform and have the same perception as to what to be asked in the questionnaires.

Table 1: Descriptive Statistics

Variables	CSR DIMINSSIONS					CSR Index	Organization Performance
	HR	ENER	COMM	ENVIR	PROD	CSRI	
QUESTION ITEMS	5	4	6	5	5	25	7
Mean	4.16	3.81	4.09	3.188	3.53	3.75	3.75
S.D.	.428	.513	.513	.777	.728	.422	.556
Min	2.80	1.50	1.33	1.20	1.20	2.31	2.00
Max	5.00	5.00	5.00	5.00	5.00	5.00	5.00

1) Reliability Analysis: According to Sekaran and Bougie (2016), reliability test is used for the measurement of the variables consistency and stability, with the main tool for the test being the Cronbach's alpha. A Cronbach's alpha coefficient that is near to 1.00 shows better data reliability, one that is less than 0.70 is deemed as poor, while one that is higher than 0.80 is deemed as good (Sekaran & Bougie, 2016). As indicated in (Table.2), an assessment of dimensions of corporate social responsibility (CSR) is conducted. Dimension of HR has 13 items, dimensions of Energy has 5 items, dimension of community has six items, dimension of environment has 6 items, dimension of Product has 10-items, and the dependent variable OP has 4 items. The CSR INDEX which has 25 items. The reliability alpha assessment generates the accepted reliability score with coefficient of 0.71,

0.76, 0.84, 0.72, 0.82, 0.79, and .90, respectively. In addition, the item deletion does not result in significant increase in alpha coefficient score, indicating stable internal consistent scales (Nunnally & Bernstein, 1978).

Table 2: The stability of the instrument Cronbach's alpha

No.	Scale Item	No of items	Cronbach's Alpha	Remarks
1	CSR	25	.90	Good
2	HR	5	.71	Acceptable
3	Energy	4	.76	Acceptable
4	Community	6	.84	Good
5	Environment	5	.72	Acceptable
6	Product	5	.82	Good
7	OP	7	.79	Acceptable

D. Regression Analysis

1) Testing for Multicollinearity

Multicollinearity was examined to confirm that independent variables (environment, energy, HR, community and product) do not have high correlations. Serious multicollinearity issue could lead to the impairment of the regression model outcomes accuracy and stability and as such, variance VIF and tolerance values were obtained. Tolerance values show the percentage of variance in the predictor that cannot be constituted by other predictors, with small values indicating redundant predictor and less than 0.10 values may call for more investigation (Gujarati, 2009). Contrastingly, the VIF is 1/tolerance and based on the rule of thumb (Hair, Black, Babin, Anderson & Tatham, 1998), VIF values higher than 10 may require further examination.

Table. 3 Testing for Multicollinearity by Using Variance Inflation Factor (VIF)

Variable	Tolerance	VIF
Environment	.885	1.13
Energy	.192	5.21
HR	.866	1.15
Community	.768	1.30
Product	.185	5.39

2) *Regression Results:* In the two models, the indicators mentioned below are analyzed to shed light on the dependent variable's variation. First, the coefficient of determination R-square (R^2) is an indicator of the variation amount in the dependent variable that the independent variables constitute in a regression equation. It shows the total percentage of total variation in the dependent variable constituted or explained by the dependent variables and it is a measure of the regression line fit.

Second, the F-value is evaluating the significance of the regression model fit and there are two ways to evaluate such fit; 1) conducting a comparison of between the F-value and the table value, and 2) obtaining the significant value and comparing it to the alpha value, in which case, this study set at 0.05. The significant values were obtained using SPSS Anova.

Moving on to P-value, it represents the significant value of regression coefficient (β). The regression coefficient (β) shows the independent-dependent variables correlation, which in turn, reveals that (β) can explain the variation in the dependent variable. The p-value function evaluates whether the changes impact is significant. Similar to parameter F-value, SPSS also produces the significance value in the coefficient table of the regression result. Moreover, the significant predictor effect is present if the significance value is lower than 0.05 alpha values, and if otherwise, then the significance predictor effect is absent.

$$OP = a + \beta_1 CSR + e \text{ -----Model 1}$$

Where

- OP = Organization Performance
- a = Constant (Intercept)
- CSR = Composite score of corporate social responsibility dimension's
- e = Error term

$$OP = a + \beta_1 ENVIR + \beta_2 ENER + \beta_3 HR + \beta_4 COMM + \beta_5 PROD + e \text{ -----Model 2}$$

Where

- OP = Organization Performance
- a = Constant (Intercept)
- ENVIR = Environmental Disclosure
- ENER = Energy Disclosure
- HR = Human Resources Disclosure
- COMM = Community Disclosure
- PROD = Products Responsibility Disclosure
- e = Error term

a) (Model 1): This section presents a results obtained from the relationship between CSR disclosure as independent variable and organization performance as dependent variable, as showing in model 1(above), simple linear regression has used to investigate the relationship. The significance levels for the association refer to the difference in variance of mean value, which was tested by t-test. The findings of the analyses are shown in Table .4.

Table 4 Linear Regression Analysis: CSR as The Independent Variable

Independent Variable	Dependent Variable Organization Performance (OP)
CSRI	1.001***
	18.62
Constant	-.004
	-.020
Observations	250
R-Squared	.58
F-Statistic	346.85
P-Value	.000

Robust t-statistics are reported in parentheses

** Indicate statistically significant at the 5% level.

*** Indicate statistically significant at the 1% level

To know the significance of a model’s p-value of F statistic is very important. If it has p-values of less than 1%, 5%, or 10%, the model is very significant, significant, or moderately significant, respectively. In regression Model 1, The empirical results of Model 1 are shown in Table 4. The model is significant at level of 0.01 with an R² of 58%. The result of Model 1 also shows that the β coefficient for the independent variable, corporate social responsibility (CSR) disclosure ($\beta=1.001$, $p=0.000$) demonstrated a significant positive impact on the variance of the dependent variable, organization performance (OP). Therefore, based on the model (1), using CSR as independent variable, this model Rejected hypothesis H01, and finds that a highly significant degree at a 0.000 level of significance. The positive association of business CSR and OP means that the more power given to a manager to make decision of CSR-related activities, the better the FP for a company.

b) (Model 2): This section presents the relationship between each dimension of CSR disclosure and the Organization Performance OP (Model 2), Multiple Regression Analysis has used to investigate the relationship. This model was used to test the Sub Hypothesis. The main empirical results of model 2 are reported in Table 5. The model is significant at level of 0.01 with an R² of 75%.

Table 5 Multiple Regression Analysis Between Each Dimension of CSR Disclosure and Organization Performance OP (Model 2)

Independent Variables	Dependent Variable Organization Performance (OP)
-----------------------	-----------------------------------------------------

Environment	.011
	.463
Energy	-.261***
	-4.17
Human resources	.036
	.822
Community	.108**
	2.77
Product	.816***
	14.65
Constant	1.251***
	6.10
Observations	250
R-Squared	.75
F-Statistic	153.03
P-Value	.000

Robust t-statistics are reported in parentheses

** Indicate statistically significant at the 5% level.

*** Indicate statistically significant at the 1% level

As given in Table 5, this results of the model 2 show that there are no relationships were found between environmental related activities and OP. The findings seem to be consistent with other research, which showed no relationship between environmental disclosure and financial performance (Korathotage, 2012). Further, this finding does not corroborate the results of (Orlitzky, Schmidt, & Rynes, 2003). A possible explanation is that there might have been a complex relationship between financial performance and environmental disclosure. Therefore, based on the model 2, using environmental activities as independent variable, this model accepts hypothesis H01B.

Energy disclosures were found a negative and significant relationship related to Organization Performance, indicating that disclosing of energy information might reduce performance. The results of previous studies show a mixed relationship between environmental disclosure and financial performance as they included the energy dimension in one aspect of environmental activities (Kuo, Yeh, & Yu, 2012; Rouf & Abdur, 2011). this model Rejected hypothesis H01E.

This (model 2) found that there are no significant relationships between HR and FP, Schreck (2011) provided evidence that there is no relationship between HR disclosure and TBQ and ROE. It can be explained by the fact that employee practices between developed and developing countries are not similar. Therefore, based on the model 2, using HR activities as independent variable, this model accepts hypothesis H01C.

The results of the relationship between Community disclosure and Organization Performance show mixed results in previous studies (Khemir & Baccouche, 2010; Richardson & Welker, 2001). The current study shows a positive relationship between community dimension and Organization Performance. This is consistent with findings in other developing countries (Korathotage, 2012). Therefore, based on the model 2, using Community activities as independent variable, this model Rejected hypothesis H01A.

The present model 2 was intended to establish the relationship between products disclosure and financial performance. The results from this study show that there is a positive and significant relationship between products responsibility disclosure and FP. The present findings seem to be consistent with other research (Jo & Harjoto, 2011; Sandhu & Kapoor, 2010). this model accepts hypothesis H01D.

E. Summary Of Findings

The CSR disclosure- organization performance relationship the findings generally showed a positive and significant relationship between the two variables. The study findings are supported by (Bayoud & Kavanagh, 2012; Zhang, 2013; Zhongfu, Jianhui, & Pinglin, 2011). that revealed a significant and positive CSR disclosure-profitability relationship.

Beginning with community and product disclosures as CSR disclosure dimensions, they were found to positive correlate with financial performance, which shows that companies that conduct more community activities and product disclosures have higher financial performance. Meanwhile, both environment and HR disclosures showed no significant relationship with organization

performance, and energy disclosure showed a negative relationship with the same. Energy disclosure seems to mitigate shareholders' earnings.

The results may be attributed to both the complex relationship between each CSR disclosure dimension and organization performance and the small level of CSR disclosure that led to the weak statistical relationship with financial performance. Moreover, in Jordanian companies, CSR disclosure still voluntary as opposed to mandatory, with companies not mandated to include their CSR activities in their annual reports.

F. Limitations Of The Study

The study is limited of the followings

- 1) Human study sample: The study is limited to the employees of the Jordanian telecommunications sector.
- 2) Geographical Limitations: The study is geographically limited to the Jordanian Telecommunications Sector in the Hashemite Kingdom of Jordan.

G. Future Research

This study focus was on telecommunication firms and as such, future studies can conduct a cross-section study to compare the results obtained from Jordan and from other Arab countries like Egypt and Saudi Arabia. Studies can also carry out a comparison between the findings reported by developed and developing countries in order to provide deeper insight into the nature and level of CSR disclosure and its association with financial performance. Other countries also have to determine their CSR components.

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APPENDIX: 1

Questionnaire

Please answer the following questions as best as you can and tick them appropriate box.

(The information will be strictly treated as confidential and for educational purposes). Do not write your name.

A. Responses from staff on CSR Activities

All items will be scored on a 5-point scale in which equals

1: SA = Strongly Agree

2: A = Agree

3: U = Undecided

4: D = Disagree

5: SD = Strongly Disagree

B. Section (A) Csr Diminssions

1) Environment (5 Items)

1.1	Designing facilities harmonious with the environment	1	2	3	4	5
1.2	Using recycled materials	1	2	3	4	5
1.3	The company maintains a cordial relationship with the industry regulator and partners. With government in infrastructural development	1	2	3	4	5
1.4	Negative impact on health from base station, emission and pollution	1	2	3	4	5
1.5	Lack of awareness of recycling opportunities for damaged phones and batteries	1	2	3	4	5

2) Human Resources (5 Items)

2.1	Promoting employee safety and physical or mental health.	1	2	3	4	5
2.2	Establishment of trainee centers	1	2	3	4	5
2.3	Effect of electromagnetic fields, base stations and masts have a negative impact on workers' health	1	2	3	4	5
2.4	Adequate recognition, reward and training of workers to maintain and retain a skilled workforce	1	2	3	4	5
2.5	Employees' rights are respected by the company	1	2	3	4	5

3) Product/ Service Quality (5 Items)

3.1	Information on the quality of the firm's products as reflected in prizes/awards Received	1	2	3	4	5
3.2	Quality of service provided and widest coverage of the nation	1	2	3	4	5
3.3	Information on any research projects set up by the company to improve its product in any way	1	2	3	4	5
3.4	Quality reward on products and services (such as ISO 900)	1	2	3	4	5
3.5	Improvements in customer services	1	2	3	4	5

4) *Community Involvement (6 Items)*

4.1	Sponsoring public health projects	1	2	3	4	5
4.2	The Company follows regulations and standards regulating their activities	1	2	3	4	5
4.3	firm propelled by profit motive and it takes adequate care of host communities	1	2	3	4	5
4.4	Provision of support to local suppliers	1	2	3	4	5
4.5	The Company assists in empowering unemployed youths and women in various skill acquisition programmers	1	2	3	4	5
4.6	The Company provides housing support, education and health needs of host communities	1	2	3	4	5

5) *Energy (4 Items)*

5.1	Discussing the company's efforts to reduce energy consumption	1	2	3	4	5
5.2	Conservation of energy in the conduct of business operations	1	2	3	4	5
5.3	Disclosing the company's energy policies	1	2	3	4	5
5.4	Receiving an award for an energy conservation program	1	2	3	4	5

C. *Section (B) Organization Performance (Op)*

B1	A firm being consistently profitable would positively affect its financial performance.	1	2	3	4	5
B.2	The financial performances of the company will enhance by abiding to laws and regulations.	1	2	3	4	5
B.3	Advertisement of services / products in an ethically responsible manner has a positive influence on financial performance.	1	2	3	4	5
B.4	Providing employees with a legally safe and secure working environment will positively affect firm's financial performances	1	2	3	4	5
B.5	Commitment to moral and ethical behaviour of the host community will enhance financial performance of the company.	1	2	3	4	5
B.6	Corporate social responsibility influence the financial performance of your firm?	1	2	3	4	5
B.7	Corporate social responsibility influences the reputation your firm?	1	2	3	4	5

Thanks for your cooperation



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