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AWARENESS AND IMPLEMENTATION OF CORPORATE SOCIAL RESPONSIBILITY AMONG LUMBER BUSINESSES IN CENTRAL LUZON, PHILIPPINES

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Abstract

This study determined the level of awareness and the level of implementation of Corporate Social Responsibility (CSR) by the owners of lumber companies in Central Luzon, Philippines. The CSR Pyramid of Carroll (2010) was used in the study following economic, legal, ethical, and philanthropic responsibilities. Company owners, government, customers, suppliers, employees, competitors, and the environment compose the stakeholder theory adopted to investigate the CSR level of implementation. Data were obtained through questionnaires and unstructured interviews with government agencies, officials at the Department of Labor and Employment, and the Division of Community Environment and Natural Resources in Pampanga, Philippines. The response rate was 81%, representing 120 questionnaires from 147 distributed to the lumber owners via the Department of Environment and Natural Resources in Region 3. Findings revealed that the hypotheses were supported at $p\text{-value} < 0.05$. The level of awareness and the level of implementation of CSR in relation to the respondents' age had a significant difference. Nonetheless, the generalizability of this study is open to revalidation in future studies.

Keywords: CSR, implementation, awareness, AMOS-SPSS, Philippines

The primary aim of every business is to maximize profits; that business is commonly defined as an economic activity undertaken by businessmen for profit and that the businessmen serve society best when they profit the most are clearly deceptive. Business enterprises are the organs of the society that do not exist for their own sake, but to fulfill the specific social purpose and to satisfy a specific need of the individual, society, and community. Business executives must exercise power and authority in the business organization not only with a view of harnessing resources but also to merge them to achieve the desired level of profitability.

A golden opportunity for the development of society and the environment as a whole by the business enterprise increases the profit level of the organization. Business managers encounter unprecedented challenges because as an economic institution, the business has a mission as well as a responsibility to society.

The concept of social responsibility has been in existence for a long period inappropriately; it has not been nurtured and helped to grow by narrow-minded businessmen because it would mean a diversion of part of their business' income and thereby result in smaller profits (Carroll & Shabana, 2010 & Kreitner, 2009). Today, the concept of social responsibility no longer asks what the limitations of a business enterprise are, or what they should be doing for those under their immediate authority. It demands that managers and executives take responsibility for social issues and problems and that they be the keepers of society's conscience and help the government to solve some society's problems.

Conversely, those business officials responsible for corporate policy should consider not only the interest of the owners of the business but also the interests of those affected by the activities of the business. In general, the social responsibility of a business enterprise is directed towards the following: owners and other capital providers, employees, customers, suppliers, competitors, local and national government, and the society as a whole. Verbeeten et al. (2016) supported that business is responsible for protecting and improving the world's fragile environment. According to Richardson (2008), corporate social responsibility prevents the downfall of companies; it provides all stakeholders the well-being of the society; and it is a unique strategy to improve sales volume and reduce social tension (Junk et al., 2013).

In this study, corporate social responsibility is investigated as to level of awareness and level of implementation by owners of lumber companies and other stakeholders.

Review of Related Studies and Literature

The world's forests are quickly being destroyed. Every second, an area of the size of a football field is laid bare; plants and animals are becoming extinct at the rate of 17 species per hour (Gitman & McDaniel, 2009 & Scherer et al., 2014). Generally, due to loss of condition, close to 400 creature species are powerless or defenseless. Contamination has broken the fragile marine biological communities of the nation's waterfront wetlands and blossoming tree swamps (Rao et al., 2013). Serious air pollution is another environmental concern in Manila, the capital of the Philippines (Steinberg, 2006).

Due to continuous denudation of forests in many regions, President Benigno Aquino III issued Executive Order (EO) No. 23, 2011 implementing the indefinite log ban and creating an Anti-Illegal Logging Task Force to be headed by the Department of Environment and Natural Resources (DENR). The task force is mandated to take the lead in the anti-illegal logging campaign and ensure the implementation of this executive order under the supervision of the DENR.

Executive Order No. 23 was issued in light of widespread flooding and landslides in Mindanao, Eastern part of Visayas, and Bicol where over twenty people died and were displaced. The President also affirmed that logging continues to be the main culprit of landslides in these areas, causing loss of life and damages to property. Thus, EO No. 23 and DENR restricted logging permits and contracts in all-natural and residual forests, neither renewing tree-cutting permits in Philippine forests nor giving exemptions (Israel & Bunao, 2017).

Besides, the President tasked other agencies to support the task force and assist in the discharge of its functions (Israel & Bunao, 2017; Keong et al., 2012; Pulhin et al., 2007). According to the Department of Trade and Industry, one of the major industries in the province of Bulacan makes use of forest-based products. The records from the (DENR) Region III Office shows that Bulacan has one of the most numbers of lumber companies. As of the year 2010, Region III has a total of 426 lumber companies located at different provinces as follows: Aurora, 6; Bataan, 18; Zambales, 32; Tarlac, 44; Nueva Ecija, 50; Pampanga, 129; and Bulacan, 147 or 35 percent of the total lumber companies in the region (Mattila et al., 2010). Besides, one of the researchers of this study has worked in a lumber company for more than 20 years, and as such, he observed how lumber companies became part of the deforestation that poses the most direct threat to the remarkable biodiversity of the Philippines.

The importance of the lumber industry and its contributions to the development of the nation should not be ignored. The forest-product business provides building materials and other related products needed for the completion of construction projects for the betterment of humankind. It is an important segment of the construction industry, for it plays a vital role in achieving the infrastructure development goals of many countries (Batel et al., 2016).

Despite the contribution of the lumber companies in the development of a country, Kurtz and Boone (2007) emphasized that businesses consume a huge amount of energy, which increase the usage of relic fuels such as petroleum for energy production. This activity introduces carbon dioxide and sulfur into the earth's atmosphere, substances that many scientists believe would result in dramatic climate change during the 21st century. Furthermore, Maralit et al. (2013) emphasized that sulfur from fossil fuel combines with water vapor in the air to form sulfuric acid that results in the production of acid rain which can kill fish and trees and pollute the ground, water, and wind which is damaging to Philippine forests.

Business ethics and social responsibility are often used interchangeably and it is a misleading notion that the concept of business ethics is the same with the concept of social responsibility (Ferrel et al., 2010). Specific behavior is usually evaluated in terms of individual and group decisions.

A specific action is judged right or wrong, ethical or unethical, by others inside and outside the organization (Kish-Gephart et al., 2010). A socially responsible corporation may, however, be indifferent when natural conflicts occur during some environmental situations (Devinney, 2009).

Social responsibility in business refers to an organization's obligation to maximize its positive impact on stakeholders (customers, employers, owners, community, suppliers, and the government) and to minimize its negative impact (Ni & Wart, 2015). Singh and Kaur (2016) affirmed that the cultural norms of corporations' engagement of corporate social responsibility should be part of company activities. Social responsiveness is the extent to which an organization is responsive to perceived social obligations and business organizations. According to Kanji and Chopra (2010), global economic growth could be ascertained through social responsibility of corporation commitments.

The researchers hope that lumber companies in the province of Bulacan would conduct business in compliance with the law. Stakeholders, including employees, customers, suppliers/creditors, and community/environment should not be exempted (Batel et al., 2016). Corporate social responsibility should be practiced by lumber companies and embrace the responsibilities of economic, legal, ethical, and philanthropic virtues.

Theoretical Framework

The framework of this study is anchored on Carroll's (2010) CSR Pyramid which clarifies why a certain organization should comply with its social responsibilities. The model is composed of four responsibilities: economic, legal, ethical, and philanthropic. *Economic* is defined as a profit-oriented basis, with its sole mission to increase its profit as long as it stays within the rules of the game. *Legal responsibility* refers to the act of obeying the laws and regulations established by the government to set a minimum standard for the conduct of business (Carroll, 2010 & Daft, 2008). *Ethical responsibility* is defined as equity, fairness, impartiality, and respect. Finally, *philanthropic responsibility* (discretionary responsibility) refers to societal expectations to contribute to the community's welfare.

The theory of Jennings (2006), also known as *stakeholder theory*, has been considered in this study. This theory impacts owners, suppliers, and customers in relation to CSR programs. A local community that grants the firm the right to build facilities, in turn, benefits from the tax base and economic and social contributions of the firm. The firm cannot, however, expose the community to unreasonable hazards in the form of pollution, toxic wastes, and so on.

Research Questions

This study sought answers to the following questions:

1. What is the profile of the respondents as to the following:
 - a. Age
 - b. Nationality
 - c. Educational attainment
2. What is the level of the respondents' awareness of CSR in relation to economic, legal, ethical, and philanthropic practices?
3. What is the level of implementation of CSR among the lumber companies in Bulacan?
4. Is there a significant difference in the level of awareness when the respondents are grouped according to age?
5. Is there a significant difference in the level of implementation when the respondents are grouped according to age?

Method

Research Locale

This study was conducted in the province of Bulacan, the southeastern part of Central Luzon. It is bounded by the province of Nueva Ecija on the north, Aurora and Quezon on the east, Manila Bay on the southwest, Rizal on the southeast, and Pampanga on the west ("Bulacan and the World," n.d.).

Research Design

The descriptive method of research was employed to gather information about the existing conditions of the level of awareness and implementation of the CSR program of the lumber companies in the province of Bulacan. The study involved the collection of data to answer questions concerning the current status of the lumber companies.

Sampling Technique

A total of 147 questionnaires were distributed to permitted lumber dealers of the Department of Environment and Natural Resources, Region III. Figure 1 shows the population and the sample size of the lumber companies in the province of Bulacan which were used as the respondents of this study.

From the identified target population, this study adopted Slovin's formula to determine the appropriate sample size for this study.

$$n = \frac{N}{1 + (Ne^2)}$$

$$n = \frac{147}{1 + (147)(0.05)^2}$$

$$n = 107$$

Where N = population size, e = margin of error and n = sample size. A sample size of 107 is appropriate. To ensure that the minimum number of sample sizes is met just in case there is a need to discard uncompleted questionnaires by the respondents, a sample size of 120 was achieved instead of 107 (Yasa Kerti, et al., 2013). A stratified sampling technique was adopted, specifically called *area sampling* which is based on the criterion of location.

Respondents

Secondary data were used to assess the owners' responses regarding the level of implementation of their Corporate Social Responsibility towards the various stakeholders. For each respondent-company, the researcher randomly selected 3 customers, 2 suppliers/creditors, 3 employees, 1 competitor, and 3 community residents.

Research Instrument

This study reviewed books, journals, magazines, and newspapers in the development of the questionnaire. The Community Environment and Natural Resources Office (CENRO) in San Rafael Bulacan supported this study with information and Likert scaling was adopted.

Section one of the questionnaire centered on the profile of the owners, and *section two* focused on the economic, legal, ethical, and philanthropic level of awareness in relation to corporate social responsibility. *Section three* was on the owners, government, customers, suppliers, employees, competitors, and community towards the level of implementation of CSR in relation to CSR programs of lumber companies. *Section four* dealt on the business and social benefits of the CSR programs of the respondents.

Pilot Study

The drafted questionnaire was submitted for validation to the authorities in the field of Corporate Social Responsibility and dry-run and reliability assumption were performed with SPSS 22 to identify redundant questions. Further, an unstructured interview with Mrs. Josefina R. Teodoro, at the Department of Labor and Employment (DOLE) Region III Office, City of San Fernando, Pampanga, Mr. Manolito Castro, at the License and Permit Division of

Community Environment and Natural Resources, San Rafael, Bulacan, and Mr. Roger V. Encarnacion, Officer-In-Charge of the CENRO, Tabang were interviewed for clarity regarding the questionnaire. Cronbach's alpha of 0.7 above was applied to confirm the reliability of the instruments.

Statistical Treatment of Data

SPSS and modeling achieved via AMOS variance analysis, model fit based on p -value at 0.05, and squared multiple regression value (R^2) were used to treat the data. Justification on prediction and significant effect was performed considering that the higher the variance values are, the higher is the model fit consideration when adopting AMOS-SPSS variance analysis (Ayodele et al., 2016; Wu et al., 2009).

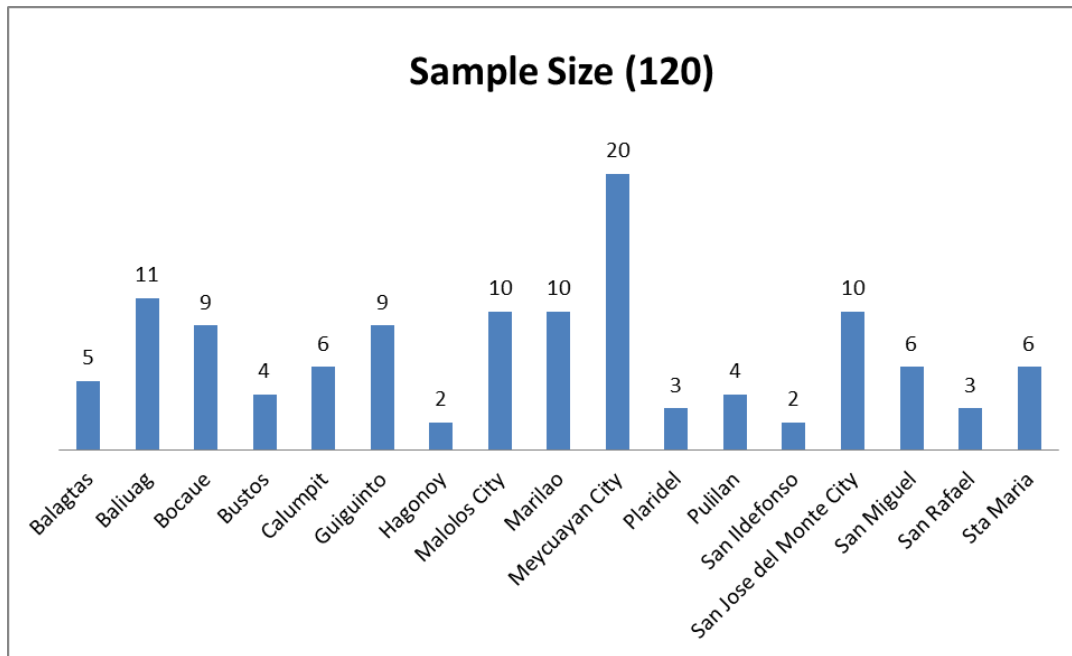
The collected data were tabulated and treated with the adoption of IBM AMOS-SPSS version 22. The formula $\frac{\sum wx}{n} \times 100$ was used to determine the percentage distribution of the owners' profiles. The formula *Weighted mean* $= \frac{\sum wx}{\sum w}$, was used where wx indicates weighted mean, $\sum wx$ indicates weighted summation means, and $\sum w$ indicates summation of the weight Ranking was adopted to determine how the respondents ranked the CSR programs they maintained and supported. It was also used to rank the respondents' description of the business and social benefits of the CSR programs.

Outliers were removed through boxplots, checked using the SPSS properties, and KMO was performed to check the correlation among the suggested items in the constructs. It was calculated with a value of 0.845. However, the significance of the KMO value should be above 0.6 (Endozo, 2019; Shamsudin et al., 2019; Solomon et al., 2013).

The discriminant test was also carried out and it was accepted. Composite reliability is above the expected value of Cronbach's alpha 0.7. The validity of the constructs were confirmed when average variance was extracted above 0.5 p -value and explained variance based on squared multiple regressions (R^2) (Ilamosi & Oluyinka, 2020; Endozo, 2019; Oluyinka & Endozo, 2019). Structural equation modeling was performed with the use of AMOS variance analysis; i.e., observed variables method was adopted.

Results and Discussion

This section presents the findings as per sample size of 120.



Source: Department of Environment and Natural Resources in the Philippines

Figure 1. Population and sample size of the respondents.

Profile of the Respondents

Table 1 presents the age, nationality, and educational attainment of the respondents in the form of frequency and percentage.

Table 1. Respondents' profile

Age	Frequency	Percentage
31-40 years old	15	12.50
41-50 years old	38	31.67
51-60 years old	38	31.67
61-70 years old	28	23.33
71-80 years old	01	00.83
Total	120	100.00

Nationality	Frequency	Percentage
Chinese	86	71.67
Filipino	34	28.33
Total	120	100.00

continued

Table 1. Continuation

Educational Attainment	Frequency	Percentage
Elementary Graduate	0	0.00
High School Level	0	0.00
High School Graduate	0	0.00
Technical/Vocational	1	0.83
College Level	25	20.83
College Graduate	77	64.17
Master's Degree (Units)	9	07.50
Master's Degree Holder	8	06.67
Doctorate Degree (Units)	0	00.00
Doctorate Degree Holder	0	00.00
Total	120	100.00

Table 1 indicates that most of the owners in the province of Bulacan are middle-aged and within the range of 50 to 60 years of age. The table also reveals that 71.67% are Chinese and 28.33% are Filipinos which means that lumber companies around the province of Bulacan are dominated by Chinese businessmen, although more Filipino businessmen are beginning to penetrate the lumber industry.

In terms of educational attainment, 64.17 % of the respondents are college graduates, 20.83% reached college level, 7.50% got master's units at the graduate level, 6.67% are holders of master's degree and only 0.83% of the respondents are technical/vocational graduates.

Level of Respondents' Awareness of CSR in Relation to Economic, Legal, Ethical, and Philanthropic Practices

The level of respondents' awareness of CSR in relation to economic, legal, ethical, as well as philanthropic practices is shown in Table 2.

Table 2. Level of awareness of the respondents

Components	Chinese		Filipino	
	<i>WM</i>	Interpretation	<i>WM</i>	Interpretation
Economic	4.34	Very Much Aware	4.13	Much Aware
Legal	4.21	Very Much Aware	4.13	Much Aware
Ethical	4.06	Much Aware	3.93	Much Aware
Philanthropic	3.62	Much Aware	3.59	Much Aware

The weighted mean of the Chinese respondents is interpreted as *very much aware* (4.34), while Filipino respondents' weighted mean is interpreted as *much aware* (4.13). This implies that the Chinese are more aware of the economic

component of CSR than their Filipino counterpart. It may be indicated that both Chinese and Filipino respondents keep their focus on the importance of doing the business towards profit maximization.

The Chinese are very much aware of the legal component of the CSR with a grand weighted mean interpretation of 4.21 while the Filipino respondents are much aware with an interpretation of 4.13, which is 0.08 points lower than the grand weighted mean of the Chinese. It may mean that the Chinese businessmen are more aware of the importance of being a law-abiding citizen when doing business in another country as revealed in Table 2.

Chinese and Filipino respondents achieved 4.06 and 3.93, respectively, in Table 2 although both are verbally interpreted as much aware. Based on the data presented, it appears that both groups are more aware of the economic and legal components of CSR than the ethical component.

The ethical component with a grand weighted mean of 4.06 and a verbal interpretation of much aware ranks third; the lowest in the ranking is the philanthropic component with a grand weighted mean rating of 3.62, verbally interpreted as much aware. The respondents are more concerned with the profit and ignore their responsibilities if possible with other stakeholders of their business organizations.

Level of Implementation of CSR Among the Lumber Companies

The level of implementation of Corporate Social Responsibility among lumber companies in Bulacan is reported in Table 3.

Table 3. Level of implementation of CSR

Components of Social Responsibility	Chinese		Filipino		Weighted mean	
	WM	Interpretation	WM	Interpretation	WM	Interpretation
Owners/ Stockholders	4.19	Much Implemented	4.09	Much Implemented	4.16	Much Implemented
Government	4.40	Very Much Implemented	4.28	Very Much Implemented	4.37	Very Much Implemented
Customers	4.30	Very Much Implemented	4.20	Very Much Implemented	4.38	Very Much Implemented
Suppliers/Creditors	4.47	Very Much Implemented	4.37	Very Much Implemented	4.44	Very Much Implemented
Employees	4.16	Much Implemented	4.10	Much Implemented	4.14	Much Implemented
Competitors	4.15	Much Implemented	4.09	Much Implemented	4.13	Much Implemented
Community/ Environment	3.58	Much Implemented	3.69	Much Implemented	3.61	Much Implemented

Table 3 indicates all the weighted mean of the level of implementation of CSR by the lumber companies in the province of Bulacan. The stakeholders included in this study reported *much implemented* in all the above items with a weighted mean of 4.0, although social responsibility towards community/environment seems low with 3.5 above. Furthermore, the weighted mean rating of 4.07 reveals that the respondents just agree that CSR programs benefit not only their business organizations but also the community, society, and environment which affirms that the respondents may lack knowledge regarding the profound business and social benefits of being socially responsible business organizations.

Hypothesis Testing

The significant level of awareness of CSR in relation to the respondents' age is justified based on the variables extracted from AMOS variance factor analysis. Thus, the hypothetical statement that there is no significant difference in the level of awareness when respondents are grouped according to age in relation to the four components of CSR is rejected.

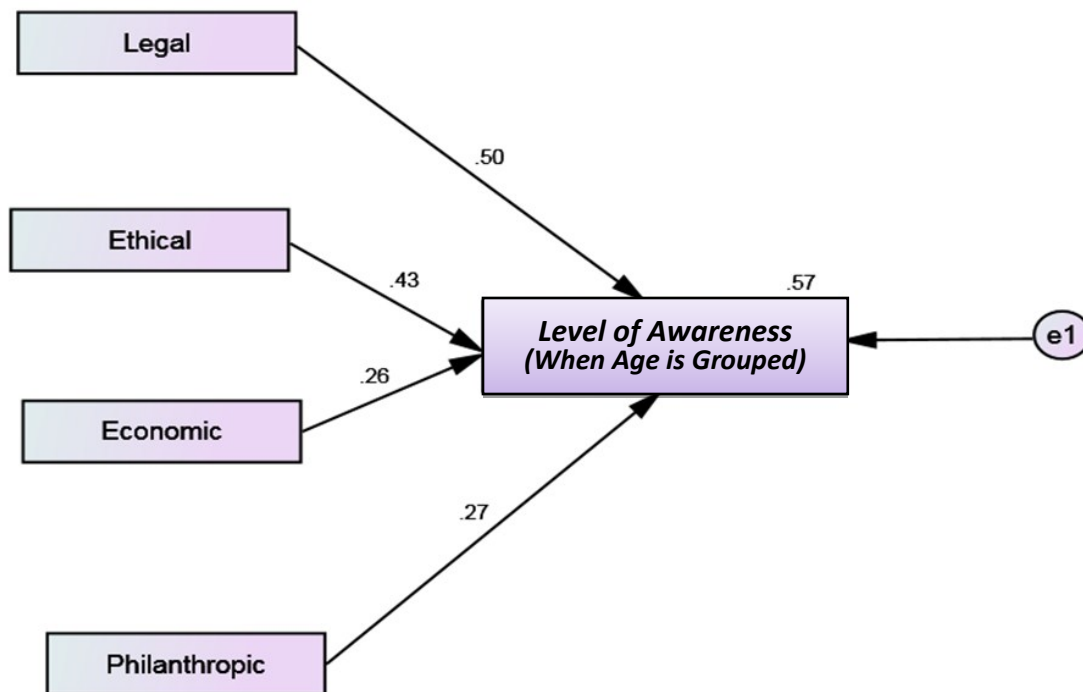


Figure 2. Level of awareness when respondents are grouped according to age.

All the four hypothesized CSR components are supported as follows: *legal* ($\beta = 0.50$), *ethical* ($\beta = 0.43$) *philanthropic* ($\beta = 0.27$) and *economic* ($\beta = 0.26$) at p -value < 0.01 , respectively, based on AMOS variance analysis as demonstrated in Figure 2. A variance explained at 57% squared multiple (R^2) is achieved. A p -value is considered significant at $p < .05$. A study with a 35% variance explained is considered a good prediction (Yalung et al., 2020; Oluyinka & Endozo, 2019; Solomon & Endozo, 2019; Sarstedt et al., 2019; Endozo et al., 2019; Sarstedt et al., 2017).

Table 4. Level of awareness and regression weights

Regression Weights: (Group number 1 - Default model)			Estimate	S.E.	C.R.	P
Level of Awareness (When Age Is Grouped)	<---	Legal	.449	.041	11.027	.001
	<---	Philanthropic	.256	.043	5.958	.001
	<---	Economic	.252	.044	5.663	.001
	<---	Ethical	.348	.036	9.526	.001

Nevertheless, Table 4 shows that there is a significant difference in the level of awareness when respondents are grouped according to age. The next hypothesis states that there is no significant difference in the implementation of CSR when respondents are grouped according to age, as illustrated in Figure 3.

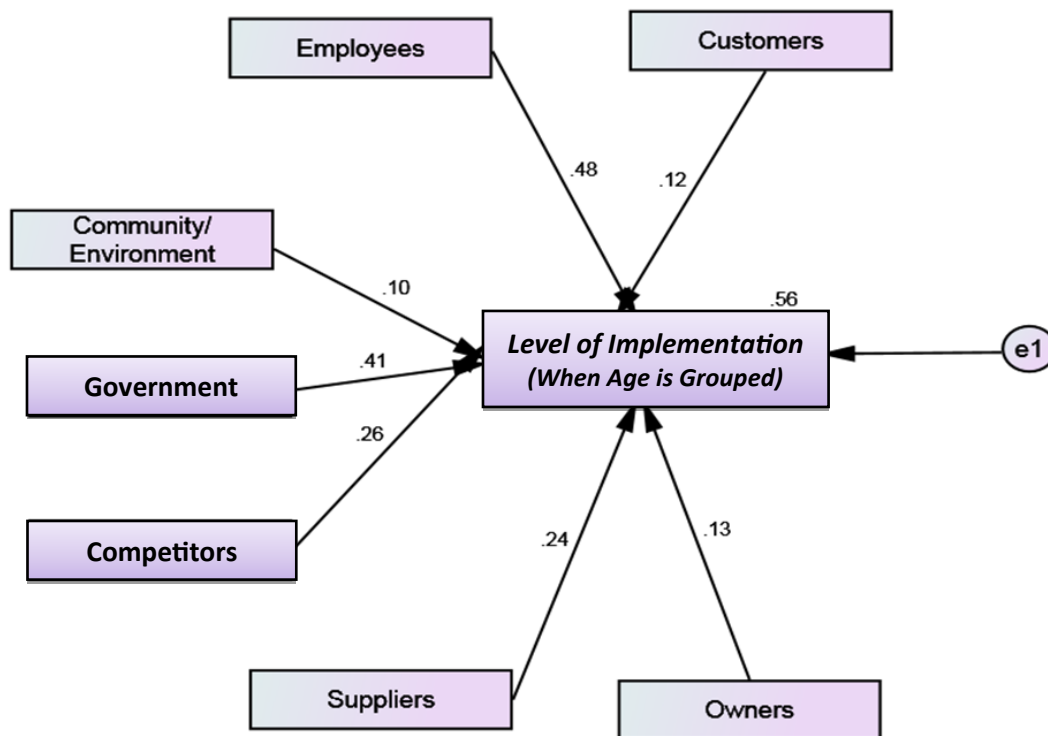


Figure 3. Level of implementation when respondents are grouped according to age.

All the hypothesized variables are supported as follows: employees ($\beta = 0.48$), government ($\beta = 0.41$), competitors ($\beta = 0.26$), suppliers ($\beta = 0.24$), owners ($\beta = 0.13$), customers ($\beta = 0.12$), community/environment ($\beta = 0.10$) at p -value < 0.01 , respectively, based on AMOS variance analysis demonstrated in Figure 3. A variance explained at 56% squared multiple (R^2) has been achieved. Furthermore, the presented regression weights of the structured mode on the level of CSR implementation are presented in Table 5.

Table 5. Level of implementation and regression weights

Regression Weights (Group number 1 - Default model)			Esti- mates	S.E.	C.R.	P
Level of implementation (When Age Is Grouped)	<-	Community/ environment	.069	.032	2.174	.030
	<-	Government	.306	.035	8.779	***
	<-	Competitors	.239	.043	5.620	***
	<-	Customers	.084	.033	2.559	.010
	<-	Employees	.401	.039	10.303	***
	<-	Suppliers	.216	.041	5.246	***
	<-	Owners	.082	.029	2.796	.005

All the p -values achieved in this study are supported at p -value < 0.05 . Hence, there is a significant difference in the level of implementation when the respondents such as community/environment, government, competitors, customers, employees, suppliers, and owners are grouped according to age. In summary, all the respondents just agreed with the business and social benefits of the CSR.

Conclusions

Lumber companies, like any other business organization, play an important role in the economic development of the society through the taxes they pay and the job opportunities and employment they generate. Most of them have been existing for more than 20 years.

Owners of lumber companies in the province of Bulacan are not very much aware of the legal and ethical components of the CSR especially the philanthropic component. They have limited conceptual understanding of Corporate Social Responsibility and they are less focused on CSR programs particularly the philanthropic component.

Most of the owners of the lumber companies do not really implement that much of their corporate social responsibility for the various stakeholders, contrary to what they have claimed as “much implemented” about their CSR practices.

The respondents lack awareness and understanding of the benefits attached to CSR programs as a whole. They strongly agree that their Corporate Social Responsibility programs can enhance the company’s reputation/goodwill, but they partially agree that the community/environment will benefit most from the programs if implemented by the noted companies.

Recommendations

An organizational framework for lumber companies in the Philippines should consider the core values of environmental protection and that the four components (economic, legal, ethical, and philanthropic) of CSR should be equally incorporated with their proposed goals.

Owners of lumber companies are expected to respond to the environmental pressures related to the diminishing natural resources and the environmental impact of their business operations. Small and medium-sized enterprises should also form capacity-building partnerships with their larger corporate counterparts who could contribute to their financial needs in support of their CSR programs and be part of the CSR framework of the respondents called *sustained social responsiveness*.

Different governmental agencies including the Department of Labor and Employment and Department of Environment and Natural Resources should strictly monitor/evaluate the business operations of lumber companies in the whole Philippines and not only the province of Bulacan. With the cooperation and coordination of the owners of lumber companies, they may form an organization that may be called *forest stewardship* to promote responsible management of the forests in the Philippines.

There is an urgent need to investigate how the quality and quantity of corporate social responsibility programs of lumber companies in the province of Bulacan and other parts of the Philippines be improved.

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