

Corporate social responsibility and its relationship with the organizational performance of manufacturing companies in Guadalajara, Mexico

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Abstract

Over the years, the concept that companies commit to society has had to be perfected, mainly to protect and defend society, and there have been voluntary actions taken by the companies for positive social, economic, and environmental development. Faced with this dynamism, everyday more people are interested in demanding transparency from companies in their accounts. It is no longer enough to respond only to their shareholders and the state in fiscal matters. Companies must aim to generate welfare for their stakeholders, which naturally generates welfare for other groups, such as society. This research explored the relationship between CSR and organizational performance in manufacturing SMEs in the Guadalajara Metropolitan, considering dimensions such as philanthropy, value creation, organizational identity, organizational image, product quality and image, market share, customer satisfaction, and personal satisfaction, as well as productivity, profitability, and efficiency. For this purpose, samples from manufacturing SMEs in agribusiness, footwear, rubber, metal mechanics, and furniture businesses were taken and measured through 87 indicators. The methodology is applied through a structural equation model (SEM). In general terms, the result supports a positive and significant relationship between the implementation of CSR and the organizational performance of manufacturing SMEs, as adopting these practices results in a positive course of action for the firm.

Keywords

Manufacturing SMEs, CSR, Organizational Performance, Mexico

Introduction

For organizations, the reason for their existence has always been profit (always seeking a maximum in their earnings); however, it is also known that in the development and fulfillment of this, it is also required to carry out actions for the common good (maximization of welfare); therefore, the common good is related to a social and community dimension that derives from the moral good, the interest of all men, and every man, thus developing a conception of corporate social responsibility focused on the common good and the modern criterion of stakeholders (Montuschi, 2022).

In the first contributions regarding the concept of corporate social responsibility (CSR), Carroll (1999) considered it an obligation on the part of the company to design policies to achieve the objectives and values of society, while Davis (1960) defined it as the set of managerial decisions and actions that seek both economic and technical interests in an organization, while Frederick (1960), gave credit to managers for supervising that the expectations of their markets are met and thus improve the socioeconomic welfare, reaching the models that are part of the orthodox paradigm and the model of integrated management of stakeholders (Quazi & O'Brien, 2000). Through time and the evolution of companies and society itself, corporate social responsibility has been gaining importance thanks to the implementation it has had by organizations, not only as a tool for damage mitigation and the construction of ideas for the welfare of society but also as a strategy to convince the sense with which they were planned and can have an impact in the future.

If we consider each of the different areas, we could say that from the social sphere, we can observe a panorama where there is little access to education and reduced investment in the health system. As a result of the pandemic, this difference between countries could be noticed, as could a lack of promotion of cultures and values. Regarding the economic field, the waste of resources and the failure to meet the basic needs of human beings, together with the neglect of their rights as persons, are increasingly worrying in this area. And finally, from an environmental point of view, the abandonment of the environment, pollution, deforestation, and excessive use of natural resources (Cormier & Magnan, 2003). Given the above, there is no doubt the role imposed on companies in today's world - a new challenge in their organizational evolution to assume social responsibility no longer as philanthropy, nor as standards of advertising competition or to be placed in rankings, but as a real commitment to carry out actions that lead companies to transparently seek that balance between economic, social and environmental benefits.

Therefore, CSR arises first as an ethical behavior that voluntarily leads to an obligation to society; that is, considering its understanding from the part of non-obligation, it will benefit both parties for the company of an economic nature that will be legally proven that such practice is an improvement and benefit to society. CSR is a strategy that is interesting to study, so the objective of this paper is to determine the impact of the relationship between corporate social responsibility and organizational performance in manufacturing SMEs in the Guadalajara Metropolitan Area (GMA), which is made up of the municipalities of Guadalajara, Zapopan, Tlaquepaque, Tonalá, Ixtlahuacán de los Membrillos, Tlajomulco de Zúñiga, San Pedro Tlaquepaque and El Salto.

Theoretical Framework

Organizational Performance

Organizational performance is linked to indispensable concepts for the company, such as efficiency, effectiveness, and financial performance. Therefore, the inflow and outflow of resources, business growth, assets, return on investment, and profit growth are elements to measure organizational performance; however, to this must be added the objectives that the organization has in terms of operating profit, that is, the profitability of the company, the strategy in terms of increasing sales, market expansion, and product innovation, and finally the satisfaction of customers and employees (Lee and Miller, 1996; Gopalakrishnan, 2000).

Companies relate organizational performance to the fulfillment of their mission, objectives, and goals, but it goes beyond that; it goes more toward the organization's overall growth through the achievement of positive financial results (Langerak et al., 2004). It is indicated that organizational performance is caused by a combination of effectiveness, efficiency, relevance, and economic and financial viability.

Different proposals from various authors have measured the organizational performance of a company; some of them take into account financial account ratios, sales growth indicators, the size of the company, and its goals and objectives. However, it could be concluded that it is linked to the way in which companies manage to perform their work; this is how several authors expose some performance measures such as Tobin's q, return on assets, return on equity, family business participation, size, growth margins, product innovation, and structure, among others (Daily and Dollinger 1992; Beehr et al., 1997; McConaughy et al., 2001; Gallo et al., 2000; Anderson & Reeb, 2003; Tanewski et al., 2003; Villalonga & Amit 2004; Gibb 2006).

Some existing theories regarding organizational performance include:

- a. **Systems theory:** in which the interdependence of the components in a system is specified; that is, the theory is based on the division of a system into subsystems, such as rules, changes, goals, and others, that are defined through a method (Whitchurch & Constantine, 2009; Kuntsevich et al, 2022).
- b. **The contingency theory:** where the company must try to reduce the uncertainty that may be had regarding the environment with the implementation of internal and external strategies that define processes and methods for a flexible structure that reduces fears of sudden changes in the environment. (Fiedler, 2015; Starbuck, 2003; Thompson, 2001; Lawrence & Lorsch, 2015).
- c. **The theory of social networks:** this theory focuses on defining how the relationships between individuals in the company can positively or negatively affect organizational performance; therefore, the actors and their actions will be present in the organization in terms of the relationship between them. (Redhead & Power, 2022; van Burg et al., 2022).
- d. **Resource-based theory:** which explains the optimal combination and allocation of resources (assets a more, skills, and capabilities) to develop a good competitive advantage for the organization and thus better organizational performance (Penrose, 1959; Wernerfelt, 1984; Barney, 1991 & Müller-Lietzkow, 1991).
- e. **Resources and capabilities theory:** which simply focuses on the function of wealth and other resources in the company, which, together with the resources and capabilities of individuals or the family, when focused on the same objective, achieve competitive organizational performance (Prosser et al., 2022; Kwiotkowska, 2022; Muneeb et al., 2022).

Therefore, the organizational performance of the company will always be observed through the fulfillment and growth of sales, profits, and customers that in turn generate competitive advantages for the company, thus summarizing the part of a system that, although it may be interdependent, also achieves a relationship between its elements, so that if any of them changes in any way, another one in the same organization will do so (Daily & Dollinger, 1992) and (Astrachan & Shanker, 2003).

CSR, Organizational Performance and SMEs

Organizational performance is not only talking about economic profitability, productivity or market share; it is also a result of a strategic planning practice within organizations. Several authors define performance as a multi-dimensional variable because it incorporates precisely this type of indicator (non-financial) and associates it with the objectives of the stakeholders. Therefore, it is important not to leave aside these positions to measure organizational performance at any given time (Bhagwat & Sharma, 2007; Fowke, 2010; Avci et al., 2011; Williams & Naumann, 2011; Coram et al., 2011). The analyses and results that have been carried out regarding the relationship between CSR and organizational performance, as we have seen throughout the theoretical review, tend to be very diverse in terms of the dependence between the two concepts; it has already been mentioned above that there can be both positive and negative effects, negative when only the company seeks to maximize its profits, and positive when there is interdependence between stakeholders Friedman (1970); Freeman (1984); Margolis and Walsh (2003); Orlitzky et al. (2003); Allouche and Larouche (2005); and Wu (2006).

The link between CSR and organizational performance in SMEs, in practice there are two aspects: the productive part that makes compliance mandatory, making it possible to formulate competitive strategies that integrate stakeholders (Tilley, 2004; Jenkins, 2005; Porter and Kramer, 2006; Spence, 2007), and differentiation with large companies, since they have few financial resources, do not have technology, do not develop extensively in terms of hiring personnel and do not define appropriate profiles in their managers; Spence, 2007), and the differentiation with large companies, since they have few financial resources, do not have technology, do not develop extensively in terms of hiring personnel and do not define adequate profiles in their managers, therefore decision making is centralized; however, not everything is limitations, they also develop a series of advantages such as the approach with their customers, there is not so much labor conflict and there is greater flexibility (Herrera et al., 2016), although most of the time such approach or closeness with their customers, suppliers and workers lack planning, and usually occur in a more natural or informal way (Nielsen and Thomsen, 2009), Jenkins (2004) and Cegarra (2006) mention that despite these differences in thinking about the development of SMEs, they claim that they perform CSR in a better way, that is, their activities are usually more linked to social issues, they identify and recognize these aspects more easily generating an impact on their competitiveness.

Some studies have shown the importance of addressing the study of CSR and organizational performance and have established the following relationship: Villalonga (2004) mentions that the family business has competitive advantages; for Gibb (2006), the type of family business is related to the level of organizational performance it can achieve; while for Hedberg and Yu (2009), there is a positive relationship between social capital and firm performance. Family-controlled firms develop low levels of organizational performance (Westhead & Howort, 2006). Family-owned firms perform better due to lower agency costs (Miller & Le Breton-Miller, 2006); finally, Kowalewski, Talavera & Stetsyuk (2010) consider family ownership and management to be positively related to firm financial performance.

Therefore, it can be seen that the relationship between CSR and organizational performance in companies tends to be an essential resource that, in the medium and long term, generates a positive impact on the company, although, from my point of view, there is still a lack of empirical evidence. However, it should be made clear that from what has been analyzed by the authors, it is possible to rescue the link between the two concepts.

Dimensions of Organizational Performance

Initially, Friedman (1962) suggested that social responsibility activities should be consistent with their economic objectives, so managers should make decisions that maximize the firm's utility (Jensen & Meckling, 1976); that is, make decisions that allow them to maximize the value of the firm as well as its future cash flows (Copeland, Murrin & Koller, 1994). However, Swanson (1999) and Whetten, Rands & Godfrey (2001) argue that firms have a duty of care to society beyond profit maximization since failure to do so reduces the value of the firm (Paine, 2002; Mitchell, Agle, and Wood, 1997; Donaldson & Preston, 1995; Wood & Jones, 1995). From this arises the position that it is possible to balance organizations' economic interests and promote socially responsible actions (McWilliams & Siegel, 2001; Waddock & Graves, 1997; Freedman & Stagliano, 1991; Martin, 1972). Such is the case of Godfrey (2004); he assures that corporate social responsibility actions contribute to shareholder wealth because of the social capital (trust) generated in the community and the shareholders (Ojeda et al., 2019).

These different positions have generated a discussion on the possibility of reconciling the achievement of better performance based on socially responsible actions (Paine, 2002; Windsor, 2001; Mitchell et al., 1997; Wood & Jones, 1995; Carroll, 1999). Therefore, in order to gain a better understanding of these discussions by different authors, Mackey, Mackey and Barney (2005) conceptualize the term socially responsible behavior (Waddock, 2004; Aguilera, Rupp, Williams & Ganapathi, 2007; Wood & Jones, 1995), and then establish what is meant by

performance in organizations (Orlitzky et al., 2003). Moskowitz (1972) was the first to state that business strategies with a social responsibility approach can generate better financial results compared to the application of traditional strategies. Likewise, Fitch (1976) concludes that it would be possible for some organizations to achieve better performance if they could identify and solve closely related social problems by involving their workers and generating profits in the process.

Therefore, analyzing the different contributions of the authors regarding the relationship between Corporate Social Responsibility and Organizational Performance, the following dimensions are defined for this research to measure organizational performance in SMEs:

- **Quality and image of products and services:** In such a competitive environment, it is valuable for businesses to be concerned about the perception that customers have about them. Having a commercial image is fundamental within a business because it allows it to stand out from others; it is the personality that a company has and ensures that the business is recognized and remembered Carbache et al, (2020); Fischer and Espejo, (2011) mention that the marketing strategy includes the selection and analysis of the market, the choice and study of the group of people to be reached, as well as the creation and permanence of the marketing mix that satisfies them.
- **Market share:** According to the various literature, contributions refer to market concentration in different manufacturing sectors; some examples of these studies are in food and beverage, cement, and even oil sectors (Diaz et al., 2007; Gonzalez & Gomez, 2007; Gonzalez & Rosero, 2011; Moreno, 2012; Navarro et al., 2013; Obara et al, 2010; Schnettler et al, 2008); therefore, according to these contributions, it is important to always to consider the structure and market power of the industry, imperfect competition, taking care of the growth of manufacturing and the number of establishments that at any given time may affect the profit margin Chakraborty & Barua (2012).
- **Customer satisfaction and personal satisfaction:** Obtaining customer satisfaction is the key to retention for the Company. Ferrel and Hartline (2012) state that "to maintain and manage customer satisfaction from a strategic viewpoint, managers must understand their expectations and the difference between satisfaction, Quality, and value. They must also establish indicators to measure this satisfaction as a continuous and long-term commitment of the entire organization" (p.371).
- **Productivity, profitability and efficiency:** Productivity indicators at work can be boosted by defining goals, having clear communication, acting with transparency, increasing autonomy, and correctly using the tools. Having this data reduces uncertainty and identifies strengths and weaknesses that may be affecting the achievement of objectives (Chiavenato, 2010). Productivity, profitability, and efficiency are the performance objectives that companies must achieve to obtain profitability superior to the industry; as mentioned by expert authors, having good profitability, given good productivity, will positively affect the efficiency of the company's organizational performance.

CSR dimensions

It is necessary to implement strategies to strengthen citizen participation by developing social empowerment that will trigger the successful integral development of the community. These strategies are found in the integral community development plan, defined by law, which is the technical document that identifies the potentialities and limitations, priorities, and community projects that will guide the achievement of the integral development of the community. This law is centered on the definition that a community will always be the basic and indivisible spatial nucleus linked to common characteristics and interests where a history, needs, and cultural, economic, territorial and other potentialities are combined and shared; therefore, each of the dimensions of CSR was

measured through the following:

- **Philanthropy in CSR:** Philanthropy, in turn, is measured by the integral development of the community, the benefit and development of society, and the integration of business and society, where each of them explains how to understand the value chain of the company and the activities that the company performs while doing business and helps to identify the positive and negative social impact related to such activities (Porter & Kramer, 2006; Porter, 1990).
- **Value creation in CSR:** Responsibility with the creation of economic value where the current environment forces companies to be socially responsible, therefore stakeholders always end up influencing the strategies that have to do with decision-making, that is, to ensure that the company responsibly meets the needs and thus be profitable (Dess et al., 2011). Of course, creating shared value implies compliance with laws and ethical standards, as well as the mitigation of any harm caused by the company, but it is much more than that (Damanpour, 1991).
- **Organizational Identity in CSR:** Organizational identity is defined as the unconscious basis of organizational culture. Specifically, it is the totality of repetitive patterns of individual behavior and interpersonal relationships, reflecting the unacknowledged meaning of organizational life. While organizational identity is influenced by conscious thought - that is, the perception of how those involved relate to each other and thus the transfer of their emotions under the organizational structure (Erickson, 2008). It should consider that human resources, production, motivation, labor relations, incentives, job satisfaction, and staff turnover are part of it (Chiavenato, 2004; Spitzeck, 2011).
- **Organizational Image:** The image of a corporation is not only created by the company, but it is related to the signals that a company transmits to its stakeholders, which in turn, through this, obtains a positioning in the market; when stakeholders are mentioned, reference is made even to the employees themselves, since, from the moment they decide to work in the company until they are already part of it, the image that the employee has of the company influences their attitudes in the development of their functions in the workplace (Aaker, 1997; Dutton & Dukerich, 1991; Riordan et al., 1997; Gatewood et al., 1993). The image or reputation of an organization is considered an essential part of the relationship with organizational performance and therefore implies a responsibility to the environment, a responsibility to society, and a responsibility to shareholders.

To summarize, as a synthesis of the theoretical framework, implementing Corporate Social Responsibility strategies impacts the company's organizational performance. Adding that there are many links between CSR, considering as part of this measurement philanthropy, value creation, organizational identity, organizational image with organizational performance creating competitiveness through the Quality and image of products and services, market share, customer satisfaction and personal satisfaction and productivity, profitability and efficiency, noting a favorable empirical relationship between the two concepts; this is the existing relationship and the opportunity that is sought in the research, therefore, the fact that SMEs are unaware of this type of strategies and the absence of being seen as a company with all the formal processes in the implementation of CSR programs, fall on the need to measure both financial and non-financial performance in order to promote the benefits and competitive advantages of its application.

Methodology

In order to carry out this research, various methodological techniques were used to design the necessary tools to obtain primary and secondary information, as well as to process it; Figure 1 shows the base model that was contrasted in this work; it is a second order construct; the research design focused on an instrument applied to manufacturing SMEs in the agro-industry, footwear, rubber, metal-mechanics and furniture industries that comprise the AMG of the municipalities of Guadalajara, Zapopan, Tlaquepaque, Tonalá, Ixtlahuacán de los Membrillos, Tlajomulco de Zúñiga, San Pedro Tlaquepaque and El Salto; this questionnaire is based on the Likert scale all items were measured with a 5 position, 1= strongly disagree, 2= partially disagree, 3= neither agree nor disagree, 4= partially agree, and 5= strongly agree as limits.

Therefore, we have a reflective model; that is, first- and second-order constructs are usually reflective since the indicators are obtained from the latent variable; the construct causes the indicators. Chin (1998) establishes that for a construct to be reflective, given that all its indicators act in the same direction, the increase of one in one direction implies that the others will change similarly; this is why we are dealing with a construct of a reflective nature. Therefore, the measures of the construct must be perfectly correlated since they all measure the same thing. From here, we start to review a series of requirements to be fulfilled to advance our model, not to mention convergent and discriminant validity as well as reliability or internal consistency, which are shown below.

Table 1. Technical data sheet of the research sample

Characteristics	Description
Universe	3, 133 SMEs in the manufacturing industry.
Field of study	National
Sampling	Manufacturing SMEs with 11 to 250 workers
Data collection method	Personal survey
Type of sampling	Simple random sampling
Sample Size	672 SMEs
Margin of sampling error	$\pm \pm 4\%$ at an aggregate level, for a confidence level of 97% ($p=q= 0.5$)
Period of fieldwork	September 2018 to February 2019

Source: Prepared by the authors based on data from DENUÉ, (2020).

The hypotheses that have been tested in the research process are described below:

H1: Philanthropy has a positive and significant effect on the CSR of manufacturing SMEs.

H2: Value creation has a positive and significant effect on the CSR of manufacturing SMEs.

H3: Organizational identity has a positive and significant effect on the CSR of manufacturing SMEs.

H4: Organizational image has a positive and significant effect on the CSR of manufacturing SMEs.

H5: Quality and image of products and services have a positive and significant effect on the organizational performance of manufacturing SMEs.

H6: Market share has a positive and significant effect on the organizational performance of manufacturing SMEs.

H7: Customer satisfaction and personal satisfaction have a positive and significant effect on the organizational performance of manufacturing SMEs.

H8: Productivity, profitability, and efficiency have a positive and significant effect on the organizational performance of manufacturing SMEs.

H9: Corporate social responsibility has a positive and significant effect on the organizational performance of manufacturing SMEs.

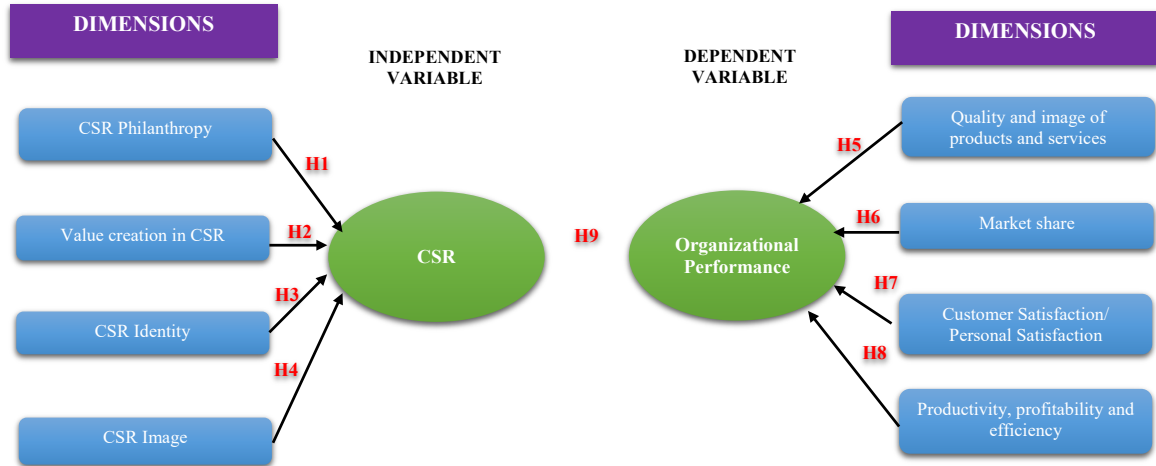


Figure1 . Research Constr

Source: Own elaboration

Discussion and Analysis

The results of the Confirmatory Factorial Analysis (CFA) are presented in table 2 and shown that the el modelo proporciona un buen ajuste de los datos ($S-BX2= 1910.9022$; $df = 1422$; $(p < 0.0000)$; $NFI = .905$; $NNFI = .912$; $CFI = .917$; $RMSEA = .073$). Likewise, Cronbach's alpha and CFI exceed the value of 0.70 recommended by Nunally and Bersntein (1994).

Table 2. Internal consistency and convergent validity of the theoretical model

Variable	Indicator	Factor Loading	Robust T- Value	Cronbach's Alpha	CRI	VEI
Philanthropy in CSR	FDL1	0.636	1.000*	0.806	0.801	0.516
	FDL2	0.688	15.114			
	FDL3	0.692	14.994			
	FDL4	0.643	11.374			
	FDL5	0.655	14.571			
	FDL6	0.671	12.958			
	FDL7	0.639	11.804			
CSR value creation	CVC2	0.733	1.000*	0.735	0.701	0.540
	CVC3	0.737	19.198			
CSR organizational identity	IOH1	0.665	1.000*	0.892	0.872	0.525
	IOH2	0.615	18.084			
	IOH3	0.610	16.247			
	IOH4	0.615	17.515			
	IOH5	0.620	17.713			
	IOH6	0.622	13.321			
	IOH7	0.639	13.649			
	IOH8	0.619	15.560			
	IOH9	0.613	15.637			
	IOH10	0.635	16.578			
	IOH11	0.621	13.409			
	IOH12	0.625	15.358			
	IOH13	0.626	13.223			
	IOH14	0.621	14.867			
	IOH15	0.601	14.805			
CSR organizational image	MRA4	0.600	1.000*	0.845	0.847	0.546
	MRA5	0.673	22.710			
	MRA6	0.647	19.941			
	MRA7	0.606	16.994			
	MRA14	0.684	17.955			
	MRA15	0.656	18.437			
	MRA16	0.643	18.009			
	MRA17	0.613	16.559			

Variable	Indicator	Factor Loading	Robust T- Value	Cronbach's Alpha	CRI	VEI
	MRA17	0.613	16.559			
Quality and image of products and services	CPS1	0.741	1.000*	0.879	0.880	0.638
	CPS2	0.693	28.888			
	CPS3	0.710	25.196			
	CPS4	0.654	21.020			
	CPS5	0.641	18.753			
	CPS6	0.630	19.748			
	CPS7	0.732	26.098			
	CPS8	0.722	26.583			
Market share	CDM1	0.734	1.000*	0.833	0.835	0.551
	CDM2	0.612	23.231			
	CDM3	0.701	27.221			
	CDM4	0.705	24.523			
	CDM5	0.710	26.309			
	CDM6	0.599	19.192			
Customer satisfaction / Personal satisfaction	SCP1	0.658	1.000*	0.887	0.887	0.552
	SCP2	0.619	19.203			
	SCP3	0.727	20.082			
	SCP4	0.726	18.741			
	SCP5	0.683	16.182			
	SCP6	0.660	16.182			
	SCP7	0.638	22.219			
	SCP8	0.699	17.314			
	SCP9	0.621	19.927			
	SCP10	0.666	13.303			
Productivity, profitability and efficiency	PRE1	0.651	1.000*	0.797	0.800	0.601
	PRE2	0.630	26.799			
	PRE6	0.627	15.602			
	PRE7	0.639	19.611			
	PRE8	0.657	20.621			
	PRE9	0.655	20.704			
S-BX ² (df = 1422) = 1910.9022 (p < 0.0000); NFI = .905 ; NNFI = .912 CFI = .917 ; RMSEA = .073						

* = Parameters set to this value in the identification process

*** = p < 0.001

Source: Own elaboration.

With respect to the evidence of discriminant validity, measurement of the scale of the business social responsibility level was done in two ways, which you can see in more detail in Table 3. First, within the range of 90% confidentiality, none of the individual elements of the correlation factors matrix contain the value 1.0 (Anderson & Gerbing, 1988). Second, the variance extracted between each pair of factors is higher than its corresponding VEI

(Fornell & Larcker, 1981). Therefore, based on these criteria, one can conclude that the different measurements made on the scale show enough evidence of reliability and convergent and discriminant validity.

Table 3. Discriminant Validity of the theoretical model measurement

Variables	Corporate social responsibility	Organizational performance
Corporate social responsibility	0.532*	0.270
Organizational performance	0.226 - 0.311	0.600*

*These values presented the estimation of the correlation factors with a confidence interval of 90%.

The hypotheses were tested in the theoretical model of competitiveness and business social responsibility, using the Structural Equations Model (SEM) software EQS 6.1 (Bentler, 2005;) Byrne, 2006; Brown, 2006). The nomological validity of the theoretical model was analyzed through the performance of the chi-square test, in which the theoretical model was compared with the measurement model, not finding significant differences (Anderson & Gerbing, 1988;) (Hatcher, 1994). The results of this analysis are presented in Table 4.

Table 4. Results of the Theoretical model

Hypothesis	Structural Relationship	Standardized Coefficient	Robust T- Value
H1: Philanthropy has a positive and significant effect on the CSR of manufacturing SMEs.	Philanthropy → CSR	0.255***	11.046
H2: Value creation has a positive and significant effect on the CSR of manufacturing SMEs.	Value creation → CSR	0.192***	9.198
H3: Organizational identity has a positive and significant effect on the CSR of manufacturing SMEs.	Organizational identity → CSR	0.269***	15.426
H4: Organizational image has a positive and significant effect on the CSR of manufacturing SMEs.	Organizational image → CSR	0.282***	18.659
H5: Quality and image of products and services have a positive and significant effect on the organizational performance of manufacturing SMEs.	Quality and image → Organizational Performance	0.266***	23.755
H6: Market share has a positive and significant effect on the organizational performance of manufacturing SMEs.	Market share → Organizational Performance	0.264***	24.095
H7: Customer satisfaction and personal satisfaction have a positive and significant effect on the organizational performance of manufacturing SMEs.	Customer satisfaction and personal satisfaction → Organizational Performance	0.236***	19.630
H8: Productivity, profitability, and efficiency have a positive and significant effect on the organizational performance of manufacturing SMEs.	Productivity, profitability, and efficiency → Organizational Performance	0.234***	20.667
H9: Corporate social responsibility has a positive and significant effect on the organizational performance of manufacturing SMEs.	CSR → Organizational Performance	0.530***	35.619

SBA²₍₁₃₂₀₎=1808.8920 (p = 0.000) NFI=0.906 NNFI=0.912 CFI=0.917 RMSEA = 0.074 *** = p < 0.001

Table 4 shows the results obtained from the structural equation model (SEM), where the Root mean square error of approximation (RMSA) index is .074, indicating the degree of fit of the model to the covariance matrix of the sample. There is no agreement as to the threshold to consider the acceptable fit; however, it is considered that it should be below 0.08 (McDonald and Ho, 2002), and in this case, it is within the acceptable range. Regarding the Normed Fit Index (NFI), an index proposed by Bentler and Bonett (1980), which analyzes and improves the fit obtained by comparing two different models, i.e., the model studied vs. the null model (Hooper et al., 2008), it is important to note that the NFI index tends to lose precision with small samples (Byrne, 2006). It takes values between 0 and 1, with 0.9 being considered the threshold for a good fit indicator. In the model, the NFI value was initially 0.905, close to the minimum threshold but not reaching it. Another index is the Non-Normed fit index (NNFI), which is better known as the Tucker-Lewis index (TLI). It is also based on comparing the study model with the null model, but unlike NFI, it performs better with small models and samples (Byrne, 2013). As with the rest of the incremental indexes, 0.9 is usually considered as an acceptable threshold for the measure (McDonald and Ho, 2002). In the model, the NNFI value was 0.912, which is acceptable. Finally, the Comparative fit index (CFI), to solve the dependence of NFI on sample size, was revised by Bentler himself and published, which compares the χ^2 of the study model with the χ^2 of the null model. Like the previous one, it takes values between 0 and 1, with a value above 0.9 indicating a good model fit. In the model, the initial CFI value was 0.919, meeting the minimum value recommended. Regarding the hypotheses, we have H1 with respect to the results obtained ($\beta = 0.255$, $p < 0.001$), indicating that philanthropy has a significant positive effect on CSR. In hypothesis H2, the results obtained ($\beta = 0.192$, $p < 0.001$), indicate that value creation has a significant positive effect on CSR. Referring to H3, the results indicate ($\beta = 0.269$, $p < 0.001$) that organizational identity has a positive and significant effect on CSR. In H4 ($\beta = 0.282$, $p < 0.001$), indicating that organizational image has a positive and significant effect on CSR. As for H5 ($\beta = 0.266$, $p < 0.001$), the quality and image of products and services do have a positive and significant effect on organizational performance. H6 ($\beta = 0.264$, $p < 0.001$), indicating that market share has a positive and significant effect on organizational performance. As for H7 ($\beta = 0.236$, $p < 0.001$) where customer satisfaction and personal satisfaction have a positive and significant effect on organizational performance. H8 has ($\beta = 0.234$, $p < 0.001$) productivity, profitability and efficiency have a positive and significant effect on organizational performance. And finally, with the last hypothesis H9, the results indicate ($\beta = 0.530$, $p < 0.001$) that CSR has positive and significant effects on organizational performance.

Therefore, it is verified and concluded that the independent variable CSR with its dimensions of philanthropy, value creation, organizational identity, and corporate image, with indicators which stand out the incorporation of community interests in business decisions, assessing the situation for the competition in the level of motivation of its employees, helping the pension plan of employees, trying to maximize profits, being competitive with quality products, gaining strategic benefits that allow them to compete more effectively in the market, being honest with customers and reasonable costs to serve customers according to what is generated, among others, are indicators that benefit the organizational performance of manufacturing SMEs in the Guadalajara Metropolitan Area. Figure 2 below shows the model and its relationship:

Discussion

This research explored the relationship between CSR and organizational performance in SMEs, considering dimensions such as philanthropy, value creation, organizational identity, corporate image, product quality and image, market share, customer satisfaction, and personal satisfaction, as well as productivity, profitability, and efficiency. For this purpose, a sample of manufacturing SMEs in the agro-industry, footwear, rubber, metal-mechanics, and furniture sectors was used, considering an equitable and representative sample of each. In total, the variables and their respective dimensions were measured through 87 indicators.

Overall, the result supports a positive and significant relationship between the implementation of CSR in the organizational performance of SMEs; adopting these practices results in a positive outcome for the company.

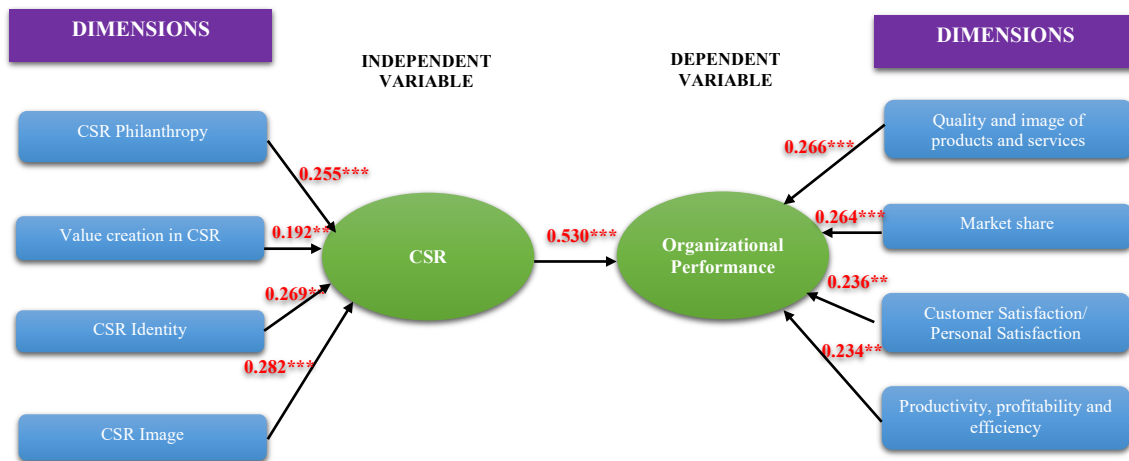


Figure2 . Research Construct

Source: Own elaboration

The results obtained for each of the hypotheses reinforce previous empirical results in which philanthropy, value creation, organizational identity, organizational image, quality and image of products and services, market share, customer satisfaction, personal satisfaction, productivity, profitability, and efficiency are important for successful organizational performance Bowen (1953); Davis (1960); Frederick (1960); Friedman (1962); Carroll (1979); Gary Becker (1964); Ferrel and Hartline (2012); Kotler and Keller (2012). Therefore, through the application of the SEM technique (structural equations), the direct and positive effect of CSR on organizational performance was found in this analysis, considering that this relationship is between the different industries that were analyzed (agribusiness, footwear, rubber, metal, and furniture), so the consistency of the relationship between the variables is positive. In turn, a positive and significant relationship was obtained between CSR and organizational identity and image, as considered in the literature. Finally, the positive effect of CSR on organizational performance was obtained through the measurement of the different dimensions of CSR. It is concluded that the proposed model is good since its predictive capacity as well as the goodness of fit of the model are satisfactory. Therefore, it is affirmed that CSR positively affects the organizational performance of manufacturing SMEs in the Guadalajara Metropolitan Area.

Conclusions

Over the years, the concept that companies commit to society has had to be perfected, focusing on the protection and defense of society. This is how, nowadays, there are active and voluntary actions on the part of companies for positive social, economic, and environmental development. Faced with this dynamism, where every day there are more and more people interested in demanding transparency from companies in their accounts, it is no longer enough to respond only to their shareholders and the state in terms of tax matters; going beyond that, companies must aim to generate welfare for their stakeholders, which in turn naturally generate welfare for other groups such as society. Therefore, this struggle between achieving social welfare among all the actors involved in the company is that CSR provides a positive relationship in terms of business results and social, environmental, or ethical practices. Each company, according to their values and social commitment to understanding their industry, should define their actions in terms of social responsibility.

The results obtained in the research demonstrate the link between the two latent variables (CSR and organizational performance), corroborating the findings in the literature and expressed by the different authors who are experts in the theory; The general research question of what is the impact of corporate social responsibility on the organizational performance of manufacturing SMEs in the metropolitan area of Guadalajara is positive and significant, CSR has a positive and significant impact on organizational performance through elements such as philanthropy, value creation, organizational identity and organizational image, organizational identity and organizational image, applying or developing strategies for the integral development of the community, benefiting and developing society and integrating the idea of business and society, so that in turn, there is the creation of economic value, shared value through innovation, with an integration of the analysis from the outside in and from the inside out proposed by Porter and Kramer (2006); considering human resources, labor relations, production, motivation, incentives, staff satisfaction, customer satisfaction and responsibility to the environment, society and shareholders, so that these in turn achieve that positive relationship in the organizational performance of manufacturing SMEs.

For the dependent variable that was measured with four dimensions such as Quality and image of products and services, market share, customer satisfaction, personal satisfaction, and productivity, profitability, and efficiency, there was a positive and significant effect on the development of elements such as new product development, product specialization, considering the competition in all aspects, competing with quality products, always considering niche markets, focus on maximizing customer needs in terms of product requirements, communicate decisions and everything related to the company to employees, be competitive in terms of production costs, have an essential response capacity in manufacturing and distribution, and always consider revenues about profitability and benefits that should always be high, are some of the elements that are manufacturing SMEs consider in the practice of good organizational performance.

It should be noted that there are a number of recommendations that arise from the results obtained in this research for future research, including the following: 1. It would be important that the study be applied to different types of SMEs in different sectors, i.e., consider the branches of each sector to be more specific among them, mainly because the results show the importance of the same for good organizational performance. 2. Consider applying the study to the employees of these SMEs to assess their opinions and thus make a comparison in terms of responses with management levels. 3. Extend the study to micro and large companies to allow an analysis of each of these extremes, i.e., the micro companies that are starting out, what perception they have of this type of strategy, and how to consider growing with them, and the large companies to know how they carry out these strategies and the benefits within the organization. 4. With the results obtained, to propose a model for manufacturing SMEs that allows the applicability of CSR in the improvement of organizational performance so that it can be perfected more and more in accordance with their own advances in CSR.

Therefore, it is concluded that the hypotheses expressed in this research are fulfilled since the development, generation, and implementation of adequate corporate social responsibility positively impacts the organizational performance of manufacturing SMEs in the Guadalajara Metropolitan Area, generating a competitive positioning in the market.

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