



Corporate Social Responsibility Practices Assessment Towards Responsible Entrepreneurship for Tabuk City's Micro Small and Medium Enterprises

Karen Razelle M. Duyan

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Abstract— This descriptive research aimed to assess analyze and evaluate the implementation of CSR among MSME in Tabuk City All seven indicators indicate mean ratings of 'great extent'. Among the eleven CSR activities MSME's are most active in disaster relief assistance activities and are not inclined to support Scientific Researches, Service to Veterans and Senior Citizens, Health Development and Socialized and Low Cost Housing. The extent of implementation of Community research and extension programs of Kalinga State University by its faculty garnered an overall mean of 2.62 which reveals that there is a 'moderate extent' of implementation. According to a DTI key person, lack of time, man power, promotion of benefits, incentives and proper coordination are the main problems and challenges encountered by the MSMEs in the implementation of CSR. It is therefore recommended that the College of Business Entrepreneurship and Accountancy should focus more on finding theories and concepts that are appropriate for implementing good and effective CSR by conducting CSR -related researches and the research findings and the theories and concepts formulated should be communicated to the MSMEs through the development of IEC materials and conduct of Training and Seminars. There may be collaborative implementation of CSR programs between Kalinga State University and the MSMEs of which the university may serve as the interceder between the MSME and the community. As an offshoot of the study, a proposed addition to the Research and Extension Agenda of the College of Business Accountancy and Entrepreneurship was crafted and A program proposal that aims to contribute to community development by conducting a series of training/seminars/workshop activities leading to a deeper and meaningful understanding and appreciation of CSR and towards socially responsible MSME's in Tabuk City Kalinga is formulated.

Keywords— Corporate Social Responsibility, Micro, Small, and Medium Enterprises, Research and Extension.

I. INTRODUCTION

Background of the Study

As a fully gifted province with human and natural resources, Kalinga is conducive to business and investment. As a developing province, Kalinga is improving in economic sectors such as tourism, industry, and agriculture. Entrepreneurial activities trigger innovation, create jobs, and generate economic growth. At the same time, it can be with environmental depravity,

pollution, exploitation, labor rights infractions, or human rights violations.

Micro, Small, and Medium Enterprises play a pivotal role in the economic development of any country. Recent researches highlight the importance of MSMEs in employment creation and poverty alleviation. However, they are businesses with small net worth with two remarkable features supported and managed by single individuals or family members which operate in a 'cluster.'

Corporate Social Responsibility (CSR) has become active in economic growth. It is becoming a trend for customers to favor businesses that do CSR because they think they can give back by buying a product or availing of such companies' service. There are many businesses today that do strategic CSR that helps both their companies and their target beneficiaries. When interactions involve their adopted communities in their core operations, they can instantly get help and assistance from the latter for their business pursuits.

CSR is the organization's increment towards the political, social, education, and economic advancement of the society and the country where it operates (Ademosu, 2008). Corporate Social Responsibility (CSR) is now utilized as a competitive tool in developing economies, and the parameters for effective CSR remain the same for MSMEs and large corporations.

In the pursuit of the Commission on Higher Education to craft workable research innovations and extension systems in Philippine higher education, CHED Memorandum Order (CMO) No. 52 Series of 2016 were issued. This CMO presents pathways that will support the development and articulation of the new innovation and research eco system in Philippine higher education, namely, Pathways to Equity, Pathways to Relevance, and Pathways to Advancement.

Research development, extension, and training are major functions of the Kalinga State University (KSU) necessary for the generation, adoption, and commercialization of appropriate technologies by clients such that the latter may eventually, by themselves, achieve development and inclusive growth.

The Kalinga State University (KSU) Research and Development Services is mandated to conduct research and development programs in priority disciplines and key areas for improving instructional programs and to promote the development of rural and urban indigenous communities and farmers through the generation of matured appropriate technologies for increased agro-industrial productivity. It also seeks knowledge and sustainable technologies that are economically viable, socially acceptable, and environment friendly to support local, regional, national, and international development.

KSU also includes in its mandate social researches geared towards development of social measures that support economic progress and maintenance of public safety and security.

The motivation for this study is to deepen the knowledge of CSR in Tabuk City, Kalinga by assessing the extent of implementation of CSR by the MSMEs and the extent of implementation of KSU's research and extension agenda pertaining to CSR. Based on the findings, recommendations will be made to assist MSMEs to effectively manage activities inside their businesses, which could result in increased competitiveness and for KSU to develop an Enhanced Research Development and Extension Program.

Conceptual Framework

Tewari and Pathak (2014) posit that MSMEs thrive and grow in a different business environment, while effective CSR parameters persist for MSMEs and big corporations. SMEs are structurally different from large companies to a great extent and therefore, so is their potential concerning social responsibility (Málovics, Csigéné and Kraus, 2008). Yet CSR has been identified as a potential tool for enhancing competitiveness among businesses (Filho et al., 2010).

The study of Turyakira, Venter and Smith (2014) register that workforce-oriented CSR projects, society-oriented CSR activities, market-oriented CSR activities, and regulated CSR activities significantly influence the competitiveness of SMEs. As it remains to follow far-reaching trends, CSR is seen as an effective strategy for stimulating the operations and competitiveness

Bailur (2006) says that although CSR has been considered mainly in larger enterprises, it is also a strategic tool for enhancing SMEs' competitiveness.

Consumers nowadays are much more concerned about SMEs inclination towards CSR activity and information (Uthamaputhran et al., 2016).

To remain competitive, business managers must ascertain how their businesses can grow to be socially responsible, ecologically sustainable, and economically competitive (Orlitzky, Siegel, & Waldman, 2011).

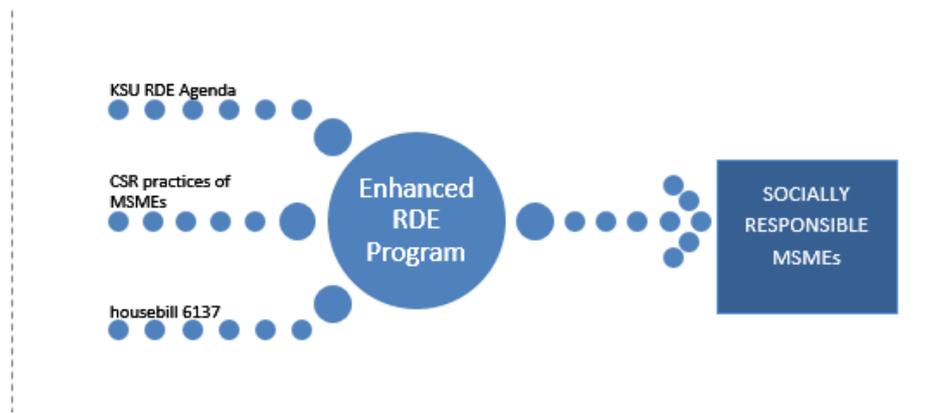


Fig.1. Concept Map

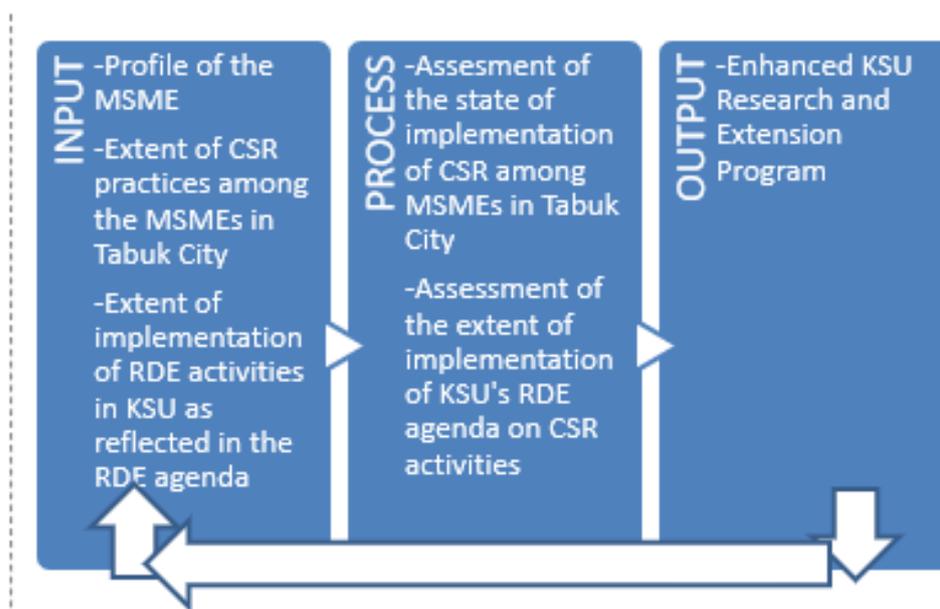


Fig.2 IPO Conceptual Framework

The study utilized the Input Process Output model in assessing the profile of the MSMEs, analyzing their definition of CSR, reviewing the extent to which CSR practices are manifested, and evaluating the problems and challenges in the implementation of CSR among MSMEs in Tabuk City.

The research focuses on a specific group (MSMEs) tied to a specific location (Tabuk City). It will also involve interviews with key persons from the MSMEs representative and government agencies involved in the implementation of CSR in the City. This study intends to contribute to the research and extension of CSR in Kalinga, especially in Tabuk City. Through a practical analysis of CSR's main components, the present study can provide valuable information to the research and extension services of Kalinga State University as well as the

businesses interested in improving their CSR and their stakeholders through proper intervention.

Through the inputs in the study, the author may now develop an enhanced research and development program that is in line with the KSU agenda and specifically that of the College of Entrepreneurship, Tourism and Hospitality Management. Under the College Banner Agenda is Corporate Social responsibility which seeks to determine if organizations perform their social responsibility and to conduct an assessment on the local governance practices of community leaders and public officials in the locality.

The expected output of the study is to formulate extension projects and research proposals that are responsive to the needs of the MSMEs and in line with the vision, mission, and goals of Kalinga State University.

Moreover, the author may also present recommendations for the MSME to improve their CSR in order for them to grow socially responsible, ecologically sustainable, and economically competitive.

Statement of the Problem

This study aims to assess, analyze, and evaluate the implementation of CSR among MSMEs in Tabuk City which will serve as groundwork for Kalinga State University's Research Development and Extension Programs Towards Responsible Entrepreneurship. Specifically, it will seek to formulate extension projects and research proposals that are responsive

Specifically, it attempts to answer the following questions:

1. What is the profile of the MSME in terms of:
 - 1.1 asset size;
 - 1.2 industry type;
 - 1.3 length of business operation;
 - 1.4 range of CSR budget allocated; and
 - 1.5 annual net savings
2. What is the participants' extent of understanding of the CSR concept?
3. What is the extent of implementation of CSR among the MSMEs in Tabuk City along the following activities?
 - 3.1 Charitable programs and projects
 - 3.2 Scientific Research
 - 3.3 Youth and sports development
 - 3.4 Cultural and Education Promotion
 - 3.5 Services to Veterans and senior Citizens
 - 3.6 Social Welfare
 - 3.7 Environmental Sustainability
 - 3.8 Health Development
 - 3.9 Disaster relief assistance
 - 3.10 Socialized and low-cost housing
 - 3.11 Employee and welfare related CSR activities
4. Is there a significant difference in the extent of implementation of CSR practices when grouped according to profile variables?
5. What is the extent of implementation of the community extension program of KSU as reflected in the research development agenda?
6. What are the problems/challenges in the implementation of CSR among MSMEs in Tabuk City?

7. What enhanced Research Development and Extension Program can be proposed for Kalinga State University?

Hypothesis

Ho There is no significant difference in the extent of implementation of CSR activities when grouped according to variables.

Significance of the Study

This study is of great significance to the following:

KSU Administration. The results and recommendations of the study will serve as basis for Kalinga State University's Enhanced Research Development and Extension.

MSMEs. An enhanced Research Development and Extension program as an outcome of the study will benefit the MSMEs to improve their CSR practices which will mutually benefit their business and the community.

DTI and Local Government Units. The findings in the study will help DTI and Local Government Units identify the problems and challenges faced by MSMEs in implementing CSR activities and in complying with CSR laws.

CSR Beneficiaries. The result of this study will provide a better delivery of CSR activities among MSMEs for the beneficiaries to avail of.

Researcher. This study will benefit the researcher to better understand the implementation of corporate social responsibility among MSMEs.

Future Researchers. Results of this study will serve as secondary source of information for those intending to carry out further study related on the implementation of corporate social responsibility of MSMEs.

Scope and Limitation of the Study

The study focused on the extent of understanding and extent of implementation of MSMEs in Tabuk City along the following activities: Charitable programs and projects, Scientific Research, Youth and sports development, Cultural and Education Promotion, Services to Veterans and senior Citizens, Social Welfare, Environmental Sustainability, Health Development, Disaster relief assistance, Socialized and low-cost housing and Employee and welfare related CSR activities. The study further underwent a pairwise association on the MSMEs extent of implementation of CSR activities. Also, the extent of implementation of the community extension program of KSU as reflected in the research development agenda were evaluated. The study further documented the problems/challenges in the implementation of CSR among

MSMEs in Tabuk City. The obtained data served as bases in the conceptualization of a Proposed Enhanced Research Development and Extension Program for Kalinga State University.

The study participants were the population of the owners/proprietors, supervisors, and managers of the different retail and service business enterprises of the registered MSMEs in Tabuk City. The sample respondent was derived from a total of 1726 MSMEs and from who are willing to participate in the study. Research and Extension implementers at Kalinga State University particularly from the College of Business Administration, Entrepreneurship and Accountancy were asked to answer questions on the extent of implementation of KSU RDE agendas. At least one key person from DTI and City Business Licensing and Processing Office in the implementation of CSR in the City were also interviewed.

A modified questionnaire was used to assess the extent understanding and implementation of MSMEs CSR activities. Also, an in-depth interview with key person from government agencies involved in the implementation of CSR in the City were also conducted.

II. REVIEW OF LITERATURE

Corporate Social Responsibility

Corporate Social Responsibility is an uncertain and complex term of assorted meaning (Matten and Moon, 2005).

Howard R. Bowen minted the term Corporate Social Responsibility in his 1953 book, *Social Responsibilities of the Businessman*. After which, corporate social responsibility has been updated and innovated by each industry according to its position and the people's basic needs.

The rapid speed of globalization in the economy has generated novel demands, specifications, and competition for various sectors, Omur et al (2012).

According to Vidal-León (2013), the concept of 'Corporate Social Responsibility (CSR) has grown to be a repeated theme for businesses, governments, and international organizations. Corporate Social Responsibility (CSR) is rising as a vital international business inclination and is growing a preoccupation of numerous business managers worldwide (Strandberg, 2005). It talks of the doctrine where an entity whether it is Government, Private Corporation, or Public Organization has a responsibility towards society (Bihari, 2011).

According to Sharma (2012,) businesses have been presenting a vast attempt to accomplish business aims and

marring the business goals with social responsibility practices.

Vogel (2005) regarded CSR as "doing good to do well" for this new millennium age. Baker (2012) defined corporate social responsibility as a corporation's act to make its business methods and culture influence social and economic sustainability and ethics in the locality. This is an essential interest of the management and must be apparent to the people that patronize them for their core values, decision making, and strategies.

Like a chameleon, Corporate Social Responsibility (CSR) adjusts its color according to its setting (Mitra, 2021).

Baker (2004) distinguished Corporate Social Responsibility as the action of a corporation to make its company methods and culture conceive a particular impact on the social and economic sustainability and ethics of the economy in the locality.

The universality of the term CSR endangers its bearing of any unique meaning. Notwithstanding its deep history, no agreement has been formed among the industry participants, academics, or other interested parties (Sheehy, 2015). Moreover, numerous researchers/scholars moreover defined CSR that concentrated on the activities that promote social, legal and economic promotion for business sectors and partners in the trade.

Corporate social responsibility involves strategies whereby corporations or firms conduct their business in an ethical, society-friendly, and beneficial way to the community in terms of development (Roja, 2015)

The World Bank defines CSR as the engagement of businesses to act ethically and commit to sustainable economic growth by working with all critical stakeholders to enhance their well-being in directions that are desirable for business, the sustainable development plan, and the community. The success of consumer-based organizations lies on how consumers respond to the product and services offered by the organizations and the initiatives taken. (Jehangiri, 2020).

According to Chandler (2011), it is a duty among firms to satisfy their stakeholders' needs and a duty among stakeholders to hold firms accountable for their acts. Likewise, Gold, Muthuri, and Reiner (2018) see CSR as actions that drive sustainable development simultaneously with the organization's essential business operations, social good, and government policy discourse. Williams and Siegel (2001) define Corporate Social Responsibility (CSR) as 'actions that appear to further some social good, beyond the firm's interests and that which is required by law.' Matten and Moon (2008) propose that CSR involves

firms' policies and practices that indicate their commitment to broader society.

Lee and Chan (2017) argue that CSR in China has been driven by government initiatives and the introduction of mandatory environmental and social responsibility reporting.

According to Aguinis (2011), CSR is 'context-specific organizational actions and policies that consider stakeholders' expectations and economic, social, and environmental performance. Sachs, Rühli, and Kern (2009) submit that CSR has roots in morality and emphasizes corporates' responsibility not to harm society and environment while positively contributing to the welfare of the community and its stakeholders. The European Commission has put CSR simply as "the responsibility of enterprises for their impacts on society and streamlines what a business should do to meet that responsibility (European Commission, 2011).

According to the research conducted by Vanhamme and Grobbs (2009), implementation of CSR is an effective tool in countering the negative publicity to gain and enhance the reputation of the organization as well as increase the profit of the organization.

It is clear from CSR trends and practices that social responsibility has both an ethical and moral component as well as a business component (Carroll and Laasch 2020).

Micro Small Medium Enterprises

Micro, Small and Medium Enterprises play a pivotal role in the economic development of any country. Recent research highlights the importance of MSMEs in employment creation, poverty alleviation, and economic development in both developed and developing economies (Mabhungu, 2017). The small and medium enterprise that is more popularly known as SME has become the backbone of the economy since it can generate more opportunities in today's economies that encounter critical challenges in employment (Rustantono, 2013)

For developing economies, SMEs are increasingly being recognized as productive drivers of economic growth and a major source of job creation (Bouazza, 2015). According to Harvie (2019), SMEs are essential across East Asian economies, whereas SMEs' powerful position differs extensively among the different countries. They are crucial because they provide a flexible, skilled production base that draws multinational corporations (MNCs).

A recent study by Ayyagari (2011) noted that SMEs are the most significant contributors to total job generation across developing countries and have the most critical employment share, accounting for 71% of jobs in the

region. Not only do SMEs employ the most significant number of people, but they also generate the newest jobs.

CSR or "Corporate Social Responsibility" has been continually improved and redefined in the past years. Plainly placed, CSR is the responsibility that private business or companies hold or ought to have in the society.

MSMEs are organizations in which interpersonal relationships and informal communication is extremely important Russo and Tencati (2009).

According to Yang et al. (2020) there are two forms of CSR in China, the family-owned SMEs (small and medium-sized enterprises) highlighting local reputation, and the corporate which is primarily governmental organizations demonstrating global and national societal expectations.

According to Nejati and Amran (2009) CSR has traditionally been the sphere area of the corporate sector. The attention of the Small and Medium-Sized Enterprise (SME) sector's increasing importance has directed to concentration on their social and environmental impact in a growing number of initiatives aimed at engaging SMEs in the CSR agenda (Jenkins, 2006).

The contributions of SMEs toward the corporate social responsibility are increasing in the society along with the number of SMEs gradually increasing in the market and playing a significant role in the corporate social responsibility to improve the economic and social development of the nation (Chelliah, Jaganathan and Chelliah, 2017).

The study results of Yoon (2014) recount that CSR publicity's credibility is a very significant factor in the corporate image and customer loyalty. Media credibility is also another one in the credibility of CSR publicity. Hernández (2020) validates that MSMEs that carry out CSR activities in their economic, social, and environmental perspectives increase their financial performance. Jain (2019) stated that if examined critically, CSR obligation holds the potential to radically modify the business model of an industry.

CSR involves working in partnership with local communities, making socially sensitive investments, developing relationships with employees, customers and their families, and involvement in activities that promote environmental conservation and sustainability (Ismail, 2009).

Murillo (2006) shows the exciting links that SMEs institute between responsible methods, improved competitiveness, and financial results. CSR projects can help a vast range in developing MSMEs' survival rate and may extend more opportunities for business

competitiveness nationwide and abroad (Yáñez-Araque, 2021).

Social Welfare CSR

According to the Commission of the European Communities (2001), CSR is essentially a concept whereby companies decide voluntarily to contribute for the betterment of their community. It is also a way of paying back to the community, society, and environment (Strandberg, 2005).

Corporate social responsibility is ubiquitous knowledge that can be observed as the relationship of companies with the community and the need for companies to regulate their values with societal expectations (Atuguba, 2006). It is shown in the study of Mustofa (2019) that the development program of MSME from the community has a positive impact on business development.

In their attempts to adopt CSR, organizations must recognize the interests, importance, and objectives of different stakeholders and approach their ever-changing needs (Guerra, 2002). Swift and Zadek (2002) see that although CSR has a great potential to produce a positive reinforcement to approaching the demands of disadvantaged communities, there are methods in which CSR could, whether by error or by the scheme, damage such communities.

Most of the SMEs being attached in villages and communities or in the outlying areas have substantial adjustability to the local settings, exposure to local intricacies, and also access to local sources. Thus, they are notably befitted to proceed with CSR (Nair, 2012).

Environmental Sustainability

Small and medium-sized enterprises (SMEs) as well as larger enterprises generate economic, social, and environmental impacts on their environment (Sarango-Lalangui, 2018).

Freeman (2010) states that Corporate Social Responsibility as perception is an “add on” to “business as usual.” And the phrase often heard from the executive as corporate social responsibility is acceptable as long as you can manage it”

Organizations are ordered to take charge of the approaches whereby their operations influence communities and the natural environment. They are also asked to apply sustainability principles to how they conduct their business (Damato, 2009).

Businesses that are environmental stewards stand to gain many satisfied and loyal customers (Yazdanifard and Mercy, 2011). A survey of European SMEs revealed that environmentally oriented CSR activities are generally

aimed at designing environmentally friendly products or production processes, as well as being actively engaged in recycling activities (Mandl and Dorr, 2007).

Khan (2016) strengthens the positive correlation between CSR practices and engagement; CSR and organizational performance; and employee engagement and organizational performance.

Workforce CSR

Numerous authors consider that employees are the true internal resources of companies (Gallardo-Vázquez & Lizcano-Álvarez, 2020). According to Di, DonatO,& Izzo, (2007), the measures of workforce-oriented CSR activities are based on health and safety systems, systems for employee training and development, equal opportunities policies, systems for good employee relations, and systems for job creation and security. As found in the study of Zientara (2015) companies that seek to have dedicated and pledged employees should embrace CSR to enhance their competitiveness.

In the USA alone, it is estimated that the USA economy suffers an approximated 450 to 550 billion USD yearly due to reduced productivity from disengaged employees (Sorenson, 2013).

Corporate social responsibility (CSR) has risen as a critical philosophy and a strategy that influences internal and external attitudes (Lee, 2013). Increasing data suggests that employees' perceptions of their employer's corporate social responsibility correlate positively to employee work engagement (Rupp, 2018). The results in Closson (2015) also indicate that external ethico-legal practices and philanthropic practices positively impact job satisfaction.

The study of Kim (2016) indicates that adding CSR programs to existing Internal Marketing programs is possible to improve beneficial employee work attitudes such as Organizational Commitment, which in turn provides decreasing Turnover Intention. Notable full mediation role was also recognized in the relationship between the perceptions of environment-oriented social responsibility activities and job satisfaction levels (Boğan, 2018).

Glavas and Piderit (2009) recognized that CSR's value founded the impact on employee engagement from beneficial employee perceptions of CSR to the employee. He also, recommended that a basis for the positive relationship between CSR and attention is that employees find more surpassing meaningfulness and value unity at work.

However, Pajo and Lee (2011) observed that although extra-role engagement in CSR might positively influence employees, conceivably, too much extra-role involvement

in CSR is not a good thing and might be considered as taking away time from work. But there is a counter-trend appearing in a workforce portion wherein commitment increased at work because of corporate social responsibility (Glavas, 2016).

According to Eua-anant et.al (2011), the degree of CSR adoption is greatly influenced by the participation and the perception of the employees towards corporate image to the wider society. Fu (2014) believes that employees should exert added effort to promote CSR initiatives and relate them to stakeholders to improve firm performance.

Grant et al. (2008) observed that more significant good contribution makes an employee feel good about themselves, therefore enhancing their self-concept ending in more sweeping organizational identification.

DEFINITION OF TERMS

The following terms are hereby defined in a manner they are used in the study for clarity:

Accountability. The extent to which a firm attends to the needs and demands of its stakeholders.

Annual Income. The total value of income earned during a fiscal year Fiscal Year (FY) Fiscal Year (FY) is a 12-month or 52-week period of time used by governments and businesses for accounting purposes to formulate annual report.

Budget. An estimate of income and expenditure for a set period of time.

Charitable Program. An event organized by charitable organization whose primary objectives are philanthropy and social well-being.

Climate change. The term used to describe the effect of human economic activity on the planet's atmosphere and weather systems.

Community Welfare. This refers to the corporate social responsibility activities such as giving donations for internally displaced people (IDPs), victims of war or terrorism and victims of natural calamities.

Contribution to Education and Health Sector. Usual and common institutions being helped by the MSMEs, including granting scholars, giving medicines, or conducting medical missions.

Corporate Social Responsibility. It is defined as the commitment of businesses to contribute on a voluntary basis to sustainable development by working with relevant stakeholders to improve their lives in ways that are good for business, sustainable development agenda, and society at large.

Environment and Energy importance. Significant actions of MSMEs in using available resources and energy effectively and efficiently.

Ethics. A guide to moral behavior based on social norms and culturally embedded definitions of right and wrong.

Extension Project. It refers to a venture where research results, existing technologies, and good practices answer the needs of a pre-identified community through Training Needs Assessment.

Extension. It is a non-formal system of education which is organized to give rural people welfare and practical information in agriculture, fisheries, homemaking and community organization helping improve farm techniques, productivity, the physical level of living of rural families, and fostering rural community welfare.

Globalization. The free flow of people, ideas, trade and finance around the world.

Income. The money received, especially on a regular basis, for work or through investments.

Industry. It is a group of companies that are related based on their primary business activities.

Low Cost Housing. It is considered housing constructed with low budget.

Micro, Small and Medium Enterprises. It is defined as any business activity or enterprise engaged in industry, agri-business and/or services that has: (1) an asset size (less land) of up to PhP100 million; and (2) an employment size with less than 200 employees.

Products/Services. The sources of income of businesses. Products are anything that are being offered in the market, while services are acts done by someone specializing in it.

Program. It is a group of interrelated research projects requiring an interdisciplinary or multidisciplinary approach to meet established goals within a specific time frame.

Project. It is a group of interrelated research studies belonging to the same field or discipline designed to meet certain established goals within a specific time frame. Two or more studies may make up a project.

Research Project. It is an inquiry or investigation directed at acquiring new or additional knowledge/information about a certain topic.

Retail. Refers to the sale of goods and services to the public for consumption.

Service. A business that does work for a customer, and occasionally provides goods, but is not involved in manufacturing.

Social Welfare. It offers assistance to individuals and families in need, with such programs as health care assistance, food stamps, and unemployment compensation. Lesser known parts of a social welfare system include disaster relief and educational assistance.

Transparency. The quality that makes something obvious or easy to understand.

Workforce. Group of people hired by the banks to do their assigned job description for the purpose of achieving its vision and mission.

III. METHODOLOGY

The locale of the Study

The study was conducted in the city of Tabuk province of Kalinga.

Research Design

The research methods of this study are both qualitative and quantitative. It involved primary data collection using a questionnaire, and numbers. The findings were presented in the form of graphs and tables to communicate a discernment of reliable and unbiased research (Denscombe, 2003). It also involved interviews with key person from DTI and City Business Licensing and Processing Office in the implementation of CSR in the City.

Respondents/informants/research participants

The study was conducted in Tabuk City, Kalinga Province for Calendar year 2021. The participants of the study involved the owners/proprietors, supervisors, and managers of the different retail and service business enterprises. Sample respondents were derived from a total of 1,726 MSMEs. And from the total, the researcher selected business enterprises engaged into retail and service business who are willing to participate in the study.

The Slovin's Formula were utilized to arrive at a sample population.

The list of registered MSMEs by the DTI were used by the researcher as a criterion to identify research participants. Research and Extension implementers at Kalinga State University particularly from the College of Business Administration, Entrepreneurship and Accountancy were asked to answer questions on the extent of implementation of KSU RDE agendas. At least one key person from DTI and City Business Licensing and Processing Office in the implementation of CSR in the City were also interviewed.

Table 2 Research Participants

RESEARCH PARTICIPANTS		No.
MSMEs	owners/proprietors, supervisors and managers	213
Kalinga State University	Research and Extension implementers	10
DTI/Local Government Unit	key person	2
Total		225

Data Gathering Tools

A modified questionnaire was used using as a reference model the CSR Questionnaire for companies by Georgescu, (2016) from the Patterns of Corporate Social Responsibility in the Philippines: A Case Study of Japanese Companies Operating in the Philippines. It is adopted to the MSMEs environment settings and incorporating the 11 CSR practices provided for by Housebill 6137.

The researcher collected data from the selected sample. Because of the emerging dangers of Covid19, the researcher conducted the survey online using google forms sent to the participants' email or Facebook account, and offline through floated printed questionnaires.

Data Analysis

All the data gathered from the participants were collected and systematically tabulated. Quantifiable data were translated into descriptive statistical values, which served as the basis in drawing interpretations and conclusions.

The following statistical methods were employed:

- 1) Frequency and percentage- This were used to present the participants' profile.
- 2) Mean- This were used to determine the extent of implementation of CSR practices among the participants.

Table 1. Scale for measuring the extent of understanding and implementation of CSR by the MSMEs in Tabuk City

Mean	Interpretation
4.20-5.00	Very Great Extent
3.40-4.19	Great Extent
2.60-3.39	Moderate Extent
1.80-2.59	Low Extent
1.00-1.79	Very Low Extent

- 3) T-test/ANOVA- This were used to address the inferential questions in the study.
- 4) Explanatory-Sequential Approach -This were used to follow up the quantitative results with qualitative data. Thus, the qualitative data are used in the subsequent interpretation and clarification of the results from the quantitative data analysis
- 5) Thematic Analysis- This were used in organizing participant's responses in the interview to identify the problems/challenges in the implementation of CSR among MSMEs in Tabuk City.

IV. RESULTS AND DISCUSSION

Summary of Findings

The results of the study are summarized as follows:

I. Profile of the MSME participants

In the Philippines, businesses are categorized by asset size and by number of employees, the micro, small, and medium enterprises (Ona, 2014).

Table 2. MSME Classification based on Asset Size

<i>MSME Classification</i>	<i>Frequenc y</i>	<i>Percentag e</i>
1. <i>Micro (up to 3 million)</i>	103	48.36
2. <i>Small (3,000,000,001 to 15,000,000)</i>	106	49.76
3. <i>Medium (15,000,001 to 100,000,000)</i>	4	1.88
Total	213	100

Table 4 presents the profile of the MSME according to asset size. There were a total of 213 MSMEs who participated in the research. Of this figure, small MSME got 106 or 49.7%, micro MSME represented 103 or 48.36% while medium represented only 4 or 1.88% which means that majority of the participants are classified as small. This implies that Tabuk City has a thriving and growing economy. Because small businesses operate locally, they create job opportunities with preference for local individuals, driving new job growth in a local town or city (Siemens,2010).

Table 3. MSME Classification based on Industry

Industry classification	Frequency	Percentage
1. Retail	136	63.85
2. Service	77	36.15
Total	213	100

Table 5 presents the classification of the MSME according to Industry. It is gleaned from the table that Retail got a frequency of 136 or 63.85% while Service is 77 or 36.15%. The table reflects that most of the respondents are engaged into retail services. The retail industry in the study are also representative of the small scale manufacturers of the province's priority products identified by the Department of Trade and Industry which are coffee, fruit and rice wine, chilli paste, chilli vinegar, local varieties of indigenous rice, chips made from vegetables, and handicrafts such as handwoven items, clothes and garments, bags, decorations, among others.

Table 4. MSMEs Length of Business Operations

Length of Business Operations	Frequency	Percentage
1. 1-10 year	79	37.09
2. 10 years and above	134	62.91
Total	213	100

Table 6 reveals that in terms of length of Business Operations, 134 or 62.91% have been operating in Tabuk City for at least ten years and 79 or 37.09% for less than ten years which means that majority of the business enterprises who responded have already established their operations. It implies that over the course of years they were able to survive challenges such as changes in technologies, innovative products, customer demands, and the desire to remain flexible as SMEs are often faced with competitive forces which threaten their survival (Adeniran, 2012).

Table 7 indicates the CSR budget that the MSMEs allocate in their annual CSR activities. Most with (48.8%) allocate over P5,000 to 8,000.00, while 30.5 percent sets aside P5,000.00 or less and 19.2% reserves over P8,000-16,000. There are few (1.4%) which allot P16,000.00 above CSR budget. This mean, that most of the

respondents of the study set aside a budget for CSR although CSR in the Philippines and specially for the MSMEs is voluntary and is only tax –deductible if certain requirements are fulfilled (Jamali, 2007).

Table 5. MSMEs Annual budget for CSR activities

CSR budget	Frequency	Percentage
1. 5,000 below	65	30.5%
2. Over 5,000 to 8,000	104	48.8%
3. Over 8,000 to 16,000	41	19.2%
4. 16,000 above	3	1.4%
Total	213	100%

Table 6 MSMEs Annual Net Income/savings

Annual Net Income/savings	Frequency	Percentage
1. 250,000 below	54	25.4%
2. Over 250,000-400,000	83	39.0%
3. Over 400,000 to 800,000	67	31.5%
4. 800,000 and above	9	4.2%
Total	213	100

Net income denotes either net profits or net loss, which is obtained after deducting all sorts of expenditures such as paid –out costs both in-kind and cash, depreciation charges, rent, and interest in capital (Sarma, 1972). More than a quarter (39%) of the participants have an annual net income/savings of Over 250,000-400,000, while 31.5 percent has over 400,000 to 800,000, 25.4 percent has below 250,000 annual net income/ savings and only 4.2 percent indicated that they earn or save 800,000.00 and above.

In summary, majority of the MSMEs are classified as small enterprises, engaged in retail business operating for more than ten years have a CSR budget of over 5,000 to 8000, and are earning over 250,000-400,000 as their annual net income/savings.

II. Participant's extent of understanding of the CSR concept

Table 7. Participant's extent of understanding of the CSR concept

<i>Participant's extent of understanding of the CSR concept</i>	<i>Mean</i>	<i>Descriptive Scale</i>
1. <i>CSR is the sum of philanthropic activities a company carries out voluntarily from time to time in the local community.</i>	4.00	<i>Great Extent</i>
2. <i>CSR is the commitment to national labor and environmental laws.</i>	3.63	<i>Great Extent</i>
3. <i>CSR is about promoting transparency, fairness and accountability through a set of internal rules or processes by which businesses are operated and regulated.</i>	3.60	<i>Great Extent</i>
4. <i>CSR is indispensable to a business' public relations or marketing department.</i>	3.44	<i>Great Extent</i>
5. <i>CSR's aim is to minimize the negative impact on the company's social and natural environment.</i>	3.43	<i>Great Extent</i>
6. <i>CSR is a concept that helps to achieve commercial success.</i>	3.42	<i>Great Extent</i>
7. <i>CSR describes the way a company engages with its stakeholders (including shareholders, employees, customers, business partners, government and Communities)</i>	3.43	<i>Great Extent</i>
<i>Weighted mean</i>	<i>3.56</i>	<i>Great Extent</i>

Table 9 presents a summary of the participants' extent of understanding of the CSR concept. The data disclosed that MSMEs in Tabuk City, Kalinga have a 'great extent' of understanding in the concept of CSR. All seven indicators indicate mean ratings of 'great extent'.

The MSMEs particularly have the highest rating of 4.00 on their understanding that CSR is the sum of philanthropic activities a company carries out voluntarily from time to time in the local community. However, their understanding that CSR is a concept that helps to achieve commercial success got the lowest mean score of 3.42 it is still rated at a "great" extent. This is an implication that the MSMEs in Kalinga adhere to their indigenous tradition of observing paniyaw. Paniyaw is a Kalinga dialect that is one of their three ethos which implies that good doings are always rewarded and bad doings are always punished because of the violations of the commandments of God (Wangiwang, 2016).

Philanthropy has been a tradition in the Philippines, where individual giving, and volunteerism are acknowledged to be "hidden forces" in the social and economic life of Filipinos. Tabuk City is one of the eight municipalities of the Province of Kalinga in the Cordillera Administrative Region and philanthropy is related to cultural belief and practice of the Kalingas called paniyaw.

This finding is contrary to the findings of Williamson et al. (2006) where it was revealed that SMEs were driven not by principles of social responsibility, but mainly by regulations and business performance. But it, however, conforms with Avesani (2020) which states that

Corporate Social Responsibility normally goes beyond regulation compliance and can be considered a sign of business pro-activeness.

Corporate social responsibility (CSR) is the notion that corporations have a responsibility to the society and environment from which they draw their resources and whom they serve, which is increasingly carried out in a way that supports businesses. The table further reveals that the participants also understand on a great extent that CSR is the commitment to national labor and environmental laws. In support to this, Avesani (2020) stated that CSR is a tool adopted by numerous companies to take responsibility for the detected social and environmental impacts. Many of the participants conduct tree planting activities and joins community clean up drive as their periodic CSR activities to manifest their support to projects of National Agencies like the Department of Environment and Natural Resources and of the local government units.

The participants also understand to a great extent that CSR is about promoting transparency, fairness, and accountability through a set of internal rules or processes by which businesses are operated and regulated. In the same way, the Prince of Wales Institute describes social corporate responsibility should not only include responsible core business activities and philanthropic investments, but also business involvement in public-private partnerships (Nelson, 2008). Responsible core business activities among the MSMEs in Tabuk City include adherence to the minimum wage and other Labor

regulations set forth by law.

Furthermore, MSMEs in Tabuk City understand to a great extent that CSR is indispensable to a business' public relations or marketing department as revealed during the short interview with a participant.

Participant: “*Kasla mayat ti ag fund raising ta idi nag fund raising kami para ti kailyan ket kasla simmikat tuy kape mi ken immadu naglakwak tuy kapek uray idi nalpasen ti fundraising*” (I think organizing fund raising for a tribe mate is good because it seems to have popularized my coffee product and increased my sales even after the event)

This is consistent to the findings of Aram (1980) which states that socially responsible behavior can create a

healthy, thriving community to do business, enabling a firm to reap benefits of its society-centered actions.

While their understanding that CSR is a concept that helps to achieve commercial success got the lowest mean score of 3.42, it is still rated at a “great “extent. This signifies that the MSMEs of Tabuk City, conceive Corporate Social Responsibility as mainly beneficial to the community, environment its employees, customers, business partners, governments but has minimal contribution to the success of its business endeavor. This implies that there is a need for the MSMEs to appreciate CSR as a tool to commercial success.

III. Extent of Implementation of CSR among the MSMEs in Tabuk City

1.1. Charitable programs and projects

Table 10. Extent of implementation of CSR among the MSMEs in Tabuk City in terms of Charitable programs and projects

<i>Charitable programs and projects</i>	<i>Mean</i>	<i>Descriptive Scale</i>
<i>The business/company makes monetary donations to deserving causes.</i>	4.09	<i>Great</i>
<i>The business/company helps raise money for the local Red cross.</i>	3.22	<i>Moderate</i>
<i>The business/company partners with a specific non-profit organization to take donation requests.</i>	2.87	<i>Moderate</i>
<i>The business/company participates in charity race (walk for a cause, bike for a cause, dine for a cause etc.)</i>	3.18	<i>Moderate</i>
<i>Weighted mean</i>	3.44	<i>Great</i>

Table 10 shows the extent of implementation of CSR among the MSMEs in Tabuk City in terms of Charitable programs and projects. It is gleaned from the table that “The business/company makes monetary donations to deserving causes” got a weighted mean of 4.09 with a descriptive scale of “Great Extent”, “The business/company helps raise money for the local Red cross” got a weighted mean of 3.22 with a descriptive scale of “Moderate Extent” while the program which is “The business/company partners with a specific non-profit organization to take donation requests” got the lowest weighted mean which is given a descriptive scale of 2.87“Moderate Extent”.

These are some responses according to MSME participant engaged in hotel services:

Participant: “*We did not give money but nag provide kami ti rooms para dagidiay frontline workers diay hotel mi free of charge including their food idi ka idecdeclare ti lockdown ta awan met pay piman idi ti available facilities para ken isuda, I think that is charity*”

(We did not donate money but we provided accommodations to healthcare workers and donated meals to frontline officers during the onset of lockdown because there were no available facility for them at that time. I think that is also charity)

Another participant who is an owner of a big restaurant said:

Participant: “My place is always open to be used as venue for fund raising activities. Like this year, we hosted a mini concert to fund for the operation of a young girl in upper Kalinga and another fund raising drive for the five children of a couple who died in an accident. I believe that this simple gesture can help other people and also, I am able to advertise my business with new customers.”

Implementing philanthropic initiatives creates a distinctive competitive advantage for businesses that seeks to improve their brand, enhance market recognition, and develop better customer perception (Fioravante, 2010).

1.2 Scientific Research

Table 11. Extent of implementation of CSR among the MSMEs in Tabuk City in terms of Scientific Researches

Scientific Research	Mean	Descriptive Scale
<i>The business/company sponsors research endeavors.</i>	1.3	Very Low
<i>The business/company actively participates in researches conducted by students and the academe as respondents or participants.</i>	2.22	Low
<i>The business/company donates cash or in kind for research based school activities</i>	1.48	Very Low
<i>The business/company lends facilities in their company to researchers.</i>	2.16	Low
Weighted mean	1.79	Very Low

Table 11 shows the overall implementation of CSR among the MSMEs in Tabuk City on Scientific Research. It is gleaned that it is being implemented to a very low extent. As reflected in the table, participant-MSMEs rarely sponsor or donate funds for research-based school activities. This can be attributed to the fact that most of the MSMEs operating in Tabuk City, Kalinga are of small net worth often supported and managed by single individuals or his family members (Tewari, 2014). The table also reflects that participants of the study participate in researches conducted by students and the academe as respondents or participants at a low extent. When asked why, a participant answered:

Participant1:” *Madalang may lumapit samin para mag research o mag survey, pero kung may pupunta parang ikaw, papayag naman kami sumagot.*”(It is rare that researchers approach us to answer survey but when they do, we are willing to participate.)

Participant2:” *Inya ngay kuma ipabulud mi ket mas napinpintas facilities da diay iskwealaan nu dakami*”(What can we lend you, when you have a better facility?)

1.3 Youth and sports development

Table 12. Extent of implementation of CSR among the MSMEs in Tabuk City in terms of youth and sports development

Youth and sports development	Mean	Descriptive Scale
<i>The business/company sponsors a local basketball team by donating uniforms and other sports paraphernalia.</i>	2.91	Moderate
<i>The business/company sponsors coaches of a youth sports team.</i>	2.27	Low
<i>The business/company collects used sports equipment to donate to families and after-school programs.</i>	2.22	Low
<i>The business/company sponsors a bike-a-thon and gives away bike safety gear, like helmets, and knee pads as prizes.</i>	2.92	Moderate
Weighted mean	2.58	Low

Table 12 exhibits the extent of implementation of CSR among the MSMEs in Tabuk City on youth and sports development. The data in the table shows that there is an overall low extent of implementation of CSR among

the MSMEs in Tabuk City on youth and sports development.

MSMEs, however, sponsor local basketball team at a moderate extent with a mean score of 2.91. A

participant said that he gives small amounts when members of the Sangguniang Kabataan solicits for the improvement of basketball courts and for purchase of sports material.

The participants are also at moderate extent in sponsoring a bike-a-thon and giving away bike safety gear like helmets and knee pads as prizes, having a mean score of 2.92. "This were manifested in the recently concluded National Bicycle Day where we donated helmets and bicycle to winners of the race" said a participant who owns a bike and accessories shop.

However, the participants are low in the extent of implementation on collecting used sports equipment to

Table 13. Extent of implementation of CSR among the MSMEs in Tabuk City in terms of Cultural and Education Promotion programs and projects

Cultural and Education Promotion programs and projects	Mean	Descriptive Scale
<i>The business/company hires staff belonging to ethnic minorities.</i>	4.12	Great Extent
<i>The business/company gives scholarships to meritorious and poor students.</i>	3.49	Great Extent
<i>The business/company donates used children's books to a school library.</i>	2.75	Moderate
<i>The business/company organizes a summer reading program to encourage kids to read.</i>	2.60	Moderate
Weighted mean	3.24	Moderate Extent

Table 13 shows the extent of implementation of CSR among the MSMEs in Tabuk City on Cultural and Education Promotion programs and projects.

The overall mean score of 3.21, as reflected in Table 13, reveals that in terms of Cultural and Education Promotion programs and projects, there is a moderate extent of its implementation by the MSMEs as their Corporate Social Responsibility. It is shown, however, that there is a great extent of implementation on terms of hiring staff belonging to ethnic minorities, perceived to be incidental because 64.5% of the population in Tabuk City are Kalinga which is an indigenous ethnic group whose ancestral domain is in the Cordillera Mountain Range of the Northern Philippines (Scott, 1966).

Table 14. Extent of implementation of CSR among the MSMEs in Tabuk City in terms of Services to Veterans and Senior Citizens

Services to Veterans and senior Citizens	Mean	Descriptive Scale
<i>The business/company hosts or supports a bingo/social night for senior citizens during their annual gathering.</i>	1.89	Low
<i>The business/company sponsors/organizes a concert or play for the senior citizens.</i>	1.72	Low
<i>The business/company host/ supports a holiday meal for senior citizens on Christmas.</i>	1.39	Low

donate to families and after-school programs and in sponsoring coaches of a youth sports team.

This is despite its (sports sponsorship) potential to deliver a degree of competitive advantage and its potential to contribute to corporate image (Plewa & Quester, 2011). This implies that the participant MSMEs should be made aware of other youth and sports development activities in their conduct of CSR.

1.4 Cultural and Education Promotion programs and projects

Many of the MSMEs in the personal capacity of the business owners also give scholarships to meritorious and poor students. One of the participants revealed that prevalent in the province of Kalinga is the practice of helping out a student in the barrio to finish college education by providing free board and lodging to students in the City. This, according to her is a tradition that most of the tribes in Kalinga practice.

The data implies that the participant MSMEs value education and are keen to taking care of others from assisting in their education to securing their employment afterwards.

1.5 Services to Veterans and senior Citizens

<i>The business/company helps organize a training to teach computer skills to the elderly.</i>	1.79	Very Low
Weighted mean	1.70	Very Low Extent

Table 14 presents the extent of implementation of CSR among the MSMEs in Tabuk City on Services to Veterans and senior Citizens.

The descriptive statistics reveal that there is a “very low extent” of implementation of CSR among the MSMEs in Tabuk City on Services to Veterans and senior Citizens. This result indicates that there are few CSR activities relating to services that caters to the elderly in Tabuk City, Kalinga.

As of 2015 census, the Old Age Dependency Ratio of Tabuk City is 7.17; meaning, there are 7 aged/senior citizens to every 100 of the working population. The age group with the lowest population is 75 to 79, which could be the reason why there is a very low extent of CSR among the MSMEs in Tabuk City on Services to Veterans and senior Citizens.

When presented with the questionnaire, some of the participants were unaware that the given activities could count as CSR activities.

Participant 1: “*Pati gayam ag pa BINGO ket mabalin nga CSR metlang kunak nu diay lang ag donate ti bado wenu kwarta. Mabalin met next time*” (I did not know that organizing a Bingo game can be considered as CSR activity. I thought it were just a matter of donating clothes or money. Maybe we’ll have it next time)

Participant2: “*Haankuntu pay ammu ag computer, kasanuk ngay isuru dagidiay senior?*” (I myself do not know how to use the computer so how can I teach the elderly?)

Participant 3: “ *Syak lang gamin ti tao tuy shop isu nga hanku mapanunut dagita*”(I run the shop by myself, so I can’t think of activities like that.)

1.6 Social Welfare

Table 15. Extent of implementation of CSR among the MSMEs in Tabuk City in terms of Social Welfare

Social Welfare	Mean	Descriptive Scale
<i>The business/company organizes or supports volunteer drive to clean up trash at a community event.</i>	2.46	Low
<i>The business/company provides job possibilities to people with disabilities.</i>	2.87	Moderate
<i>The business/company follows fair competition and trade practice.</i>	3.68	Great
<i>The business/company supports or organizes a drug-free community campaign.</i>	3.07	Moderate
Weighted mean	3.02	Moderate

Table 15 illustrates the extent of implementation of CSR among the MSMEs in Tabuk City on Social Welfare. It is revealed that only the item on following fair competition and trade practice got a mean of 3.68 which is described as “great extent”. The provision of job possibilities to people with disabilities got a mean of 2.87 which is described as “moderate extent”, while the support to volunteer drive to clean up trash at a community event with a mean rating of 2.46 got a descriptive scale of “low extent”. The reason given by some of the participants are the following:

Participant 1:” *Dakami lang ken baket ti ag man manage tuy pwesto mi, tumulung pasaray ti annak mi ngem nagadu metten ti module da. Isu nga haan mi masango nu maminsan ti apan makaitulong*” (My wife and I are the ones who manage that store. The children

sometimes help but due to their homeworks they rarely help. So we don’t have the time to help in the community.)

Participant 2:” *Mayat met kuma ngem awan met am amuk nga maiyaban tapnu mapan ag clean up drive, panay da met busy nu duduma*”(I think it is good to organize a clean-up drive but it is very difficult to organize because most of the people I know are busy.)

The overall mean score of 3.02 reflects a moderate extent of implementation of CSR among the MSMEs in Tabuk City on Social Welfare. Social welfare is the basic provision ensuring minimum support for wellbeing of the society. But in the context of corporates, it means practicing ethical and practical business practice that benefit the society in the long run (Kachui, 2015).

This implies that MSMEs in Tabuk City perceives themselves as compliant to the laws and are observant of fair trade and competition practices. They also strive to give job opportunities for the differently abled.

1.7 Environmental Sustainability.

Table 16 Extent of implementation of CSR among the MSMEs in Tabuk City in terms of Environmental Sustainability

Environmental Sustainability	Mean	Descriptive Scale
<i>The business/company conducts environmental protection/improvement/betterment or awareness campaign.</i>	2.45	Low
<i>The business/company utilizes energy saving light bulbs.</i>	4.03	Great
<i>The business/company practices waste segregation.</i>	3.84	Great
<i>The business/company organizes an event to Plant a tree for Arbor Day.</i>	3.73	Great
Weighted mean	3.51	Great

The data in table 16 reveals that “The business/company utilizes energy saving light bulbs” got a mean of 4.03 with a descriptive scale of “great extent”. “The business/company practices waste segregation” got a mean of 3.84 described as “great extent”, while “The business/company conducts environmental protection/improvement/betterment or awareness campaign” got the lowest mean of 2.45 described as “low extent”. The data shows that there is an overall great extent of implementation of CSR among the MSMEs in Tabuk City on Environmental Sustainability with a weighted mean of 3.51

within their organizations through energy conservation and proper waste disposal. Despite their dynamic participation in community clean up drives and tree planting activities, the MSMEs hardly conduct environmental protection/improvement/betterment or awareness campaign.

According to Crowther & Aras (2012), Corporate Social Responsibility (CSR) initiatives are being conveyed to stakeholders by international companies and small businesses to inform them of their contributions to society and the environment (Bortree, 2014).

1.8 Health Development

The finding implies that the participants are active in implementing environmental sustainability methods

Table 17. Extent of implementation of CSR among the MSMEs in Tabuk City in terms of Health Development

Health Development	Mean	Descriptive Scale
<i>The business/company work with the local health department to set up an immunization day or clinic to immunize children against childhood diseases</i>	2.56	Low
<i>The business/company sponsors or donates old eyeglasses to an organization that collects that and distributes them to people in need</i>	2.91	Moderate
<i>The business/company supports free medical and dental checkup drives of NGO's</i>	3.20	Moderate
<i>The business/company prepare a home-cooked meal for the healthcare volunteer workers.</i>	3.01	Moderate
Weighted mean	2.92	Moderate

Table 17 shows the Extent of implementation of CSR among the MSMEs in Tabuk City on Health Development.

The specific means and overall means show that there is a moderate extent of implementation of CSR among the MSMEs in Tabuk City on Health Development.

The result reflects that the participants support free medical and dental checkup drives of NGOs through donating meals and snacks to health personnel and participants. But they are rated low extent in working with

the local health department to set up an immunization day or clinic to immunize children against childhood diseases.

1.9 Disaster relief Assistance

Table 18. Extent of implementation of CSR among the MSMEs in Tabuk City in terms of Disaster Relief Assistance

<i>Disaster relief assistance</i>	<i>Mean</i>	<i>Descriptive Scale</i>
<i>The business/company donates food and old clothes to disaster affected people.</i>	4.39	Very Great
<i>The business/company organizes a soup kitchen/ helps in feeding programs during calamities.</i>	4.45	Very Great
<i>The business/company initiates fund raising activities for disaster stricken communities</i>	3.99	Great
<i>The business/company participates or volunteers in the clearing operations after calamities.</i>	4.00	Great
Weighted mean	4.20	Very Great

Table 18 reveals the extent of implementation of CSR among the MSMEs in Tabuk City on Disaster relief assistance.

The overall mean on the implementation of CSR among the MSMEs in Tabuk City Disaster relief assistance is at “very great extent”. More specifically, the MSMEs implement donation of food and old clothes to disaster affected people to a “great extent”. This indicates that

Table 19. Extent of implementation of CSR among the MSMEs in Tabuk City in terms of Socialized Low- Cost Housing

<i>Socialized and low- cost housing</i>	<i>Mean</i>	<i>Descriptive Scale</i>
<i>The business/company participates in housing programs like Habitat for Humanity/ Pabahay Programs/Relocation Sites.</i>	1.79	Very Low
<i>The business/company help repair or paint a local homeless shelter or relocation sites.</i>	1.83	Low
<i>The business/company organize a campaign to raise money to buy and install new playground equipment for a community park.</i>	1.29	Low
<i>The business/company supports petitions to build more drinking fountains and public restrooms.</i>	1.3	Very Low
Weighted mean	1.55	Very Low

Table 19 presents the extent of implementation of CSR among the MSMEs in Tabuk City on socialized and low-cost

housing.

The data generally conveys a very “low extent” on implementation of CSR among the MSMEs in Tabuk City on socialized and low- cost housing. Furthermore, the mean rating of 1.55 makes it apparent that the MSMEs participate in housing programs like Habitat for Humanity/ Pabahay Programs/Relocation Site and rarely support petitions to build more drinking fountains and public restrooms.

MSMEs are active in disaster relief assistance activities. This is highly manifested in the vigorous participation of the MSMEs in reaching out to flood victims in the neighboring province of Cagayan during the typhoon “Maring” and other donation drives were also organized by groups of small business entrepreneurs.

1.10 Socialized and Low -cost housing.

When asked about the reason for the very low extent of rating participants answered:

Participant1:”*Trabahun sa met ti DSWD wenu Cityhall dagita*”(I think that is the job of DSWD or Cityhall)

Participant 2:” *Awan met maganab mi dita*”(I think we don’t benefit from those activities”).)

Participant 3:” Agbantay nak lattan ah ti pwestok ta tumulung nak lattan ti sabali nga banag ta haanakmet nga karpintero”(I’d rather stay in my store and help in otherways. Anyway I am not a carpenter.)

1.11 Employee and welfare related CSR activities.

Table 20. Extent of implementation of CSR among the MSMEs in Tabuk City in terms of Employee and Welfare Related CSR activities

<i>Employee and welfare related CSR activities</i>	<i>Mean</i>	<i>Descriptive Scale</i>
<i>The business/company provides anonymous complaint mechanisms for staff.</i>	2.50	<i>Low Extent</i>
<i>The business/company grants free days to employees for community work or blood donations</i>	3.08	<i>Moderate Extent</i>
<i>The business/company encourages hygienic practices at the workplace.</i>	4.17	<i>Great Extent</i>
<i>The business/company helps promote a drug-free company premises.</i>	4.32	<i>Very Great</i>
Weighted mean	3.52	Great

Table 20 shows the extent of implementation of CSR among the MSMEs in Tabuk City on employee and welfare related CSR activities.

An overall “great” or a weighted mean of 3.52 is the extent of implementation of CSR among the MSMEs in Tabuk City on employee and welfare related CSR activities. The participants encourage hygienic practices at the workplace to a great extent. This includes provision of free face mask and face shield for their employees and the availability of soap and alcohol at the work premises.

The participants rated granting free days to employees for community work or blood donations to a moderate extent and on a “low extent” in providing anonymous complaint mechanisms for staff. Because MSMEs are usually operated by a single proprietor and his family member, most of the participants do not see a necessity of having a formal complaint mechanism.

This implies that due to the size of the business the value of improving the service through the use of anonymous complaint mechanisms is neglected.

Table 21. Summary of the Extent of implementation of CSR among the MSMEs in Tabuk City

<i>Extent of implementation of CSR among the MSMEs in Tabuk City.</i>	<i>Mean</i>	<i>Descriptive Scale</i>
<i>Charitable programs and projects</i>	3.34	<i>Moderate</i>
<i>Scientific Research</i>	1.79	<i>Very Low</i>
<i>Youth and sports development</i>	2.58	<i>Low</i>
<i>Cultural and Education Promotion programs and projects</i>	3.24	<i>Moderate</i>
<i>Services to Veterans and senior Citizens</i>	1.70	<i>Very Low</i>
<i>Social Welfare</i>	3.02	<i>Moderate</i>
<i>Environmental Sustainability</i>	3.51	<i>Great</i>
<i>Health Development</i>	2.92	<i>Moderate</i>
<i>Disaster relief assistance</i>	4.20	<i>Very Great</i>
<i>Socialized and low-cost housing</i>	1.55	<i>Very Low</i>
<i>Employee and welfare related CSR activities</i>	3.52	<i>Great</i>
Weighted Mean	2.85	Moderate

Table 21 summarizes the Extent of implementation of CSR with a category mean of 2.71, the data reveals that MSMEs in Tabuk City, Kalinga have a moderate extent of implementation of CSR practices as provided for by Housebill 6137. Among the eleven CSR activities MSMEs are most active in disaster relief assistance activities which is manifested in their vigorous

participation to donation drives. They are however not inclined to support Scientific Researches, Service to Veterans and Senior Citizens and Socialized and Low Cost Housing.

IV. Significant difference in the extent of implementation of CSR practices when grouped according to profile variables

Table 8. Analysis of Variance on the extent of implementation of CSR practices, grouped by MSME classification.

Variable	MSME Classification	Mean	Standard Deviation	F-ratio	P value	Remarks
Charitable programs and projects	Micro (up to 3 million)	3.35	1.029	.013	.987	Not Significant
	Small (3,000,000,001 to 15,000,000)	3.4	1.050			
	Medium (15,000,001 to 100,000,000)	3.44	1.231			
Scientific Research	Micro (up to 3 million)	1.8	0.83	.283	.754	Not Significant
	Small (3,000,000,001 to 15,000,000)	1.8	0.64			
	Medium (15,000,001 to 100,000,000)	2.5				
Youth and sports development	Micro (up to 3 million)	2.49	1.286	3.392	.035	Significant
	Small (3,000,000,001 to 15,000,000)	2.61	1.015			
	Medium (15,000,001 to 100,000,000)	4.0				
Cultural and Education Promotion programs and projects	Micro (up to 3 million)	3.12	0.928	2.246	.108	Not Significant
	Small (3,000,000,001 to 15,000,000)	2.98	1.308			
	Medium (15,000,001 to 100,000,000)	1.3				
Services to Veterans and senior Citizens	Micro (up to 3 million)	1.69	1.11	1.036	.357	Not Significant
	Small (3,000,000,001 to 15,000,000)	1.75	1.19			

	15,000,000					
	Medium (15,000,001 to 100,000,000)	5.00				
Social Welfare	Micro (up to 3 million)	3.01	1.020	7.773	.001	Significant
	Small (3,000,000,001 to 15,000,000)	2.88	0.899			
	Medium (15,000,001 to 100,000,000) 3	4.5				
Environmental Sustainability	Micro (up to 3 million)	3.31	1.050	4.292	.015	Significant
	Small (3,000,000,001 to 15,000,000)	3.55	1.217			
	Medium (15,000,001 to 100,000,000)	5.0				
Health Development	Micro (up to 3 million)	2.79	1.186	5.569	.004	Significant
	Small (3,000,000,001 to 15,000,000)	3.26	0.917			
	Medium (15,000,001 to 100,000,000)	4.5				
Disaster relief assistance	Micro (up to 3 million)	3.8	1.111	1.439	.240	Not Significant
	Small (3,000,000,001 to 15,000,000)	4.01	1.026			
	Medium (15,000,001 to 100,000,000)	4.25				
Socialized and low cost housing	Micro (up to 3 million)	1.38	0.797	9.057	.000	Significant
	Small (3,000,000,001 to 15,000,000)	1.62	0.792			
	Medium (15,000,001 to 100,000,000)	2.5				
Employee and welfare	Micro (up to 3 million)	3.28	1.02	1.692	.187	Not Significant

related CSR activities	Small (3,000,000,001 to 15,000,000)	3.83	1.33			
	Medium (15,000,001 to 100,000,000)	3.00				

Table 22 illustrates the Analysis of Variance on the extent of implementation of CSR practices, grouped by MSME classification.

As shown in the table above, no significant difference was found in the extent of CSR implementation in the following activities: Charitable programs and projects, Scientific Research, Cultural and Education Promotion programs and projects, Services to Veterans and senior Citizens, Disaster relief assistance and

Employee and welfare related CSR activities when grouped according to classification.

There is, however, a significant difference in the extent of CSR implementation in the following activities: Youth and sports development, Social Welfare, Environmental Sustainability, Health Development and Socialized and low-cost housing.

Pairwise Comparison on extent of implementation of CSR practices, grouped by MSME classification

Table 9. Pairwise Comparison on extent of implementation of CSR practices, grouped by MSME classification. Youth and Sports Development

MSME Classification (by asset size)	LSD Test; Variable: Youth and Sports Development Marked differences are significant at $p < .050$		
	Micro	Small	Medium
	2.49	2.61	4.00
Micro (up to 3 million)			
Small (3,000,000,001 to 15,000,000)	.77360		
Medium (15,000,001 to 100,000,000)	.02809	.04536	

In terms of Youth and Sports Development, there were a statistically significant difference between groups as determined by one-way ANOVA ($F=3.392, p = 0.035$). It were revealed that the extent of implementation of CSR activities in terms of Social Welfare by Micro Enterprises was significantly lower than medium Enterprises ($p =$

.02809) and small enterprises compared to medium enterprises ($p = .04536$). This implies that participants who have bigger businesses are more inclined to support youth and sports development than their smaller counterparts. This may be attributed to larger donations made or a larger number of people benefited from their CSR activities.

Table 24. Pairwise Comparison on extent of implementation of CSR practices, grouped by MSME classification. Social Welfare

MSME Classification (by asset size)	LSD Test; Variable: Social Welfare Marked differences are significant at $p < .050$		
	Micro $M=3.01$	Small $M=2.99$	Medium $M=4.50$
Micro (up to 3 million)			
Small (3,000,000,001 to 15,000,000)	.95431		
Medium (15,000,001 to 100,000,000)	.00045	.00033	

<i>MSME Classification (by asset size)</i>	<i>LSD Test; Variable: Social Welfare Marked differences are significant at p < .050</i>		
	<i>Micro M=3.01</i>	<i>Small M=2.99</i>	<i>Medium M=4.50</i>

In terms of Social Welfare, there were a statistically significant difference between groups as determined by one-way ANOVA (F=7.73, p = 0.001). It was revealed that the extent of implementation of CSR activities in terms of Social Welfare by Micro Enterprises was significantly lower than medium Enterprises (p =

.00045) and small enterprises compared to medium enterprises (p =.00033). This implies that smaller businesses have fewer activities that are beneficial to the society's welfare at large due to their limited manpower and resources.

Table 25 Pairwise Comparison on extent of implementation of CSR practices, grouped by MSME classification Environmental Sustainability Variable

<i>MSME Classification (by asset size)</i>	<i>LSD Test; Variable: Environmental Sustainability. Marked differences are significant at p < .05</i>		
	<i>Micro M=3.31</i>	<i>Small M=3.55</i>	<i>Medium M=5.00</i>
<i>Micro (up to 3 million)</i>			
<i>Small (3,000,000,001 to 15,000,000)</i>	.52235		
<i>Medium (15,000,001 to 100,000,000)</i>	.01349	.03069	

In terms of Environmental Sustainability, there were a statistically significant difference between groups as determined by one-way ANOVA (F=4.292, p = 0.015). It was revealed that the extent of implementation of CSR activities in terms of Environmental Sustainability by

Micro and Small Enterprises were significantly lower than medium Enterprises at p = .01349 and p =.03069 respectively. The findings reveal that CSR activities of bigger enterprises are more extensively implemented than the smaller ones.

Table 26. Pairwise Comparison on extent of implementation of CSR practices, grouped by MSME classification. Health Development Variable

<i>MSME Classification (by asset size)</i>	<i>LSD Test; Variable: Health Development Marked differences are significant at p < .05</i>		
	<i>Micro M=2.79</i>	<i>Small M=3.26</i>	<i>Medium M=4.5</i>
<i>Micro (up to 3 million)</i>			
<i>Small (3,000,000,001 to 15,000,000)</i>	.02205		
<i>Medium (15,000,001 to 100,000,000)</i>	.05129	.23773	

In terms of Health Development there were a statistically significant difference between groups as determined by one-way ANOVA (F=5.569, p = 0.004). It was revealed that the extent of implementation of CSR

activities in terms of Health Development by Micro Enterprises were statistically significantly lower than medium Enterprises (p = .02205).

Table 27. Pairwise Comparison on extent of implementation of CSR practices, grouped by MSME classification. Socialized and Low Cost Housing Variable

MSME Classification (by asset size)	LSD Test; Variable: Socialized and low cost housing. Marked differences are significant at $p < .050$		
	Micro M=1.38	Small M=1.62	Medium M=2.5
Micro (up to 3 million)			
Small (3,000,000,001 to 15,000,000)	.72611		
Medium (15,000,001 to 100,000,000)	.00009	.00021	

In terms of Socialized and low cost housing there were a statistically significant difference between groups as determined by one-way ANOVA ($F=9.057$, $p = 0.000$). It were revealed that the extent of implementation of CSR

activities in terms of Socialized and low-cost housing by Micro Enterprises were significantly lower than medium Enterprises ($p = 0.00009$) and small enterprises compared to medium enterprises ($p = 0.00021$).

Table 28. Comparison of extent of implementation of CSR practices when grouped by Industry type.

Variable	Industry classification	Mean	Standard Deviation	F-ratio	P value	Remarks
Charitable programs and projects	Retail	3.3119	1.02680	.002	.966	Not Significant
	Service	3.4309	1.05991			
Scientific Research	Retail	1.7735	.76672	.546	.461	Not Significant
	Service	1.8788	.87448			
Youth and sports development	Retail	2.4669	1.17270	.402	.527	Not Significant
	Service	2.7825	1.09484			
Cultural and Education Promotion programs and projects	Retail	3.2249	1.07513	.018	.893	Not Significant
	Service	3.2630	1.10199			
Services to Veterans and senior Citizens	Retail	1.6667	1.05370	.033	.856	Not Significant
	Service	1.7500	1.04329			
Social Welfare	Retail	2.9710	.99367	.058	.811	Not Significant
	Service	3.0974	.96876			
Environmental Sustainability	Retail	3.3654	1.07541	.265	.607	Not Significant
	Service	3.6429	1.02061			
Health Development	Retail	2.8142	1.12086	.701	.403	Not Significant
	Service	3.1623	1.01162			
Disaster relief assistance	Retail	3.9614	1.06434	.578	.448	Not Significant
	Service	4.0617	.94246			
Socialized and	Retail	1.4741	.80676	.365	.546	Not Significant

<i>low cost housing</i>	<i>Service</i>	1.6797	.99350			
<i>Employee and welfare related CSR activities</i>	<i>Retail</i>	3.4167	1.02575	2.810	.095	<i>Not Significant</i>
	<i>Service</i>	3.7327	1.08925			

Table 28 summarizes the result of the comparison of extent of implementation of CSR practices when grouped by Industry type.

The inferential test result reveals that that there is no significant difference in the extent of implementation on all CSR activities.

Table 29. Comparison of extent of implementation of CSR practices when grouped by Length of Business Operations.

Variable	Length of Business Operations	Mean	Standard Deviation	F-ratio	P value	Remarks
<i>Charitable programs and projects</i>	<i>1-10 year</i>	1.023	0.784	2.385	.884	<i>Not Significant</i>
	<i>10 years and above</i>	3.35	1.050			
<i>Scientific Research</i>	<i>1-10 year</i>	1.82	0.784	.034	.916	<i>Not Significant</i>
	<i>10 years and above</i>	1.89	0.947			
<i>Youth and sports development</i>	<i>1-10 year</i>	2.54	1.213	.018	.669	<i>Not Significant</i>
	<i>10 years and above</i>	2.61	1.120			
<i>Cultural and Education Promotion programs and projects</i>	<i>1-10 year</i>	3.10	1.022	2.613	.162	<i>Not Significant</i>
	<i>10 years and above</i>	3.32	1.112			
<i>Services to Veterans and senior Citizens</i>	<i>1-10 year</i>	1.75	1.175	.7	.591	<i>Not Significant</i>
	<i>10 years and above</i>	1.58	0.878			
<i>Social Welfare</i>	<i>1-10 year</i>	3.00	0.997	.146	.840	<i>Not Significant</i>
	<i>10 years and above</i>	3.02	0.980			
<i>Environmental Sustainability</i>	<i>1-10 year</i>	3.38	1.096	2.273	.395	<i>Not Significant</i>
	<i>10 years and above</i>	3.51	1.042			
<i>Health Development</i>	<i>1-10 year</i>	2.92	1.148	.000	.833	<i>Not Significant</i>
	<i>10 years and above</i>	2.61	1.047			
<i>Disaster relief assistance</i>	<i>1-10 year</i>	3.85	1.083	3.327	.111	<i>Not Significant</i>
	<i>10 years and above</i>	4.08	0.976			
<i>Socialized and low cost housing</i>	<i>1-10 year</i>	1.45	0.801	.298	.229	<i>Not Significant</i>
	<i>10 years and above</i>	1.78	1.115			
<i>Employee and welfare related CSR activities</i>	<i>1-10 year</i>	3.41	1.111	.910	.183	<i>Not Significant</i>
	<i>10 years and above</i>	3.61	1.022			

Table 29 shows the result of the comparison of extent of implementation of CSR practices when grouped by Length of Business Operations.

The data shows that regardless of the length of business operation, the MSMEs extent of implementation of CSE activities shows no significant difference.

Table 30. Analysis of Variance of extent of implementation of CSR practices, grouped according to CSR budget allocation.

Variable	CSR budget	Mean	Standard Deviation	F-ratio	P value	Remarks
<i>Charitable programs and projects</i>	<i>5,000 below</i>	3.29	0.893	.844	.471	<i>Not Significant</i>
	<i>Over 5,000 to 8000</i>	3.33	1.054			
	<i>8,000 to 16,000</i>	3.34	1.254			
	<i>16,000 above</i>	2.92	0.804			
<i>Scientific Research</i>	<i>5,000 below</i>	1.51	0.496	1.422	.238	<i>Not Significant</i>
	<i>Over 5,000 to 8000</i>	1.91	0.937			
	<i>8,000 to 16,000</i>	1.71	0.679			
	<i>16,000 above</i>	1.92	0.382			
<i>Youth and sports development</i>	<i>5,000 below</i>	2.01	1.038	5.224	.002	<i>Significant</i>
	<i>Over 5,000 to 8000</i>	2.77	1.129			
	<i>8,000 to 16,000</i>	2.40	1.014			
	<i>16,000 above</i>	4.00	0.866			
<i>Cultural and Education Promotion programs and projects</i>	<i>5,000 below</i>	3.15	1.122	2.147	.096	<i>Not Significant</i>
	<i>Over 5,000 to 8000</i>	3.33	1.148			
	<i>8,000 to 16,000</i>	3.23	1.080			
	<i>16,000 above</i>	4.33	1.155			
<i>Services to Veterans and senior Citizens</i>	<i>5,000 below</i>	1.64	0.871	.325	.807	<i>Not Significant</i>
	<i>Over</i>	1.72	1.002			

	5,000 to 8000					
	8,000 to 16,000	1.57	0.992			
	16,000 above	1.58	0.520			
<i>Social Welfare</i>	5,000 below	2.89	1.076	3.501	.016	<i>Significant</i>
	Over 5,000 to 8000	2.88	0.852			
	8,000 to 16,000	3.18	1.082			
	16,000 above	5.00	0.000			
<i>Environmental Sustainability</i>	5,000 below	3.18	1.199	3.433	.018	<i>Significant</i>
	Over 5,000 to 8000	3.51	0.992			
	8,000 to 16,000	3.52	1.106			
	16,000 above	4.83	0.289			
<i>Health Development</i>	5,000 below	2.62	1.142	3.039	.130	<i>Not Significant</i>
	Over 5,000 to 8000	2.82	1.104			
	8,000 to 16,000	3.25	0.909			
	16,000 above	3.83	0.764			
<i>Disaster relief assistance</i>	5,000 below	3.86	1.008	2.119	.099	<i>Not Significant</i>
	Over 5,000 to 8000	4.06	1.019			
	8,000 to 16,000	4.11	0.936			
	16,000	5.00	0.000			

	<i>above</i>					
<i>Socialized and low cost housing</i>	<i>5,000 below</i>	<i>1.46</i>	<i>0.989838</i>	<i>8.884</i>	<i>.000</i>	<i>Significant</i>
	<i>Over 5,000 to 8000</i>	<i>1.60</i>	<i>0.953466</i>			
	<i>8,000 to 16,000</i>	<i>1.50</i>	<i>0.550555</i>			
	<i>16,000 above</i>	<i>3.58</i>	<i>1.664582</i>			
<i>Employee and welfare related CSR activities</i>	<i>5,000 below</i>	<i>3.30</i>	<i>0.946796</i>	<i>3.170</i>	<i>.125</i>	<i>Not Significant</i>
	<i>Over 5,000 to 8000</i>	<i>3.60</i>	<i>1.013433</i>			
	<i>8,000 to 16,000</i>	<i>3.60</i>	<i>1.126802</i>			
	<i>16,000 above</i>	<i>4.83</i>	<i>0.288675</i>			

Table 30. presents the Analysis of Variance of the extent of implementation of CSR practices, grouped according to CSR budget allocation.

It is revealed that significant difference is found in the implementation of CSR activities in terms of Youth and sports development, Social Welfare, Environmental Sustainability and Socialized Low-cost Housing.

Table 31. Pairwise Comparison on extent of implementation of CSR practices, grouped according to CSR budget allocation Youth and Sports Development Variable

How much is allocated in your CSR budget?	LSD Test; Variable: Youth and sports development. Marked differences are significant at $p < .05$			
	<i>5,000 below</i>	<i>Over 5,000 to 8000</i>	<i>Over 8,000 to 16,000</i>	<i>16,000 above</i>
	<i>M=2.01</i>	<i>M=2.77</i>	<i>M=2.40</i>	<i>M=4.00</i>
<i>5,000 below</i>				
<i>Over 5,000 to 8000</i>	<i>.008</i>			
<i>Over 8,000 to 16,000</i>	<i>.857</i>	<i>.202</i>		
<i>16,000 above</i>	<i>.066</i>	<i>.296</i>	<i>.117</i>	

There was a statistically significant difference between groups as determined by one-way ANOVA ($F=5.224$, $p = 0.002$) on the extent of implementation of CSR practices, grouped according to CSR budget

allocation Youth and Sports Development Variable. It was revealed that businesses allocating 5,000 below were significantly lower than businesses allocating over 5,000 to 8000 for CSR activities ($p = .008$).

Table 32. Pairwise Comparison on extent of implementation of CSR practices, grouped according to CSR budget allocation Social Welfare Variable

How much is allocated in your CSR budget?	LSD Test; Variable: Social Welfare. Marked differences are significant at $p < .05$			
	5,000 below $M=2.89$	Over 5,000 to 8000 $M=2.88$	Over 8,000 to 16,000 $M=3.18$	16,000 above $M=5.00$
5,000 below				
Over 5,000 to 8000	.990			
Over 8,000 to 16,000	.735	.500		
16,000 above	.021	.016	.049	

In terms of Social Welfare, there were a statistically significant difference between groups as determined by one-way ANOVA ($F=3.501$, $p = 0.016$).

businesses allocating 16,000 below has significantly lower extent of implementation of CSR activities than businesses allocating 16,000 above at ($p = .021$), ($p = .016$) and ($p = .049$) respectively.

It was revealed that the extent of implementation of CSR activities in terms Social Welfare by all

Table 33. Pairwise Comparison on extent of implementation of CSR practices, grouped according to CSR budget allocation Environmental Sustainability Variable

How much is allocated in your CSR budget?	LSD Test; Variable: Environmental Sustainability. Marked differences are significant at $p < .05$			
	5,000 below $M=3.18$	Over 5,000 to 8000 $M=3.51$	Over 8,000 to 16,000 $M=3.52$	16,000 above $M=4.83$
5,000 below				
Over 5,000 to 8000	.082			
Over 8,000 to 16,000	.439	.967		
16,000 above	.041	.223	.187	

In terms of Environmental Sustainability, there were a statistically significant difference between groups as determined by one-way ANOVA (F=3.433, p = 0.018). It were revealed that the extent of implementation of CSR

activities in terms Social Welfare by businesses allocating 5,000 below 1 is significantly lower than those allocating 16,000 above

Table 34. Pairwise Comparison on extent of implementation of CSR practices, grouped according to CSR budget allocation Socialized and Low-Cost Housing Variable

How much is allocated in your CSR budget?	LSD Test; Variable: Socialized and low cost housing. Marked differences are significant at p < .05			
	5,000 below	Over 5,000 to 8000	Over 8,000 to 16,000	16,000 above
	M=1.46	M=1.6	M=1.5	M=3.58
5,000 below				
Over 5,000 to 8000	.633			
Over 8,000 to 16,000	.994	.871		
16,000 above	.000	.000	.000	

In terms of Socialized and low-cost housing there were a statistically significant difference between groups as determined by one-way ANOVA (F=8.884, p = 0.000).It were revealed that the extent of implementation

of CSR activities in terms Socialized and low-cost housing by businesses allocating 16,000 below for CSR activities is significantly lower than those allocating above 16,000 all at (p= .000).

Table 35. Analysis of Variance of extent of implementation of CSR practices, grouped according to annual net income/savings.

Variable		Mean	Standard Deviation	F-ratio	P value	Remarks
Charitable programs and projects	250,000 below	2.95	1.391	.718	.542	Not Significant
	Over 250,000-400,000	3.27	0.898			
	Over 400,000 to 800,000	3.45	1.055			
	800,000 and above	2.91	1.217			
Scientific Research	250,000 below	2.02	1.045	.785	.504	Not Significant
	Over 250,000-400,000	1.81	0.924			

	Over 400,000 to 800,000	1.75	0.688			
	800,000 and above	1.84	0.821			
Youth and sports development	250,000 below	2.52	1.170	.958	.414	Not Significant
	Over 250,000-400,000	2.71	1.139			
	Over 400,000 to 800,000	2.53	1.078			
	800,000 and above	3.16	1.110			
Cultural and Education Promotion programs and projects	250,000 below	3.61	1.022	1.821	.145	Not Significant
	Over 250,000-400,000	3.33	1.096			
	Over 400,000 to 800,000	3.10	1.145			
	800,000 and above	4.00	0.886			
Services to Veterans and senior Citizens	250,000 below	2.00	1.047	3.445	.018	Significant
	Over 250,000-400,000	1.98	1.182			
	Over 400,000 to 800,000	1.40	0.719			
	800,000 and above	1.41	0.442			
Social Welfare	250,000 below	3.16	0.757	1.722	.164	Not Significant
	Over 250,000-400,000	2.94	0.884			
	Over 400,000 to 800,000	3.01	1.058			
	800,000 and above	3.88	0.964			

	<i>above</i>					
<i>Environmental Sustainability</i>	<i>250,000 below</i>	<i>3.21</i>	<i>1.116</i>	<i>5.376</i>	<i>.001</i>	<i>Significant</i>
	<i>Over 250,000-400,000</i>	<i>3.38</i>	<i>0.972</i>			
	<i>Over 400,000 to 800,000</i>	<i>3.70</i>	<i>1.022</i>			
	<i>800,000 and above</i>	<i>4.31</i>	<i>0.637</i>			
<i>Health Development</i>	<i>250,000 below</i>	<i>2.90</i>	<i>1.342</i>	<i>.751</i>	<i>.523</i>	<i>Not Significant</i>
	<i>Over 250,000-400,000</i>	<i>3.01</i>	<i>1.027</i>			
	<i>Over 400,000 to 800,000</i>	<i>3.04</i>	<i>1.033</i>			
	<i>800,000 and above</i>	<i>3.36</i>	<i>0.639</i>			
<i>Disaster relief assistance</i>	<i>250,000 below</i>	<i>4.20</i>	<i>0.926</i>	<i>1.002</i>	<i>.393</i>	<i>Not Significant</i>
	<i>Over 250,000-400,000</i>	<i>4.05</i>	<i>0.903</i>			
	<i>Over 400,000 to 800,000</i>	<i>4.05</i>	<i>1.033</i>			
	<i>800,000 and above</i>	<i>4.44</i>	<i>0.729</i>			
<i>Socialized and low cost housing</i>	<i>250,000 below</i>	<i>2.00</i>	<i>1.070</i>	<i>3.742</i>	<i>.012</i>	<i>Significant</i>
	<i>Over 250,000-400,000</i>	<i>1.51</i>	<i>0.944</i>			
	<i>Over 400,000 to 800,000</i>	<i>1.47</i>	<i>0.708</i>			
	<i>800,000 and above</i>	<i>2.56</i>	<i>1.368</i>			
<i>Employee and welfare related CSR</i>	<i>250,000 below</i>	<i>3.65</i>	<i>1.051</i>	<i>5.454</i>	<i>.001</i>	<i>Significant</i>

<i>activities</i>	<i>Over 250,000-400,000</i>	3.62	0.833			
	<i>Over 400,000 to 800,000</i>	3.47	1.126			
	<i>800,000 and above</i>	4.59	0.533			

Table 35 presents the Analysis of Variance of extent of implementation of CSR practices, grouped according to annual net income/savings.

Social Welfare, Environmental Sustainability, Socialized and low cost housing, and Employee and welfare related CSR activities.

As reflected in table above, significant difference was found on Services to Veterans and senior Citizens,

Table 36 Analysis of Variance of extent of implementation of CSR practices, grouped according to annual net income/savings. Services to Veterans and Senior Citizens Variable

<i>How much is the business' annual net income/savings?</i>	<i>LSD Test; Variable: Services to Veterans and senior Citizens. Marked differences are significant at p < .050</i>			
	<i>250,000 below</i>	<i>Over 250,000-400,000</i>	<i>Over 400,000 to 800,000</i>	<i>800,000 and above</i>
	<i>M=2.00</i>	<i>M=1.98</i>	<i>M=1.40</i>	<i>M=1.41</i>
<i>250,000 below</i>				
<i>Over 250,000-400,000</i>	.952			
<i>Over 400,000 to 800,000</i>	.032	.069		
<i>800,000 and above</i>	.368	.508	.999	

In terms of Services to Veterans and senior Citizens there were a statistically significant difference between groups according to annual net income/savings as determined by one-way ANOVA (F=3.445, p = 0.018).

income/savings of 250,000 below was significantly higher than businesses with annual net income/savings of over 400,000 to 800,000 (p=.032). This implies that participant business with least income extends more extensive CSR activities to Senior Citizens and war veterans compared to businesses with higher income.

It were revealed that the extent of implementation of CSR activities in terms of Employee and welfare related CSR activities by businesses with annual net

Table 37 Analysis of Variance of extent of implementation of CSR practices, grouped according to annual net income/savings. Environmental Sustainability

How much is the business' annual net income/savings?	LSD Test; Variable: Environmental Sustainability Marked differences are significant at $p < .050$			
	250,000 below <i>M=3.21</i>	Over 250,000-400,000 <i>M=3.38</i>	Over 400,000 to 800,000 <i>M=3.70</i>	800,000 and above <i>M=4.31</i>
250,000 below				
Over 250,000-400,000	.296			
Over 400,000 to 800,000	.006	.275		
800,000 and above	.014	.124	.571	

In terms of Environmental Sustainability related CSR activities there were a statistically significant difference between groups based on net annual income/savings as determined by one-way ANOVA ($F=5.376, p = 0.01$).

activities by businesses with net annual income/savings of 250,000 below were statistically significantly lower than businesses with net annual income/savings over 400,000 to 800,000 ($p=.006$) with net annual income/savings of 800,000 ($p=.014$).

It was revealed that the extent of implementation of CSR activities in terms of Social Welfare related CSR

Table 38 Analysis of Variance of extent of implementation of CSR practices, grouped according to annual net income/savings. Socialized and Low Cost Housing Variable

How much is the business' annual net income/savings?	LSD Test; Variable: Socialized and low cost housing. Marked differences are significant at $p < .05$			
	250,000 below <i>M=2.00</i>	Over 250,000-400,000 <i>M=1.51</i>	Over 400,000 to 800,000 <i>M=1.47</i>	800,000 and above <i>M=2.56</i>
250,000 below				
Over 250,000-400,000	.380			
Over 400,000 to 800,000	.863	.854		
800,000 and above	.097	.009	.032	

In terms of Socialized and low cost housing there were a statistically significant difference between groups of annual net income/savings as determined by one-way ANOVA ($F=3.742, p = 0.012$).

It was revealed that the extent of implementation of CSR activities in terms Socialized and low-cost housing related CSR activities by businesses with net annual income/savings 250,000 to 400,000 and those with

annual income of 16,000 above were statistically significantly lower than businesses with net annual income/savings 800,000 and above at (p =0.009) and (p =.032) respectively.

Table 39 Analysis of Variance of extent of implementation of CSR practices, grouped according to annual net income/savings. Employee Welfare Related Variable

How much is the business' annual net income/savings?	LSD Test; Variable: Employee and welfare related CSR activities. Marked differences are significant at p < .05			
	250,000 below	Over 250,000-400,000	Over 400,000 to 800,000	800,000 and above
	M=3.65	M=3.62	M=3.47	M=4.59
250,000 below				
Over 250,000-400,000	.150			
Over 400,000 to 800,000	.512	.903		
800,000 and above	.001	.021	.009	

In terms of employee and welfare related CSR activities there were a statistically significant difference between groups of annual net income/savings as determined by one-way ANOVA (F=5.454, p = 0.001).

related CSR activities CSR activities by businesses with net annual income/savings 250,000 below, Over 250,000 to 400,000, and Over 400,000 to 800,000, was significantly lower than businesses with net annual income/savings of 800,000 above at (p = .001), (p = .021) and (p = .009) respectively.

It was revealed that the extent of implementation of CSR activities in terms of employee and welfare

V. COMMUNITY EXTENSION PROGRAMS OF KALINGA STATE UNIVERSITY AS REFLECTED IN THE RESEARCH DEVELOPMENT AGENDA.

Table 40 Extent of implementation of Community research and extension programs of Kalinga State University as reflected in the research development agenda.

CSR activities	Mean	Descriptive Scale
1 The University conducts researches on corporate social responsibility	2.60	Moderate extent
2 The University conducts assessment on the local governance practices of community leaders and public officials in the locality	2.90	Moderate extent
3 The University conducts Good governance orientation and capacity building workshop for local officials". (Extension)	2.80	Moderate extent
4 The University conducts assessment on good governance utilization of the community leaders and officials.	2.20	Low extent
Weighted mean	2.62	Moderate extent



Table 40 summarizes the extent of implementation of Community research and extension programs of Kalinga State University as reflected in the research development agenda.

The overall mean of 2.62 reveals that there is a 'moderate extent' of implementation of Community extension programs of Kalinga State University as reflected in the research development agenda. Specifically, the university extension workers of the College of Business Entrepreneurship and Accountancy of Kalinga State University conduct researches on corporate social responsibility to a moderate extent, conduct assessment on the local governance practices of community leaders and public officials in the locality to a moderate extent, conduct Good governance orientation and capacity building workshop for local officials to a moderate extent, and conduct assessment on good governance utilization of the community leaders and officials to a low extent.

As shown in Appendix B: List of Completed Researches by CBEA faculty, no research was conducted relating to Corporate Social Responsibility in the last four years. Most of the social researches focused on the promotion of indigenous products, financial literacy, and consumer rights. It is also reflected in Appendix C that the extension activities conducted were concentrated on product development, marketing, book, and records keeping. The linkages forged were mostly for the benefit of People's Organization but none for the development and promotion of CSR activities among the MSMEs in the City of Tabuk. The College of Public Administration, however, runs regular training on the capability enhancement of barangay officials and conducts researches on the implementation of laws. But again, none were related to Corporate Social Responsibility.

The concept of Corporate Social Responsibility (CSR) has become eminent not only in the academe or in the corporate world but more importantly in the daily life of ordinary people. Most of them point out poor business behavior towards customers and employees and the environment as factors that caught their interest to observe.

Social researches geared towards development of social measures that support economic progress and maintenance of public safety and security are one of the research mandates of Kalinga State University. Its research framework is anchored on international, national, regional, and local RD priorities.

The research development of the university is divided into four themes. Among them is socio-economic which states that the university shall undertake researches which can enhance healthy environment for entrepreneurs in the City of Tabuk and nearby municipalities. It also includes studies on business sustainability of MSMEs. The College of Business, Accountancy, and Entrepreneurship of Kalinga State University is mandated to conduct researches in the various specialization of the business management and entrepreneurship.

The college is directed to seek and generate knowledge and technologies that are locally responsive and globally competitive to the context of technological sustainability, economic viability, socially acceptable, and supportive to local and international development. Specifically, the Bachelor of Science in Entrepreneurship program has for its banner research agenda the following first, to determine if business organizations perform their social responsibility; second, to determine the different activities done by the different MSMEs in performing their social responsibility; third, to study the application and practices of Good Governance in the locality; fourth, to look into the effect of good governance; and finally, to assess if good governance were strictly applied and utilized by the community leaders and public officials.

To achieve this, the faculty of CBEA should conduct researches on corporate social responsibility and assess local governance practices of community leaders and public officials in the locality. They should also adopt as extension activity Good governance orientation and capacity building workshop for local officials and an assessment on good governance utilization of the community leaders and officials. This is because findings in several studies suggest that both good governance and economic growth are significantly positively associated with CSR performance (Inekwe, 2020). Businesses cannot isolate themselves; it cannot swathe ethical values from its customers. The values of its organization which is grounded in CSR presents an explicit connection with good governance. Therefore, it befits for an organization to use its economic influence to assert its stand on moral issues and incorporate values that will benefit its stakeholders and the society. The concept of CSR implementation by the collaboration of stakeholders is expected to provide a solution so that CSR can be implemented appropriately and effectively (Asmara,

2019). One of the stakeholders in CSR is the academics, where CSR in a broad sense can also be a Community Service Program in University. Thus the need for more research on CSR programs to unravel the intricate relationships between businesses and communities, including schools has been suggested (Ismail, 2014).

IV. Problems/challenges in the implementation of CSR among MSMEs in Tabuk City.

1. The problems pointed out by the key personnel interviewed from DTI Kalinga and Tabuk City Business Processing and Licensing Office in the implementation of CSR among MSME in Tabuk City are the following:
 - a. Majority of the MSMEs are operated and managed by single individual or only by members of the family, thus, leaving no time for extra activities.
 - b. There is no program that incentivize CSR activities from the government.
 - c. Lack of promotion in the economic benefits of conducting CSR activities.
 - d. There is still the notion that CSR programs are only for big corporations and multimillion companies.
 - e. There is lack of proper coordination with prospect beneficiaries.
2. The problems pointed out by the MSMEs in the implementation of CSR among MSMEs in Tabuk City are the following:
 - a. Inadequate time and manpower.
 - b. Insufficient knowledge on how to organize a CSR activity.
 - c. Lack of motivation and incentive.

V. Proposed Enhanced Research Development and Extension Program for Kalinga State University

PROPOSED RESEARCH AND EXTENSION PROGRAM FOR KALINGA STATE UNIVERSITY ON CORPORATE AND SOCIAL RESPONSIBILITY

RATIONALE: Micro, Small, and Medium Enterprises play a pivotal role in the economic development of any country. Recent research highlights the importance of MSMEs in employment creation and poverty alleviation.

However, they are businesses with small net worth with two remarkable features supported and managed by single individuals or his family members, which operate in a 'cluster.'

Corporate Social Responsibility (CSR) has become active in economic growth. It is becoming a trend for customers to favor businesses that do CSR because they think they can give back by buying a product or availing such companies' service. There are many businesses today that do strategic CSR that helps both their companies and their target beneficiaries. When interactions involve their adopted communities in their core operations, they can instantly get help and assistance from the latter for their business pursuits.

The KSU Research Framework were based on the Research and Development mandate to conduct research and development programs in priority disciplines and key areas for improving instructional programs and to promote the development of urban and rural communities and farmers through the generation of matured appropriate technologies for increased agro-industrial productivity. It also seeks to develop knowledge and sustainable technologies that are economically viable, socially acceptable, and environmentally friendly, supportive of local, regional, national, and international priorities. For socio-economic, the university shall undertake researches which can enhance healthy environment for entrepreneurs.

Based on the University's RDE Operations Manual the Extension RDE Agenda which were approved on August 23, 2019 with BOR Resolution No. 2, s. 2019 states that the Extension Program of the college adopts development programs in priority disciplines and key areas for improving instructional programs and to promote the development of urban and rural communities and farmers through the generation of matured appropriate technologies for increased agro-industrial productivity. It also seeks to develop knowledge and sustainable technologies that are economically viable, socially acceptable, and environment friendly supportive of local, regional, national, and international priorities.

It was found, however, that most of the social researches conducted by the faculty researchers of KSU were focused on the promotion of indigenous products, financial literacy and consumer rights. The extension activities conducted were concentrated on product development, marketing, book and records keeping, and the linkages forged which were mostly for the benefit of People's Organization but almost none for the development and promotion of CSR activities among the MSMEs in the City of Tabuk; thus this program.

Table 41. Proposed Research and Extension Program for Kalinga State University On Corporate and Social Responsibility

PROJECT	OBJECTIVES	STRATEGIES	TIME FRAME	PERSONS IN CHARGE	ESTIMATED BUDGET
Conduct researches on corporate social responsibility	<p>To determine if business organizations perform their social responsibility</p> <p>To determine the different activities done by the different MSMEs in performing their social responsibility</p>	Linkage with the Different MSMEs in the Province	2024-2028 2024 2025 2026 2027 2028	-University -RDE -Faculty -Students -MSME	22,895 3,750 4,125 4,538 4,991 5,491
Conduct of CSR related community extension program	<p>To apprise the MSMEs in their definitional issues, and perception that CSR is more about philanthropy, rather than “doing business” and responding to shareholder interests;</p> <p>To inform the MSMEs of the recognition and awards available to MSMEs with outstanding, innovative, and world-class CSR-related services, projects, and programs a provided for by House Bill No. 6137/Corporate Social Responsibility Act. And that local government units are also mandated to extend whatever assistance is necessary for business establishments to accomplish CSR programs and projects by the same Act;</p> <p>To help the MSMEs develop and implement a corporate social responsibility strategy and commitment;</p> <p>To measure, evaluate and report on performance;</p>	By conducting a series of seminar/training/workshop activities leading to a deeper and meaningful understanding and appreciation of CSR and towards socially responsible MSMEs In Tabuk City Kalinga.	January 2024-December 2024	-University RDE -Faculty -Students -MSME	64,360 64,360 64,360 64,360
Involvement of MSMEs in Scientific Researches as part of CSR activities	<p>To address the need for a common research infrastructure for joint projects and educational activities among MSMEs and the University.</p> <p>To promote the companies ‘products and familiarize students with them</p>	Joint research projects funded by international funding bodies and/or by the business sector.	2024-2028	-University -RDE -Faculty -Students MSME	22,895 3,750 4,125 4,538 4,991 5,491
Collaboration with College of Health and Science in	To provide students the opportunities to use their skills and knowledge in their own communities and have a significant role in real contexts, and	Linkage with CNHS. DTI and MSMEs	January – June 2024-	-University RDE -Faculty	64,360 64,360 64,360

<p>Conducting health related community outreach and Services to Veterans and senior Citizens with chosen MSMEs</p>	<p>develop plans and strategies for the resolution of specific problems</p>	<p>Conduct of extension activities on health promotion, protection and health initiatives.</p>	<p>2024</p>	<p>-Students MSME</p>	<p>64,360</p>
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VI. SUMMARY OF FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

Summary of Findings

In summary, a good number of the MSMEs operating in Tabuk City, Kalinga are small enterprises, engaged in retail business operating for more than ten years and have a CSR budget of Over 5,000 to 8000 and are earning over 250,000-400,000 as their annual net income/savings. As reflected in a category mean of 3.56, the data disclosed that MSMEs in Tabuk City, Kalinga have a 'great extent' of understanding in the concept of CSR. All seven indicators indicate mean ratings of 'great extent'. Among the eleven CSR activities MSMEs are most active in disaster relief assistance activities and are not inclined to support Scientific Researches, Service to Veterans and Senior Citizens and Socialized and Low-Cost Housing. The extent of implementation of Community research and extension programs of Kalinga State University by its faculty garnered an overall mean of 2.62 which reveals that there is a 'moderate extent' of implementation. According to a DTI key person, lack of time, manpower, promotion of benefits, incentives and proper coordination are the main problems and challenges encountered by the MSMEs in the implementation of CSR.

Conclusion:

Based on the findings of the study, the following conclusions were drawn:

The MSMEs of Tabuk City conceives Corporate Social Responsibility as mainly beneficial to the community, environment its employees, customers, business partners, and governments and while it has minimal contribution to the success of its business endeavor. It is found that they are most active in disaster relief assistance activities and are not inclined to support Scientific Researches, Service to Veterans and Senior Citizens, Health Development, and Socialized and Low-Cost Housing. Generally, there is no significant difference in the extent of implementation of CSR activities by the MSMEs of Tabuk City, Kalinga regardless of their profile.

Most of the social researches conducted by the faculty researchers of KSU were focused on the promotion of indigenous products, financial literacy, and consumer rights. The extension activities conducted were concentrated on product development, marketing, book and records keeping, and the linkages forged which were mostly for the benefit of People's Organization but almost none for the development and promotion of CSR activities among the MSMEs in the City of Tabuk.

Recommendations

From the results of the investigation, the following recommendations are generated:

1. The College of Business Entrepreneurship and Accountancy may focus more on finding theories and concepts that are appropriate for implementing good and effective CSR by conducting CSR -related researches as mandated in their college research agenda as CSR implementation should involve proper planning and education. This will ensure that the implementation brings about opportunity creation and competitive advantage for the SME.
2. The research findings and the theories and concepts formulated may be communicated to the MSMEs through the development of IEC materials and conduct of Training and Seminars. A program proposal that aims to contribute to community development by conducting a series of training/seminars/workshop activities leading to a deeper and meaningful understanding and appreciation of CSR and towards socially responsible MSMEs in Tabuk City, Kalinga.
3. There may be collaborative implementation of CSR programs between Kalinga State University and the MSMEs to compensate for the various weaknesses in each of the parties in carrying out CSR activities. The faculty extension workers may assist MSMEs who lack manpower and time to conduct CSR activities.

4. The result of this study may be presented to the KSU top management to realign some of their research activities toward Corporate Social Responsibility.
5. The university may identify and recommend prospective beneficiaries of CSR activities and may serve as the interceder between the MSME and the community.

Some limitations exist in this study. Given that the sample size is relatively small, its findings might not generally represent the MSMEs extent of implementation of CSR activities. Therefore, parallel studies covering a wider scope and more respondents might be undertaken to find a generalized finding. Notwithstanding these limitations, this study is important as it provides a clear picture on the current state of extent of implementation of CSR activities in Tabuk City, Kalinga and it gives a clear direction on the areas that future research needs to address in order to ensure that CSR is properly implemented by SMEs in ways that will be beneficial to the University, the MSMEs, the environment, and the community at large.

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