

# Integrating corporate social responsibility into business functions and its impact on company performance: evidence from the Indonesian manufacturing industry

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## Abstract

**Purpose** – This study aims to investigate the integration of corporate social responsibility (CSR) at a functional level and examine its impact on company performance.

**Design/methodology/approach** – Using data from 435 Indonesian manufacturing companies, 11 hypotheses were tested on direct, indirect and total effects of the relationship between functional CSR integration and its impact on company performance. The stakeholder and contingency theories were applied.

**Findings** – The findings of this study reveal that functional CSR integration has a significant impact on customer, employee, operational and financial performances. The findings show that the relationship between functional CSR integration and financial performance can be mediated by customer, employee and operational performances. The results of this study also highlight that functional CSR integration has a stronger total effect on both customer and financial performances in environmentally non-sensitive industries than in environmentally sensitive ones.

**Research limitations/implications** – This study expands the prior studies by providing a theoretical framework for the relationship between CSR integration and company performance, as well as testing the framework using quantitative research.

**Practical implications** – The findings can encourage managers to effectively integrate CSR into business functions to achieve superior social and financial performance, particularly in a developing country context.

**Originality/value** – To the best of the authors' knowledge, this study is one of the first to empirically investigate the performance implications of integrating CSR into business functions and reveals new findings on how such integration can substantially improve company performance.

**Keywords** CSR integration, Business operations, Emerging countries, Functional level, Industry type, Manufacturing sector

**Paper type** Research paper

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## Introduction

The European Commission defines corporate social responsibility (CSR) to be a concept through which companies integrate social and environmental concerns in their business operations and in their relationship with their stakeholders on a voluntary basis (Commission, 2011). This definition implies that companies should embrace social, environmental, ethical human rights and consumer concerns into their business activities and core strategies when collaborating with their stakeholders. CSR refers to an integration of the social, environmental, ethical and philanthropic responsibilities of an organisation into its operations, processes and core business strategies in collaboration with relevant stakeholders (Rasche *et al.*, 2017). These two definitions emphasise the integration of CSR into business activities as well as stakeholders' involvement.

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As CSR is an organisational activity that relies on several connections within an organisation's management and operation (Valdez-Juárez *et al.*, 2018), the development of CSR practices depends on how, and to what extent, they are integrated into current business practices (Marín *et al.*, 2012; Marques-Mendes and Santos, 2016). The integration between CSR activities and core business functions is, therefore, critical to the companies' value creation and performance (Carroll and Shabana, 2010; García-Madariaga and Rodríguez-Rivera, 2017).

Several studies on the integration of CSR with business functions have been undertaken to address this concern. For example, Maon *et al.* (2009) have emphasised on integrated top-down and bottom-up processes throughout the integration process based on the stakeholder theory. They have highlighted the importance of integrating CSR into the objectives and strategies of a company, identifying key stakeholders and their critical problems, developing an integrated CSR, engaging employees in implementation, monitoring and evaluation. They have also underscored the importance of incorporating stakeholders' issues into CSR integration. Nevertheless, they have provided little explanation regarding the link between CSR integration and company performance.

In this regard, Asif *et al.* (2013) have developed a framework for integrating CSR into business processes across all stages of business processes, suggesting top-down and bottom-up approaches to integration. Their study implies that CSR integration can be carried out through many activities, including vertical and horizontal integration. However, it has only provided a conceptual framework without empirical testing and support.

Marques-Mendes and Santos (2016) have proposed a more comprehensive framework and explained each stage in detail by providing indicators and related concepts. They have demonstrated how integration can take place with three distinctive dimensions thoroughly, beginning with strategic integration (ideological models), implementation (procedural models) and then the effect of the integration (consequentialist models). Nonetheless, the relationship between models was not fully explained, and their framework does not link a company's CSR integration to its financial and social performances.

Despite the fact that these previous studies developed several frameworks of how CSR is integrated into business functions and suggested the essential elements in the integration theoretically, there is the relation between an organisation's CSR and its financial performance that is still under debate in general (Alwaysheh *et al.*, 2020), and a lack of mechanisms in specific on how a company's CSR integration affects its performance. Practically, there is scant empirical research on the integration of CSR into business functions and the resulting impact on company performance (Vitolla *et al.*, 2017). It remains unclear how CSR and business operations can be integrated, as well as how such integration can affect company performance.

On the other side, interest in CSR across emerging countries is growing as a distinct domain of management studies (Jamali and Karam, 2018). However, comprehensive information about any potential CSR contributions to organisational performance in emerging countries needs to be explored further (Crifo *et al.*, 2016).

Using data from 435 manufacturing companies in Indonesia, this paper investigates the effects of the relationship between functional and CSR integrations on company performance. Indonesia is not only one of the largest emerging countries in the world, it is also the world's fourth most populous country with a population of over 267 million (Worldbank, 2020). Indonesia's gross domestic product (GDP) per capita has risen by 70% over the past two decades, making the Indonesian economy the one with the highest nominal GDP in Southeast Asia and the 16th largest in the world (OECD, 2020; Worldbank, 2020).

CSR has increasingly become a primary concern in Indonesia over the past two decades (Maris, 2014). The Indonesian Government has released Law Number 40 2007 on Limited Liability Companies (*UU Number 40 Tahun 2007 tentang Perseroan Terbatas*). This law has

made Indonesia the first nation in the world to mandate companies to conduct CSR and report their CSR activities (Maris, 2014; Ridho, 2018; Rosser and Edwin, 2010; Waagstein, 2011).

As manufacturing companies undertake activities related to natural resources, they are also impacted by this regulation and, at the same time, face an increasing number of national and international laws regulating environmental, labour and human rights (Bernal-Conesa *et al.*, 2017). The manufacturing industry contributes 20.5% of Indonesia's GDP, employs 14.72% of the total workforce and accounts for 75.5% of total exports in 2019 (Kemenperin, 2020). Because of its significant contribution, the Indonesian Government prioritises and strongly supports that industry (Gorbiano, 2019).

Several studies have been conducted on CSR in the Indonesian manufacturing industry. For instance, based on a sample of 53 manufacturing companies, Hasanudin and Budianto (2013) have investigated whether environmental CSR and employee CSR have an impact on corporate reputation, which in turn could impact the company performance. The results of this study have showed that both employee CSR and corporate reputation have positive impacts on company performance, but environmental CSR has negative impacts. In another study, Purbowati and Mutiarni (2017) have examined the effect of corporate characteristics on CSR disclosure, using a sample of 50 listed manufacturing companies. They have found that the company size has a significant impact on the CSR disclosure, while the company's profile, the size of the commissioner board and ownership concentration have no significant impact on the disclosure of CSR. Furthermore, Handayani *et al.* (2017) have surveyed 173 large manufacturing companies in Central Java, Indonesia, to examine the mediating role of green innovation and community engagement between the CSR implementation and company performance. Their findings have highlighted the significant influence of CSR to company performance and emphasised on the importance of involving social and environmental aspects in the CSR implementation.

Even though several studies have analysed CSR practices in the Indonesian manufacturing industry, there is limited research investigating the relationship between CSR and company performance. Specifically, the extent to which Indonesian companies develop and implement their CSR needs to be investigated, with a view to understand how they integrate CSR into business functions and how the CSR integration contributes to their company performance.

This study seeks to fill current research gaps by developing and empirically evaluating a model that describes CSR integration into business functions. Accordingly, it aims to investigate how CSR and business functional operations are integrated, examine the impact of this integration on company performance and explore the mechanisms through which CSR integration impacts company financial performance (CFP). This study also evaluates the possible moderating effect of the industry type on the relationship of CSR integration and company performance.

The findings show that CSR integration plays a vital role in achieving better performance, both financially and non-financially. Notably, the results reveal that functional CSR integration has a positive and significant impact on customers, employees, operational and financial performances. More specifically, the findings suggest that companies can achieve improved financial performance through better performance of customers, employees and operation because of integrating CSR into business functions. The findings also highlight that in environmentally non-sensitive industries (non-ESIs), functional CSR integration has a greater total impact on customer and financial performances than in environmentally sensitive industries (ESIs).

This study provides several contributions to the existing literature on the impact of CSR on company performance. By integrating CSR performance that is measured through several activities related to primary stakeholders at the functional level, this study fills a substantial

gap by comprehensively examining the impact of CSR integration on company performance including financial and non-financial aspects and by analysing the potential mediating role of customer, employee and operational performances on the relationship between CSR integration and financial performance. Furthermore, this study offers a deeper understanding of how the moderating impact of CSR integration on company performance is contingent on the industry type. Accordingly, this study is one of the first studies to investigate the performance implications of integrating CSR into business functions empirically and comprehensively and reveals new findings on how such integration can substantially improve company performance.

Moreover, the findings of this study can help to better understand CSR implementation, particularly in developing countries, such as Indonesia. The findings can motivate Indonesian manufacturing companies to expand their CSR implementation, not as a kind of philanthropy or to comply with requirements but as a part of their whole business process to achieve better financial and non-financial performance which, in turn, could enhance their competitive advantage.

## **Theoretical background, functional corporate social responsibility integration and hypotheses development**

### ***Theoretical underpinnings***

Several theories have been widely used in the studies of CSR at the institutional, organisational and individual levels (Aguinis and Glavas, 2012), such as the institutional theory, the stakeholder theory and the agency theory. As this paper focuses on how CSR can create value for companies or the business case of CSR at the organisational level, the stakeholder theory can be used to uncover how companies can improve their financial performance through creating value for their stakeholders (Schaltegger *et al.*, 2019). Moreover, the concept of stakeholders is fundamental to CSR (Maon *et al.*, 2009) because CSR is concerned with how to manage internal and external stakeholders of the company ethically, socially and responsibly to improve their living standard while maintaining the company profitability (Hopkins, 2005).

The stakeholder theory argues that companies have obligations to not only shareholders but also stakeholders as groups and individuals who can affect the achievement of a company's mission or are affected by it (Freeman, 2010). Internal stakeholders consist of the owners, managers and employees of a company who stay within the company, whereas external stakeholders include the suppliers, customers, communities and government (Freeman, 2010). Besides, there are also primary and secondary stakeholders. Primary stakeholders include shareholders or investors, employees, customers, suppliers and public stakeholder groups, such as communities and governments, while secondary stakeholders cover the media and special interest groups (Clarkson, 1995). The stakeholder theory suggests that enhancing companies' relationships with their stakeholders can improve the companies' performance (Salem *et al.*, 2016). Hence, companies should consider the interests of stakeholders in their policies and actions and act in accordance with those interests (Freeman and Reed, 1983).

In addition to the importance of stakeholders in achieving organisations' goals, stakeholders are a crucial motivating factor for an organisation's CSR adoption (Dobeles *et al.*, 2014; Lane and Devin, 2018; Zhu *et al.*, 2016). Currently, companies are under great pressure from stakeholders to incorporate social and environmental issues into their business decisions and strategies (Latif *et al.*, 2020). Specifically, in terms of CSR integration, CSR practices can be complex and risky from a managerial perspective because they have to consider how to respond to a variety of internal and external stakeholder pressures and how to evaluate whether CSR practices fit with the existing business operations (Yuan *et al.*, 2011).

Furthermore, the stakeholder theory lays the groundwork for a strategic view of the issue of corporate responsibility (Katsoulakos and Katsoulacos, 2007). Notably, a significant contribution of the stakeholder theory is to evaluate a company's behaviour towards its established stakeholders and its associated activities (e.g. CSR practices) to maintain its relationship with them. CSR practices can, therefore, be a viable means for companies to direct organisational resources with the aim of producing benefits for their stakeholders (Zhu *et al.*, 2016). Thus, the stakeholder theory is highly appropriate to understand and explain the essential interconnections between business and society (Chen *et al.*, 2015). Moreover, the stakeholder theory has been widely used to explain the correlation between CSR and company performances (Adeneye and Ahmed, 2015).

The contingency theory is also used in this study to understand how organisational context affects the relationships between functional integration and its impact on a company's performance. The contingency theory suggests that organisational effectiveness benefits from suitable organisational characteristics to contingencies representing the organisation's situation (Donaldson, 2001). A contingency is any organisational characteristic or variable that moderates the impact on organisational performance (Donaldson, 2001). Furthermore, the industrial sector (type) indicates the different products they produce, and product differentiability can be considered as a significant contingency variable (Hambrick and Lei, 1985). A prior study by Waddock and Graves (1997) shows that the differences in CSR performance among industries are clear. Thus, the contingency theory can be used to evaluate whether companies that match their strategies with environmental requirements could achieve superior performance (Kotha and Nair, 1995).

As mentioned previously and explained in the following section, this study involves several stakeholders in functional CSR integration, such as suppliers, customers and employees. Besides, this study explores the mediating effects of customer, employee and operational performances on the relationship between functional CSR integration and financial performance. This study also investigates whether the impact of functional CSR integration on company performance is contingent on the industry type. As a result, stakeholder and contingency theories will be used in this study to form hypotheses and verify them from a CSR-business perspective.

### ***Functional corporate social responsibility integration***

CSR is a form of corporate self-regulation in which a company considers the needs of various stakeholders and has an effect on the environment, consumers, employees and the general public (Al Mubarak, 2021). In the context of business functions, CSR can be implemented through "bolt-on" and "built-in" approaches. The former is more likely to occur by embracing social activities which extend beyond current business operations (Insight, 2016; Porter and Kramer, 2006). Companies segregate efforts and initiatives focused on social issues from main business activity to meet external expectations, which is a peripheral approach to CSR (Siltaloppi *et al.*, 2021).

The latter is strategic and integrates socially responsible behaviours into companies' operations, processes and decision-making. More precisely, the "built-in" approach should include mainstream functions, such as production, logistics and quality control (Busaya *et al.*, 2009). The production/operations function of a business involves all activities to transform inputs into goods and services. Thereby, the production function represents the largest part of an organisation's human and capital assets which consists of five components: process, capacity, inventory, employee and quality (David and David, 2014).

Porter and Kramer (2006) proposed two approaches that explain how companies practise CSR, that is, responsive CSR and strategic CSR. Responsive CSR is adopted when a company is adaptive to the emerging social issues of stakeholders. In this approach, the company wants to minimise any existing or anticipated negative effects from the business's activities. Strategic CSR, on the other hand, refers to establishing a distinct position from

competitors by doing things differently in a way that lowers costs or better meets a specific set of customers' needs (Porter and Kramer, 2006).

Moreover, strategic CSR is getting more integrated into core business operations. CSR can generate innovation, opportunity and competitive advantage when appropriately developed and implemented to meet the requirements of the company and the community. Strategic CSR can also ensure that a company emphasises on reducing any potential negative effects of its operations (Werner, 2009). Thus, the responsive CSR approach represents the "bolt-on", while the strategic CSR approach can be considered as "built-in".

This study proposes a model of functional CSR integration by involving the integration of companies' social concerns into their business activities and operations (Guadamillas-Gómez *et al.*, 2010; Quairel-Lanoizelée, 2011) and its impact on company performance. As such an integration is conducted at the functional level, companies are able to integrate social, environmental, ethical, human rights and consumer concerns into their core businesses in close cooperation with their stakeholders (Garde-Sanchez *et al.*, 2018). Based on the findings from the literature review, this study considers six critical dimensions in functional CSR integration which are as follows:

- *Cost*
- *Quality*: From a range of four competitive priorities in the manufacturing industry (i.e. low cost, quality, delivery performance and manufacturing flexibility) (Chi, 2015; Ward *et al.*, 1995; Weir *et al.*, 2000), this study has selected two, namely, low cost and quality, because they are most widely used in CSR studies (Chi, 2015; Gallardo-Vázquez and Sanchez-Hernandez, 2014; Marín *et al.*, 2012; Reverte *et al.*, 2016).
- *Innovation*: As an essential factor in manufacturing strategies and CSR integration (Baumgartner, 2014; Theodorou and Florou, 2008), innovation can be carried out through either product or process innovation, such as developing environmentally friendly products and undertaking innovations and improvements in production processes, logistics or distribution (Reverte *et al.*, 2016).
- *Supplier*
- *Customer*: The integration of CSR into the company's value chain strategy is essential to the company's sustainability and growth (Hasan *et al.*, 2018). Socially responsible companies extend their CSR activities to include managing their supply chain partners (Quarshie *et al.*, 2016), such as suppliers and customers (Witek-Hajduk and Zaborek, 2016), and to involve these partners in the companies' decision-making (Huang, 2010). Some multinational corporations even provide training and incentives to suppliers who adopt sustainable practices. As a result of this training, suppliers have made significant changes to their manufacturing processes and have begun to request that their suppliers implement similar sustainability standards (Villena and Gioia, 2020).
- *Employees*: Employees are not only the beneficiaries of CSR policies but also major instruments for enforcing the policies of the company (Dey and Sircar, 2012). CSR activities aimed at employees (Witek-Hajduk and Zaborek, 2016) expose how organisations treat their employees in their operations (Ganescu, 2012). As the value of a company depends on its relationship with its employees, it is essential to count on the employees as the most crucial stakeholder (Adams, 2011) when integrating CSR into business operations.

### *Hypotheses development*

*The impact of CSR on company performance*: Studies examining the impact of CSR on company performance, particularly financial performance, have drawn the attention of many

researchers (Chen *et al.*, 2015; De Silva and De Silva Lokuwaduge, 2019; Zhu *et al.*, 2016). The relationship between CSR and CFP has long been a source of discussion in the literature. Although multiple meta-analyses have showed that the corporate social performance has a standardised significantly positive impact on CFP (Allouche and Laroche, 2005; Margolis and Walsh, 2003; Orlitzky, 2011; Orlitzky *et al.*, 2003), such a relationship is not conclusive (Bhardwaj *et al.*, 2018; Sekhon and Kathuria, 2019; Wang *et al.*, 2016), as there are still contradictory results in the existing literature about the impacts of CSR on CFP. For instance, Beck *et al.* (2018) have found a positive correlation between CSR and CFP after controlling for CSR results, industry-level effects, country-level effects, company size, financial risk, type of insurer and investment returns. Similarly, Kim *et al.* (2018) have discovered that socially responsible activities (positive CSR) boost CFP when the company's level of competitive action is high, while socially irresponsible activities (negative CSR) actually improve CFP when the level of competitive action is low.

Furthermore, according to Flammer *et al.* (2019), companies that adopt CSR contracting report a significant growth in company value, implying a rise in long-term operating profits.

Conversely, Razafindrambinina and Sabran (2014) have reported that companies' CSR has no meaningful effect on CFP measured with ROA. Likewise, Sekhon and Kathuria (2019) have found that on financial performance, CSR can have either a neutral impact measured by ROA and net profit margin or a negative impact with return on equity. According to these distinctive results, more research effort is still needed to further enhance our understanding of the relationship between CSR and CFP.

In addition to financial performance, several studies highlight that CSR has a significant impact on non-financial performance. Prior research has investigated the CSR impacts on employee performance. For example, Massimo *et al.* (2014) have argued that CSR has a positive impact on employees. CSR practices can help maintain high-quality employees (Shen *et al.*, 2020). In particular, employee-related CSR activities can build an environment of shared confidence that may help improve employee motivation (Maulamin, 2017). Moreover, employees also view CSR actions as the company's voluntary investment towards their well-being, and in return, they feel obliged to reciprocate these good actions with positive attitudes and behaviours (Farooq *et al.*, 2019). If employees positively perceive their companies' CSR, then their confidence and pride in the company could be enhanced (Hadj, 2020).

Several studies also address CSR effects on customer performance. For instance, García-Madariaga and Rodríguez-Rivera (2017) have indicated that CSR has a positive impact on customer satisfaction, as certain CSR activities help to improve customer satisfaction. According to Park *et al.* (2017), the company's CSR commitment fosters greater satisfaction and trust in the company and its services which, in turn, encourages consumers to stay loyal.

Although very little is known about whether or how CSR affects operational efficiency, prior studies showed that CSR has a positive impact on operational performance. For example, Sun and Yu (2015) have identified a positive relationship between CSR and operational performance and suggested that employees in socially responsible companies generate better operational performance than their peers in less socially responsible companies. Likewise, Sánchez and Benito-Hernández (2015) have found that CSR policies have a positive relationship with labour productivity.

The stakeholder theory can help companies to better understand their CSR practices and how they manage stakeholder concerns. How companies respond to stakeholders' expectations on becoming a socially responsible corporate citizen can be seen in the way they identify and conduct CSR activities (Zhu *et al.*, 2016). In particular, the relationship between CSR and CFP can be explained by the stakeholder theory. Many studies using the stakeholder theory have found that adhering to the values and practices in collaboration

with stakeholders helps the company to accomplish its performance goals and gain competitive advantage (Chtourou and Triki, 2017).

Combining both financial and non-financial (social) aspects of performance is considered to be a multidimensional approach to performance, which presents a more accurate way to measure company performance (Chong, 2008, cited in Stoian and Gilman, 2017). When CSR is strongly aligned with management operations, both economic and social goals become easier to accomplish; consequently, social and financial performances are enhanced (Kapoor and Sandhu, 2010). Accordingly, we suggest:

*H1.* The functional integration of corporate social responsibility into business functions has a positive impact on (*H1a*) customer performance, (*H1b*) employee performance, (*H1c*) operational performance and (*H1d*) financial performance.

*The mediating effect in functional CSR integration:* The direct relationship between CSR and organisational performance does not ensure total reliability, as this relationship can be affected by many factors (Khan *et al.*, 2018; Saeidi *et al.*, 2015), including mediators which help to understand this relationship and improve the reliability of results (Ali *et al.*, 2020). Previous studies have demonstrated that the relationship between CSR and financial performance can be mediated by customer performance. For instance, customer satisfaction can play a significant role in mediating this relationship (Ali *et al.*, 2020; García-Madariaga and Rodríguez-Rivera, 2017; Luo and Bhattacharya, 2006; Saeidi *et al.*, 2015; Xie *et al.*, 2017). Customer satisfaction increases customer loyalty, making it more likely for customers to repeat purchases leading to higher demand, larger sales volumes and greater performance levels, resulting in improved performance (Maignan *et al.*, 1999).

Similarly, companies can increase profits if they implement CSR strategy consistently, including the related dimensions of CSR, starting with the internal stakeholders of the company, such as employees (Tang *et al.*, 2012). Moreover, Aguinis and Glavas (2012) have highlighted the need to understand the underlying mechanism that links CSR activities and employee performance.

Based on these reasons, we suggest:

*H2.* The relationship between functional corporate social responsibility integration and financial performance is mediated by (*H2a*) customer performance, (*H2b*) employee performance and (*H2c*) operational performance.

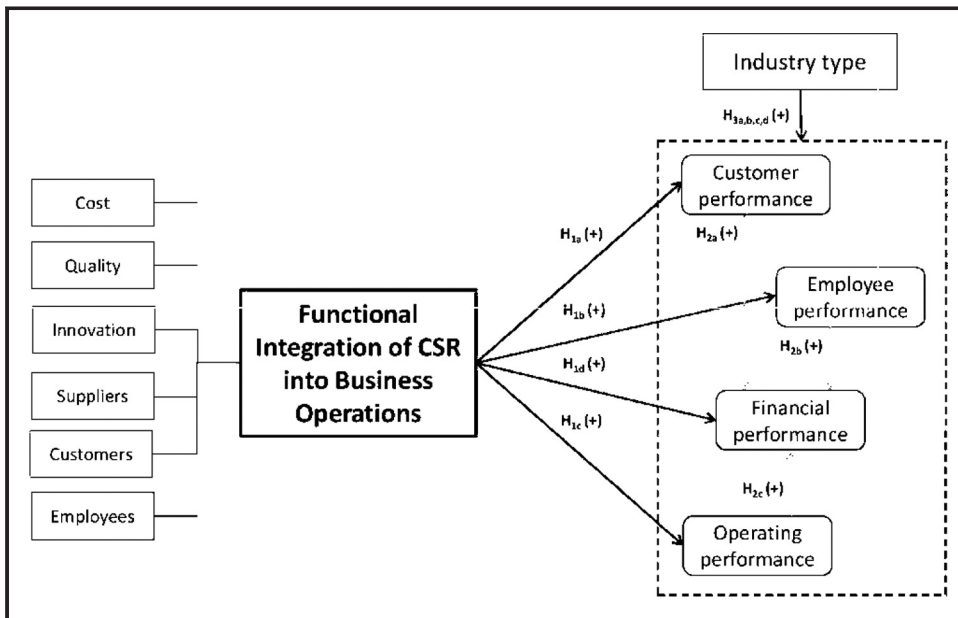
*The moderating effect in functional CSR integration:* The industry in which a company operates can affect the pressures it faces from different stakeholder groups (Michelon *et al.*, 2013), and different types of industries show varying tendencies to implement CSR (Kolk, 2003). For example, Kolk (2003) has found that the industrial sector gets an above average scoring of sustainability reporting in which chemicals and pharmaceuticals are leading. In contrast, most sectors that remain below average are non-industrial. Moreover, consumer product companies see their largest exposure and greatest pressure from customer groups (Michelon *et al.*, 2013). On the other hand, companies in industries such as utilities, oil and natural gas are under extensive scrutiny from a wide range of stakeholders. As these industries face significant business exposure and the greatest pressure from stakeholders concerned about environmental impacts, they are more likely to engage in certain CSR activities compared to companies in other industries. Furthermore, companies in sensitive industries can achieve better performance than companies not belonging to industries with substantial socio-environmental implications (García-Madariaga and Rodríguez-Rivera, 2017). Therefore, we propose:

*H3.* Industry type moderates the impact of functional corporate social responsibility integration on (*H3a*) customer performance, (*H3b*) employee performance, (*H3c*) operational performance and (*H3d*) financial performance.

Figure 1 displays a conceptual framework of functional CSR integration and company performance based on the proposed hypotheses.



**Figure 1** The conceptual framework of functional corporate social responsibility integration and company performance



## Methodology

### Measures development

Table 1 presents 30 items for assessing functional CSR integration adopted from CSR, manufacturing and strategic management literatures. Respondents were asked to rate how much they agreed or disagreed with each statement on functional CSR integration on a five-point Likert scale (from 1 = strongly disagree to 5 = strongly agree)

Because of limited availability of company information through annual reports and company website, objective measures of companies' performance could not be obtained. Most respondents were also reluctant to disclose some information on their performance, especially financial performance, as it was considered confidential. Consequently, this study has used subjective measures by asking respondents to rate their company performance relative to their competitors over the recent three-year period with a five-point scale, from 1 = much worse/much lower/much longer to 5 = much better/much higher/much shorter and from 1 = very unsatisfied to 5 = very satisfied (Table 2).

The questionnaire provides one section related to demographic information that include the respondents' profiles (i.e. position, educational level and work experience) and the organisational characteristics (i.e. the main product, company size, age and location). The Indonesia Standard Industrial Classification with two digits was used to determine the main product (BPS, 2017b). The company size is measured by the number of employees: small (5–19 employees), medium (20–99 employees) and large (over 100 employees) (BPS, 2017a).

### Sample and data collection

This study has included a sample study of manufacturing companies in Java for two reasons:

1. 64.29% or 2.8 million Indonesian manufacturing companies are located in Java.
2. Java is the most significant contributor to the Indonesian manufacturing industry, with over 70% of the national GDP (BPS, 2017a).

**Table 1** Measurement items of functional corporate social responsibility integration

Code	Construct and indicator	Indicator reliability	Loading	AVE	CR	Supporting literature
<i>Cost</i>						
FI01	We achieve/maintain the lowest production cost	0.53	0.73	0.59	0.88	Chi (2015); Ward <i>et al.</i> (1995)
FI02	We reduce material costs	0.49	0.70			
FI03	We reduce overhead costs	0.66	0.81			
FI04	We increase labour productivity	0.67	0.82			
FI05	We increase capacity utilization	0.62	0.79			
<i>Innovation</i>						
FI06	We actively conduct product innovation to improve the product and service	0.53	0.73	0.60	0.88	Reverte <i>et al.</i> (2016), Xie <i>et al.</i> (2017); Li <i>et al.</i> (2019); Witek-Hajduk and Zaborek (2016)
FI07	We develop environmentally friendly products	0.62	0.79			
FI08	We use eco-friendly technologies and materials in our processes, products and packaging	0.67	0.82			
FI09	We produce high-quality products which use raw materials up to standard and do not use hazardous materials	0.59	0.77			
FI10	We have introduced innovations and improvements in production processes, logistics or distribution	0.59	0.77			
<i>Quality</i>						
FI11	We reduce defective rates	0.61	0.78	0.66	0.91	Gallardo-Vázquez and Sanchez-Hernandez (2014); Reverte <i>et al.</i> (2016); Kotha and Vadlamani (1995); Robinson and Pearce (1988); Ward <i>et al.</i> (1995)
FI12	We improve product performance and reliability	0.66	0.81			
FI13	We implement quality control circles	0.71	0.84			
FI14	Our products and/or services satisfy national and/or international quality standards	0.66	0.81			
FI15	We enforce strict product quality control procedures	0.67	0.82			
<i>Supplier</i>						
FI16	We treat suppliers, regardless of their size and location, fairly and respectfully	0.56	0.75	0.61	0.89	Ferraz <i>et al.</i> (2016); Gallardo-Vázquez and Sanchez-Hernandez (2014); Lindgreen <i>et al.</i> (2009); Martinez-Conesa <i>et al.</i> (2017)
FI17	We seek to provide training to our suppliers and partners in business activities	0.55	0.74			
FI18	We incorporate the interests of our suppliers in our business decisions	0.67	0.82			
FI19	We inform our suppliers about company changes affecting our purchasing decisions	0.62	0.79			
FI20	We strive to enhance stable relationships of collaboration with our suppliers	0.66	0.81			
<i>Customer</i>						
FI21	We provide our customers with accurate and complete information about our products and/or services	0.61	0.78	0.62	0.89	Gallardo-Vázquez and Sanchez-Hernandez (2014); Lindgreen <i>et al.</i> (2009); Martinez-Conesa <i>et al.</i> (2017); Stoian and Gilman (2017), Xie <i>et al.</i> (2017)
FI22	We provide a prompt response to the complaints of our customers about products and/or services	0.66	0.81			
FI23	We incorporate the interests of our customers in our business decisions	0.67	0.82			
FI24	We provide responsive and fair after-sales service	0.52	0.72			
FI25	Our company is honest with the customers in the sale or promotion of products and services	0.64	0.80			
<i>Employee</i>						
FI26	We provide procedures to help to insure the health and safety of our employees	0.64	0.80	0.66	0.91	Bernal-Conesa, de Nieves-Nieto, and Briones-Peñalver (2016); Lindgreen <i>et al.</i> (2009);
FI27	We treat our employees fairly and respectfully, regardless of gender or ethnic background	0.72	0.85			

(continued)

**Table 1**

Code	Construct and indicator	Indicator reliability	Loading	AVE	CR	Supporting literature
FI28	We incorporate the interests of our employees in our business decisions	0.58	0.76			Reverte <i>et al.</i> (2016); Werre (2003)
FI29	We provide our employees with salaries that properly and fairly reward them for their work	0.74	0.86			
FI30	We update the social and environmental knowledge through the training of our employees	0.61	0.78			

This study has used the 2017 Manufacturing Industrial Directory (BPS, 2017b) as the sampling framework and the organisation as a unit of analysis.

This study has used a survey as a self-completion method through post, e-mail and personal delivery (Creswell, 2014; Hair *et al.*, 2011; Lovelock *et al.*, 1976). The questionnaires were addressed to managers because they have an overall understanding of CSR practices, company strategy and business operations and were competent to complete the questionnaire. Anonymity was guaranteed for all respondents, and neither company nor personal information could be identified individually to reduce common method bias (Podsakoff *et al.*, 2003).

From June to October 2018, questionnaires were distributed to a total of 1,055 manufacturing companies, with 514 questionnaires being returned. Data screening was conducted using SPSS 26 to ensure conformity with the sample criteria, missing data testing, outlier identification and data normality evaluation. After data screening, 435 responses remained in the data set, corresponding to a final response rate of 41.23%.

Common methods variance (Podsakoff *et al.*, 2003), a potential problem resulting from the use of a single informant in each company when collecting data (Hulland *et al.*, 2018), was evaluated in two steps. First, Harman's one-factor test was conducted using principal component analysis in 49 measured variables (Kock, 2015; Podsakoff *et al.*, 2003). The principal component analysis generated ten different factors with a total variance of 66.14%. The variance of 35.22%, less than 50%, was clarified by a single factor. Second, in the context of partial least squares-structural equation modelling, as recommended by Kock (2015), the variance of inflation factor was evaluated for ten constructs. The result showed their inner VIF values below 3.3, indicating the model free of common method bias (Kock, 2015; Kock and Lynn, 2012).

## Analysis and results

### *Descriptive statistics*

Table 3 presents the respondents' profiles. The majority of respondents held a high position in their companies during the data collection process of which 23.4% were in top management positions (owner, chief executive officer and director), and 57.8% were in managerial positions (senior, middle and assistant manager). The remaining 18.9% were team leaders or engaged in other activities. Over one-third of respondents (38.6%) had more than 10 years of work experience, while 37.9% had work experience for less than 5 years, and 23.5% had work experience between 6 and 10 years. More than half of the respondents were above 40 years of age (51.5%), over a quarter (26%) was under 30 years of age and 22.5% were between 31 and 40 years of age. With regard to education, most respondents were well educated and had a bachelor's degree (64.1%), whereas 20.9% of them had post-graduate qualifications. The remainder (14.9%) had diplomas (6.9%) or high school qualifications (8%).

**Table 2** Measurement items of company performance

<i>Code</i>	<i>Construct and indicator</i>	<i>Indicator Reliability</i>	<i>Loading</i>	<i>AVE</i>	<i>CR</i>	<i>R<sup>2</sup></i>	<i>Q<sup>2</sup></i>	<i>Supporting literature</i>
<i>Company operational performance (COP)</i>				0.59	0.88	0.33	0.18	
CP01	Compared to our competitors, our timeline of customer service is	0.52	0.72					Chi (2015); Ping-Ju Wu, Straub and Liang (2015); <a href="#">Reverte et al. (2016)</a> , <a href="#">Ward et al. (1995)</a> ; Reimann, Schilke and Thomas (2010); Zahra and Covin (1993)
CP02	Compared to our competitors, our delivery time is	0.55	0.74					
CP06	Compared to our competitors, our productivity is	0.64	0.8					
CP07	Compared to our competitors, our operational efficiency is	0.67	0.82					
CP17	Overall, with the operational excellence, we are	0.56	0.75					
<i>Company financial performance (CFP)</i>				0.61	0.89	0.65	0.37	
CP03	Compared to our competitors, our cash flow report is	0.58	0.76					Bernal-Conesa <i>et al.</i> (2016); <a href="#">Gallardo-Vázquez and Sanchez-Hernandez (2014)</a> ; Santos and Brito (2012); <a href="#">Schneiderjans and Cao (2009)</a> ; <a href="#">Venkatraman and Vasudevan (1987)</a> ; Wright, Proimos and Lau (2008)
CP08	Compared to our competitors, our profit is	0.69	0.83					
CP09	Compared to our competitors, our return on investment (ROI) is	0.71	0.84					
CP10	Compared to our competitors, our sales growth is	0.58	0.76					
CP18	Overall, with the financial performance, we are	0.53	0.73					
<i>Company customer performance (CCP)</i>				0.73	0.89	0.23	0.16	
CP11	Compared to our competitors, our customer complaints are							<a href="#">Ferraz et al. (2016)</a> ; <a href="#">Gallardo-Vázquez and Sanchez-Hernandez (2014)</a> ; Santos and Brito (2012)
CP12	Compared to our competitors, our customer satisfaction is	0.76	0.87					
CP13	Compared to our competitors, our customer loyalty is	0.74	0.86					
CP14	Compared to our competitors, our increasing number of consumers is	0.69	0.83					
<i>Company employee performance (CEP)</i>				0.65	0.88	0.39	0.23	
CP04	Compared to our competitors, our training of employee is	0.64	0.80					<a href="#">Bernal-Conesa et al. (2016)</a> ; <a href="#">Gallardo-Vázquez and Sanchez-Hernandez (2014)</a> ; <a href="#">Reverte et al. (2016)</a> ; Santos and Brito (2012)
CP05	Compared to our competitors, career opportunities in our company are	0.69	0.83					
CP15	Compared to our competitors, our employee motivation is	0.66	0.81					
CP16	Compared to our competitors, our employee turnover is							
CP19	Overall, with the social performance, we are	0.58	0.76					

As shown in [Table 4](#), the samples were selected from a variety of manufacturing companies that indicated a good spread of representation across industries. The five major products of the respondents' companies were food and beverages (26.4%), chemicals and pharmaceutical goods (11%), manufactured metal goods (9.7%), rubber and plastic products (8%) and textile products (6.7%). Three of these five products (i.e. food and beverages, chemicals and textiles) are the main manufacturing products which contributed most to the industry's exports in 2019 (Indonesia, 2019; [Kemenperin, 2020](#)).

The majority of respondents' companies (68.3%) are large companies; 21.6% are medium companies and the remaining 10.1% are small companies. Almost half of the respondents' companies (49.2%) have been operating between 21 and 50 years, while 32% have been

**Table 3** Respondents' profiles

Variable	Indicator	Frequency (n = 435)	(%)
Position	Owner	73	16.8
	Chief executive officer (CEO)	8	1.8
	Director	21	4.8
	Senior manager	113	26.0
	Middle manager	76	17.5
	Assistant manager	62	14.3
	Team leader	52	12.0
	Others	30	6.9
Working experience (years)	< 5	165	37.9
	6–10	102	23.4
	11–20	104	23.9
	> 20	64	14.7
Age (years)	< 25	47	10.8
	25–30	66	15.2
	31–40	98	22.5
	41–50	140	32.2
	51–60	77	17.7
	> 60	7	1.6
Education	High school	35	8.0
	Diploma	30	6.9
	Bachelor	279	64.1
	Postgraduate	91	20.9

operating between 5 and 20 years, 12% for over 50 years and 6.8% for less than 5 years. Three-quarters of the respondents' companies (74.5%) are mainly in East Java, and 18.9% are in Jakarta and West Java. The remaining 6.7% are in Yogyakarta and Central Java. More than half of the respondents' companies (54.3%) are located inside the industrial estate, while the remaining 45.7% are based outside the industrial estate.

### *Partial least squares-structural equation modelling analysis*

Using SmartPLS 3, this study has developed a model by adopting higher-order models or hierarchical component models to increase model parsimony (Hair *et al.*, 2017) which has made it easier to interpret results by reducing the number of structural model relationships (Hair *et al.*, 2018). A formative higher-order component (HOC) of Functional Integration was applied, which depicts a more general construct of reflective lower-order component (LOC) (Hair *et al.*, 2018). Figure 2 displays a model of functional CSR integration. Functional CSR integration consists of Cost, Innovation, Quality, Supplier, Customer and Employee, and company performance includes four constructs, that is, CCP, CEP, COP and CFP.

To test the model, the PLS algorithm used the weighting scheme of factor, maximum iterations of 500 and stop criterion of 7. The bootstrapping procedure used 5,000 subsamples and 500 observations with "no sign changes" option in the original data, complete bootstrapping, bias-corrected and accelerated bootstrap for confidence interval method, two-tailed testing and 0.05 significance level (Hair *et al.*, 2017; Hair *et al.*, 2018).

*Assessment of measurement model of functional CSR integration:* The measurement model assessment includes reflective and formative measures evaluation. As displayed in Tables 1 and 2, indicator reliability for all indicators is above the threshold value of 0.50 and significant. Except for CP11 and CP16, they were eliminated because of their loadings of below 0.50, and their removal led to an increase in the composite reliability and the average value extracted (Hair *et al.*, 2017). Composite reliability for all constructs falls in the range between 0.7 and 0.95; their average value extracted values are above 0.5; and all indicators have loading above 0.7. As a result, indicator

**Table 4** Characteristics of the respondents' companies

Variable	Indicator	Frequency (n = 435)	(%)
Main product	Food and beverage	115	26.4
	Tobacco	11	2.5
	Textile	29	6.7
	Leather and footwear	8	1.8
	Goods from wood, handicraft	5	1.1
	Paper	25	5.7
	Coke and refined petroleum products	4	0.9
	Chemicals and chemical products	48	11.0
	Pharmaceuticals and medicinal chemical	11	2.5
	Rubber and plastic products	35	8.0
	Non-metallic mineral products	21	4.8
	Basic metals	2	0.5
	Fabricated metal products, except machinery and equipment	42	9.7
	Computers, electronic and optical products	10	2.3
	Machinery and electrical equipment	20	4.6
	Automotive	24	5.5
	Furniture	17	3.9
	Other manufacturing	6	1.4
	Repair and installation of machinery and equipment	2	0.5
	Number of employees	Small	44
Medium		94	21.6
Large		297	68.3
Company's age (years)	<5	30	6.9
	5–10	53	12.2
	11–20	86	19.8
	21–50	214	49.2
	>50	52	12.0
Company's location	East Java	324	74.5
	Centre Java and Yogyakarta	29	6.7
	West Java and Jakarta	82	18.8
In industrial estate	Yes	236	54.3
	No	199	45.7

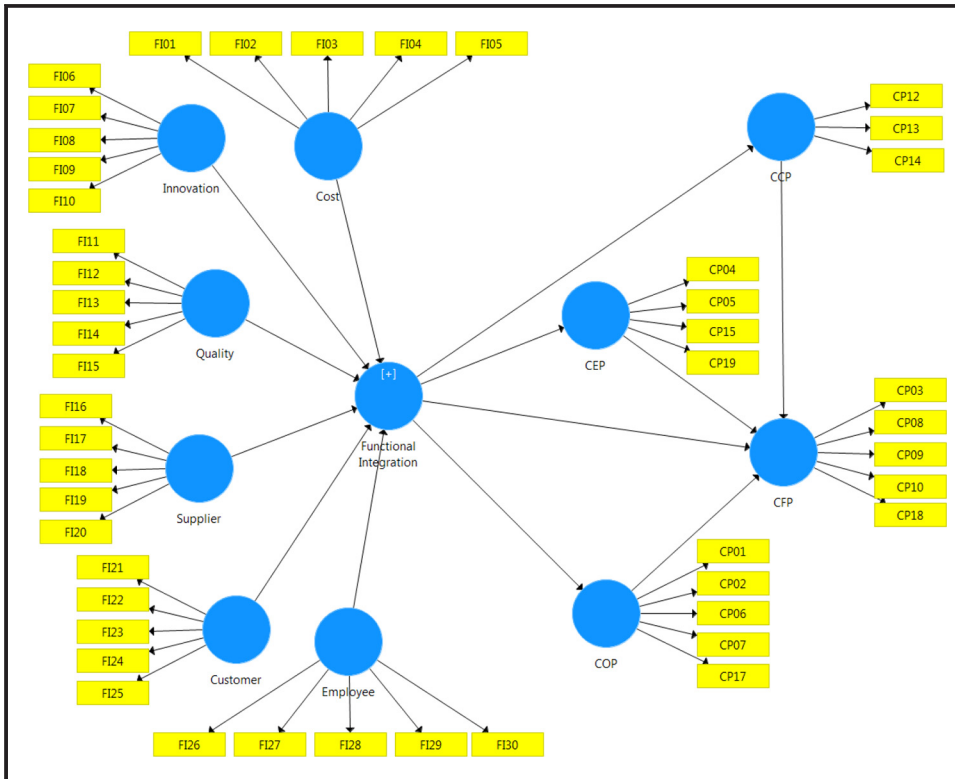
reliability, internal consistency reliability and convergent validity have been achieved satisfactorily.

This study has applied heterotrait-monotrait ratio of correlations (HTMT) to check discriminant validity (Henseler *et al.*, 2015). LOCs of functional integration and company performance have HTMT values in the range from 0.52 to 0.87 (Table 5). Discriminant validity was established between LOCs and the endogenous constructs with HTMT values between 0.41 and 0.71. Besides, the corresponding bootstrap confidence interval for all constructs did not include the value of 1, indicating the HTMT value is substantially lower than one (Hair *et al.*, 2017); thus, discriminant validity has been established.

Regarding the evaluation of formative measurement model, Table 6 presents VIF and tolerance values. Because VIF values are below 5 and tolerance values are above 0.2, collinearity is not a critical issue in this study (Hair *et al.*, 2017). Six coefficient paths are significant with *t*-values above 1.96. Six LOCs had noticeably slightly similar effects on HOC Functional Integration between 0.17 and 0.23. In summary, the assessments of the reflective and formative measurement model have been achieved satisfactorily. As a result, 11 constructs (ten LOCs and one HOC) were reliable and valid in the context of this study.

*Assessment of structural model of functional CSR integration:* As presented in Table 2, CFP is the most significant predictor of the structural model ( $R^2 = 0.65$ ). CEP and COP have a medium-to-large effect ( $R^2 = 0.39$  and  $0.33$ , respectively), while CCP is the weak predictor ( $R^2 = 0.23$ ). The results show that Functional Integration has a substantial effect on CEP ( $f^2 = 0.64$ ), a medium to

**Figure 2** Model of functional corporate social responsibility integration



large effect on COP ( $f^2 = 0.49$ ) and CCP ( $f^2 = 0.30$ ), while Functional Integration has a small effect on CFP ( $f^2 = 0.01$ ).

Table 2 shows positive  $Q^2$  values between 0.16 and 0.37, suggesting that the exogenous construct (functional integration) has moderate predictive relevance for all four endogenous constructs of company performance. In addition, the standardised root mean square residual value for the structural model is 0.09, slightly above 0.08, suggesting that the model fit is good (Hair *et al.*, 2017).

As presented in Table 7, six of seven direct effects are significant and positive with  $t$ -values above 1.96 and meaningful path coefficients of more than 0.2 (Chin, 1998). The most reliable direct effect relies on Functional Integration  $\rightarrow$  CEP (0.62), then Functional Integration  $\rightarrow$  COP (0.57) and, finally, Functional Integration  $\rightarrow$  CCP (0.48). Therefore, these results support  $H1a$ ,  $H1b$  and  $H1c$ . Only one direct effect is insignificant; this is, FI  $\rightarrow$  CFP ( $\beta = 0.06$  and  $t = 1.34$ ). Nonetheless, the results confirm that functional CSR integration has a significant total effect on financial performance (total effect = 0.55,  $t = 16.05$  and  $p = 0.00$ ). Thus, these results back up  $H1d$ .

Figure 2 shows that CCP, CEP and COP are mediators that intervene in the relationship between functional integration and CFP. The assessment of mediating effects is performed by testing the strength of the indirect effect and determining the type of mediation (Nitzl *et al.*, 2016). There are positive and significant direct effect paths from HOC Functional Integration to CCP, CEP and COP as well as from these three mediators to CFP (Table 7). Three specific indirect effects are significantly different from zero, and their confidence intervals do not include zero (Hair *et al.*, 2017). The results identify a difference in the total effect and direct effect. FI  $\rightarrow$  CFP is weak and insignificant ( $\beta = 0.06$  and  $t = 1.34$ ), but its total effect is greater, positive and significant ( $\beta = 0.55$  and  $t = 16.05$ ).

**Table 5** Heterotrait-monotrait ratio values of functional corporate social responsibility integration

Construct	1	2	3	4	5	6	7	8	9	10	11
1 CCP	0.77 [0.69, 0.85]										
2 CEP	0.81 [0.73, 0.88]	0.86 [0.79, 0.93]									
3 CFP	0.80 [0.73, 0.86]	0.86 [0.79, 0.92]	0.87 [0.81, 0.92]								
4 COP	0.46 [0.35, 0.55]	0.51 [0.41, 0.61]	0.54 [0.44, 0.63]	0.59 [0.49, 0.68]							
5 Cost	0.46 [0.34, 0.58]	0.59 [0.51, 0.67]	0.47 [0.38, 0.56]	0.56 [0.46, 0.65]	0.57 [0.45, 0.67]						
6 Customer	0.45 [0.33, 0.56]	0.71 [0.63, 0.78]	0.51 [0.41, 0.60]	0.56 [0.47, 0.64]	0.52 [0.44, 0.61]	0.82 [0.76, 0.88]					
7 Employee											
Functional											
8 Integration	0.54 [0.44, 0.64]	0.71 [0.64, 0.76]	0.61 [0.54, 0.68]	0.64 [0.56, 0.71]	0.8 [0.74, 0.86]	0.95 [0.93, 0.98]	0.91 [0.87, 0.94]				
9 Innovation	0.51 [0.39, 0.61]	0.59 [0.50, 0.68]	0.56 [0.47, 0.64]	0.54 [0.44, 0.63]	0.64 [0.55, 0.72]	0.74 [0.66, 0.80]	0.71 [0.62, 0.78]	0.93 [0.90, 0.96]			
10 Quality	0.51 [0.40, 0.61]	0.60 [0.52, 0.68]	0.58 [0.50, 0.66]	0.57 [0.48, 0.66]	0.70 [0.60, 0.78]	0.80 [0.72, 0.86]	0.66 [0.57, 0.74]	0.94 [0.91, 0.96]	0.84 [0.79, 0.89]		
11 Supplier	0.41 [0.30, 0.52]	0.64 [0.55, 0.71]	0.49 [0.40, 0.58]	0.49 [0.39, 0.59]	0.53 [0.41, 0.63]	0.8 [0.73, 0.87]	0.81 [0.75, 0.87]	0.91 [0.86, 0.95]	0.68 [0.58, 0.76]	0.67 [0.58, 0.76]	

**Note:** The values in brackets represent the 95% bias-corrected and accelerated confidence interval of the HTMT values obtained by running the bootstrapping routine with 5,000 samples in SmartPLS (Hair *et al.*, 2018)



**Table 6** Indicator validity of formative measurements of functional corporate social responsibility integration

First-order constructs	VIF value	TOL value	Paths	Path coefficient	SD	t-value	p-value
Cost	1.68	0.60	Cost → Functional Integration	0.17	0.01	16.78	0.00
Customer	2.83	0.35	Customer → Functional Integration	0.21	0.01	30.00	0.00
Employee	2.53	0.40	Employee → Functional Integration	0.22	0.01	23.59	0.00
Innovation	2.45	0.41	Innovation → Functional Integration	0.20	0.01	24.27	0.00
Quality	2.88	0.35	Quality → Functional Integration	0.23	0.01	28.09	0.00
Supplier	2.33	0.43	Supplier → Functional Integration	0.20	0.01	20.12	0.00

Note: SD = standard deviation

**Table 7** Direct effect, indirect effect and total effect of functional corporate social responsibility integration

Path	Direct effect (a)	Direct effect (b)	Indirect effect (a × b)	Total effect (c')	t-value	p-value
Functional Integration → CCP → CFP			0.12 [0.07; 0.17]		4.23	0.00
Functional Integration → CCP	0.48 [0.38; 0.57]				9.99	0.00
CCP → CFP		0.24 [0.15; 0.34]			4.88	0.00
Functional Integration → CEP → CFP			0.18 [0.11; 0.26]		4.65	0.00
Functional Integration → CEP	0.62 [0.57; 0.68]				21.62	0.00
CEP → CFP		0.29 [0.17; 0.41]			4.81	0.00
Functional Integration → COP → CFP			0.19 [0.13; 0.26]		5.61	0.00
Functional Integration → COP	0.57 [0.50; 0.64]				15.88	0.00
COP → CFP		0.34 [0.22; 0.45]			5.93	0.00
Functional Integration → CFP	0.06 [-0.03; 0.13]				1.34	0.17
Functional Integration → CFP			0.49 [0.42; 0.57]		13.03	0.00
Functional Integration → CFP				0.55 [0.48; 0.61]	16.05	0.00

Variance accounted for determines the extent to which the mediation process explains the dependent variable's variance (Nitzl *et al.*, 2016). The result shows that COP has the biggest variance accounted for (35%), followed by CEP (33%) and, finally, CCP (22%). The mediation can be concluded as indirect-only (full) mediation type (Hair *et al.*, 2017), indicating that the effect of HOC Functional Integration to CFP is completely transmitted with the help of the mediator variables (Nitzl *et al.*, 2016). Accordingly, these results support *H2a*, *H2b* and *H2c*.

### Multigroup analysis in functional corporate social responsibility integration

Several studies have separated companies which operate primarily in ESIs from those that do not, that is, those that are non-ESIs. Oil exploration, paper, chemical and allied products, petroleum refining, metals, mining or utilities are categorised as ESIs, which could have a bigger environmental effect than non-ESIs (Boesso *et al.*, 2015; Nag, 2018). Additionally, metals, paper and pulp, power generation, fashion, tanneries, chemicals and automotive industries have high environmental impact such as global warming and

pollution (Bowen, 2000; García-Madariaga and Rodríguez-Rivera, 2017; Hoffman, 1999; Nag, 2018; Qutab, 2016). In comparison, other industries, especially the newer manufacturing and service industries, have significantly smaller environmental impact and are associated with less visible environmental issues (Reverte *et al.*, 2016).

Accordingly, data sets have been categorised into two groups: Group 1 (ESIs) with ten industry types (228 respondents) and Group 2 (non-ESIs) with nine industry types (207 respondents). These data groups were used in an multigroup analysis (MGA) to examine the moderating effect of the industry type in functional CSR integration (Matthews, 2017).

Before MGA, the measurement invariance of the composite models' procedure (Henseler *et al.*, 2016) was conducted in three steps:

1. configural invariance;
2. compositional invariance; and
3. equality of composite mean values and variances (Hair *et al.*, 2018).

Three procedures were followed in Step 1, that is, indicators per measurement model, identical data treatment and identical algorithm settings or optimisation criteria. In Steps 2 and 3, the permutation test as a non-parametric test was conducted by setting 1,000 permutations and a significance level of 0.05 (Hair *et al.*, 2018; Henseler *et al.*, 2016). The result indicated significant variance across the two groups. PLS-MGA was then run with results in Table 8. At 10% confidence level, the total effect differences of two paths are significant:

1. Functional Integration → CCP (total effect difference = 0.15 and  $p = 0.06$ ).
2. Functional Integration → CFP (total effect difference = 0.09 and  $p = 0.10$ ).

These results show that the non-ESI group has a higher total effect than the ESI group.

Table 9 presents path estimations for the complete sample and subsamples of industry type. The total effect of all samples (pooled data) is different from those in subsamples. The result confirmed that the evaluation of the total effect should be conducted across two

**Table 8** Partial least squares-multigroup analysis industry type in functional corporate social responsibility integration

Path	Total effects (Non-ESI)	Total effects (ESI)	Total effects-diff (Non-ESI-ESI)	p-value new (Non-ESI vs ESI)
Functional Integration → CCP	0.55	0.41	0.15	0.06
Functional Integration → CEP	0.66	0.59	0.06	0.13
Functional Integration → CFP	0.59	0.50	0.09	0.10
Functional Integration → COP	0.58	0.56	0.02	0.38

**Table 9** Multigroup analysis results of industry type in functional corporate social responsibility integration

Path	All samples N = 435		Group 1 (ESI) N = 228		Group 2 (Non-ESI) N = 107		Group 1 vs Group 2 p-value
	$\beta$	CI	$\beta$	CI	$\beta$	CI	
Functional Integration → CCP	0.48	0.38–0.57	0.41	0.29–0.51	0.55	0.43–0.5	0.06
Functional Integration → CEP	0.62	0.56–0.68	0.59	0.51–0.65	0.66	0.58–0.71	0.13
Functional Integration → CFP	0.05	–0.02–0.14	0.50	0.41–0.58	0.59	0.50–0.66	0.10
Functional Integration → COP	0.57	0.50–0.64	0.56	0.47–0.65	0.58	0.50–0.65	0.38

Notes:  $\beta$  = path coefficient; CI = 95% confidence intervals

groups, as they provide a more in-depth analysis. According to the results, *H3a* and *H3d* are supported, but *H3b* and *H3c* are not supported.

## Discussion

The findings reveal that CSR integration into business functions at the functional level has a significant impact on customer performance ( $\beta = 0.48$ ,  $t = 9.99$  and  $p = 0.00$ ), on employee performance ( $\beta = 0.62$ ,  $t = 21.62$  and  $p = 0.00$ ) and on operational performance ( $\beta = 0.57$ ,  $t = 15.88$  and  $p = 0.00$ ). Notably, these findings provide a new insight that the Indonesian manufacturing companies have been integrating CSR into their business operations at the functional level. These findings differ from prior studies showing that most Indonesian companies embrace CSR through charitable practices, corporate philanthropy and community development (Ambadar, 2017; Joseph *et al.*, 2016; Razafindrambina and Sabran, 2014; Widjaja, 2011).

Regarding the mediating effects, the findings reveal that the relationship between functional CSR integration and financial performance can be fully mediated by customer performance (indirect effect = 0.12,  $t = 4.23$  and  $p = 0.00$ ), by employee performance (indirect effect = 0.18,  $t = 4.65$  and  $p = 0.00$ ) and by operational performance (indirect effect = 0.19,  $t = 5.61$  and  $p = 0.00$ ). The results also confirm that functional CSR integration has a significant total effect on financial performance (total effect = 0.55,  $t = 16.05$  and  $p = 0.00$ ).

More precisely, the results suggest that the functional CSR integration has the most significant direct effect and the second greatest mediating effect on employee performance. The results suggest that companies should carry out substantial employee-focused CSR activities by providing employees with a safe and healthy working environment and treating them with respect, free from all types of violence, whether physical, verbal or psychological. Providing employees with equal working conditions and treating them will result in greater employee satisfaction and, ultimately, higher productivity (Aguilera *et al.*, 2007). Besides, when employees perceive companies' CSR positively, their pride in the company grows (De Roeck *et al.*, 2016; Hadj, 2020; John *et al.*, 2019), which, in turn, contributes to increased employee motivation. Employees who work for socially responsible companies tend to experience high self-esteem and work motivation because they associate themselves with their organisations (Singhapakdi *et al.*, 2015). Moreover, employees, who are satisfied with the company's dedication to CSR, tend to be more confident, loyal and productive than those working for less dedicated companies (Dey and Sircar, 2012; Sun and Yu, 2015). These benefits are useful in increasing efficiencies and working productivity and, thus, in turn may improve performance levels (Maignan *et al.*, 1999). Therefore, CSR should be embraced by companies because it is not only a "win-win" profit strategy but also a "win-win" strategy in terms of increasing their employees' welfare (Singhapakdi *et al.*, 2015). Consequently, employees see CSR as the company's voluntary investment in their well-being, and they feel obligated to repay the favour with positive attitudes and behaviours (Farooq *et al.*, 2019).

The findings of this study are also in line with those from prior studies. For instance, CSR is positively related to employee engagement (Tsourvakas and Yfantidou, 2018). By addressing employees' job needs, perceived CSR practices can have a positive impact on employee satisfaction and retention intentions (Lee and Chen, 2018).

Interestingly, operational performance has not only the second largest direct effect on functional CSR integration but also the highest mediating effect in the relationship between functional integration and financial performance. As presented in Table 1, HOC Functional Integration includes three dimensions related to production function, that is, Cost, Quality and Innovation. The activities of these three dimensions contribute to better operational performance, such as a shortened timeline of customer service, faster delivery time, higher productivity and increased operational efficiency. As a result, financial performance can be improved. When companies implement CSR, they have the ability to minimise production

costs, increase flexibility and enhance quality and delivery, which would have an effect on their operational performance (Famiyeh, 2017). Therefore, shareholder welfare (e.g. improved financial performance) can be achieved by involving operational priorities, such as quality, cost and delivery (Chenhall, 2003). These findings confirm an argument that CSR offers opportunities to reduce existing and future costs and increase operational efficiency (Brine *et al.*, 2007). Another study found that productivity mediates the impact of CSR on financial performance, which supports these findings (Hasan *et al.*, 2018).

Another major direct effect and meaningful mediating effect is customer performance. CSR integration into business functions reflects the considerable commitment of the company to engage in CSR. Customer satisfaction and trust in the company and its services can be improved by the company's CSR commitment, which can motivate customers to remain loyal (Park *et al.*, 2017). Customer satisfaction will also improve customer buying intention and increase customer willingness to pay higher prices for the companies' products and services (Bhardwaj *et al.*, 2018; Goliński and Szafrński, 2019).

Results from prior studies support those findings. For example, the perceptions and attitudes of customers towards companies and the goods they manufacture would be greatly influenced by CSR (Nguyen *et al.*, 2020). Customers are more likely to support and reward the companies that spend most on socially responsible programs, willing to pay more for the goods of such companies (Ali *et al.*, 2020) and showing the greatest loyalty towards them (Martínez and Rodríguez del Bosque, 2013).

Given the multiple mediation, this study demonstrates that when companies integrate CSR into business operations at the functional level, they may directly enhance customer, employee and operational performances and then indirectly enjoy better financial performance. Because customers and employees are critical stakeholders who immediately affect a company's bottom line (Flammer *et al.*, 2019), companies should, hence, fulfil their needs first before they can gain financial benefit from functional CSR integration.

Several studies highlight the need to consider stakeholders' interests and objectives from a long-term perspective (Bhattacharyya, 2010; Gazzola and Colombo, 2014; Guadamillas-Gómez *et al.*, 2010; Maon *et al.*, 2009), as these are vital for organisational financial performance (Orlitzky *et al.*, 2003). Companies explicitly emphasise responsibility towards their shareholders, representing their economic responsibility (Öberseder *et al.*, 2013). Companies, however, have societal and environmental duties in addition to shareholder needs and legal compliance (Siltaloppi *et al.*, 2021). Moreover, companies' financial performance cannot be maximised or their shareholders' needs met without also addressing the needs of other stakeholders, such as customers, employees, suppliers and the general public (Sen and Cowley, 2013). By fulfilling stakeholders' needs, the company can gain the latter's support, which in turn leads to better levels of performance (Clarkson, 1995). Conversely, companies may become volatile if they fail to fulfil their social responsibility to employees, customers, society and the community (Al Mubarak, 2021).

Furthermore, functional CSR integration reflects the involvement of stakeholders (i.e. suppliers, customers and employees in this paper). Several indicators in functional CSR integration confirm an argument that by inviting stakeholders across a variety of channels they can contribute their views, feedback and suggestions on provided topics to inform organisational decision-making (Lane and Devin, 2018). Through involvement, stakeholders will assume that their relationship with the company can be long-lasting, rather than being temporary for business purposes only. When companies can develop closer relationships with their stakeholders through CSR, the relationships allow companies to anticipate and prevent predictable risks (Vishwanathan *et al.*, 2020). Furthermore, CSR integration into the company's core business and production is essential to realise the instrument value in stakeholder involvements and optimise shareholder value (Hasan *et al.*, 2018).

With regard to the moderating effect, the findings reveal that industry type significantly moderates the impact of functional CSR integration on customer performance (total effect difference = 0.15

and  $p = 0.06$ ) and on financial performance (total effect difference = 0.09 and  $p = 0.10$ ). Nonetheless, the findings show that industry type does not affect the impact of functional CSR integration on employee performance (total effect difference = 0.06 and  $p = 0.13$ ) and on operational performance (total effect difference = 0.02 and  $p = 0.38$ ).

More specifically, the findings reveal that non-ESIs have a more significant total effect in customer and financial performances than those in ESIs. There is a plausible explanation for this finding. The process of prioritisation and strategic approach concerning environmental CSR activities reinforces the CSR-company performance relationship to a greater extent in ESI than in non-ESI (Boesso *et al.*, 2015). Because of the greater harm and environmental effects caused by production, companies in ESIs focus more on CSR activities related to the environment. Moreover, companies, such as utilities, and oil and gas companies, face the biggest push from stakeholders concerned about environmental effects (Michelon *et al.*, 2013). Companies should also allocate their resources, such as capital, technology and human resources, to several activities to reduce environmental impacts. As a result, such companies carry out high cost, environmentally related CSR activities, for example, energy-saving, wastewater treatment and hazardous material management.

On the other hand, non-ESIs do not have to implement these activities because they have fewer environmental effects. In particular, the newer manufacturing and service industries have significantly smaller environmental effects and are associated with less visible environmental issues (Reverte *et al.*, 2016). These industries can, thus, consider customer-related CSR activities, placing greater emphasis on customers as one of the most significant stakeholders and crucial for companies' long-term survival (Clarkson, 1995). As a result, customer performance, such as customer satisfaction and loyalty, is likely to improve with a positive impact on the company's financial performance.

## Conclusion, implications and limitations

This study offers a systematic evaluation of the positive effects of functional CSR integration on companies' performance both financially and socially. Primarily, the functional integration involves CSR in all activities along the value chain, which relates to suppliers, production, employees and customers. If companies conduct these activities well, then they can have benefit from this integration through customer, employee, operational and financial performances.

Specifically, CSR integration represents a step forward in the CSR adoption and implementation process. Companies shift from traditional CSR, which consists of discretionary and short-term actions with no financial impact, such as donations and charities, to integrated CSR, which has a substantial financial impact. Donation and charity activities are easily duplicated by competitors, as they are temporary and tailored to their requirements. Conversely, integrated CSR across business functions is difficult to imitate, as it takes a long time and a lot of resources. As a result, CSR integration may help companies in strengthening their core competencies and gaining a competitive advantage, as it comes up with a unique and precise differentiator from their competitors.

This study enriches the literature by integrating stakeholder and contingency theories to create a conceptual framework. It extends the stakeholder theory through providing a comprehensive assessment of the detailed mechanism of how CSR integration impacts on company performance through several stakeholders and measured by customer, employee, operational and financial performances. Thus, this study adds to the body of knowledge about the impact of CSR, particularly in Indonesia, where it is mostly measured through financial performance (Gunawan and Tin, 2019).

Moreover, this study provides new empirical evidence on the important role of stakeholder relationship which should be considered as a key mechanism in evaluating the association between CSR integration and financial performance, mediated by customer, employee and operational performances. Furthermore, this study also offers new insights into CSR from a

contingency perspective. The results of the moderation analysis show that the impacts of CSR integration across the four dimensions of company performance are contingent on the industry type.

As previously stated, conceptual research has dominated the literature on CSR integration. Therefore, this study extends the prior studies by developing a theoretical framework for the relationship between CSR integration and company performance, as well as evaluating the framework through survey data as quantitative research. As a result, this study enriches CSR studies in Indonesia, which more than 80% use annual reports as a data source (Gunawan and Tin, 2019).

The findings of this study have implications for managers, especially those working in manufacturing companies in emerging countries, such as Indonesia. The findings can promote a better understanding of the various CSR activities, which may help companies to integrate CSR into their business operations more effectively and to conduct business operations in line with CSR practices. This study has proposed several indicators in functional CSR integration that can be used to ensure whether the companies are already following such practice in implementing their CSR objectives. CSR is, thus, integrated from upstream to downstream or along the value chain, encompassing all functions within the company and relating to its internal activities.

More precisely, this study suggests that companies can integrate CSR within the organisation through the favourable treatment of their internal stakeholders who deal with business operations directly, routinely and continuously. Rather than conducting CSR as a mere charitable, philanthropic or compliance activity (as many current practices do), integrating CSR into business functions can have a significant positive impact on company performance both socially and financially, while potentially improving its competitive advantage.

There are some limitations to this study. First, this study relied on the data provided by one informant (respondent) from each of the participating organisations. Future research may address this issue by involving multilevel informants from each organisation, such as integrating surveys of customers and employees, to achieve a better distribution of data and to reduce bias. Second, this study used the quantitative method only as a tool to collect data and analyse them. Future research endeavours may adopt a mixed method incorporating some qualitative data to enhance the triangulation of data. Third, this study has concentrated on one island of Indonesia, Java, which could limit the generalisability of findings. By covering more than one area, such as involving the manufacturing industry both within and outside Java, future research can overcome this limitation.

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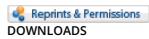
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### Customers' willingness of irresponsible industry 4.0 companies to co-create sustainable practices

Manuela Escobar-Sierra, Alejandra García-Cardona, Fidel León-Darder

In this regard, this paper aims to wonder how willing to co-create sustainable practices customers of irresponsible Industry 4.0 (I4.0) companies are? With this purpose...



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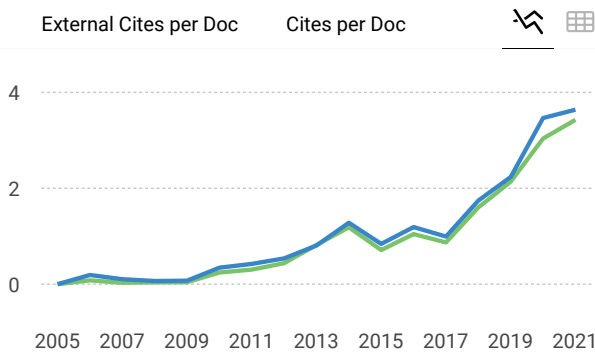
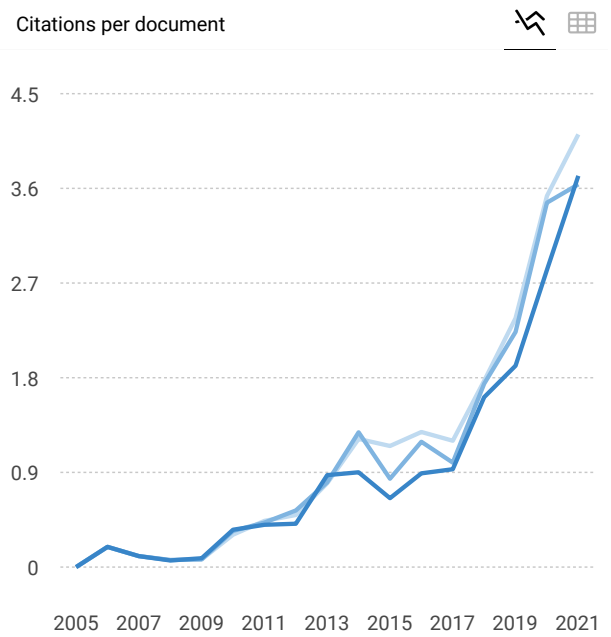
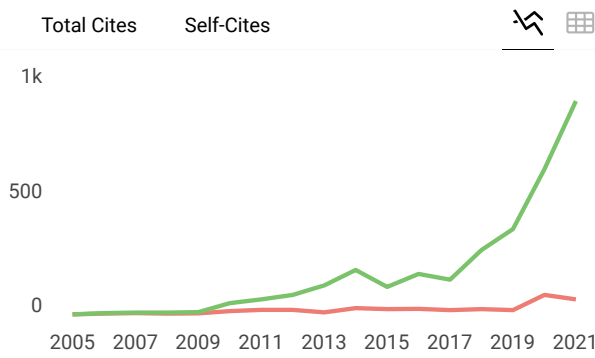
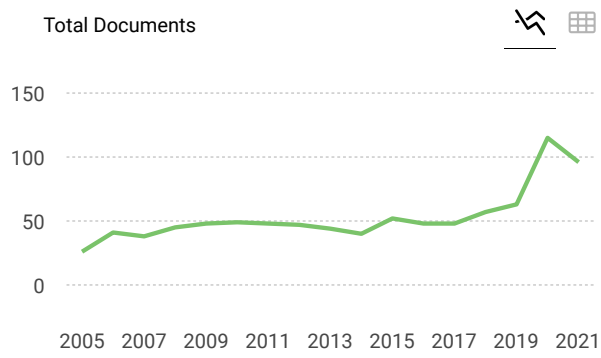
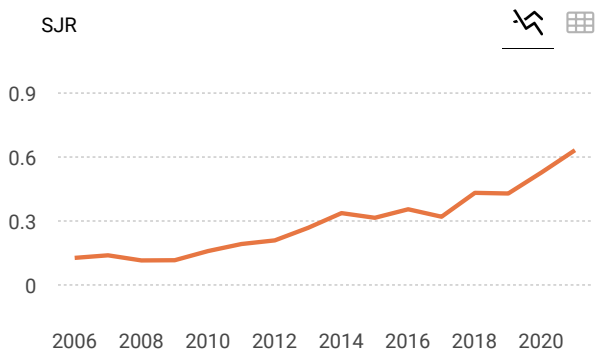
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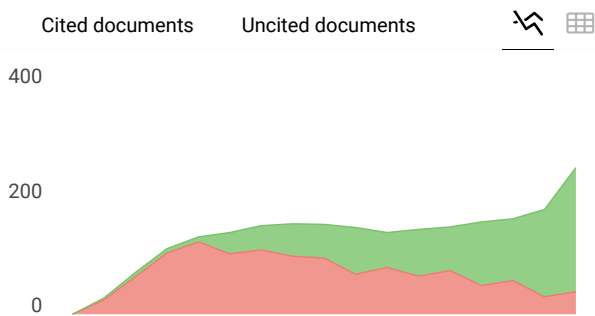
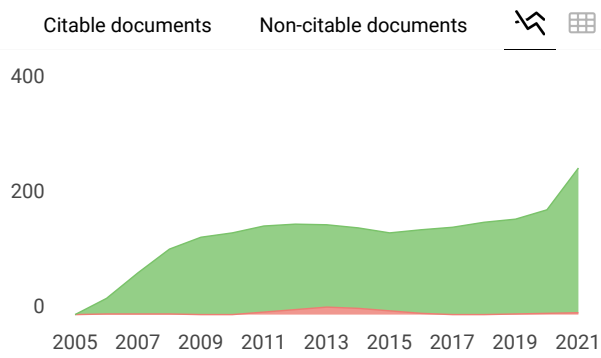
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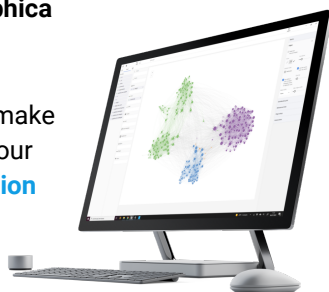
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greetings

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Kind Regards

reply

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until 2018, there were 4 issues per year. Starting 2019 it shifts to 8 issues per year. Good luck



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