L F U

QALAAI ZANISTSCIENTIFIC JOURNAL

A Scientific Quarterly Refereed Journal Issued by Lebanese French University – Erbil, Kurdistan, Iraq
Vol. (8), No (5), Winter 2023
ISSN 2518-6566 (Online) - ISSN 2518-6558 (Print)

Corporate Social Responsibility in International Business

Ahmed Jawhar Mohammad

Department of Legal Administration, College of Administration and Economics, Lebanese French University, Erbil, Kurdistan Region, Iraq.

Email: ahmed.jawhar@lfu.edu.krd

Roza Omer Hamadamin

Department of Law, College of Law and international relations, Lebanese French university, Erbil, Kurdistan Region, Iraq.

Email: roza.omer@lfu.edu.krd

Abdullah Saeed Omer

Ministry of Higher Education and Scientific Research, Erbil, Kurdistan Region, Iraq.

Email: abdulla.omer1987@gmail.com

ARTICLE INFO

Article History:

Received: 18/5/2023 Accepted: 19/6/2023 Published: Winter2023

Keywords: Corporate social responsibility, Customer, Companies, international business organization

Doi:

10.25212/lfu.qzj.8.5.50

ABSTRACT

Corporate Social Responsibility (CSR) has gained significant attention in recent decades as the role of business organizations within society has evolved. CSR refers to the expectation that corporations conduct business in a responsible manner, encompassing economic, social, and environmental aspects. This paper aims to contribute to the understanding of CSR in international business by analyzing its importance and effects. The study addresses the lack of research on the significance of CSR in the international business context. It examines academic research to explore the impacts of CSR on international business and its role in achieving sustainable growth. The paper discusses the concept of CSR, its various dimensions, and its integration into business operations. Furthermore, it explores how CSR is perceived in the context of international business, highlighting the challenges and advantages faced by multinational enterprises (MNEs) when operating in foreign markets. The analysis emphasizes the strategic role of CSR in enhancing a firm's reputation, differentiation, and legitimacy, as well as its potential to contribute to sustainable development. The study draws on the perspectives of institutional theory, legitimacy,



A Scientific Quarterly Refereed Journal Issued by Lebanese French University – Erbil, Kurdistan, Iraq
Vol. (8), No (5), Winter 2023
ISSN 2518-6566 (Online) - ISSN 2518-6558 (Print)

strategic management to shed light on the advantages of strategic CSR for MNEs. Additionally, the paper discusses the frameworks and standards available for measuring and reporting CSR performance. The findings underscore the need for companies to align their CSR initiatives with their core business strategies to effectively leverage their resources and capabilities. Ultimately, this study contributes to a deeper understanding of CSR's implications in international business and provides insights for future research and practical applications.

1. Introduction

Throughout history, (CSR) has been a part of company development over time, and has developed to meet the changing needs of society as the organization has grown. The significant of corporate organizations in society has grown over the past few decades, and expectations of these organizations have increased accordingly. "Corporate social responsibility" is the term that has been coined for these requirements. Generally, means that corporations are required to conduct business responsibly. (Rahman, 2011).

In contrast, some see CSR as an addition to the meaning of businesses, while others see it as a part of the meaning of businesses. In other words, CSR is a way of thinking that fits the processes of organizations and businesses, whether internal or external to their own way of thinking.

There was a time when voluntary associations of businesses that practiced (CSR) played a essential role in defining the concept of corporate social responsibility during the early years of the twenty-first century. The concept of (CSR) has taken on many forms over the years, but it can usually be divided into three main categories: economic, social, and environmental, despite the fact that it takes on many forms. (Jankalova, 2016).

The concept of social responsibility in international business refers to the ethical, environmental, and societal obligations that companies have when operating in global markets. It recognizes that businesses have a broader impact on society beyond their economic performance. Social responsibility in international business



A Scientific Quarterly Refereed Journal Issued by Lebanese French University – Erbil, Kurdistan, Iraq
Vol. (8), No (5), Winter 2023
ISSN 2518-6566 (Online) - ISSN 2518-6558 (Print)

encompasses various aspects, such as promoting human rights, respecting labor standards, contributing to community development, minimizing environmental impact, and engaging in philanthropic activities. It involves considering the interests and welfare of multiple stakeholders, including employees, customers, local communities, and the environment. By integrating social responsibility into their operations, international businesses aim to create sustainable and positive outcomes for both society and their own long-term success. This concept reflects the growing recognition that businesses have a role to play in addressing global challenges and contributing to the overall well-being of societies in which they operate. (Jamali, & Sidani, 2008)

Therefore, the study contributes a better understanding of (CSR) in international business. Besides that, some academic research will be used to give an explanation of the importance of CSR in international business and its effects.

1.2 Problem statement

Nowadays, the globalization of the business environment and companies will be presented with significant challenges that force companies to compete soundly in order to survive and sustain their market position. As a result, under the banner of corporate social responsibility, the ethical, environmental, and social elements of business have garnered more emphasis. (CSR). (Kolk, 2016).

Additionally, (CSR) has become a key idea for comprehending how societal factors affect business operations. (Park, Song, Choe, and Baik, 2015). A few studies have focused on the importance of CSR in the context of multinational business. (Kolk, 2016). The majority of earlier research concentrated on the CSR practices of businesses in their own nations. (Park et al, 2015).

Nevertheless, there is a lack of studies about the significance of CSR in international business. This research would fill this gap through the analysis of some academic research that will be reviewed to better understand the importance of CRS in international business.



A Scientific Quarterly Refereed Journal Issued by Lebanese French University – Erbil, Kurdistan, Iraq
Vol. (8), No (5), Winter 2023
ISSN 2518-6566 (Online) - ISSN 2518-6558 (Print)

1.3 Research Objective

- 1. To explore and gain a better understanding of the effects and significance of Corporate Social Responsibility (CSR) in international business.
- 2. To examine the importance of CSR in international business and its impact on various aspects such as performance, reputation, sales, customer loyalty, and innovation.
- 3. To analyze the relationship between CSR and international trade, considering factors like environmental responsibility and its implications for global business.
- 4. To investigate the strategic role of CSR initiatives in multinational companies, including their influence on the company's fundamental operations, development, profitability, and survival.
- 5. To identify specific factors under the CSR umbrella that can significantly affect international business and to explore their individual importance, such as the implementation of CSR initiatives and their strategies.
- 6. To provide recommendations for future research, including empirical studies on CSR in multinational companies worldwide and qualitative studies to further understand the implementation and impact of CSR initiatives.

These research objectives aim to contribute to the existing body of knowledge by deepening the understanding of CSR in the context of international business and highlighting its implications for companies operating on a global scale

2. Discussion and analysis

(CSR) has grown significantly in the last 10 years, and many businesses are increasingly more involved in giving back to society. Corporate social responsibility (CSR) is increasingly being incorporated into many aspects of business operations, and a growing number of firms throughout the world have made explicit pledges to CSR in their visions, goals, and value statements. CSR often addresses the company's responsibility to a wide range of stakeholders, including workers, customers, the community, and the environment.



A Scientific Quarterly Refereed Journal Issued by Lebanese French University – Erbil, Kurdistan, Iraq
Vol. (8), No (5), Winter 2023
ISSN 2518-6566 (Online) - ISSN 2518-6558 (Print)

2.1 Corporate social responsibility (CSR)

The change that led to the present CSR idea and practice began in the early 20th century (Rahman, 2011). Bowen made the first substantial contribution to CSR with the publication of his book, "The Social Responsibilities of the Businessman," in 1953. In addition, Bowen's original definition of CSR was "the responsibility of business to pursue those policies, make those judgments, or follow those courses of action that are desirable in terms of our society's aims and values."

In addition, Jenkins defined that CSR "concerns activities that contribute to Sustainable Development, which is to say the integration of economic, social and environmental aspects in the management model to ensure the sustainability of the enterprise". CSR is described as a company's contribution to long-term development. (Jenkins 2009).

A basic category that is considered to be responsible for a company is financial responsibility. As a fundamental economic unit of society, a business is the central element of a society's economy, and its other functions are centered on providing owners and shareholders with a return on their investment, providing career, discovering new resources, , promoting innovation, and developing new products and services. (Khuong, M. Truong K, & Thanh Hang, T. 2021). Civil liability is covered in the second type. According to this perspective, society expects firms to carry out their economic duties in light of legal constraints. (Jamali & Mirshak, 2007).

The ethical obligation is the third component. It covers behaviors that members of the community are nonetheless expected to engage in, such as showing respect for others, avoiding social harm, and avoiding social injury, even when they are not expressly established in law. This duty is focused primarily on religious values, moral ideals, and contributions to human rights. (ROMANN, E.,2021).

Philanthropic is the final sort of obligation. It requires corporate behavior in favor of societal values, in the pursuit of human welfare or goodwill. Public relations, good citizenship, and civic engagement are all willingly involved businesses. The business should conduct its operations in accordance with society's philanthropy to improve a community's quality of life. (Areigat, Abdelhadi, Rumman, & Al-Bazaiah, 2019).

The expectations that businesses may have about their company, including those that are moral, legal, and philanthropic in character, must all be taken into account for CSR



A Scientific Quarterly Refereed Journal Issued by Lebanese French University – Erbil, Kurdistan, Iraq
Vol. (8), No (5), Winter 2023
ISSN 2518-6566 (Online) - ISSN 2518-6558 (Print)

Athen a common la stratem is constrained by non-

to be successful. When a company's strategy is constrained by new global competition and pressure from social actors, CSR may have an influence on that strategy. (Boubakary & Moskolaï, 2016).

Lastly, the introduction of social obligations gives some benefits to organizations that are Financial Performance Enhancement, Reduction of operating costs, Enhancement of brand image and credibility of companies that enforce social responsibility, Improvement of revenue and customer loyalty, Improved efficiency, and quality, Increase staff recruitment and retention, of the organization (Areigat et al, 2019).

2.2 Corporate social responsibility in the international business.

The rise of globalization in recent years has increased interest in the CSR phenomena. When the phrase "CSR" If it is applied to international business, the definition of the concept becomes extremely difficult as it becomes extraordinarily complex. (Park et al, 2015).

Several researchers have used institutional theory and the idea of legitimacy to explain how CSR promotes international business. Furthermore, a number of researchers have claimed that foreign corporations operating overseas have hurdles that domestic enterprises do not. Depending on the circumstances. In business, it is likely that the foreign firm will not be able to assure its sustainability and expansion. As a result, multinational corporations from varied social and cultural backgrounds must follow rigorous social rules and regulations in order to get support and approval to operate as local businesses. (McWilliams, Siegel, & a Wright, 2006). As a result, MNEs may execute a range of CSR initiatives abroad to achieve their goals. (Park et al, 2015).

Firstly, It's crucial to keep in mind that building trust in a foreign country requires patience and exposure to local stakeholders. because it is intermittent and discretionary in nature. CSR is likely to prevent a foreign competitor from developing a consistent image and reputation that would give them legitimacy, which in turn would give them credibility. (Nielsen, A. E., & Thomsen, C. 2018).

Second, strategic CSR encourages rivals from other countries to align their CSR programs with corporate goals. CSR efforts can be implemented more methodically in international markets in conformity with normal corporate processes. Last but not



A Scientific Quarterly Refereed Journal Issued by Lebanese French University – Erbil, Kurdistan, Iraq
Vol. (8), No (5), Winter 2023
ISSN 2518-6566 (Online) - ISSN 2518-6558 (Print)

least, international corporations that engage in strategic CSR can modify their goods and services to meet social expectations for sustainable development as well as the needs and preferences of their customers. These goods and services could help international businesses stand out from local rivals in the marketplace. (Vishwanathan, P, van Oosterhout, H, Heugens, & Van Essen, M. 2020).

As a result of these reasons, the research does not ignore the significance of businessaligned CSR programs in assisting a company's entry into a global market, even if these programs are not connected with the company's business. While some responsive CSR initiatives do not highlight the needs of the business, they may fit the demands of society in a foreign nation better than others. Foreign entrants may also be asked to participate in a variety of responsive CSR initiatives to meet the needs of the host country's various stakeholders.

It is often the case that corporate social responsibility programs are different from the primary business of a sponsoring firm, making it difficult for the sponsoring firm to mobilize the company-specific resources that are required to ensure a successful corporate social responsibility initiative. (Porter and Kramer 2006). Consequently, It is possible that the success of CSR initiatives in terms of their effects on society and business would be unanticipated and substantially reliant on factors beyond the company's control. Furthermore, competing companies may be able replicate the sponsoring company's successful CSR initiatives if they are not based on the sponsoring company's knowledge and resources. Because of these limits, the sponsoring corporation would be unable to profit from such CSR efforts.

The International Organization for Standardization (ISO), is the principal global producer of voluntary International Standards. International Standards offer modern specifications for goods, services, and best practices, assisting in the improvement of industrial effectiveness and efficiency. They were created through global consent and aid in removing obstacles to international trade. (ISO, 2014).

Therefore, CSR must include all business-related legal, ethical, and philanthropic objectives. Businesses' tactics may be influenced by CSR if they must compete with new global competitiveness and pressure from social actors (Boubakary et al, 2016). By prioritizing the needs of people, stakeholders, the environment, and society, CSR



A Scientific Quarterly Refereed Journal Issued by Lebanese French University – Erbil, Kurdistan, Iraq
Vol. (8), No (5), Winter 2023
ISSN 2518-6566 (Online) - ISSN 2518-6558 (Print)

can be regarded as a source of innovation because it reimagines the connection between employees and consumers. (Kolk, 2016)

Meanwhile, CSR has a favorable impact on business innovation, reputation, and horizontal differentiation. CSR may provide a socially responsible organization with both short and long-term financial benefits. A rising number of businesses and CSR activities as a chances to improve the efficiency of their supply chain management and human resources in order to gain a competitive advantage. (Boubakary et al, 2016).

Based on the above argument that corporate social responsibility is essential today for companies to make a better performance for their business, and make a new model of business is also important for multinational companies that make communicate around the foreign subsidiary with the mother company, While CSR usually is categorized into three areas: economic; social and environmental. Hence, CSR is considered a business's contribution to sustainable development.

The concept of social responsibility in international business refers to the ethical and moral obligations that companies have towards society and the environment. It involves taking actions that go beyond profit-making and contribute to the well-being of stakeholders and the planet.

Dimensions of Social Responsibility: Social responsibility encompasses various dimensions, including environmental responsibility (reducing environmental impact), economic responsibility (ensuring fair business practices), social responsibility (supporting community development), and ethical responsibility (upholding ethical standards).

Requirements for Social Responsibility: Social responsibility requires companies to integrate responsible practices into their core business strategies and operations. This includes developing policies and procedures that align with ethical and sustainability principles, implementing responsible supply chain management, engaging with stakeholders, and monitoring and reporting on social and environmental performance.

Factors Affecting Social Responsibility: Several factors influence the adoption and implementation of social responsibility in international business. These factors can include cultural norms, legal and regulatory frameworks, stakeholder expectations,



A Scientific Quarterly Refereed Journal Issued by Lebanese French University – Erbil, Kurdistan, Iraq
Vol. (8), No (5), Winter 2023
ISSN 2518-6566 (Online) - ISSN 2518-6558 (Print)

industry standards, and competitive pressures. Understanding these factors helps companies navigate the complexities of incorporating social responsibility into their operations.

Benefits of Social Responsibility: Adopting social responsibility practices in international business offers several benefits. These include enhanced reputation and brand image, increased customer loyalty and trust, improved employee engagement and retention, access to new market opportunities, reduced risks and legal liabilities, and long-term business sustainability.

Challenges and Barriers: Despite the benefits, there are challenges and barriers to implementing social responsibility in international business. These can include resource constraints, cultural differences, resistance to change, lack of awareness or understanding, and conflicting stakeholder interests. Overcoming these challenges requires proactive management and a commitment to continuous improvement.

Stakeholder Engagement: Engaging with stakeholders is a crucial aspect of social responsibility. It involves actively involving and communicating with various stakeholders, such as employees, customers, suppliers, local communities, NGOs, and governments. This engagement helps in understanding stakeholder expectations, addressing concerns, and fostering collaboration for sustainable development.

Reporting and Accountability: Social responsibility requires companies to measure, monitor, and report on their social and environmental performance. This includes setting performance indicators, conducting audits, and publishing sustainability reports. Transparent reporting enhances accountability, allows for benchmarking, and promotes continuous improvement in social responsibility practices.

3. Findings

The concept of (CSR) has received international attention and is currently gaining traction in the world economy. Growing globalization and worldwide business, which are reflected in more complicated markets and new expectations for greater transparency and corporate citizenship, have resulted in an increase in interest in CSR in recent years. (Jamali et al, 2007).

Therefore, the current study analysis some academic research. The main purpose of the existing study is to better understand of CSR in international business. From the



A Scientific Quarterly Refereed Journal Issued by Lebanese French University – Erbil, Kurdistan, Iraq Vol. (8), No (5), Winter 2023 ISSN 2518-6566 (Online) - ISSN 2518-6558 (Print)

findings acquired, the study revealed that the implementation of CSR has great importance for international business and has an effect on international business. Therefore, social responsibility could improve the performance of the firms and brand image with a reputation for that organization that implements CSR. Corporate with social responsibility is a way to improve sales by satisfying customers, increasing quality and productivity. (Boubakary et al, 2016).

Therefore, CSR initiatives are seen as possibilities for better supply chain and human resource management to achieve a competitive advantage. A social responsible business may also gain financially in the short and long terms. (Asongu, 2007). The results of the current study demonstrated that MNEs' and CSR initiatives are considered increasingly strategic in the sense that they have an impact on the company's fundamental operations as well as its development, profitability, and survival. (Verbeke, 2009).

3.1 Recommendation

Based on the research objectives and results, the following recommendations are proposed:

Enhance employee engagement and well-being: The research findings indicate a positive correlation between CSR practices and employee satisfaction. To capitalize on this relationship, organizations should prioritize employee engagement and well-being initiatives. This can include fostering a supportive work environment, offering opportunities for growth and development, and promoting work-life balance.

Strengthen stakeholder collaboration: The research highlights the importance of engaging with stakeholders in CSR decision-making processes. Organizations should actively involve stakeholders such as employees, customers, suppliers, and local communities. This collaboration can help identify relevant CSR issues, improve the effectiveness of initiatives, and build strong relationships based on trust and shared values.

Expand environmental sustainability efforts: The research findings suggest that environmental sustainability is an essential component of effective CSR. Organizations should prioritize initiatives aimed at reducing environmental impact,



A Scientific Quarterly Refereed Journal Issued by Lebanese French University – Erbil, Kurdistan, Iraq
Vol. (8), No (5), Winter 2023
ISSN 2518-6566 (Online) - ISSN 2518-6558 (Print)

such as implementing renewable energy sources, optimizing resource consumption, and adopting sustainable practices throughout the value chain.

Improve CSR reporting and transparency: Transparency and accountability are key factors in CSR success. Organizations should enhance their reporting practices by disclosing relevant CSR information, goals, and progress regularly. Transparent reporting can enhance stakeholder trust, attract socially responsible investors, and foster a positive brand image.

Foster responsible supply chain practices: The research highlights the significance of responsible supply chain management. Organizations should work closely with suppliers to ensure adherence to ethical and sustainability standards. Conducting regular audits, providing training and support, and incentivizing responsible practices can contribute to a more sustainable and socially conscious supply chain.

Adapt CSR strategies to local contexts: The research emphasizes the importance of considering cultural and regional differences in CSR implementation. Organizations should tailor their CSR strategies to align with the specific needs and expectations of different markets. This can involve engaging with local communities, respecting cultural values, and addressing region-specific social and environmental challenges. Continuously monitor and evaluate CSR initiatives: To ensure the effectiveness of CSR efforts, organizations should establish robust monitoring and evaluation mechanisms. Regularly assess the impact of CSR initiatives, collect feedback from stakeholders, and make necessary adjustments. Continuous improvement and learning from past experiences can enhance the overall impact and sustainability of CSR practices.

By incorporating these recommendations, organizations can strengthen their CSR initiatives, positively impact stakeholders and society, and drive sustainable business growth in a socially responsible manner.

Conclusion

In conclusion, this research aimed to explore and gain a better understanding of the effects and significance of Corporate Social Responsibility (CSR) in international business. Through an analysis of various academic research studies, several key findings have emerged.



A Scientific Quarterly Refereed Journal Issued by Lebanese French University – Erbil, Kurdistan, Iraq
Vol. (8), No (5), Winter 2023
ISSN 2518-6566 (Online) - ISSN 2518-6558 (Print)

Firstly, CSR has become increasingly incorporated into many aspects of business operations, with a growing number of firms worldwide explicitly pledging to CSR in their visions, goals, and value statements. The concept of CSR encompasses economic, social, environmental, and philanthropic responsibilities, reflecting the evolving expectations of society towards corporations.

In the context of international business, CSR plays a crucial role in promoting sustainable development and addressing the ethical, environmental, and societal obligations that companies have when operating in global markets. International businesses are recognizing their broader impact on society beyond economic performance and are actively engaging in activities such as promoting human rights, respecting labor standards, contributing to community development, minimizing environmental impact, and engaging in philanthropic endeavors.

The research findings highlight that CSR initiatives in international business can have significant implications for various aspects, including performance, reputation, sales, customer loyalty, and innovation. By prioritizing the needs of stakeholders, the environment, and society, CSR can foster innovation, enhance brand image and credibility, improve revenue and customer loyalty, increase efficiency and quality, and attract and retain talented employees.

Furthermore, the strategic role of CSR initiatives in multinational companies is crucial for their long-term success, growth, and profitability. CSR can influence fundamental operations, development, and the overall survival of companies. Companies operating internationally face unique challenges and responsibilities, necessitating adherence to rigorous social rules and regulations to gain support and approval as local businesses. By aligning CSR programs with corporate goals, international businesses can enhance their competitiveness, differentiation, and reputation in global markets.

However, implementing CSR in international business is not without challenges. Companies may face barriers such as resource constraints, cultural differences, resistance to change, and conflicting stakeholder interests. Overcoming these challenges requires proactive management and a commitment to continuous improvement.



A Scientific Quarterly Refereed Journal Issued by Lebanese French University – Erbil, Kurdistan, Iraq Vol. (8), No (5), Winter 2023

ISSN 2518-6566 (Online) - ISSN 2518-6558 (Print)

To further advance the understanding of CSR in international business, future research should focus on empirical studies that examine the implementation and impact of CSR initiatives in multinational companies worldwide. Additionally, qualitative studies can provide deeper insights into the strategies and approaches employed by companies to integrate CSR into their operations.

briefly, CSR is of utmost importance in the contemporary business landscape, particularly in the international context. By embracing social responsibility and integrating it into their operations, international businesses can create positive outcomes for both society and their own long-term success. The findings of this research contribute to the existing body of knowledge by shedding light on the significance of CSR in international business and its implications for companies operating on a global scale.

References:

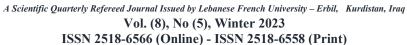
- Areiqat, A.Y., Abdelhadi, T.S., Rumman, A.A., & Al-Bazaiah, S.A. (2019). The Effect of Corporate Social Responsibility in Achieving Competitive Advantage at Jordanian Supply Chain. *J Sup. Chain. Mgt*, Vol. 8, No. 2.
- Asongu, J. J. (2007). Innovation as an argument for corporate social responsibility. *Journal of business and Public Policy*, 1(3), 1-21.
- Boubakary, B., & Moskolaï, D. D. (2016). The influence of the implementation of CSR on business strategy: An empirical approach based on Cameroonian enterprises (*No. hal-02513051*).
- Bowen, H. 1953. Social Responsibilities of the Businessman. *New York: Harper and Row*. 276 pp
- ISO. (2014). GRI G4 Guidelines and ISO 26000:2010. How to use the GRI G4 Guidelines and ISO 26000 in conjunction. Retrieved from: http://www.iso.org/iso/iso-gri-26000_2014-01-28.pdf
- Jackson, I., & Nelson, J. (2004). Profits with principles: Seven strategies for delivering value with values. *New York: Random House LLC.*
- Jamali, D., & Mirshak, R. (2007). Corporate social responsibility (CSR): Theory and practice in a developing country context. *Journal of business ethics*, 72(3), 243-262.



A Scientific Quarterly Refereed Journal Issued by Lebanese French University – Erbil, Kurdistan, Iraq
Vol. (8), No (5), Winter 2023
ISSN 2518-6566 (Online) - ISSN 2518-6558 (Print)

- Jamali, D., & Sidani, Y. (2008). Concepts and meanings of corporate social responsibility (CSR) and corporate social performance (CSP) in the Middle East. In Corporate Social Responsibility in the Middle East (pp. 3-22)
- Jankalova, M. (2016). Approaches to the evaluation of Corporate Social Responsibility. *Procedia Economics and Finance*, 39(2016), 580-587.
- Jenkins, H. (2009). A 'business opportunity' model of corporate social responsibility for smalland medium-sized enterprises. *Business ethics: A European review*, 18(1), 21-36.
- Kolk, A. (2016). The social responsibility of international business: From ethics and the environment to CSR and sustainable development. *Journal of World Business*, 51(1), 23-34.
- Khuong, M. N., Truong An, N. K., & Thanh Hang, T. T. (2021). Stakeholders and Corporate Social Responsibility (CSR) programme as key sustainable development strategies to promote corporate reputation—evidence from vietnam. *Cogent Business & Management*, 8(1), 1917333.
- McWilliams, A., & Siegel, D. (2001). Corporate social responsibility: A theory of the firm perspective. *Academy of Management Review*, 26(1), 117–127.
- McWilliams, A., Siegel, D., & Wright, P. (2006). Corporate social responsibility: Strategic implications. *Journal of Management Studies*, 43(1), 1–18.
- Nielsen, A. E., & Thomsen, C. (2018). Reviewing corporate social responsibility communication: a legitimacy perspective. *Corporate Communications: An International Journal*.
- Park, Y. R., Song, S., Choe, S., & Baik, Y. (2015). Corporate social responsibility in international business: Illustrations from Korean and Japanese electronics MNEs in Indonesia. *Journal of Business Ethics*, 129(3), 747-761.
- Porter, M., & Kramer, M. (2006). Strategy and society—The link between competitive advantage and corporate social responsibility. *Harvard Business Review*, 84, 78–92.
- Rahman, S. (2011). Evaluation of definitions: ten dimensions of corporate social responsibility. *World Review of Business Research*, 1(1), 166-176.
- ROMANN, E. (2021). Integrating CPA and CSR A Winning Nonmarket Strategy in International Business. *Bulletin de la Société Franco-Japonaise de Gestion*, *38*, 1-26.
- Verbeke, A. (2009). International business strategy. Cambridge: Cambridge University Press.





Vishwanathan, P., van Oosterhout, H., Heugens, P. P., Duran, P., & Van Essen, M. (2020). Strategic CSR: A concept building meta-analysis. *Journal of Management studies*, *57*(2), 314-350.

بەرپرسيارێتى كۆمەڵايەتى كۆميانياكان

يوخته:

بەرپرسيارێتى كۆمەڵايەتى كۆمپانياكان (CSR) لە دەيەكانى رابردوودا سەرنجێكى بەرچاوى بەدەستهێناوە بەھۆی پەرەسەندنى رۆڵى رێكخراوە بازرگانييەكان لە ناو كۆمەڵگادا. بەرپرسياريەتى کۆمەلاّیەتی ئاماژەیە بۆ ئەو چاوەروانییەی کە کۆمپانیاکان بە شێوەیەکی بەرپرسیارانە کاروبارەکان ئەنجام بدەن، كە لايەنە ئابوورى، كۆمەلايەتى و ژينگەييەكان لەخۆ دەگرێت. ئەم توێژينەوەيە ئامانجيەتى بەشدارى بكات لە تېگەيشتن لە بەرپرسپاريەتى كۆمەلايەتى لە بازرگانى نېودەولەتىدا بە شیکردنهوهی گرنگی و کاریگهرییهکانی. توپّژینهوهکه باس له نهبوونی لێکوٚڵینهوه دهکات لهسهر گرنگی بەرپرسپارپەتى كۆمەلاپەتى لە چوارچپوەي بازرگانى نپودەولەتىدا. لېكۆلپنەوە ئەكادىمىيەكان لێػۅٚڵۑنەوە دەكات لە كارپگەرپپەكانى بەرپرسپارپەتى كۆمەڵاپەتى لەسەر بازرگانى نێودەوڵەتى و رۆڵی له بەدەستهێنانی گەشەی بەردەوام. لە توێژینەوەكەدا باس لە چەمكی بەرپرسیاریەتی كۆمەلايەتى و رەھەندە جياوازەكانى و يەكخستنى لە كارەكانى بازرگانيدا كراوە. جگە لەوەش، لێڮۅٚڵۑڹەوە لەوە دەكات كە چۆن بەرپرسپارپەتى كۆمەڵاپەتى لە چوارچێوەي بازرگانى نێودەوڵەتىدا هەست يێدەكرێت، تیشک دەخاتە سەر ئەو تەحەددا و سوودانەی كە رووبەرووی كۆمپانیا فرە جنسیهکان (MNE) دەبێتەوە لەکاتی کارکردن لە بازارەکانی دەرەوەدا. شیکارییەکە جەخت لەسەر رۆڵی ستراتیژی بەرپرسیارپەتی كۆمەلاپەتی دەكاتەوە لە بەرزكردنەوەی ناوبانگ و جیاكاری و شەرعيەتى كۆمپانياكان، ھەروەھا تواناي بەشداريكردنى لە گەشەپيدانى بەردەوامدا. توێژينەوەكە سوود له دیدگاکانی تیۆری دامهزراوهیی، شهرعیهت و بهریّوهبردنی ستراتیژی وهردهگریّت بۆ ئەوەی رۆشنايى بخاتە سەر سوودەكانى بەرپرسياريەتى كۆمەلايەتى ستراتيژى بۆ كۆمپانياكانى MNE. سەرەراي ئەوەش، توێژينەوەكە باس لە چوارچێوە و ستانداردەكانى بەردەست دەكات بۆ پێوانەكردن و رايۆرتكردنى ئەداى بەرپرسپارپەتى كۆمەلاپەتى. دۆزپنەوەكان جەخت لەسەر پێوپستى كۆمپانپاكان دەكەنەوە كە دەستىێشخەرىيەكانى بەرپرسپارپەتى كۆمەلايەتى خۆپان لەگەڵ ستراتيژىپە سەرەكىيە بازرگانییهکانیاندا بگونجیّنن بۆ ئەوەي بە شیّوەپەكى كاریگەر سەرچاوە و تواناكانیان بەكاربهیّنن.



A Scientific Quarterly Refereed Journal Issued by Lebanese French University – Erbil, Kurdistan, Iraq
Vol. (8), No (5), Winter 2023
ISSN 2518-6566 (Online) - ISSN 2518-6558 (Print)

المسؤولية الاجتماعية للشركات

الملخص:

اكتسبت المسؤولية الاجتماعية للشركات (CSR) اهتمامًا كبيرًا مع تطور دور منظمات الأعمال داخل المجتمع. تشير المسؤولية الاجتماعية للشركات إلى توقع قيام الشركات بأعمال تجارية بطريقة مسؤولة ، تشمل الجوانب الاقتصادية والاجتماعية والبيئية. تهدف هذه الدراسة إلى المساهمة في فهم المسؤولية الاجتماعية للشركات في الأعمال التجارية الدولية من خلال تحليل أهميتها وتأثيراتها. تتناول الدراسة نقص البحث حول أهمية المسؤولية الاجتماعية للشركات في سياق الأعمال التجارية الدولية. يفحص البحث الأكاديمي لاستكشاف آثار المسؤولية الاجتماعيَّة للشرَّكات علَّى الأعمال التجارية الدولية ودورها في تحقيق النمو المستدام. تناقش الدراسة مفهوم المسؤولية الاجتماعية للشركات وأبعادها المختلفة ودمجها في العمليات التجارية. علاوة على ذلك ، فإنه يستكشف كيف ينظر إلى المسؤولية الاجتماعية للشركات في سياق الأعمال التجارية الدولية ، ويسلط الضوء على التحديات والمزايا التي تواجهها الشركات متعددة الجنسيات (MNEs) عند العمل في الأسواق الخارجية. يؤكد التحليل على الدور الاستراتيجي للمسؤولية الاجتماعية للشركات في تعزيز سمعة الشركة وتمايزها وشرعيتها ، فضلاً عن قدرتها على المساهمة في التنمية المستدامة. تعتمد الدراسة على وجهات نظر النظرية المؤسسية والشرعية والإدارة الإستراتيجية لإلقاء الضوء على مزايا المسؤولية الاجتماعية للشركات الاستراتيجية للشركات متعددة الجنسيات. بالإضافة إلى ذلك ، تناقش الدراسة الأطر والمعايير المتاحة لقياس أداء المسؤولية الاجتماعية للشركات والإبلاغ عنه. تؤكد النتائج على حاجة الشركات إلى مواءمة مبادرات المسؤولية الاجتماعية للشركات الخاصة بها مع استراتيجيات أعمالها الأساسية للاستفادة بشكل فعال من مواردها وقدراتها. في نهاية المطاف ، تساهم هذه الدراسة في فهم أعمق لتأثيرات المسؤولية الاجتماعية للشركات في الأعمال التجارية الدولية وتوفر رؤى للأبحاث المستقبلية والتطبيقات العملية