

Role of Business Ethics in Raising Corporate Social Responsibility Awareness of Public Institutions (Case Study: Tayma Municipality, Tabuk Region in Saudi Arabia)

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ABSTRACT

The purpose of this study is to investigate the potential relationship between the social responsibility and business ethics of personnel working for the municipality of Taima. as importance, this study shows how much Saudi government employees respect work ethics, which influences social responsibility. This study should also improve organizations' ethics to promote Arab-Islamic values.

Our sample included 50 Saudi employees from various Taima Municipality departments. Our investigation relied heavily on quantitative method. A questionnaire is used to collect data in a hypothetical-deductive framework. The form of administration utilized is a self-administered survey conducted using the messaging application WhatsApp. This research's empirical findings show that corporate ethics affect economic, ethical, legal, and charitable social responsibility. These contributions strengthen the notion that Corporate Social Responsibility is inherently connected to ethics. CSR seeks to create socially responsible companies that smoothly integrate into society and operate sustainably in every way. By the end of the research, we recommend that social responsibility is essential for successful organizations to achieve their goals. In addition, conducting conferences on social responsibility, is a key aspect in sustainable development, and promoting the link between social responsibility, ethics, and institutional excellence.

Keywords: Ethics, Work Ethics, Work, Social Responsibility, CSR, Organizations, Public Institution

1. INTRODUCTION

The best way for a business to prosper and achieve its survival, continuity, and growth goals is to act responsibly toward the community in which it operates. This has *made* social responsibility a significant problem for today's businesses. In this way, ethics is a societal value, just like the principles of right, beauty, honesty, and others, that governs how businesses interact with their clients (Chooprayoon, 2011).

This research looks at how government agencies in the Tabuk region of Saudi Arabia practice social responsibility and work ethics. To better accomplish the Organization's long-term goals, this study highlights the significance of business ethics in educating employees and other stakeholders about their social responsibilities in the workplace. Given the dearth of research in this area, especially inside governmental organizations, the authors hope their findings will add to the growing body of literature on the topic of corporate social responsibility and its intersection with ethical business practices.

This study also intends to define the idea and aspects of social responsibility and business ethics throughout the research process. In addition, this research aims to assess the current state of social responsibility within Saudi Arabia's governmental institutions. The document also seeks to define corporate social responsibility as it pertains to addressing ethical issues in the private sector in Saudi Arabian government agencies.

Employees at several administrative levels were surveyed to gauge their opinions on how thoroughly various aspects of social responsibility and work ethics were addressed in comparison to others. Understanding how business ethics can help instill a sense of social responsibility in one's workforce, how that has an impact on productivity, and how one can see beyond immediate problems is the emphasis of this research. Is there a comprehension of the respondent's work ethic? Does the population you're looking at have a sense of their own social responsibility? When it comes to matters of ethics in the workplace and social responsibility, how far do standards go?

2. Review of Literature

Corporate social responsibility: In the words of Howard Bowen, the "founding father" of modern CSR, "Corporate social responsibility refers to the role of businesspeople to adopt policies, make choices, and follow standards that match the objectives and values that are regarded acceptable in our society". (Belasri, Gomes, & Pijourlet, 2020)

The European Commission defines CSR as the voluntary incorporation of social and environmental issues by businesses into their operations and relationships with their stakeholders. (Akanpaadgi, 2023)

Adopting a moral lifestyle Corporate social responsibility (CSR) is seen as the driving force behind social progress and sustainability since it helps businesses meet their civic duties (Courtneil, 2022).

Also do not forget that the confidence that the policy of the company is a business policy that caters for the present and future demands of the stakeholders, hence fostering sustainability (Ajao, Adegbe, & Ogan, 2020).

That's why Corporate social responsibility (CSR) entails voluntary actions by businesses to improve their social and environmental impacts. As knowing that long-term improvements in human life, the natural world, and the economy are the results of collaborative efforts between a company's management, workers, and communities. According to Ashrafi, Magnan, Adams, and Walker (2020), incorporating CSR into corporate strategy and operations can boost an organization's overall effectiveness.

CSR several stages of development: First, spreading and developing the Corporate Social Yearbook: some split the evolution of corporate social responsibility into five basic stages. The second, with the creation of the Imperial Social School in the 1980s, called for social aspects to be considered in the drafting of laws and was followed by the federal government of the United States adopting laws obliging American companies to assume their social responsibilities and prevent monopolies, drug and food inspections, the establishment of legal entities, and the introduction of German economists in the 1980s and 1950s influenced organized liberalism, which revived corporate social responsibility.

After World War II, the private sector was crippled by the nationalist movement in capitalist states, the rise of socialist nations, the independence of Third World nations, and government-led inclusive development. In the early 1970s, Margaret Thatcher became Britain's governor, and the fifth phase began with the Soviet Federation's privatization program and a similar movement in the US to limit the central government and private sector. Human, labor, and environmental rights dominated the Court. Business ethics debates continue today.

Economic crises have improved living standards and increased the gap between rich and poor, both in developed and developing countries, and many factors of globalization have led multinational

companies to promote social accountability and focus fully on human rights, employee safety, environmental protection, and the preservation of natural resources. Public authorities and the public increasingly oppose laws protecting people, employees, and the environment, as well as oil company disruptions and disturbances. Finally, technological developments allowed them to compensate victims and fix defective products.

Accelerating public product and vehicle development and adapting to disadvantaged tastes. The technology revolution and democratization have made media and user and evaluator surveillance groups more accessible to underdeveloped countries (Al-Jizawi, 2022) .

Levels of the CSR pyramid: The CSR pyramid explains how and why a corporation must fulfill its social duties. Professor Archie B. Carroll of the University of Georgia adapted the 1950s work. Economic, legal, ethical, and charitable are the levels of the CSR pyramid (Carroll, 1991).



Figure 1- Carrol's CSR Pyramid (1991) – Source : The CSR Journal

By looking at Carol's pyramid of responsibility (Figure 1), we can see that he organized the dimensions in a hierarchical structure. The researcher began with economic responsibility at the base of the pyramid because, as we know, businesses exist to make a profit. According to (Carol), businesses should incorporate all tiers of corporate social responsibility; economic responsibility, legal responsibility, ethical responsibility, and finally, philanthropic responsibility, which stems from a firm belief in all of the other facets of corporate social responsibility. Trust in the Organization's employees and organs, as well as the society in which it functions, is reflected in the importance placed on public office ethics. Having an understanding of public service ethics and its importance will improve its efficiency and lighten its load.

According to Trevino & Nelson (2021), ethics is "the principles, norms, and standards of conduct regulating an individual or organization" (emphasis added). We anticipate that businesses will set standards for appropriate behavior on the job, such as when employees should arrive and leave, whether or not smoking is permitted, how clients should be dealt with, and how quickly tasks should be completed.

Several sectors of society place a premium on corporate and individual commitments to ethical values and ethical conduct. Because of this, the Organization is more likely to stick to the values of hard effort and integrity, rather than viewing its interests through the myopic lens of the few criterion represented by immediate monetary gains. Companies that are committed to acting ethically will see improved long-term financial returns, whereas companies that ignore ethical norms may incur significant costs as a result of the numerous lawsuits that will be filed against them. Hence, we highlight the foundations of corporate ethics, which are the external social and moral value system, including the prevalent cultural norms, family, work, and artistic ideals. The second pillar is a person's internalized set of values and beliefs, which encompasses their theoretical and theological convictions, life experiences, degree of education, respect for personal space, and general well-being (Scarna, 2023).

Organizational business ethics can be bolstered through a number of measures, the most crucial of which is the training of internal editors. support for all oversight bodies; setting a good religious, national, and philosophical example; accountability of officials; Staff and their ongoing evaluation, composition, and training; transparency of laws, regulations, and procedures; Good example and prevention of wrongful individual jurisprudence from the State Concerns about society, the workplace, assistance, sustained impetus, and the creation of the Organization's regulatory bodies.

When it comes to moral conduct on the job, the first thing to look at is the organization's culture, which serves as a reflection of its values and beliefs. Second, the norms and foundations created by the Organization are to be upheld in good moral conduct, and anything unethical must be stopped. These rules and foundations act as laws. Last but not least, the outside public, as intended by the Government and the entities linked with the Organization, who motivate the Institution to pursue particular behavior that guarantees the attainment of its objectives in light of the rights of those parties (Jawad Mohammed, 2019). The following dimensions were identified to quantify business ethics in this study, with reference to the Ministry of Human Resource and Social Development's Guidance Handbook on Labour Ethics in the Kingdom of Saudi Arabia.

- The labour relationship, which includes the conduct and ethics of the employee - the behaviour and ethics of the employer - common principles between the employee and the employer (transparency, listening, participation, teamwork, cooperation, disclosure and reporting, conflict of interest, workers' relationship with each other)
- Working environment which includes what all parties must respect - what must be considered by the employee and what must be considered by the employer)
- Public attitudes and morals, which include justice, equality and non-discrimination - public appearance - bribery, acceptance of gifts, corruption and fundraising.

Today, businesses may rest assured that they will continue to function ethically in the future thanks to the emergence of the notion of "business ethics," which has become crucial to the foundations of today's corporate world. Ethical principles, including social responsibility, are fundamental to human existence. As a result, the two are inextricably linked, as social responsibility unites all sectors of society, no matter how big or small, public or private, to ensure progress in the correct direction. Unfortunately, there has been a dearth of research into the correlation between CSR activity and the stability of the workplace. According to Pelozo and Hassay (2006), workers benefit from things like increased productivity and boosted morale. Peterson (2004) showed that workers in a wide range of industries reported improvements in collaboration, communication, leadership, and project management abilities as a result of their involvement in corporate social responsibility. Employees that take part in CSR initiatives cite several positive outcomes (Brammer, Millington, & Rayton, 2007). In this research, we have to test if these result are reliable or not in Tayma municipality-Tabuk region of Saudi Arabia's.

Conceptual model of research

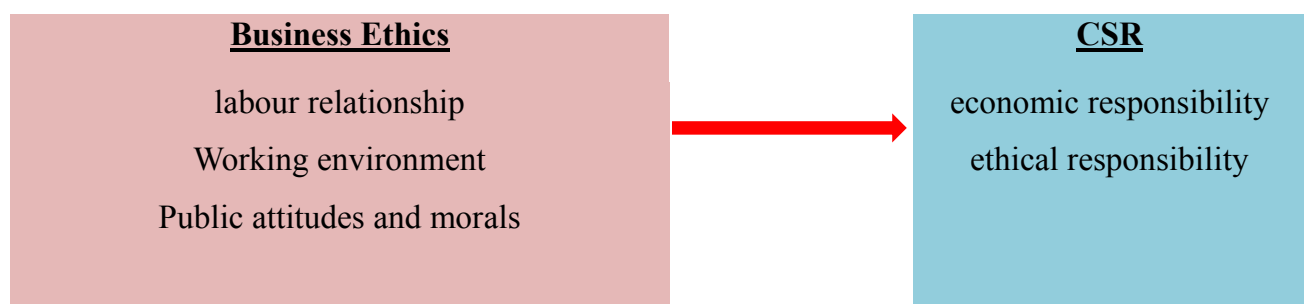


Figure 2- Source: Researcher's preparation 2023

Based on the model of the study and the changes identified, many hypothesis can be formulated to test these relationships, reach the answers to the study's question which is : does business ethics positively influences social responsibility in public organizations or not? and therefore, achieve its objectives through the main research goal; *social responsibility positively affect business ethics*, from which the following hypotheses derive :

- H.1: business ethics positively affect economic responsibility
- H.2: business ethics positively affect legal responsibility
- H.3: business ethics positively affect ethical responsibility
- H.4: business ethics positively affect philanthropic responsibility

3. Materials and Method

Research that relies on experimentation or observation is an example of empirical approach¹. The researcher has the freedom to select the approach that best fits his needs and is most appropriate for the study of his topic of interest. We believe that "the positivist paradigm," which presents "a set of currents which argues that only the analysis and understanding of facts verified by experience can explain the phenomena of the world,"² is the best framework for our research. Only the evidence of science can guarantee this. D'Amboise (1996) argues that this paradigm is where our perception of the world is formed, as it provides the basis for the hypotheses we test. Given that we want to build hypotheses that correlate to each of the explanatory factors in order to arrive at the solution to our research goal, we will use a hypothetical-deductive methodology. In addition, we decided to build our scale using the Churchill Method (1979). We choose the quantitative research project that addresses our main "Business Ethics" behavior-related issues. "A quantitative study is one that collects numerical data from a statistically significant subset of a population and extrapolates those findings to the full population"³. Recall that we set out to solve a problem involving "the effect of Business Ethics on the Social responsibility" with the purpose of reaching out to government employees. We also conducted in-depth interviews with all managerial and supervisory municipal staff to demonstrate the positive impact that a focus on ethics in the workplace may have on a company's overall consciousness of its social responsibility.

¹ <http://en.wikipedia.org/wiki/Empirical>

² <http://en.wikipedia.org/wiki/Positivism>

³ <http://www.definitions-marketing.com>

Since this population is so massive, it would be nearly impossible to count every single member of it. Results will be more reliable and reflective of reality the more closely the sample represents the larger population of interest. All variables are measured by the Likert scale ranges from 1 (strongly disagree) to 5, which indicates strongly agree. In fact, the sample we released consists of 50 randomly selected employees at different administrative levels from Tayma-Tabuk municipality which is defined as a government department that works to develop precautionary dunes and villages, in addition to providing public services such as lighting roads and equipping streets, planting lawns, guide paintings, organizing markets and construction schemes, and keeping the city clean, where the state allocates a budget suitable for the municipality to develop and improve the shape of the city. Due to the fact that we don't have a comprehensive list of all the units in the survey, we'll be using a non-probability sampling technique—specifically, the convenience sampling technique to collect data for this inquiry. This method was chosen since it is quick and easy to choose sampling units. Following providing the procedures for verifying the measurement scales and the factorial decomposition of the research variables, the descriptive analysis is conducted.

4. Data analysis

Actually, the two types of analysis we used in this study were exploratory analysis using SPSS 27 and confirmation analysis using the method of structural equations AMOS26. Here, we do a factor analysis in principle components to ensure that our measurement scales are really unidimensional. This also amounts to testing the reliability of these scales under the SPSS 27 software. Indeed, factor analysis is "a data reduction technique" (Évrard, Pras, & Roux, 2003). This method of factor analysis is used to bring together the most correlated data into a single factor. Principal component analysis is used to extract and process important information obtained from the exploratory study. The CPA synthesizes these data by grouping the original variables, reducing them to a few new variables called principal components. These PCAs represent a linear combination of the original variables.

4.1. The Exploratory Analysis

As a result, we obtain a new structure of variables whose number is less than the original variables. The results of the PCAs applied to the seven latent variables are summarized in the tables presented below with their respective interpretations.

Table 1: Results of exploratory analysis of study model variables

Latent VARIABLES			Number of items	KMO Index	Bartlett's Test	% of explained variance	Cronbach's alpha	Number of items reduced for excellent Cronbach's alpha
1	Work Ethics	labour relationship	19	0.850	0.000	72.58	0.935	11
2		Working environment	5	0.667	0.000	50.45	0.743	5
3		Public attitudes and morals	6	0.649	0.000	69.25	0.8	6
Work Ethics Cronbach's alpha			0.937					
4	Social Responsibility	economic responsibility	5	0.754	0.000	64.30	0.859	5
5		legal responsibility	3	0.633	0.000	61.61	0.672	3
6		ethical responsibility	5	0.638	0.000	62.84	0.697	3
7		philanthropic responsibility	5	0.714	0.000	66.02	0.814	4

Source: AMOS 26

According to Table 1, we can deduce that:

- The study of the reliability of the variables in the research model makes it possible to decide on the homogeneity of the items that make up our questionnaire.
- The value of the Cronbach Alpha is very satisfactory for all variables.
- The Bartlett sphericity test ($p=0.000$) was significant for both periods of the survey and demonstrated the existence of non-null inter-item correlation matrices.

4.2. Factor Analysis

We begin with the first step of confirmatory factor analysis through the verification of the normality and multi normality of the measurement scales. Roussel et al (2002) propose two classical criteria for verifying the normality of a measurement model, namely Skewness and

Kurtosis. The values of these criteria must be lower, respectively to 3 and 8. In our case, these two criteria are confirmed.

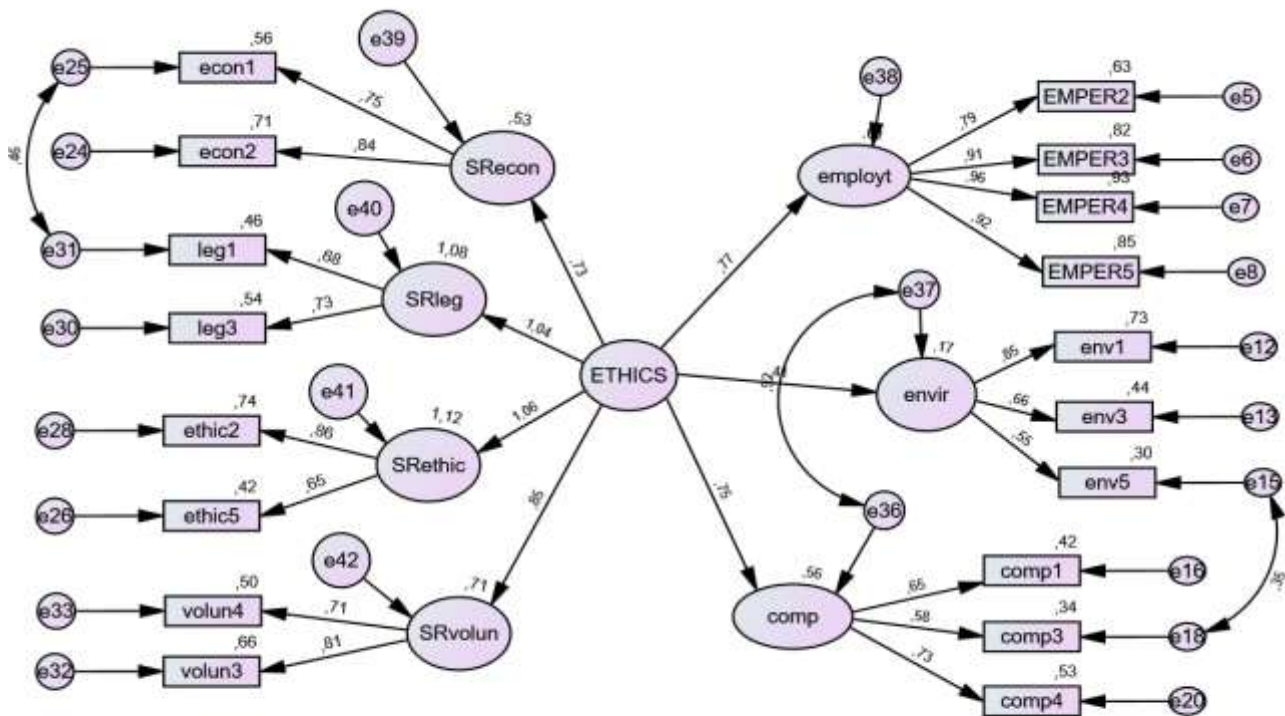


Figure 2: Final structural model

Adjustment indices

We examined each model variable independently and made many adjustments before arriving at the following calibrated multidimensional model, which is based on a global measurement model estimated using the "maximum likelihood" approach (maximum likelihood).

Table 2: Structural Model adjustment indices

		Standard	Result
Absolute Indices	RMSEA	< .08 or at best < .05	,055
	GFI	Goodness Fit Index, > 0.9	,979
	AGFI	> 0.9	,938
Incremental Indices	IFI (Delta 1)	0 < NFI < 1, Near or > 0.9	,964
	TLI* (rho 2)	Close to 1	,954
	CFI	0 < CFI < 1, Near or > 0.9	,962
Index of Parsimony	Standard χ^2	< 3	1,150

Source: AMOS 26

We then see that the results found are very satisfactory. The adjustment indices are improving and perfectly meet the required standards with a standard Chi-Squared of 1.150 which is less than 3 and a REMSEA value of 0.055 which is likewise very close to 0.05. Furthermore, we note that the incremental adjustment indices are significant, as are the GFIs, AGFIs, NFIs and RFIs, all of which are above 0.9. Our structural model is thus well adjusted.

Reliability and Validity of all research constructs

In order to check the internal coherence of this construct and to ensure that the items specified in the model represent them sufficiently well, we calculate the Joreskog reliability (ρ), the convergent validity and the discriminant validity. A good reliability index (ρ) for each dimension must be greater than or equal to 0.70 (Hair, Anderson, Tatham, & Black, 1998).

The objective is to verify that the items specified in the model sufficiently represent the constructed items. The results obtained from a factor analysis for each of the latent variables in our conceptual model give us satisfactory results. As regards reliability, we observe that all the constructs have a Jöreskog ρ equal to 0.884 which exceeds 0.7, which makes it possible to confirm the reliability of the different constructs used in this research. For convergent validity, it is defined as 'a type of validity which determines to what extent the measurements of the same concept by two different methods are convergent' (Akrou, 2018) and the value of the ρ of convergent validity pvc which is equal to 0.656 in our case study must be superior than 0,5 and this is confirmed for each variable.

Discriminant Validity

In practice, the discriminant validity is verified when the Chi-Deux difference of the two models is significant with respect to the difference in the degrees of freedom observed. In fact, in the context of our research, we adopt the method of Bagozzi & Philips (1982) which is based on a comparison of the free models and the constrained models of X^2 for the verification of the discriminant validity. In our case, this discriminant validity is established since the Chi-Two of the test model is 194,301 (ddl=125, p .000) and the Chi-Two of the independent model is 730,389 (ddl=125, p .000).

Verification of research assumptions

A good fit is a necessary but not sufficient condition for the validation of the model assumptions; an analysis of the different correlation coefficients should follow the examination of the fit indices (Roussel, Durrieu, Campoy, & El Akremi, 2002).

The aim is to test the results of our research by testing our hypotheses already developed. As we already have previously, in this confirmatory factorial analysis, we focused the structural equation method (SEM) that allows us to confirm or deny these assumptions.

We must remember that to confirm a hypothesis, the coefficient Ratio must be greater than 1.96 and the probability of Ho (p) being rejected must be less than 0.05 with Ho: "There is no link between the explanatory variable and the variable to be explained". The outcomes of our research hypotheses are presented in the subsequent table:

Table 3: Results of research hypotheses

RELATIONS			EsTaimate	H.E.	CR	P	Hypotheses
SRecon	<---	ETHICS	1,455	,481	3,023	,003	H1 confirmed
SRleg	<---	ETHICS	1,785	,506	3,528	***	H2 confirmed
SRethic	<---	ETHICS	1,597	,466	3,426	***	H3 confirmed
SRvolun	<---	ETHICS	1,782	,511	3,486	***	H4 confirmed

Source: AMOS 26

The results of this table conducted by the Amos software indicate that:

- H1: business ethics positively affect economic responsibility, has been confirmed since (CR=3,023 > 1,96 and p=0,003 < 0.05).
- H2: business ethics positively affect legal responsibility, has been confirmed since (CR=3,528 > 1,96 and p=0,000 < 0.05).
- H3: business ethics positively affect ethical responsibility, has been confirmed since (CR=3,426 > 1,96 and p=0,000 < 0.05).
- H4: business ethics positively affect philanthropic responsibility, has been confirmed since (CR=3,486 > 1,96 and p=0,000 < 0.05).

5. Discussion

For our empirical research, we chose the quantitative method. This methodological approach makes it possible to provide answers to the problem chosen for this thesis. In the Saudi context, the employees of the Municipality of Taima see business ethics as a real pillar of the social responsibility of public institutions. Our results also show that Saudi employees consider that the adoption of social responsibility in the organizations is reflected through the ethics of the leaders, the ethics of the employee and the ethics shared between them do not affect the awareness of social responsibility.

They consider that justice, equality, right to express opinions or grievance, training, rewards, and the preservation of confidentiality of information are factors that lead to awareness of social responsibility in government institutions. We can say here that the Saudi employee attaches importance to the attitudes related to the leader, which relate to transparency, respect, and disclosure. We adopt this result, which is confirmed by the theoretical study of Mohammed Kamal in (2022), which considers that transparency and disclosure in governance for officials is a cornerstone of social responsibility. In this research, we also found that ethical behaviors and environment influence corporate social responsibility. This is confirmed by Anne-Marie Fray (2005) in her study searching for relationship between ethical Behaviors and social responsibility through which it was concluded that the sustainability of socially responsible ethics, behaviors and actions in organizations is possible, if the values presented are themselves sustainable, so energized, and whether the related values/chain of action are supported by stakeholders. It thus confirms the existence of a relationship between ethical behavior and social responsibility. The results of this study have also shown a significant positive statistical impact of ethics on raising awareness of the Saudi employee's social responsibility, whether it be philanthropic, legal, economic, or environmental.

Corporate Social Responsibility is, by its nature, linked to ethics. CSR seeks to create responsible companies that integrate harmoniously into their environment, into society and that set up activities that are truly sustainable in all respects.

We have found in this research that work ethics affect the charitable dimension of social responsibility through the municipality's contribution to supporting projects that advance society as well as through employment with special needs. With regard to the legal dimension, it highlights the importance of work ethics and its influence on the social responsibility of enterprises through public institutions' adherence to the principle of equal opportunities in employment, respect for regulations and laws, customs and traditions, and consideration of ethical aspects in consumption.

With regard to the environmental dimension, we have seen the impact of work ethics through the institution's adoption of the principle of the need to protect children healthily and culturally as well as to prevent the employment of young persons and not to allow discrimination on the basis of religion or sex. Finally, the Baldsans support the need to improve working conditions. As we have noted through the results of the confirmatory statistical analysis, these three dimensions are very highly statistically influenced by business ethics,

and we have come to accept the three hypotheses concerning them. For the economic dimension, a statistically significant impact of ethics has been established at a lower rate than previous hypotheses.

6. Study Recommendations:

- One important concept for leading organizations to achieve their goals is to be concerned with the concept of social responsibility.
- Effective institutions in the state should hold conferences and symposiums on a wider scope to familiarize themselves with the concept of work ethics and its various ways of effecting it and its impact on building human resources that enjoy a high degree of honesty, honesty and integrity in work. This reflects on the good reputation of the organization because the success of the organization depends to a greater extent on the loyalty, dealings and morals of its workers.
- working well, holding conferences on the notion of social responsibility, which has now become one of the most important criteria for achieving sustainable development, and publicizing the close relationship between it and ethics and institutional excellence.
- Creation of a special department dedicated to social responsibility, concerned with performing social responsibility to the fullest extent, following up on the social projects undertaken and evaluating them after their establishment, and constantly developing forms of social responsibility consistent with the needs of society.

7. Research Limits

In each study, there must be a failure in some aspects that were not addressed in the study, or difficulty in familiarizing them with all the various aspects and dimensions of the problem for this study:

- The study sample size is small because of the limited number of employees in the municipality, and also because the researcher chooses to work on a sample from only one side.
- The limited references that addressed business ethics and social responsibility addressed different dimensions of both. Most studies talk about the relationship between the two variables in general without talking about their explanatory dimensions.
- The questionnaire was used as a primary data collection source, and although it is an effective method of data collection, it may not reflect the real answer of the investigators.

8. Conclusion

From our perspective, this research reveals a better understanding of the effect of business ethics on employee's awareness of their social responsibilities in Saudi public institutions. Three contributions emerge from this research, the first is theoretical, the second is methodological, and the third is managerial. Our theoretical input is based on positioning the organizational success approach at the crossroads of different approaches to business ethics and CSR. The research model comes from Carroll's (1991) pyramid of CSR. The theoretical contribution of this article is shown by how the proposed model is different from what has already been written. Our model is understood by combining the business ethics variable as well as the four dimensions of the CSR, respecting the specificity of each variable. In addition, we have built new relationships. The contribution of this work can also be assessed by developing an integrative research model of employee's awareness of business ethics on each dimension of CSR separately. The methodological value lies in the use of a theoretical framework and relevant measurement instruments, which are repeatedly used for CSR.

This opens the way for comparative analyses and the possibility of accumulating results on these questions. In order to properly understand the impact of the business ethics adopted on employee's social responsibility, studies must take into account all the specificities of Saudi public institutions. In this sense, one of the methodological contributions of this research lies in the diversity of the sample of employees compared. The methodological contributions also stem from the particularity of the field of investigation: the staff. This research aims to bridge the gap between employee's awareness of their social responsibilities and, in particular, the leader. Although the employee practices business ethics in his work life, which leads to a positive perception of CSR, most researchers do not always recognize him as a real object of study and scientific mobilization. From that perspective, we looked at employees. Methodological inputs also relate to the design and construction of reliable measurements for the variables introduced into the general research model. Moreover, the methodology adopted (quantitative approach) has enabled us to avoid, on several occasions, the judgments and generalizations emerging from the interpretations. Finally, the composition and size of our sample are significant. In fact, the 50 employees of one public institution who were surveyed are a good sample because they could answer all the things that were being looked for. Our theoretical and methodological contributions derive from practical inputs.

However, our research shows that business ethics influence economic, ethical, legal and philanthropic social responsibility. These contributions reinforce the idea that Corporate Social Responsibility is, by its nature, linked to ethics. CSR seeks to create responsible companies that integrate harmoniously into their environment, into society and that set up activities that are truly sustainable in all respects.

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