

# CORPORATE SOCIAL RESPONSIBILITY PRACTICES OF SMALL ENTERPRISES IN GENERAL TINIO, PHILIPPINES: A FOUNDATION FOR LOCAL CSR POLICIES

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## KeyWords

Corporate social responsibility (CSR) practices, small enterprises, Local CSR policies, Enhancing CSR initiatives, Workplace, Environmental policies, Market policies, Community policies, Company values

## ABSTRACT

This research focuses on exploring the corporate social responsibility (CSR) practices of small enterprises in General Tinio, Philippines, and their role in establishing local CSR policies. The study aims to gain a comprehensive understanding of CSR practices in the context of workplace, environmental policies, market policies, community policies, and company values. The research methodology employed a descriptive correlation design, utilizing judgmental sampling to select participants who have been operating their businesses for at least three years and are well-known in the local area. Data was collected through a survey questionnaire developed based on European Commission CSR policies. The findings reveal positive practices in the workplace, with a focus on employee skill development and ensuring health and safety. However, there were instances of employee dissatisfaction and room for improvement in communication and addressing workplace concerns. The respondents demonstrated adherence to environmental regulations and a commitment to optimizing energy consumption. In terms of market policies, there was a strong emphasis on monitoring customer complaints, but areas for improvement were identified. The study also highlights the respondents' support for the local community by purchasing locally and providing training opportunities. Company values, such as employee orientation and awareness of rules of conduct, were prioritized, although further efforts were needed to ensure complete employee understanding. The research concludes that demographic factors, such as age, sex, and civil status, did not significantly impact CSR practices. These findings provide valuable insights for small enterprises in General Tinio to enhance their CSR initiatives and contribute to the development of local CSR policies.

## INTRODUCTION

Corporate Social Responsibility (CSR) has gained significant attention in recent years as a vital aspect of sustainable business practices. It encompassed a company's commitment to operating ethically, contributed to societal development, and addressed environmental concerns. While CSR has been extensively studied in the context of large corporations, there was a need to explore its implementation in small enterprises, which played a crucial role in local economies.

This research focused on examining the Corporate Social Responsibility practices of small enterprises in General Tinio, a municipality in the Philippines. Small enterprises, despite their limited resources and scale, had the potential to make significant contributions to their local communities. By integrating socially responsible practices into their operations, these enterprises fostered positive social, economic, and environmental impacts.

The objective of this study was to establish a foundation for local Corporate Social Responsibility policies in General Tinio. By analyzing the current CSR practices of small enterprises in the area, the research aimed to identify the strengths, weaknesses, opportunities, and challenges in implementing CSR initiatives. Furthermore, it sought to understand the perceptions and motivations of small enterprise owners and managers towards CSR, and how these factors influenced their adoption and implementation of CSR practices.

The findings of this study provided valuable insights into the CSR landscape of small enterprises in General Tinio, contributing to the existing body of knowledge on CSR in the context of small businesses. The proposed local CSR policies derived from this research would serve as a guideline for small enterprises in General Tinio to enhance their social and environmental contributions, strengthen stakeholder relationships, and promote sustainable development.

Overall, this research endeavored to shed light on the importance of CSR practices in small enterprises and their potential to create positive social change at the local level. By fostering a culture of responsible business practices, General Tinio nurtured a thriving community where sustainable development and social well-being went hand in hand.

## Conceptual Framework

Due to sluggish economic growth and a fundamental restructuring of the economy, the global economic recovery is expected to be weak for an extended period. Enterprises are faced with the task of optimizing their operations during this gradual transition from incremental expansion to stock adjustment. However, there is a growing prevalence of issues related to sustainable development, such as environmental pollution, ecological destruction, food safety concerns, labor disputes, and low production efficiency (Wu & Jin, 2022). These challenges highlight a lack of social responsibility among many listed companies, leading to significant losses and even bankruptcy in some cases, primarily due to poor internal control.

In today's society, social responsibility and sustainable development have gained significant attention, and actively implementing social responsibility has become a necessary choice for companies seeking long-term viability. It is crucial for companies to embrace CSR in order to promote sustainable development. CSR involves companies protecting and enhancing the welfare of society and organizations through various business and social actions while ensuring just and sustainable benefits for multiple stakeholders.

The conceptual framework for the study "Corporate Social Responsibility Practices of Small Enterprises in General Tinio: A Foundation for Local CSR Policies" is based on five types of corporate social responsibility practices, which include workplace policies, environmental policies, marketplace policies, community policies, and company values.

**Workplace Policies:** This category focuses on the internal practices and policies implemented within small enterprises to promote social responsibility. It encompasses areas such as employee welfare, fair employment practices, occupational health and safety, and employee development programs. The framework explores how small enterprises in General Tinio incorporate these workplace policies and the impact they have on their overall CSR practices.

**Environmental Policies:** This category centers around the efforts of small enterprises to address environmental concerns and reduce their ecological footprint. It includes practices related to waste management, energy conservation, sustainable sourcing, and environmentally friendly production processes. The framework investigates how small enterprises in General Tinio integrate environmental policies into their operations and the extent to which these policies contribute to their CSR initiatives.

**Marketplace Policies:** This category focuses on the ethical and responsible practices of small enterprises in their interactions with consumers, suppliers, and stakeholders in the marketplace. It includes fair trade initiatives, responsible marketing practices, consumer protection measures, and adherence to ethical business standards. The framework examines how small enterprises in General Tinio engage in marketplace policies and the impact of these policies on their CSR performance.

**Community Policies:** This category encompasses the social initiatives and community engagement efforts of small enterprises. It includes corporate philanthropy, community development projects, partnerships with local organizations, and contributions to the social well-being of the community. The framework explores how small enterprises in General Tinio undertake community

policies and the significance of these initiatives in their overall CSR practices.

**Company Values:** This category focuses on the ethical principles, values, and mission of small enterprises that guide their CSR practices. It encompasses the organization's commitment to social responsibility, integrity, transparency, and sustainable business practices. The framework investigates how the company values of small enterprises in General Tinio influence their CSR strategies and the alignment between these values and their CSR performance.

Implementing responsible conduct efforts in organizations can yield favorable outcomes, including a positive company reputation, increased customer loyalty and advocacy, and a willingness to pay premium prices. These effects contribute to a strong and sustainable brand, which is crucial for achieving success and market stability in a highly competitive world (Quezado et al., 2022). Building a strong brand requires considering customer perceptions and going beyond providing the right products or services. Customers seek additional values associated with a brand, and positive associations drive customer engagement and loyalty.

## Research Objectives

1. To describe the demographic profile of the respondents in terms of age, sex, and civil status
2. To describe the corporate social responsibilities of the respondents in various areas including workplace, environmental policies, market policies, community policies and company values
3. To investigate the existence of a significant relationship between the demographic profile and corporate social responsibilities of the respondents.

## Related Works

In contemporary corporate governance, the implementation of Corporate Social Responsibility (CSR) is widely recognized as a pivotal factor in bolstering the integrity and effectiveness of internal controls. Internal control, an integral component of corporate governance, not only ensures compliance with regulations but also establishes a conducive environment and necessary safeguards for the successful implementation of CSR initiatives (Wu & Jin, 2022). Corporate social responsibility (CSR) is a concept embraced by businesses to voluntarily contribute to communities and societies where they operate. It involves companies considering not only the financial implications of their actions but also the social and environmental consequences (Wirba, 2023).

CSR encompasses a diverse range of notions and actions aimed at supporting stakeholders within the community in which a business operates. It goes beyond mere philanthropy or compliance with regulations, extending to initiatives that address social, environmental, and ethical concerns. By embracing CSR, companies acknowledge their responsibility to contribute positively to society and create sustainable value for all stakeholders involved (Nicolaidis, 2021). One of the key benefits of actively fulfilling CSR obligations is the cultivation of trust and support from stakeholders. When companies demonstrate a genuine commitment to social and environmental responsibility, they build a positive reputation and engender goodwill among customers, employees, investors, and the wider community. This trust serves as a foundation for long-term relationships and fosters a sense of loyalty towards the company.

CSR, or Corporate Social Responsibility, is driven by a combination of social preferences and market imperfections. However, the impact of CSR on firm performance and labor compensation is inconclusive. Some studies suggest that CSR can enhance profits and overall firm performance by reducing production costs, enabling product differentiation, or fostering innovation. Nonetheless, there are cases where managerial slack and declining profits are observed due to executives prioritizing stakeholder interests over shareholders (Newman et al., 2020). The influence of competition on CSR adoption and firm performance varies. In competitive environments, CSR can be boosted as firms vie for socially responsible consumers, leading to improved industry efficiency. Conversely, firms may strategically use CSR to raise entry barriers and increase industry concentration, potentially hindering firm-level dynamics and industry productivity.

Furthermore, CSR can affect employees. Socially and environmentally responsible companies have an advantage in attracting motivated and skilled workers, resulting in higher labor productivity. However, these employees may accept lower wages compared to others in the market (Al Halbusi & Tehseen, 2017). The relationship between CSR, firm performance, and labor compensation is complex, with both positive and negative outcomes depending on various factors.

In conclusion, the implementation of Corporate Social Responsibility (CSR) within contemporary corporate governance frameworks is crucial for enhancing the integrity and effectiveness of internal controls. By actively fulfilling CSR obligations, companies can cultivate trust and support from stakeholders, access valuable resources, improve their reputation, increase social influence, and make mean-

ingful contributions to sustainable development. Embracing CSR is not only a responsible choice but also a strategic one, as it aligns with societal expectations, strengthens the company's competitive advantage, and paves the way for long-term success.

## Methodology

This study employed a descriptive correlation research design to comprehensively examine the corporate social responsibility (CSR) practices of small enterprises in General Tinio, Nueva Ecija. The methodology involved the selection of General Tinio as the study area, utilizing judgmental sampling to choose participants who were well-established in the local area, and developing a survey questionnaire guided by five types of CSR policies. The researchers personally administered the questionnaires and collected data from various locations. The collected data was then analyzed using a Quantitative Correlational Research Design, presenting quantitative findings in tabular form and employing weighted mean and the Likert scale for data interpretation. The study aimed to gain valuable insights into CSR initiatives and provide a comprehensive understanding of CSR practices among small enterprises in General Tinio.

## Results and Discussions

*Table 1. Demographic Profile of the Respondents*

Age	Frequency	Percentage (%)
21-25	5	17.24%
26-30	7	24.14%
31-35	1	3.45%
36-40	4	13.79%
41-45	5	17.24%
46-50	3	10.34%
51 And Above	4	13.79%
<b>Total</b>	<b>29</b>	<b>100.00%</b>
Sex	Frequency	Percentage (%)
Male	7	24.14%
Female	22	75.86%
<b>Total</b>	<b>29</b>	<b>100.00%</b>
Civil Status	Frequency	Percentage (%)
Single	9	31.03%
Married	18	62.07%
Separated	0	0.00%
Widowed	2	6.90%
<b>Total</b>	<b>29</b>	<b>100.00%</b>

The demographic profile of the respondents reveals interesting insights. Among the age brackets, the highest number of respondents, comprising 24.14 percent, fell within the range of 26-30 years. This age group had the highest representation, while the lowest number of respondents, accounting for only 3.45 percent, belonged to the age bracket of 31-35. These findings indicate that the majority of the owners or managers of enterprises in General Tinio are in their mid to late twenties.

The distribution of respondents based on gender shows that the study sample was predominantly female. Approximately 75.86 percent of the respondents were female, while 24.14 percent were male. It is worth noting that the selection of respondents may

have been influenced by factors such as convenience and familiarity, as the researchers may have chosen individuals who were well-known in the local business community. Nevertheless, the data clearly indicates a higher representation of female respondents among the owners and managers of enterprises in General Tinio.

In terms of civil status, the majority of the respondents were married, comprising 62.07 percent of the total participants. This suggests that a significant proportion of business owners and managers in General Tinio are in committed relationships. Additionally, 31.03 percent of the respondents were single, while a smaller percentage, 6.90 percent, were widowed.

Overall, the findings indicate that the owners or managers of enterprises in General Tinio are mostly within the age range of 26-30, with females comprising the majority. Moreover, a significant portion of the respondents are married. These demographic characteristics provide valuable insights into the profile of individuals involved in running businesses in the area.

*Table 2. Corporate Social Responsibility Practices on Workplace*

STATEMENT	WM	VD
1. We encourage our employees to develop real skills.	3.52	Strongly Agree
2. We fight against all forms of discrimination, both in the workplace and at the time of recruitment (eg against women, ethnic groups, disabled people, etc.)	3.45	Strongly Agree
3. We enterprise applies suitable arrangements for health, safety and welfare that provide good protection for our employees.	3.52	Strongly Agree
4. We promote social dialogue on all issues of work organization.	3.15	Agree
5. We face problems of dissatisfaction in relation to conditions of work.	3.14	Agree
6. We consult our employees when we are talking an important decision.	3.24	Agree
<b>Average Weighted Mean</b>	<b>3.33</b>	<b>Strongly Agree</b>

Among the items, item number 1, which states "We encourage our employees to develop real skills," received the highest weighted mean of 3.4, indicating a strong agreement among the respondents. Similarly, item number 3, stating "Our enterprise applies suitable arrangements for health, safety, and welfare that provide good protection for our employees," also obtained a high weighted mean of 3.4, reflecting a strong agreement. On the other hand, item number 4, which states "We promote social dialogue on all issues of work organization," and item number 5, stating "We face problems of dissatisfaction in relation to conditions of work," obtained the lowest mean of 3.14, indicating a slightly lower level of agreement among the respondents. Nevertheless, both items were still categorized as agreement.

The respondents' CSR practices in the workplace obtained an average weighted mean of 3.33, indicating a strong agreement among the respondents. These results suggest that the surveyed small enterprises in General Tinio place importance on encouraging employee skill development and implementing suitable arrangements for health, safety, and welfare. However, there may be some room for improvement in terms of promoting social dialogue and addressing issues of work dissatisfaction. These findings provide insights into the specific aspects of CSR practices related to the workplace among small enterprises in General Tinio.

*Table 3. Corporate Social Responsibility Practices on Environmental Policies*

STATEMENT	WM	VD
1. We try to optimize our energy consumptions.	2.97	Agree
2. We try to reduce waste and recycle.	3.28	Strongly Agree
3. We try to prevent pollution (eg emissions to air and water, effluent discharges, noise.)	3.41	Strongly Agree
4. We consider the potential environmental impacts when developing new products and services.	3.07	Agree
5. We are able to measure the environmental impacts of our business	3.14	Agree

6. Our production system can control the environmental aspects and energy efficiency.	3.03	Agree
<b>Average Weighted Mean</b>	<b>3.15</b>	<b>Agree</b>

Table 3 displays the respondents' agreement regarding CSR practices relative to environmental policies. Among the items, item number 4, which states "We try to prevent pollution (e.g., emissions to air and water, effluent discharges, noise)," obtained the highest weighted mean of 3.41, indicating a strong agreement among the respondents. This suggests that the surveyed small enterprises in General Tinio actively prioritize pollution prevention measures. Conversely, item number 2, which states "We try to optimize our energy consumption," obtained the lowest mean of 2.97, indicating a slightly lower level of agreement among the respondents. However, the mean is still categorized as agreement, indicating that there is a general recognition of the importance of energy optimization among the surveyed enterprises.

Overall, the environmental policies factor obtained an average weighted mean of 3.15, reflecting a general agreement among the respondents. This indicates that the surveyed small enterprises in General Tinio demonstrate a commitment to preventing pollution and exhibit some level of emphasis on optimizing energy consumption. These findings provide insights into the environmental practices of small enterprises in the region and suggest the potential for further improvement in energy optimization efforts.

*Table 4. Corporate Social Responsibility Practices on Market Policies*

STATEMENT	WM	VD
1. We select our suppliers or subcontractors based on their societal practices	3.03	Agree
2. Our production system can meet a logical overall performance with your (customers, suppliers, subcontractors...)	3.14	Agree
3. We have the capacity to share with our customers performance data (products, x processes, costs)	2.97	Agree
4. We have a formal system for monitoring customer complaints	3.21	Agree
<b>Average Weighted Mean</b>	<b>3.09</b>	<b>Agree</b>

Table 4 illustrates the respondents' agreement regarding CSR practices related to market policies. Among the items, item number 4, which states "We have a formal system for monitoring customer complaints," received the highest weighted mean of 3.21, indicating a general agreement among the respondents. This suggests that the surveyed small enterprises in General Tinio acknowledge the importance of having a formal mechanism in place to address and monitor customer complaints effectively. Conversely, item number 3, which states "We have the capacity to share performance data (products, processes, costs) with our customers," obtained the lowest mean of 2.97. Although slightly lower, the mean still falls within the agreement category, suggesting that there is a recognition among the respondents regarding the importance of sharing performance data with customers.

The market policies factor obtained an average weighted mean of 3.09, indicating a general agreement among the respondents. This indicates that the surveyed small enterprises in General Tinio place some emphasis on market policies, including monitoring customer complaints and sharing performance data with customers. These findings provide insights into the market-oriented CSR practices of small enterprises in the region and highlight the potential for further enhancement in sharing performance data with customers.

*Table 5. Corporate Social Responsibility Practices on Community Policies*

STATEMENT	WM	VD
1. Our enterprise tries to purchase locally	3.28	Strongly Agree
2. Our enterprise offers training opportunities to people from the local community (eg, apprenticeships or work experience for the young or for disadvantaged groups)	3.21	Agree
<b>Average Weighted Mean</b>	<b>3.24</b>	<b>Agree</b>

Table 5 displays the respondents' agreement regarding CSR practices related to community policies. Among the items, item number 1, which states "Our enterprise tries to purchase locally," received the highest weighted mean of 3.28, indicating a general agreement among the respondents. This suggests that the surveyed small enterprises in General Tinio prioritize supporting local businesses by actively engaging in local purchasing practices. On the other hand, item number 2, which states "Our enterprise offers training opportunities to people from the local community (e.g., apprenticeships or work experience for the young or disadvantaged groups)," obtained the lowest weighted mean of 3.21, although still falling within the agreement category. This implies that there is recognition among the respondents regarding the importance of providing training opportunities to individuals from the local community.

The community policies factor obtained an average weighted mean of 3.24, indicating a general agreement among the respondents. This suggests that the surveyed small enterprises in General Tinio demonstrate a commitment to community-oriented CSR practices, including local purchasing efforts and offering training opportunities to individuals from the local community. These findings provide insights into the community-focused CSR initiatives of small enterprises in the region and highlight the potential for further engagement with the local community.

*Table 6. Corporate Social Responsibility Practices on Company Values*

STATEMENT	WM	VD
1. We have clearly defined our enterprise's values and rules of conduct	3.41	Strongly Agree
2. Our employees are aware of our enterprise's values and rules of conduct	3.45	Strongly Agree
<b>Average Weighted Mean</b>	<b>3.43</b>	<b>Strongly Agree</b>

Table 6 presents the respondents' agreement regarding company values. Among the items, item number 2, which states "Our employees are aware of our enterprise's values and rules of conduct," received the highest weighted mean of 3.45, indicating a strong agreement among the respondents. This suggests that the surveyed small enterprises in General Tinio have effectively communicated their values and rules of conduct to their employees, resulting in a high level of awareness among the workforce. Conversely, item number 1, which states "We have clearly defined our enterprise's values and rules of conduct," obtained the lowest weighted mean of 3.43, although still falling within the Strongly Agree category. This indicates that the respondents strongly agree that their enterprises have well-defined values and rules of conduct in place.

The company values factor obtained an average weighted mean of 3.43, indicating a strong agreement among the respondents. This suggests that the surveyed small enterprises in General Tinio have established clear values and rules of conduct and effectively communicated them to their employees. These findings highlight the importance of strong organizational values and the significance of employees' awareness of these values in the context of CSR practices.

*Table 7. Summary of the Corporate Social Responsibility Practices*

CATEGORIES	WM	VD
Workplace	3.33	Strongly Agree
Environmental Policies	3.15	Agree
Market Policies	3.09	Agree
Community Policies	3.24	Agree
Company Value	3.43	Strongly Agree

Table 7 provides a summary of the five dimensional factors. The results indicate that Company Values obtained the highest weighted mean of 3.43, indicating a strong agreement among the respondents. This suggests that the surveyed small enterprises in General Tinio place significant emphasis on their organizational values, and the employees are highly aligned with and aware of the-

se values.

On the other hand, Market Policies obtained the lowest weighted mean of 3.09, falling within the Agree category. This indicates a relatively lower level of agreement among the respondents regarding market-oriented CSR practices. However, the mean still reflects a general recognition of the importance of market policies in the surveyed enterprises.

Overall, the findings demonstrate that the surveyed small enterprises in General Tinio show strong adherence to their company values, as evidenced by the highest weighted mean. However, there is a relatively lower emphasis on market policies, as indicated by the lower weighted mean. These results highlight the importance of fostering and promoting market-oriented CSR practices within the context of small enterprises in the region.

It is essential for the surveyed enterprises to further explore opportunities for enhancing their market policies and aligning them with their overall CSR practices. By doing so, they can strengthen their social and environmental impact while simultaneously meeting the expectations of their customers and stakeholders.

*Table 8. Relationship Between the Profile and Corporate Social Responsibilities Practices of the Respondents*

Correlation	Corporate social Responsibilities		
	r-value	p-value	Interpretation
Age	.111	.566	No significant relationship
Sex	-.169	.381	No significant relationship
Civil Status	.014	.942	No significant relationship

The findings of the study indicate that there is no significant relationship between the profile of the respondents (i.e., age, sex, civil status) and their corporate social responsibilities. This suggests that these demographic factors do not play a significant role in influencing the level of corporate social responsibility exhibited by the surveyed individuals.

The lack of a significant relationship implies that regardless of age, gender, or civil status, the surveyed individuals in General Tinio tend to demonstrate a similar level of engagement in corporate social responsibility practices. This finding suggests that corporate social responsibility is not influenced by these demographic characteristics in the context of small enterprises in the region.

It is important to note that while the profile of the respondents did not show a significant relationship with their corporate social responsibilities, other factors not considered in this study may still influence their engagement in CSR practices. Further research could explore additional variables or factors that may impact corporate social responsibility among small enterprises in General Tinio.

Overall, these findings highlight the need to focus on other determinants or factors beyond demographic characteristics when examining and promoting corporate social responsibility initiatives in small enterprises.

## Conclusion

Based on the findings of the study, several conclusions can be drawn. Firstly, regarding the demographic profile of the respondents, the majority of them fell within the age range of 26 to 30 years. Furthermore, the respondents were predominantly female, comprising approximately 75.86% of the total participants. In terms of civil status, a significant portion of the respondents were married, accounting for 62.07% of the total respondents.

In terms of corporate social responsibilities, the respondents displayed positive practices in their workplace. They encouraged their employees to develop their skills and prioritized the health and safety of their workforce. However, the respondents acknowledged instances of dissatisfaction among their employees regarding work conditions. Despite promoting social dialogue, there is room for improvement in effectively addressing these concerns. This suggests that while satisfaction levels were generally positive, the respondents should focus on enhancing employee productivity and ensuring open communication channels.

Regarding environmental policies, the respondents demonstrated adherence to regulations aimed at maintaining a clean environment. They also recognized the importance of optimizing energy consumption, suggesting a responsible attitude toward environmental sustainability. However, further efforts can be made to maximize energy efficiency within their business operations.



In terms of market policies, the majority of respondents agreed on the importance of having a formal system to monitor customer complaints. They exhibited good communication skills and complaint-handling capabilities. However, respondents provided a lower level of agreement for item fifteen, indicating room for improvement in that particular aspect.

Concerning community policies, the respondents demonstrated support for the local community by purchasing locally made products and providing training opportunities for inexperienced individuals. This reflected a positive attitude toward empowering the youth and contributing to the community's development.

Regarding company values, the respondents emphasized the importance of orienting their employees about the enterprise's rules of conduct to maintain a positive image and ensure good customer and workplace relationships. However, there was room for improvement in ensuring that all employees were fully aware of these rules.

Lastly, the study found no significant relationship between the respondents' demographic profiles (age, sex, civil status) and their corporate social responsibilities. This suggests that these demographic factors do not have a direct impact on the level of corporate social responsibility demonstrated by the respondents.

In conclusion, the study highlights both positive practices and areas for improvement in the corporate social responsibility initiatives of small enterprises in General Tinio. It emphasizes the need for continuous efforts to enhance workplace conditions, optimize energy consumption, address customer complaints effectively, support the local community, and reinforce company values. While demographic factors do not appear to directly influence corporate social responsibility, further research could explore other potential determinants that may impact these practices.

The success of any company or organization is influenced by various factors, including workplace dynamics, capital structure, information technology, corporate governance, human resource management, trust, employees, ownership, customer relationship management, and corporate social responsibility (Mustafa et al., 2012). It is crucial for companies to regularly review their performance to adapt to changes in the environment and ensure effective planning and control. In light of these factors, it becomes evident that regular performance reviews are crucial for organizations. Monitoring performance enables management to assess the effectiveness of strategies, identify areas for improvement, and make informed decisions. By considering the various variables that influence performance, companies can enhance their overall effectiveness and achieve sustainable success.

Based on the conclusions drawn from the study's findings, the following recommendations can be made:

1. **Enhance Work Conditions:** Although the respondents displayed positive practices in the workplace, addressing instances of dissatisfaction is crucial. Employers should identify and address the specific concerns raised by employees to create a more conducive and fulfilling work environment. Regular feedback sessions and open communication channels can help improve overall job satisfaction and productivity.

2. **Improve Energy Efficiency:** While the respondents demonstrated adherence to environmental regulations, there is still room for improvement in optimizing energy consumption. Small enterprises should explore energy-efficient technologies, invest in renewable energy sources, and implement effective energy management strategies to reduce their carbon footprint and contribute to environmental sustainability.

3. **Strengthen Complaint Management:** The majority of respondents recognized the importance of monitoring customer complaints. To further enhance customer satisfaction, small enterprises should focus on improving complaint-handling processes. This may involve training employees to handle complaints effectively, implementing a systematic approach to address customer concerns promptly, and ensuring transparent communication throughout the resolution process.

4. **Expand Community Support:** Building on the positive attitude of supporting the local community, small enterprises can explore additional ways to contribute to community development. This can include collaborating with local organizations, participating in community events, and actively engaging in corporate social responsibility initiatives that address the specific needs of the community.

5. **Enhance Employee Orientation:** While the respondents emphasized the importance of orienting employees about the enter-

prise's rules of conduct, ensuring that all employees are fully aware of these rules is essential. Small enterprises should implement comprehensive orientation programs that clearly communicate the values, ethics, and guidelines of the organization to foster a strong organizational culture and maintain consistent behavior among employees.

6. Further Research on Determinants: Although the study found no significant relationship between demographic profiles and corporate social responsibility, it is recommended to explore other potential determinants that may influence these practices. Future research can delve into factors such as education level, prior work experience, and personal values to gain a deeper understanding of the drivers of corporate social responsibility among small enterprises.

By implementing these recommendations, small enterprises in General Tinio can further enhance their corporate social responsibility practices, contribute positively to the workplace, environment, market, community, and company values, and strengthen their overall business performance.

## Acknowledgment

The researchers would like to express sincere gratitude and appreciation to the authorities who granted the necessary permissions and approvals to conduct this study. The support and cooperation received were essential in ensuring the smooth execution of the research.

Heartfelt thanks are extended to the respondents who willingly participated in the study. Their valuable insights and contributions have played a vital role in shaping the findings and conclusions. Without their cooperation and willingness to share their experiences and perspectives, this study would not have been possible.

Deep gratitude is also extended to the individuals who generously assisted throughout the study. Their guidance, expertise, and support in data collection, analysis, and interpretation have been invaluable. Their dedication and assistance have significantly enriched the quality and depth of the research.

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