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Dimensions of Corporate Social Responsibility in Rural Cooperatives

Kamal Rostami [a] *and Laleh Salehi* [b,*]

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Abstract

In recent decades, unsustainable human activities have had devastating and irreversible effects on environmental, social, and even economic sustainability; thereby leaving countries and governments with many problems, including migration, marginalization, increasing poverty, and class disparities. It has been argued that integrating Corporate Social Responsibility (CSR) into corporate structures and economic activities (including rural cooperatives) can make outstanding contributions to recovering from past shortcomings and neglect of the natural environment. This requires identifying factors affecting CSR activities in rural cooperation. Therefore, the purpose of the study was to increase CSR-related activities among the stakeholders of rural cooperatives at Kamyaran township (N=14100). A researcher-made questionnaire was used to achieve the research purpose. The validity and reliability of the research instrument were confirmed by an expert panel and Cronbach's coefficient (α≥0.71). Data were analyzed using SPSS software. Findings showed a positive and significant relationship between supportive, monitoring and directional strategy (SMDS), regularity and mental and structural ability (RMSA), and participatory mechanism (PM) with CSR level in rural cooperatives. Moreover, stepwise regression findings indicated that the identified factors accounted for 36.4 percent of the variance in CSR. Finally, theoretical and practical implications of the research are presented.

Keywords:
Corporate social responsibility; Kamyaran township; participatory mechanism; pro-environmental behavior

[a] *MSc. Graduate of Rural Development, Agricultural Extension and Education Department, College of Agriculture & Natural Resources, Razi University, Kermanshah, Iran*
[b] *Assistant professor, Agricultural Extension and Education Department, College of Agriculture & Natural Resources, Razi University, Kermanshah, Iran*

** Corresponding author's email: lsalehi@razi.ac.ir*

INTRODUCTION

Research over the past four decades has demonstrated the destructive effects of humans on the earth through the increased water and air pollution and the overuse of natural resources. Thus, programs and laws have been adopted in different countries to reduce pollution, protect natural resources, and reduce greenhouse gas (GHG) emissions, and research has focused on developing a more sustainable life in family settings, corporations, and educational institutions (Blok et al., 2015). Meanwhile, due to the extensive effects of enterprises on the environment and society, Corporate Social Responsibility (CSR) has become an important phenomenon for companies, beneficiaries, and scientific centers to achieve sustainability as the ultimate goal of sustainable development (Dzupina, 2016; Ortiz-Avram et al., 2018; Schmidt & Cracau, 2017). Companies have been increasingly aware of the importance of social responsibility in global competition and have come to the conclusion that they must not only focus on the production of goods and services, but also make decisions that would be morally and socially accepted by all parties (including communities, environment, and academics) (Hou, 2019). Paying attention to social responsibility in the company's activities not only reduces adverse environmental effects and improves social effects, but also helps to improve governance, financial performance, and product quality (Leal Filho et al., 2019). Indeed, CSR contributes to the development of the green growth strategy presented by the Organization for Economic Co-operation and Development (OECD) in 2009. This strategy points out that environmental protection can coexist with the company's business performance (Forcadell et al., 2021). Confirming this, studies (Chuang & Huang, 2018; Ji et al., 2018; Singh et al., 2020) have shown that corporations (including rural cooperatives) can improve economic performance, financial reserves, international expansion, customer loyalty, and the delivery of green technologies through fulfilling their social responsibility.

According to the European Commission (Eberhard-Harribey, 2006) CSR is "a concept whereby enterprises integrate social and environmental concerns into their business operations and their interaction with their stakeholders on a voluntary basis." This definition is closely related to the concept of sustainable development. Sustainable development signifies "development that meets the needs of the present generation without compromising the ability of future generations to satisfy their own needs" (Keeble, 1988).This implication would be often taken into account from three aspects of economic, social, and environmental sustainability. Simultaneously highlighting the "long-term privileges that companies anticipate for delivery to society" (Schwartz & Carroll, 2008), sustainable development actually prioritizes nature and future generations (Willard, 2012). Based on these definitions, it turns out that economic sustainability, social sustainability, and environmental sustainability would be three important and common aspects between CSR and sustainable development. The conceptual similarity between sustainable development and CSR is so great that researchers use them interchangeably (Carroll & Shabana, 2010). Due to the high similarity between these implications, however, the relationship between them has not yet been comprehensively explained (Van Marrewijk & Werre, 2003; Willard, 2012). In this regard, Bansal and Song (2017) maintain that study on CSR would be intended toward "normative position and blaming businesses for failing not to comply with moral principles; and sustainability studies select systemic perspectives and warn about failures resulting from commercial activities in the natural system." In fact, the difference between sustainability and CSR is more associated with their unit of analysis. Therefore, based on the predominant term of business practices (Carroll & Shabana, 2010), it might be declared that CSR would be the basis of sustainable develop-

ment. In confirmation of this proposition, Matten and Moon (2008) argue that CSR as an effort by the company to have a positive impact on beneficiaries can be considered an organizational component for a broader system of sustainable development. Indeed, social responsibility represents the way whereby companies can help their stakeholders and the well-being of society (Fernández-Guadaño & Sarria-Pedroza, 2018; Vázquez-Carrasco & López-Pérez, 2013).

Based on the above, it can be said that CSR and sustainable development are inseparable and cannot be considered apart from society. Social responsibility as a motivation for social advancement helps enterprises in a continuously changing world to join the global responsible citizens and their local competitors for sustainable development. Hence, wherever companies look, they would be confronted with the implications and functions of social responsibility, and they would be widely encouraged by society to carry out their activities responsibly. Rural cooperatives are no exception to this rule and must fulfill their social responsibility to the community and their numerous beneficiaries. The importance of fulfilling CSR by rural cooperatives would become even more apparent when we know that they as social companies play a critical role in reducing poverty, promoting social coordination, stimulating fair economic development, and contributing to sustainable development (Kumar et al., 2015). These enterprises can help achieve environmental sustainability through technological innovations (Gonzalez, 2017), form value chains, eliminate food security crises through the modernization of the agricultural sector (Luo et al., 2017), improve the agricultural supply chain, and integrate economic and environmental systems through regulation of production systems and distribution (Bilewicz & Śpiewak, 2019). However, field evidence asserts that the majority of rural cooperatives in Iran still do not outstandingly fulfill their social responsibilities to society. Additionally, it has not yet been explored what factors affect the fulfillment of CSR and how they are related to one another in these companies. The present study tries to answer these questions and ambiguities.

One of the most interesting inquiries in discussions on CSR is what factors would engage companies in fulfilling social responsibility. However, before answering this, it should be noted that according to the European Commission's definition of CSR, two distinct types of CSR can be distinguished: internal CSR and external CSR. The internal CSR concerns social responsibility inside organizations, like investing in the safety, health, and human capital of employees. The external one, on the other hand, refers to external stakeholders such as supporters, consumers, society, and the environment. Accordingly, it can be concluded that effective motivations also vary with the type of attitudes adopted by researchers toward social responsibility (internal or external). In general, irrespective of the type of view on CSR, these motivations can be classified into three levels: (1) individual or micro level, (2) intermediate or organizational level, and (3) macro or environmental level. Regarding this classification, some of the most important studies conducted in this field are presented and reviewed below.

Ortiz-Avram et al. (2018) examined the integration of social responsibility into the structure of small and medium-sized enterprises (SMEs). Using a systematic study of about 118 articles published on social responsibility, they explored the necessary factors for integrating social responsibility into the structure of these corporations. At the same time, they picked out the words and terms related to social responsibility in the studied enterprises to prevent them from integrating into each other. Subsequently, they described social responsibility in the strategy of SMEs using the qualitative content analysis approach. After completing these steps, they divided the academic resources and studies on CSR's motivations into four categories: (1) ethical values and social relations of the manager or owner (individual level), (2) business

fields and long-term performance (organizational level), (3) the importance of formal processes for integrating social responsibility into the structure of the organization (national environmental level), and (4) political issues related to social responsibility (global environmental level).

Lončar et al. (2019) inspected the level of social responsibility in EU enterprises using Panel Data Analysis. In their study, they took note of the importance of integrating CSR in enterprises, asserting that EU enterprises are striving to achieve environmentally friendly technologies and "green production". They believe that the use of green technologies and green production can be implemented for each enterprise and at any level, and different enterprises have different incentives to make use of these technologies. Moreover, they revealed that the employees of these enterprises would care more about green products because they supposed that the environment can be protected through green production. According to ISO 14000, Lončar et al. (2019) said that most EU enterprises have taken into account the issue of social responsibility in recent years. They took advantage of the panel regression model data method to display that there would be a strong relationship between technology and "Going Green". The results obtained from the multiple models of this study showed that technology would make a significant and positive effect on the enterprise's achievement of green production. This has paved the way for increased competition among enterprises for the use of green technologies and the production of environmentally friendly products. Additionally, their findings exhibited that the existence of collaborative ethics among enterprises has affected their performance in applying pro-environment business activities. Based on these findings, it can be argued that CRS has a positive and significant relationship with performance improvement, promotion of innovations, and sustainable development.

By analyzing 20-year records of the cultural and social environment of US enterprises, Wu et al. (2015) sought to answer the question, "*Is the social environment (society) important for CSR*?" Their research findings revealed that the enterprises located in the areas with residents with higher levels of religiosity showed a high level of CSR. Yuen and Lim (2016) checked out the barriers to implementing social responsibility in transportation companies. Their research findings indicated that lack of resources, lack of strategic views, lack of evaluation system, strict regulations, and low tendency to engage in social responsibility were the striking barriers to the implementation of CSR. Based on a series of interviews with key executives of a multinational corporation, Martínez and Del Bosque (2013) concluded that the pressure of different stakeholders had a significant impact on the company's environmental strategy. The effect of stakeholders on environmental strategy can affect the selection of environmental performance indices by the enterprise. Salavati et al. (2015) emphasized the effect of participation, education, and organizational mission factors on social responsibility. In a study entitled "Assessment and analysis of social responsibility of villagers towards environmental protection", Salehi et al. (2021) declared that in the current situation, environmental protection has not yet formed as a social and moral concern and a collective behavior among villagers. Such a situation can be due to the weakness in the strict and principled implementation of environmental laws, and weakness in environmental awareness in rural areas.

Gordon et al. (2012) explained that the CSR schemes that would engage people would reduce GHG emissions by the community through raising their awareness of the environment. Lagoudis and Shakri (2015) also state in their model that enterprises need to implement the measures related to CSR in order to reduce GHG emissions and increase environmental protection behaviors among their employees because this raises environmental awareness, thereby witnessing more and more pro-environmental behaviors. Fur-

thermore, studies by Hens et al. (2018), Bohas and Poussing (2016), Lin et al. (2013), Tachizawa et al. (2015), and Vanalle et al. (2017) demonstrate that there is a positive and significant relationship between the implementation of activities related to social responsibility in organizations and pro-environmental behaviors of employees and society.

Wilson et al. (2021) classified the derivers of CSR into internal and external institutional drivers. Among the internal drivers for CSR, it was found that only the board's commitment to CSR was a significant and positive driver of corporate responsibility. International trade relations, the media, and the local community were similarly found to be significant and positive drivers of CSR among the external drivers. Regulations were found to be a significant driver for CSR but impacted corporate responsibility negatively.

Massoud et al. (2020) in their research entitled "*A qualitative study of Argentine small and medium enterprises: Factors driving social responsibility*" using exploratory and qualitative methods indicated that the chief motivation for SMEs to engage in social responsibility rested primarily in the values of the company owners or managers. Additional external factors such as labor demands and the economy also influenced the firms' choice of CSR initiative.

In a review on the drivers, motivations, and barriers to the implementation of CSR practices by construction enterprises, Zhang et al. (2019) showed that the CSR drivers can be categorized into three sub-themes: policy pressure, market pressure, and innovation and technology development. The key motivations include financial benefits, branding, reputation and image, relationship building, organizational culture, and strategic business direction. The barriers were grouped into five perspectives, namely, government policy, construction enterprise, CSR attributes, stakeholder perspective, and construction industry.

In a research study on the institutional drivers of CSR, Yin (2017) indicated that internal institutional factors, including ethical corporate culture and top management commitment, and external institutional factors, including globalization pressure, political embeddedness, and normative social pressure, would affect the likelihood of firms to act in socially responsible ways.

Kalyar et al. (2013) in their research entitled "*Factors affecting corporate social responsibility: An empirical study*", which was conducted in Pakistan organizations, indicated that formal strategic planning was positively linked with CSR.

Based on what has been stated so far, the theoretical framework of the study was mapped out according to Figure (1). It should be noted that the factors affecting the integration of social responsibility into the structure of the studied enterprises were classified into four factors using exploratory factor analysis: (a) supportive, monitoring and directional strategy (SMDS); (b) regularity and mental and structural ability (RMSA); (c) indigenousness and extroversion (INOUT); and (d) participatory mechanism (PM). This part of the research findings has already been published in the Science and Research Quarterly Journal of Co-operation and Agriculture (Salehi & Rostami, 2021) (Appendix 1).

METHODOLOGY

This is a quantitative and exploratory study whose data were analyzed using $SPSS_{Win20}$ Software. The statistical population involved members of rural cooperatives in Kamyaran township, Kermanshah, Iran, during the years 2018-2020 (N=14100) out of whom 358 people were selected as the research sample using Cochran's formula, variable SD of CSR activities, and proportionate stratified random sampling (Table1). The measurement instrument was a researcher-made questionnaire whose validity and reliability were confirmed by an expert panel and Cronbach's coefficient (Table 2). According to the CSR dimensions (economic, legal, ethical, and voluntary responsibility) and studies on CSR (Gonzalez, 2017; Nikolaou et al., 2013; Slack

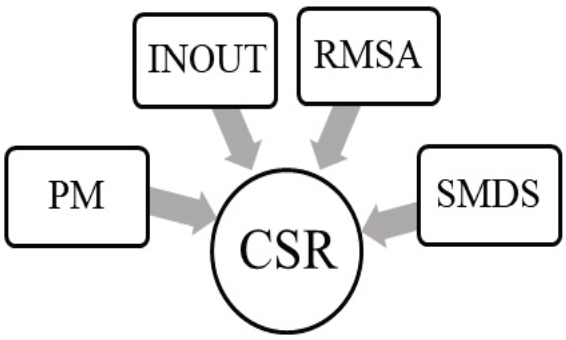

Figure 1. Conceptual Framework of the Study

et al., 2015); a total of 51 items were compiled in on the Likert scale (1 = very low to 5 = very high). The scores obtained in this section formed the basis for further analysis. Data were analyzed both descriptively (mean, SD, CV) and inferentially (correlation coefficient and multiple regression).

RESULTS

Demographic characteristics of the sample

The results from the frequency distribution of the respondents based on marital status show that 96.80 percent of the participants are married and the rest are single. On average, they have 3 to 4 children (M=3.61). They mostly have no academic education (87.2%) and those with an academic degree are often educated in the humanities (52.4%). On average, they have 28 to 29 years of experience in farming (M=28.69). Agriculture is the source of income for most of them (80.6). Finally, they have been members of rural cooperatives for an average of about 23 years.

Table 1
Statistical Population and Sample

Corporative Name	Statistical population	Sample
Azadi	2210	56
22 Bahman	3067	78
Mowlavi	3250	83
Vahdat	1252	32
Etehad Mochesh	1807	46
Gorgor Olia	1300	33
Khamesan	1214	30
Total	14100	358

Table 2
Cronbach's Coefficients for the Diver Section of Questionnaire

Variables	Number of items	Cronbach's coefficient
Economic responsibility	19	0.87
Regular responsibility	5	0.71
Ethical responsibility	9	0.80
Philanthropic responsibility	18	0.95
Factors affecting CSR	40	0.98

Analyzing dimensions of CSR in rural cooperatives

Economic Responsibility: Findings on economic responsibility in the studied cooperatives (Table 3) indicate that they have mostly paid attention to the current affairs including job creation in rural areas, reducing poverty and improving members' economic condition, reducing household expenses, and providing safe goods and services to society. In contrast, they have shown less commitment to developing horticultural activities, establishing poultry farms, and supporting aquaculture development among members. This may be related to the cooperatives' low economic resources or governmental regulations.

Legal responsibility: Findings related to the cooperatives' legal responsibility indicate that the cooperatives' goals are in accordance with the need of members. As well, their employees are familiar with the local community. In contrast, the cooperatives have paid least attention to informing members about the cooperatives' rules. The findings of this section are summarized in Table 4.

Table 3
Extent of Commitment to the Items of Economic Responsibility in the Studied Cooperatives

Items	Mean of 5	SD	CV	Priority
Job creation in rural areas	2.16	0.80	0.372	1
Reducing poverty and improving members' economic condition	2.11	0.86	0.407	2
Reducing household expenses	2.34	0.98	0.416	3
Providing goods and services to the society in accordance with health standards	2.32	0.97	0.418	4
Protecting safe production	2.48	1.04	0.422	5
Using high-technologies	1.62	0.74	0.458	6
Optimally utilizing resources	2.56	1.18	0.462	7
Distribution of animal feeds or livestock inputs (e.g., bran)	2.34	1.18	0.506	8
Support of planting of fodder seeds such as fodder corn	2.06	1.08	0.524	9
Support of silkworm breeding	1.49	0.81	0.542	10
Funding pro-environmental activities	1.78	0.96	0.544	11
Support of beekeeping	1.87	1.06	0.566	13
Support of home-based businesses (carpet weaving, handicrafts, etc.)	1.69	0.96	0.567	14
Support of the cultivation of medicinal plants	1.61	0.93	0.576	15
Support of aquaculture	1.63	0.94	0.578	17
Support of establishing poultry farms	1.75	1.03	0.589	18
Commitment to developing horticultural activities	1.82	1.12	0.615	19

Table 4
Extent of Commitment to the Items of Legal Responsibility in the Studied Cooperatives

Items	*Mean of 5*	*SD*	*CV*	*Priority*
Matching the goals and missions of the company with the needs of the community	2.07	1.02	0.495	1
Employing people based on their familiarity with the local community	1.89	0.98	0.517	2
Following the rules and regulations explained to serve the community	2.32	1.24	0.536	3
Ignoring government laws sometimes to the benefit of the community	2.56	1.48	0.578	4
Informing members about the cooperatives' rules.	1.80	1.08	0.598	5

Ethical and Philanthropic Responsibility: The most important actions taken by the cooperatives in this area included collaborating with the government agencies and NGOs in the field of environmental protection, participating in charitable activities, and establishing pro-environmental NGOs. In contrast, the cooperatives have less attended national and international exhibitions and have taken few measures to train their members to drive their activities towards environmental protection. The results related to this section are presented in Table 5.

Regression model

As mentioned in previous sections, using explanatory factor analysis (Appendix 1), we identified four factors affecting CSR in the rural cooperatives as follows: (a) supportive, monitoring and directional strategy (SMDS); (b) regularity and mental and structural ability (RMSA); (c) indigenousness and extroversion (INOUT); and (d) participatory mechanism (PM). Hence, we used Spearman's correlation coefficient to identify relationships between the identified factors and the extent to which the cooperatives engaged in CSR (Table 6). The results indicated positive and significant relationships of SMDS, RMSA, and PM with the cooperatives' engagement in CSR-related activities. In contrast, there was a negative and significant relationship between CSR-related activities and the INOUT factor. This means that as increase the level of competition among cooperatives, cooperatives independent of government budgets, collaboration with other organizations, and as improves cooperative's financial status, their social responsibility to the local community were decreases.

Table 5

Extent of Commitment to the Items of Ethical and Philanthropic Responsibility in the Studied Cooperatives

Items	Mean of 5	SD	CV	Priority
Collaborating with government agencies and NGOs in the field of environmental protection	2.01	1.03	0.514	1
Participating in charitable activities	1.95	1.07	0.549	2
Establishing pro-environmental NGOs	1.69	0.94	0.553	3
Using the participation of members in the implementation of environmental activities	1.82	1.01	0.554	4
Holding meeting, conferences, and festivals on environmental protection	1.74	0.98	0.565	5
Using member participation in environmental decision-making	1.71	0.97	0.570	6
Providing consulting and technical services in agricultural projects	1.87	1.08	0.574	7
Working on promoting members' pro-environmental behaviors through religious celebrations	1.66	0.97	0.583	8
Encouraging rural women to involve in pro-environmental behaviors	1.65	0.97	0.586	9
Attending in national and international exhibition	1.58	0.95	0.599	10

Table 6

Pearson's Correlation Coefficient between the Research Variables

Variables	*Correlation Coefficient*
CSR-related activities[(a)]	1
SMDS	0.513**
RMSA	0.432**
INOUT	-0.373**
PM	0.330**

**$p<0.01$, [(a)] Dependent variable

After determining the relationships between the variables, stepwise multiple regression was used to formulate the research regression equation. Based on the findings (Table 7), the SMDS and RMSA factors were included in the regression model. They captured 36.4 percent of CSR-related activities. According to the findings, the regression equation can be expressed as follows:

$$Y= 39.778 + 0.496\ (SMDS) + 0.159\ (RMSA)$$

Table 7
A Summary of the Stepwise Regression Model

Model	B	Beta	t	*p*-value
Constant b0	39.778	———	18.287	0.00
SMDS	2.120	0.496	7.313	0.00
RMSA	0.329	0.159	2.345	0.02
$R^2 = 0.369$	$R^2_{Adj} = 0.364$			

CONCLUSIONS AND DISCUSSION

Integrating social responsibility into the structure of rural cooperatives can play an undeniable role in explaining their and their members' pro-environmental activities. Hence, the promotion of CSR-related activities (including rural cooperatives) has become a fundamental issue in scholarly studies. These studies can be classified into several categories. Some scholars attempt to identify the dimensions of CSR in large, medium, and small-sized enterprises. They argue that the dimensions of CSR can be diffracted in different companies according to their size and influencing scope. Also, they claim that identifying these dimensions is the first step to integrating CSR into corporate structures. Other scholars look at CSR as an instrument that can help a company achieve its short-term and strategic goals. Yet, others focus on factors affecting the integration of CSR-related activities into corporate structures. They argue that managers can effectively accomplish corporate missions by identifying the factors influencing CSR-related activities. Due to the scarcity of studies on the last category of CSR-related activities (especially in rural cooperatives), we conducted this study to provide a comprehensive view of the factors affecting the engagement of rural cooperatives in CSR activities.

The results of the correlation coefficient indicated the positive and significant relationship of SMDS, RMSA, and PM with the cooperatives' engagement in CSR-related activities. This means that by increasing each of these factors, CSR-related activities will be promoted in rural cooperatives. MSDS refers to the set of activities taken by managers in relation to local community awareness, directing, and monitoring of CSR-related activities. This factor includes a wide range of activities. Some include holding religious ceremonies with the aim of promoting environmental protection, holding local competitions and festivals, holding and implementing empowerment training for the local community, and encouraging members and the local community to engage in sustainability-oriented activities through audio, video, and digital media. RMSA in rural cooperatives covers a set of legal, psychological, and structural characteristics some of which include managers' personality characters, transparency and CSR assessment and reporting in cooperatives, and low priority. PM also refers to the empowerment and utilization of the capabilities of the local community in an exchange manner. These findings are in line with the results of Ortiz-Avram et al. (2018),

Lončar et al. (2019), Wu et al. (2015), and Salavati et al. (2015) who indicated a significant and positive relationship between CSR-related activities and level of employees' participation, corporate lows, social communication or organizational collaboration, and organizational mission. Based on what was described, the managers of rural cooperatives can accelerate CSR-related activities among employees and members of the cooperatives by paying close attention to these indicators.

A noteworthy point in the findings was the existence of a negative and significant relationship between the INOUT factor and the extent of cooperatives' engagement in CSR. The INPUT factor states that as the competition among cooperatives, financial independence, and collaboration with other organizations increase, CSR-related activities increase. However, this relationship was not confirmed in the studied cooperatives and further investigation is needed. These findings contradict previous findings that state that there is a positive and significant relationship between the INOUT factor and CSR-related activities (Martínez & Del Bosque, 2013; Yuen & Lim, 2016).

As with any other study, this research has its own limitations and implications. Some of the limitations include severe restrictions on the data collection process due to the COVID-19 pandemic, lack of the literature on CSR dimensions in rural cooperatives, and differences in the political, economic, and cultural contexts of the surveyed cooperatives versus previous related researches, which made it difficult to achieve a comprehensive set of factors influencing CSR-related activities in rural cooperatives. However, the research presents a comprehensive view of factors affecting CSR-related activities in rural cooperatives. Moreover, as was already noted, the findings can contribute to enriching theoretical and practical issues. Theoretically, it helps to develop the literature of CSR, especially regarding SMEs (such as rural cooperatives), and provides a comprehensive view of factors affecting CSR dimensions in such enterprises. Practically, managers of rural cooperatives can use the identified factors to develop and enhance the level of CSR in their corporates. Moreover, the findings can help managers effectively manage financial resources to integrate CSR-related activities into the structure of their cooperatives.

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