Corporate Social Responsibility (CSR) Programs in Sarangani Province: Promotion of the Triple Bottom Line Framework of Sustainability

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Abstract

This study aimed to determine the Corporate Social Responsibility (CSR) programs implemented by business organizations in Sarangani Province in the frame of Triple Bottom Line Framework of Sustainability – People, Planet, and Profit (3Ps). It employed the mixed method research design using sequential qualitative and quantitative survey-type techniques. It involved fifty-two (52) respondents from medium-sized and large companies. Findings show that the main CSR drivers were customer satisfaction and company reputation/image while the major barrier was the lack of support from top management. In terms of involvement, the companies made efforts to address social injustice; partnered with communities to provide financial assistance; promoted waste management, energy, and water conservation; and, ensured employee well-being. In terms of integrating corporate citizenship, the companies recognized the role of leaders as CSR champions; incorporated CSR policies and integrated CSR initiatives in program development; installed CSR in their operational systems, as well as enabled M&E mechanisms. In assessing CSR program implementation, the companies established safety protocols in the workplace; educated their employees and the communities on environmental protection; and, hired local people from host communities. On issues and challenges, financial constraint was cited as a major concern while the benefits were gained from the areas of environmental conservation and compliance to national and local laws. Hence, the study concluded that many business organizations in Sarangani have already taken 3Ps-anchored proactive steps through CSR to make valuable contributions for the continuous development of medium and large-scale enterprises. It is therefore recommended that business organizations should increase their CSR program focus on Gender Equality, develop more CSR champions, increase employee involvement in CSR initiatives, and further CSR efforts through increased funding, while the government should introduce strategic measures to further encourage more companies to undertake CSR.

Keywords: Business organizations; people; planet; profit; sustainable development

Introduction

Since the start of the industrial revolution in the 1970s, the world has seen the birth of more business organizations which has in turn led to the creation of companies – the conglomerates and multinational companies (MNCs) that we know today. These business organizations have since taken over the world of commerce and trade, changed the landscape of doing business, and in the process, became an integral part of many of the world's economies spanning across continents – from North and South America, Europe, Australia, Africa, and Asia (Kordos & Vojtovic 2016).

Through the years, business organizations have grown and become an indelible presence in many parts of the world. In the Philippines, there are 1,017,187 registered corporations and partnerships operating in the country as of December 31, 2018 according to the Securities and Exchange Commission.

Corporate social responsibility emerged at the turn of the century, which centered on the growing awareness and concern of business leaders on the responses of their respective communities, as well as the sustainability of their environments (Hamidu, Haron, & Amran, 2015). It was a strategy for them to comply with regulatory requirements, uphold standards, build corporate reputation, as well as create customer loyalty – the end-

goal being to increase profitability and the overall attainment of organizational objectives (Moir, 2001). All these are rooted on the premise that "business only contributes fully to society if it fulfils its economic responsibilities to stakeholders and is socially responsible (Moir, 2001).

This applies to all industries, as well as in the case of the Philippines and Sarangani province in particular, where agriculture and fisheries are the dominant industries, and where natural disasters, such as typhoon, flood, earthquake, fire, among others, pose imminent danger to life, property, and the environment. By promoting CSR, agri-fishery companies help address the fundamental issue of sustainability in their business, while contributing toward the Sustainable Development Goals (SDGs) of the United Nations (Mazur-Wierzbicka, 2015), viz., "for a world with less poverty, hunger and disease, greater survival prospects for mothers and their infants, better educated children, equal opportunities for women, and a healthier environment (Visser, 2009). CSR initiatives will likewise build the capacity of communities to withstand disasters brought about by natural and man-made calamities, and enable them to respond accordingly.

One popular definition of sustainability comes from the Brundtland Report which defines it as "development that meets the needs of the present generations without compromising the ability of the future generations to meet their own needs" (Brundtland, 1987). Central to this definition is the applicability of sustainability to the three basic elements of life: community development, environmental protection and stewardship, and, in the case of business organizations, organizational productivity (economic or financial considerations): the triple bottom line of sustainability (Arowoshegbe, Emmanuel, & Gina, 2016).

The "triple bottom line" is a new term to define sustainability, i.e., "Sustainable development involves the simultaneous pursuit of economic prosperity, environmental quality, and social equity. That companies aiming for sustainability need to perform not against a single, financial bottom line but against the triple bottom line (Elkington, 1998).

Companies are considered to be contributing to the triple Bottom Line of People, Planet, and Profit when they acknowledge and take responsibility for their actions that affect the economy, their employees, the society, and the environment (KsiężaK & FischBach, 2017). This definition heightens awareness on the positive impact of CSR to the organization's performance in terms of productivity and return (Waddock & Graves, 1997). It also strengthens the efforts from both the government and the private sector to capacitate communities in the face of disasters and natural calamities, thereby ensure public safety especially to the vulnerable sectors of society.

Region 12 or the SOCSKSARGEN Region ranked as the 5th poorest province in the country with 47.3% poverty incidence among its population (Authority, 2015). With the aforementioned realities, the researcher was prompted to gather evidence about the Corporate Social Responsibility programs being implemented by the business organizations in Sarangani Province. It was hoped that evidences gathered from business organizations may serve as inputs in the development of policy alternatives that would ensure sustainability in terms of the three bottom lines of community (People), environment (Planet), and organizational productivity (Profit), which would then then redound to the communities' resiliency in the face of natural and man-made disasters.

This study aimed to determine the Corporate Social Responsibility (CSR) programs implemented by business organizations in Sarangani Province which contributed to the Triple Bottom Line Framework of Sustainability – People, Planet, and Profit (3Ps). Being one of the poorest provinces in the country, the province of Sarangani needed the presence of investment locators to boost its economy. Existing locators, such as private corporations, had been able to contribute significantly to this goal of alleviating poverty in the province. However, there was a lack of information whether they have established and implemented CSR programs in the province; and what specific program foci especially in the areas of community development (People), environmental conservation (Planet), and organizational productivity (Profit). Thus the need to conduct this study as the information that will be generated can aid in future policy interventions, most especially in the area of public safety in the face of man-made disasters and natural calamities.

Literature Review

CSR is commonly viewed as a corporate initiative that is basically discretionary and extends beyond the legal minimum by helping companies achieve the following: developing good relationships with stakeholders; increasing their competitive edge; catalyzing innovation; and, promoting goodwill (Crane et al., 2008; Singh & Misra, 2019). Thus, there is a dire need to have leaders who can anticipate the changes in society and are willing to become catalysts in transforming their organizations toward a sustainable society through CSR (Gorski, 2017). Externalities in CSR refer to all factors that have an impact on the various stakeholders. One example was the Asian tsunami which prompted companies to introduce CSR initiatives as their humane corporate assistance to the victims (Fernando, 2007). In terms of the barriers to CSR, a study in Bangladesh identified 12 barriers to their pursuit of CSR, to include: lack of stakeholder awareness; financial constraints; and, lack of top management commitment (Govindasamy & Suresh, 2017). Addressing these mean taking responsibility for the negative environmental impact of their business activities, thus mitigate any damage arising from their activities (Stojanović, Mihajlović & Schulte 2016). To do this, companies need to develop new organizational frameworks such as CSR programs, to be able to rise to the challenges that society expects of them (Yuan, 2011).

By defining stakeholder orientations, companies will be able to prioritize which to focus in view of their organizations' limitations and constraints (Ahmad et al.,

2014). A study in South Korea found that employee participation in CSR contributed to the attainment of organizational outcomes, thus promoting healthy work environments (Im, Chung & Yang, 2016). This supports the need to embed CSR in human resource management programs that will redound to a healthy working environment that boosts organizational productivity (Sarvaiya, 2014). Organizations do this through consultation with stakeholders – their employees, environmental groups, local communities, and governments (Maon, Lindgreen & Swaen, 2009).

Another core feature of CSR is going beyond shareholder interest to consider the interests of other stakeholders, or the "business case for CSR" – how firms can benefit economically from being socially responsible (Hamidu, Haron & Amran, 2015). A research on managers of African-American businesses showed that economic and ethical responsibilities came first, followed by legal responsibility and philanthropic activities (Edmondson & Carroll, 1999). Consumers in China attach more importance to CSR orientations, revealing that they are more concerned with economic responsibility than ethical and legal considerations (Ramasamy & Yeung, 2009).

In Malaysia, business organizations realized the importance of becoming socially responsible for them to stay competitive in a rapidly changing environment due to a growing expectation from various stakeholders (Masum, Aziz & Ahmad, 2020). They get involved in the community to leave lasting impacts in society, in the environment, and in the economy (Ismail, 2009).

CSR is a set of values that has come to underpin company practices, such as undertaking CSR activities in areas where traditions and cultural practices are valued (Wang, 2011). This adheres to the definition of what constitutes CSR. By treating the various stakeholders responsibly, companies demonstrate that they have a right not to be treated as means to some end; but are active participants in determining the future direction of the companies where they also have a stake (Hopkins, 2006). The notion that CSR extends beyond philanthropy has become a viable and strategic platform to satisfy stakeholder expectations while serving to achieve organizational objectives. This is in stark contrast to the idea of it serving simply as an ordinary added-value to the business organization (Grayson & Hodges, 2004).
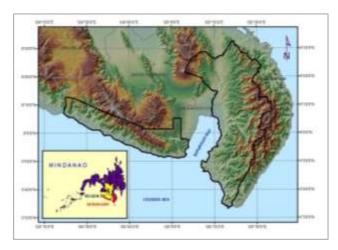
Methods

This study followed the mixed-method research design integrating both quantitative and qualitative research approaches characterized by the collection and analysis of quantitative data from the respondents followed by the collection and analysis of qualitative data from the informants.

The respondents of this study were the 52 representatives from business organizations in Sarangani Province belonging to the medium and large companies, and those with capital/gross sales of PhP15 million to PhP100 million for the medium-sized companies and PhP100 million and above for the large companies (Republic Act 9501 or the Magna Carta for Small Enterprises). Eight (8) employees from four (4) selected companies composed the informants of the study.

Figure 1. Geographical Location of Sarangani Province

Manufacturers and processors in the municipalities in the province belonging to the micro, small, medium and large enterprises are the identified respondents of the study. These enterprises have capital/gross sales of from less than PhP3 million to more than PhP100 million. All industry sectors were included in the study, provided that they had operations/are operating in one or more of the seven (7) municipalities in the province, namely: Glan, Malapatan, Alabel, Malungon, Maasim, Kiamba, and Maitum.

This study used simple random sampling for selecting the respondents from the medium and large companies that have operations/ are operating in Sarangani Province. The identified respondents were the owners of the company, the top and middle level management such as the Managers and Department or Division Heads in charge of their CSR programs, the personnel in charge of the CSR unit such as the Human Resource Officer and the CSR Program Executive Directors, as well as their staff in case of the formers' absence or unavailability, but with permission from their department/division/program/unit heads. This technique was employed to ensure representation of the variables of the study. A total of 30 respondents were required for the Online Survey and eight (8) participants for the Key Informant Interview (KII).

For the 1st set of questionnaire which was done through Online (Gmail and Google Form) and Face-to-Face Survey, a total of 98 respondents were sent the questionnaire, of which 52 responded. From this set of companies, a total of five (5) companies were identified to participate in the Key Informant Interview (KII) – 2 medium-sized and 3 large – and provided with the 2nd set of Questionnaire. The five (5) companies were selected based on their positive response to the study – their willingness to undertake both the Online Survey and the KII within the timeframe that was relayed to them. Of these, four (4) companies participated.

This study was a combination of quantitative and qualitative methods; thus, analysis for both methods were applied. For quantitative design, data were gathered using the 5-point and the 3-point Likert Scales wherein responders specify their level of agreement to a statement typically in five and three points. These were then presented in table form based on the prescribed template of the Likert Scale. It showed the analyzed data and the results (Frequency, Percentage, Mode), as well as a discussion on what the various data sets mean, and their relevance to other data in the study.

The use of the 5-point and 3-point Likert Scales in data analysis were employed using the Likert Scale Response Anchors to measure the attitudes or opinions that were generated from the questionnaire. With this scale, the respondents were asked to rate the items on the following: rank of importance, agreeableness, extent of motivation, impact of barriers, extent of involvement, and extent of integration. Lastly, the data generated were also segregated according to the medium-sized companies on the one hand, and the large companies on the other hand. The analysis for these were then discussed in textual presentation after each of the tables.

For the qualitative data analysis, the answers of the informants were recorded and transcribed according to the nature of the data collected. After which, textual analysis was done to come up with the words/phrases that were frequently mentioned, thus come up with thematic areas that were common to all the Key Informant Interview (KII) respondent companies. These were then computed to get the percentage share of each theme from all the rest of the themes. A general picture was then arrived at for each of the three areas mentioned, and according to the themes that surfaced, to come up with an overall picture for each of the areas identified, namely: their Assessment of their CSR programs/ services; the Issues and Challenges they faced; as well as the Benefits that they gained from pursuing CSR in their operations.

Results and Discussion

Profile of Business Organizations

Of the 52 companies who took part in the survey, 30 were medium-sized (58%) while 22 were large (22%). This represented the composition of business establishments in the province based on aggrupation. Majority of the companies belonged to the Agriculture and Fishery (23%) and Financial Services (23%) sectors. This reflected the province's industry landscape, which is predominantly agriculture and fishery-based. The financial services sector, composed of private banks and micro-finance institutions, provide critical support services to the local economy. It validated the growing roles that agriculture and fishery-based companies play in promoting CSR in their business (Mazur-Wierzbicka, 2015).

Table 1. Profile of Business Organizations by Business Category and Industry Sector

Business Category	Frequency	%
Medium (PhP15M-PhP100M)	30	58
Large (PhP100M above)	22	42
Total	**52**	**100**

Industry Sector	Frequency	%
Agriculture & Fishery	12	23
Financial Services	12	23
Consumer Products	8	15
Trading	4	7
Education	3	6
Energy	3	6
Construction and Real Estate	2	4
Health	2	4
Industrial Equipment and Supplies	2	4
Distribution and Transportation	2	4
Hotels and Restaurants	1	2
Information & Communication Technology (ICT)	1	2
Total	**52**	**100**

Emerging Views on CSR

The emerging views on CSR revealed that the companies considered CSR as "highly important" (69%), reflecting the idea that a good CSR policy impacts positively to the organization's performance in terms of productivity and return (Waddock & Graves, 1997).

In ranking the six (6) areas of good corporate citizenship, the greater majority identified "providing safe and reliable products/ services" at the top of their priorities, followed by "working to improve conditions". With this, it can be gleaned that vital importance was given to product/service excellence to ensure consumer/customer satisfaction.

Table 2. Perceived Level of Importance of CSR

Responses	Frequency	Percent

Highly important	36	69
Moderately Important	10	19
Important	6	12
Total	**52**	**100**

This paves the way for companies to build good relations with stakeholders, boost competitive advantages, innovate, and enhance goodwill (Singh & Misra, 2019).

In terms of which areas of good corporate citizenship is the most important, majority declared their "strong agreeableness" with the statements. "Corporate citizenship is important to our customers", had the most number of companies (69.23%) who stated their strong agreeableness. This show that the companies value the views of their customers/consumers; and since the latter regarded CSR to be important, the companies followed suit. As to their views on what constitutes good corporate citizenship, primary consideration was placed on what customers/consumers think. This supports their belief that CSR improved their image and reputation which was linked to their goal of satisfying their customers/consumers. As such, they looked on CSR as an effective business strategy (Hopkins, 2006).

A significant number of companies (38.46%) ranked Poverty as the No. 1 area of concern where they feel they should most actively play a role. This was followed by Hunger and Health Care (29%). Majority saw Poverty – the No 1. Goal under the United Nation's Sustainable Development Goals (SDG) – as their foremost area of concern, given that Sarangani has long been ranked as one of the country's poorest provinces. This aligns with the "global aspirations faced by developing countries as they face critical issues of human development and environmental sustainability" (Visser, 2009). It is worth noting that Gender Equality and the Development of Alternative Energy Resources fared poorly in the ranking, compared to poverty, hunger, and healthcare, which are deemed to be basic human needs.

More than half of the companies declared that "Importance to customers" (59.62%), "Improvement of reputation/image" (50%), and "Fits in company traditions and values" (50%) as the motivating factors that pushed them to pursue CSR. All these supported previous declarations which indicated that for them, customers and company reputation/image were the building blocks of CSR. This supported the view, however indirectly, that CSR is a business strategy that companies willingly undertake to develop relationships with customers/consumers and their families, as well as with their employees (Ismail, 2009).

Barrier to CSR.

The statement, "Top management does not support it" was the only barrier that had a "significant impact" to the companies surveyed (48%). This acknowledged the critical role that top management plays in determining whether to pursue or not to pursue CSR. According to Govindasamy and Suresh (2017), companies in Bangladesh also identified these barriers, i.e., the lack of top management commitment, financial constraints, and lack of knowledge pointing at a common experience faced by companies worldwide.

Table 3. Emerging Views on CSR

Area	Importance of Good Corporate Citizenship					Mode	Verbal Description
	5	4	3	2	1		
Providing safe and reliable products/ services							
Frequency							
Percent	43	8	0	1	0	**5**	**Most important**
	82.69	15.38	0.00	1.92	0.00		
Working to improve conditions in your company		11	0	1			
Frequency	40	21.15	0.00	1.92	0		
Percent	76.92				0.00	**5**	**Most important**

Area	Agreeableness on What Constitutes CSR					Mode	Verbal Description
	5	4	3	2	1		
Corporate citizenship important to our customers. Frequency							
Percent							
	36	12	4	0	0	**5**	**Strong Agreeableness**
	69.23	23.08	7.69	0.00	0.00		

Roles of Business Organizations

Area	Rank							
	1	2	3	4	5	6	7	8
Development of alternative energy sources								

Frequency	3	4	5	5	2	6	15	12
Percent	5.77	7.69	9.62	9.62	3.85	11.54	28.85	23.08
Education								
Frequency	8	3	6	8	12	7	6	2
Percent	15.38	5.77	11.54	15.38	23.08	13.46	11.54	3.85
Gender equality								
Frequency	1	2	2	6	9	11	7	14
Percent	1.92	3.85	3.85	11.54	17.31	21.15	13.46	26.92
Health care								
Frequency	5	8	12	14	5	3	2	3
Percent	9.62	15.38	23.08	26.92	9.62	5.77	3.85	5.77
Hunger								
Frequency	5	15	8	9	4	4	2	5
Percent	9.62	28.85	15.38	17.31	7.69	7.69	3.85	9.62
Poverty								
Frequency	20	8	7	1	2	5	6	3
Percent	38.46	15.38	13.46	1.92	3.85	9.62	11.54	5.77

CSR Drivers

Table 4. Drivers and Barrier to CSR

Drivers/Motivators of CSR

CSR Driver	Drivers to CSR					Mode	Verbal Description
	5	4	3	2	1		
Important to our customers consumers						5	**To the Highest Extent**
Frequency							
Percent	31	11	5	4	1		
	59.62	21.15	9.62	7.69	1.92		
Improves our reputation/ image						5	**To the Highest Extent**
Frequency							
Percent	26	18	6	2	0		
	50.00	34.62	11.54	3.85	0.00		
Fits our company traditions a values						5	**To the Highest extent**
Frequency							
Percent	26	18	7	1	0		
	50.00	34.62	13.46	1.92	0.00		

Barriers to CSR

Barriers to CSR Practice	Impact			Mode	Verbal Description
	3	2	1		
Top management does support it				3	**Significant Impact**
Frequency	25	17	10		
Percent	48.08	32.69	19.23		

Extent of Personnel Involvement in CSR

A total of 29 company personnel (56%) stated that they were involved in their companies' CSR operations "to a great extent". This shows that knowledge and awareness about CSR are passed on to employees who then ensure that CSR programs/ services are implemented; thus contributing to job satisfaction. This supports a study in South Korea which suggested that CSR participation positively affected organizational productivity, contributed to employee job satisfaction, and helped promote a healthy work environment (Im, Chung & Yang, 2016).

Extent of Company Involvement in CSR

In terms of social investment, a significant number were "greatly involved" in addressing social issues such as education, health, and housing. These are recurring social issues that they wanted to actively involve themselves in, such as addressing poverty, hunger, and health care, which still persist in the province given the high incidence of poverty. Several also located their facilities in the communities, hired local people, and helped create jobs.

This aligned with their declaration to positively impact in the lives of the local people who, as of 2015, earned an estimate of PhP20,753.00 per person per year or around PhP56.86 per day. This was below the national level of PhP21,753.00 (PhP59.60 per day) Annual Per Capita Poverty Threshold (Sarangani Ecological Profile, 2015). A study in Malaysia found out that today's companies were realizing the importance of becoming socially responsible to help them stay competitive (Masum, Aziz, & Ahmad, 2020).

In terms of Corporate-Community Partnership, a significant number declared their involvement to a great extent in partnering with host communities to extend financial assistance, provide jobs, and engage the latter in their business operations. By involving the community as partners for development, the companies were cognizant of their link with the community. This goes hand in hand with the idea behind CSR, which presupposes community involvement to be able to leave lasting impacts in society, the environment, and the economy (Ismail, 2009).

With regard to environmental stewardship, a significant number considered practice of waste management (55.77%) and encouraging energy and water conservation (46.15%) at the top of their priorities while their involvement in the purchase from socially responsible partners and assumption of responsibility for any environmental impact is moderate. This strengthens the principle that CSR is not just fulfilling the social and economic requirements from business, but is also about giving attention to environmental issues and taking responsibility for the negative environmental impact of their business activities (Stojanović, Mihajlović & Schulte, 2016).

Table 5. Extent of Company Involvement in CSR Areas: Environmental Stewardship

Areas	Extent of Company Involvement Environmental Stewardship					Mode	Verbal Description
	5	**4**	**3**	**2**	**1**		
Practice of waste management						**5**	**To a Great Extent**
Frequency							
Percent	29	19	2	1	1		
	55.77	36.54	3.85	1.92	1.92		
Encouraging energy and water conservation						**5**	**To a Great Extent**
Frequency							
Percent	24	20	4	2	2		
	46.15	38.46	7.69	3.85	3.85		
Purchasing from socially responsible partners						**4**	**To a Moderate Extent**
Frequency							
Percent	15	26	6	4	1		
	28.85	50.00	11.54	7.69	1.92		
Assume responsibility for any environmental impact						**4**	**To a Moderate Extent**
Frequency							
Percent	20	24	4	2	2		
	38.46	46.15	7.69	3.85	3.85		

The companies were all highly involved in managing workplace concerns in the areas of: (1) compensating employees above the minimum wage; (2) providing the best working conditions; and, (3) providing training and development opportunities to employees. Not only were they involved in CSR programs for the community and the environment, they were also keen and deeply interested in ensuring the well-being of their employees. Through CSR, the companies are able to inject social and ethical concerns of employees which redound to better working conditions and a healthy working environment that boost organizational productivity (Sarvaiya, 2014).

Extent of CSR Integration

Majority of the companies stated that leadership had been "integrated to the highest extent" in their organizations in the following areas: as Champions of Corporate Citizenship principles and values (46.15%); Support and commitment to Corporate Citizenship goals and objectives (42.31%); and, Assuming full responsibility to

the company's economic, social, and environmental impacts (51.92%). These findings solidify the role of leaders as champions of CSR and act as catalysts who will shift their organizations toward a sustainable society by promoting the CSR's values and principles (Gorski, 2017).

Table 6. Extent of CSR Integration: Leadership

Areas	Extent of CSR Integration Leadership					Mode	Verbal Description
	5	**4**	**3**	**2**	**1**		
Leadership serves as champions Corporate Citizenship principle and values Frequency Percent	24 46.15	18 34.62	6 11.54	3 5.77	1 1.92	**5**	**To the Highest extent**
Leadership supports and commits CC goals and objectives Frequency Percent	22 42.31	18 34.62	10 19.23	1 1.92	1 1.92	**5**	**To the Highest extent**
Leadership assumes full accountability to the company's economic, social and environmen impacts Frequency Percent	27 51.92	16 30.77	6 11.54	2 3.85	1 1.92	**5**	**To the Highest extent**

Majority of the companies have largely integrated CSR policies in their operations, particularly in communicating and sharing CSR policies to their employees "to the highest extent". This indicated that the companies were deeply committed in pursuing CSR initiatives by putting in place the policies that will enable them to define their roles in society and adhere to social, ethical, legal, and responsible standards (Maon, Lindgreen & Swaen, 2009).

A large number of companies stated that CSR had been integrated "to the highest extent" in terms of designing CSR programs "with clear objectives, policies, procedures, and workable implementation strategies" (46%). These findings lend support to the proposition that companies need to accommodate within their core structures organizational changes. By developing a new organizational framework through CSR program integration, companies are able to rise to the challenges that society expects of them (Yuan, 2011).

In terms of systems installation, a significant number of companies had incorporated CSR in their operational systems, from organization and communication to management and financial systems. The findings add strength to the proposition that standardized systems facilitate the implementation and integration of CSR within companies. This results to improvement in company performance attributable to the introduction of CSR (Bernal-Conesa et al., 2016).

Majority of the companies declared that Monitoring & Evaluation (M&E) mechanisms have been integrated "to a large extent" in their organizations while "reporting of CSR program accomplishments on a regular basis, such as monthly, quarterly, etc.", were already "highly integrated". "What gets measured gets managed". By employing the tools of reporting, verification, and evaluation, companies are provided with bases for informed decision-making, which then lead to improvements and modification (Hohnen & Potts, 2007).

Assessment of CSR Program Implementation

Initiatives undertaken to effectively manage the workplace ranked high in their assessment of CSR programs implemented. This delved more on the Safety Programs established, such as the provision of Personal Protective Equipment (PPEs), safety protocols on hygiene and sanitation, and compliance to Occupational Safety and Health Standards (OSHS). Educating employees and the communities about the environment also ranked high on their list of CSR activities, as well as providing employment to locals –their way of acknowledging and taking responsibility for their actions that affect the economy, their employees, the society, and the environment (KsiężaK & FischBach, 2017).

Table 7. Assessment of CSR Programs/ Services

Assessment			
#	**Areas**	**Frequency**	**Percent**

1	**Community Development**	**41**	**17**
	- Balancing capability and community needs	9	4
	- Provision of employment to locals	19	10
	- Assistance to schools	5	2
	- Coordination with government (LGUs/barangays)	8	3
2	**Environmental Conservation**	**93**	**39**
	- Environmental stewardship/education	29	12
	- Air/ Water/Coastal management	17	7
	- Solid Waste management	29	12
	- Forest/Tree planting	10	4
	- Others (coordination with LGUs/ barangays, commun development)	8	3
3	**Management of workplace concerns**	**106**	**44**
	- 5S	17	7
	- Safety programs	52	22
	- Health care program	15	6
	- Workplace environment (compliance to environmental la disciplinary process)	22	9
	TOTAL	**240**	**100**

Issues and Challenges

Internal issues such as budgetary constraints and the forms of assistance they extend to their employees in times of need were at the top of their concerns. Related literature show that the challenges faced by the companies were not unique to them and to the province of Sarangani, but were in fact common threads that surface in other business organizations worldwide. These shared concerns and shared values somehow enable companies to come

closer to solving differing and competing stakeholders' interests (Aseghehey, 2018).

Benefits Gained

A high percentage of companies reported the most benefits gained in the area of environmental conservation, followed by compliance to national/local laws, employee well-being, and building corporate image/reputation. This supports the view that CSR benefits both ways -- the companies achieve financial gains by reaching out to the communities, creating a good reputation, and securing their position in the market. Communities become recipients of jobs, quality education, and infrastructure, as well as better health and security for their people (KsiężaK, 2016).

Reliability Test through Cronbach's Alpha

A Cronbach's alpha test was done to test the reliability and internal consistency of the survey tool. Results showed that the tool used reached the minimum required reliability as all variables showed α-values above or higher than 0.70 which indicate the reliability of all scales. Nunnally (1978) supported the rule of thumb on internal consistency which is set at 0.70 value –a baseline reference which indicates that all items and coefficients are acceptably reliable.

Conclusions

Sarangani's private sector, particularly its business organizations, need to show to society that business success need not be compromised when pursuing community, environmental, and workplace development. In fact, these can go hand in hand, thus contributing toward the business' sustainability.

Findings show that Agriculture-Fishery and Financial Services comprised the bulk of companies from all the sectors. The emerging views from the companies show that majority recognized the important role that CSR plays in their organizations; that the main CSR drivers were customer satisfaction and company reputation/image while the major barrier was the lack of support from top management.

In terms of involvement, the companies made efforts to address social injustice; partnered with communities to provide financial assistance; promoted waste management, energy, and water conservation; and, ensured employee well-being. In terms of integrating corporate citizenship, the companies recognized the role of leaders as CSR champions; incorporated CSR policies and integrated CSR initiatives in program development; installed CSR in their operational systems, as well as enabled M&E mechanisms.

In assessing CSR program implementation, the companies established safety protocols in the workplace; educated their employees and the communities on environmental protection; and, hired local people from host communities. On issues and challenges, financial constraint was cited as a major concern while the benefits were gained from the areas of environmental conservation and compliance to national and local laws. Hence, the study concluded that many business organizations in Sarangani have already taken 3Ps'- anchored proactive steps through CSR to make valuable contributions for the continuous development of medium and large-scale enterprises.

It is imperative, therefore, for business organizations to increase their focus on gender equality; further the

knowledge of companies' leaders on the importance of good corporate citizenship and its impact; engage employees to advocate and promote CSR within and outside of the organization; and assess their financial portfolio and determine if more funds can still be aligned toward CSR programs, thereby enable them to make more inroads toward sustainability in the three areas of People (community), Planet (environment), and Profit (organizational productivity).

The government also needs to craft innovative programs and projects, as well as introduce strategic measures that will further encourage more Philippine companies to undertake CSR. There are as yet very few issuances – whether national or local – that provide incentives for business organizations to adopt CSR as a program, with the exception of House Bill No. 306, or the Corporate Social Responsibility Act of 2013.

As it is, HB 306 needs relevant laws that will strengthen it, and give more reasons for companies to seriously consider having their own CSR programs. National government agencies such as the Securities and Exchange Commission (SEC), the Department of Trade and Industry (DTI), as well as the Board of Investments (BOI), can explore ways to contribute toward this end. Even the local government units at the city and municipal levels, can also do so as part of their Annual Investment Plan (AIP), among others.

Acknowledgment

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