Original Researcher Article

Corporate Social Responsibility and Sustainability Practices of Businesses in the Retirement City of Dumaguete, Philippines

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ABSTRACT

This research investigates CSR awareness and practice among Dumaguete City businesses, which is the Retirement of the Philippines. Using a mixed-methods design, data were gathered from 50 firms across different industries, evaluating their socio-economic and environmental sustainability commitment. Results show that though most companies acknowledge the advantages of CSR, implementation is still low, usually hindered by budgetary constraints and poor long-term planning. The research also identifies a gap between CSR awareness and continuous practice, as only a minority of companies allocate a percentage of their budget to CSR activities. Charitable initiatives and waste management were the most prevalent CSR activities, but more extensive sustainability initiatives like carbon footprint reduction and government partnership were practiced less often. In addition, statistical results indicate that companies with greater assets and more years of operation tend to practice CSR activities. The research suggests that government agencies and business organizations should collaborate to institutionalize CSR via policies and incentives. Promoting sustainable business activities and instilling a social responsibility culture will further Dumaguete City's economic development in the long term as well as ensure environmental sustainability. This study highlights the imperative of companies adopting CSR as an integral part of their operations in order to promote sustained positive contributions to society and the environment.

Keywords: Corporate Social Responsibility, Sustainability, Business Ethics, Environmental Management

1. INTRODUCTION:

Pope Francis concludes in Laudato Si that corporate social responsibility is not optional but a moral duty and this implies that corporations have a social purpose, or "common good", to contribute to human flourishing in a thriving natural environment (Cremers, 2016).

Contemporary businesses may have acknowledged corporate social responsibility (CSR) as one of the standards in business practices in the past years (Robayo-Avendaño & Prato-García, 2024). One leading publisher in news and business issues stated that the establishment of a CSR strategy is a crucial component of a company's competitiveness and something that should be led by the firm itself. This means having policies and procedures in place which integrate social, environmental, ethical, human rights or consumer concerns into business operations and core strategy – all in close collaboration with stakeholders. Some consider CSR strategy a sustainability strategy (Singh, 2024). Sustainability is becoming more important for all companies, across all industries. Majority of executives consider a sustainability strategy necessary to be competitive today. In fact, some international studies reveal that corporate social responsibility affects customer loyalty. With its ever-increasing significance, CSR is becoming a main topic in hotel industry (Ardakani, 2016).

The Father of Modern Marketing, Philip Kotler, in his book, Corporate Social Responsibility: Doing the Most Good for Your Company and Your Cause, emphasized that "A good company offers excellent products and services. A great company also offers excellent products and services but also strives to make the world a better place." The United Nations had promulgated 17 Sustainable Development Goals to transform the world and one of it is to ensure sustainable consumption and production patterns. Under this goal, it targets that by 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse (Singh & Jermsittiparsert, 2024). Moreover it also encourages companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle (un.org).

On the other hand, the words of an American Politician, Cory Booker, also makes a lot of sense when he said, "Small acts of decency ripple in ways we could never imagine." A change that begins within can create a huge impact on the outside world which is why the objective of a partnership project between the UN and SuperGreen Solutions summarized the importance and role of SMEs in sustainable development. It reads, "We believe the next frontier of sustainability will not be found in looking at large corporations, but individual SMEs and, as such, we should approach the problem through an SME's eyes" (UN n.d.). Even our local economic agencies believe that the large number of small and medium enterprises (SMEs) greatly contributes to the economic growth and industrial progress of developing countries (https://dumaguete.balinkbayan.gov.ph/).

In a globally competitive environment, businesses must adopt efficient and effective technological innovations and virtualization in order to succeed and ensure their ongoing survival. However, this dependence on information technology also creates tensions for organizations, as this increasing demand for technology requires significant energy use which contributes to global warming and climate change (John and Laitner, 2003). This suggests an urgent need to redefine understandings of efficiency and effectiveness for business organizations. Social and environmental concerns should be as important as economic concerns, in particular profit maximization (Ullah et al., 2019).

Dumaguete City, known in 2018 as the Retirement Capital of the Philippines, is believed to be one of the top destinations for Retirees in the world. The city has recently been affected by the negative externalities brought about by the coming of BPO Companies. The study entitled, Externalities of BPO Companies in Dumaguete City (Enquilino, 2014), revealed that along with the growth of the four economic sectors which are resourcing requirements of a BPO industry, the amount of actual wastes being collected by the city rose dramatically when compared to their projection before the arrival of this industry. As a matter of fact, a video entitled, "Let's SAVE Dumaguete City" was uploaded last October 17, 2019 by David Wuyts, a Swiss vlogger and this had caught attentions from different people across the globe, especially those people who may have been to Dumaguete. The video revealed his great concerns to the people of Dumaguete on how the mountainous garbage in the dumpsite could affect them. Reactions of support to David's vlog were shared by the viewers of the video.

With an increasing population and migrants from neighboring provinces and from abroad, added with an increasing number of businesses established in the city, Dumaguete's risk of being a polluted urban environment may adversely affect the health and quality of life of its population. In an interview with the Dumpsite Supervisor, the average daytime population of Dumaguete would reach around 468,000. He also stressed out (based on the Waste Analysis and Characterization Study (WACS) that he conducted) about 70 percent of the garbage being collected come from the business establishments of the city (see Appendix B).

Businesses must try its best to fulfill their economic obligation and also expected to make a positive social and environmental impact towards development sustainability. Although some critics believe that businesses don't always do what they claim when it comes to CSR, this research proposal, however, shall serve as a gun start in assessing the perceptions of corporate leaders of various business establishments when it comes to CSR practices in the developing world. Moreover, this research shall also verify whether or not businesses in Dumaguete City incorporate and actually practice corporate social responsibility towards socio-economic and environmental sustainability.

2. MATERIALS AND METHODS

Research Design

The study is a mixed-methods which includes quantitative and qualitative data through a survey questionnaire and an interview schedule that served as the primary sources of information. Data mining was used to verify data gathered through browsing websites and a follow-up interview to some respondents.

Research Environment

The City of Gentle People, Dumaguete City, is the capital of the province of Negros Oriental, having a land area of 3,362 hectares (8,310 acres). It has an aggregate of 131,377 occupants starting at 2015 statistics and is the most populous city in the region. It is the central meeting place for the people of Negros Oriental and is also the hub of culture for the island. Products from inhabitant of the different towns of the province as well as their farm raised livestock are sold in the City's Market. The city is also coined as the University Town because it is the home of four seasoned universities and many other colleges, where brightest young minds converge for higher education. It is also said that the culture of Dumaguete is fascinating and captivating especially because the locals have a fairly high standard of living and are quite well-off in addition to being friendly towards tourists and polite. The city also attracts a considerable number of foreign tourists because of easy access from Cebu City in Central Visayas. Dumaguete attracts a considerable number of foreign tourists, particularly Europeans, because of easy access from Cebu City in Central Visayas, the availability of beach resorts and dive sites, the attraction of dolphin and whale watching in nearby Bais City. Dumaguete is listed 5th in Forbes Magazine's "7 Best Places to Retire around the World". According to Forbes, the city offers one of the best places for beachfront living on the budget. In 2019, the city was given the Best Retirement Area Deemed as Retiree-Friendly (RADAR) status by the Philippine Retirement Authority under the Department of Tourism. The Retire Overseas Index says that Dumaguete is among the cheapest places in the world to live. The climate is hot and humid, and the area is usually protected against most typhoons. Dumaguete also has modern healthcare facilities with four major tertiary hospitals and a number of private hospitals that are well-equipped that can cater to any of their health needs. Moreover, the power source of the city comes from the geothermal power plant in Valencia, an adjacent town of the city. The city has redundant fiber optic lines and is a focal point for telecommunications. It is the landing point for fiber optic cables linking it to the whole Visayas, Manila (the capital of the nation) and cities south of Luzon, as well as to other cities north of Mindanao (http://dumaguetecity.gov.ph/). The survey was conducted to at least 50 SMEs and Large-sized enterprises of Dumaguete City that were randomly categorized based on the types of Business. Only 10 types of registered businesses as disclosed by the City Treasurer's Office, were included in the actual conduct of the study and these are: Amusement and Recreation, Banks and other Financial Institutions, Caterers/Food Establishments, Exempted Business Entities, Manufacturing, Real Estate Lessors/Developers, Retailers, Services, Transportation and Wholesaling/Distribution.

Research Respondents

The respondents of this study were either owners/proprietors or managers of SMEs and Large-sized Enterprises in Dumaguete City in 10 business types as categorized by the City Treasurer's Office in their Roll of Taxes namely: Amusement and Recreation, Banks and other Financial Institutions, Caterers/Food Establishments, Exempted Business Entities, Manufacturing, Real Estate Lessors/Developers, Retailers, Services, Transportation and Wholesaling/Distribution.

Table 1. Allocation of Respondents for Each Type of Business (data as of 2019)

Type of Business	N	%	n
Amusement and Recreation	119	2%	1
Banks and Other Financial Institutions	452	8%	4
Caterers/Food Establishments	809	10%	5
Exempted Business Entities	125	2%	1
Manufacturing	179	2%	1
Real Estate Lessors/Developers	794	10%	5
Retailers	3,109	40%	20
Services	1,688	22%	11
Transportation	165	2%	1
Wholesaling/Distribution	218	3%	1
Total	**7,658**	**100%**	50

The number of samples is determined by applying the Slovin's Formula with a 15% margin of error to the total population of the ten types of businesses registered in Dumaguete City. From the computation, the researcher collected 50 samples which is higher than the computed value. Since the number of businesses for each type vary, their percentage in the total sum is computed by dividing their number of registered businesses to the sum total of the ten types of businesses multiplied by 100%. Their percentage is then being multiplied to the total number of samples which is 50 to obtain the samples (n) for each type.

Research Instrument

Primary Data Collection

A researcher-made questionnaire was the main instrument of the study. The questionnaire is divided into three parts. The first part solicits for the profile of the respondents and the business. The second part seeks the level of awareness of the respondents as well as the level of practice by the company regarding Corporate Social Responsibility. The instrument was pre-tested and examined by three experts. The pre-testing of the questionnaire was done in the vicinity of Sibulan, an adjacent town of Dumaguete City going north of Negros Oriental. Five (5) questionnaires were floated to five (5) different business establishments namely, Kia Motors, Dexan Pharmacy, Mindanao Machine Shop, Tatsuo Videography and MDSDA Elementary. The Chronbach alpha during the pretest was 800. This means that the tool used was lightly acceptable.

Secondary Data Collection

The secondary data obtained in this study included related information filed in different offices as well as from screen shots of CSR activities taken from various websites that verify some CSR activities being disclosed during the gathering of data from the respondents.

Research Procedure

In order to have a baseline data on the total number of businesses that are registered in the city, the researcher wrote a letter (see Appendix E) to the Mayor through its City Administrator, asking permission to gather the data from the respective section of the city. The researcher was then forwarded to the City Treasurer's Office for the 2019 Tax Roll (Business) that contains the number of registered businesses per business type (see Appendix G). After obtaining the figures, the researcher decided to exclude some business types like Exporter (Manufacturing), Printing and Publication, Private Cemetery/Memorial Parks and Other Impositions due to the nature of their business operation.

A total of 50 survey questionnaires that were distributed to the target respondents at an average of two (2) business establishments per day. Aside from personally conducting the survey a follow-through interview was done to some respondents in terms of how they experienced corporate social responsibility. The researcher utilized research assistants who have connections to the identified respondents.

The 50 answered survey questionnaires were recovered back and then evaluated by the researcher. The responses were then tallied in a spreadsheet using frequency counts and the percentages were computed accordingly.

Statistical Treatment of Data

The result of the statistical computations guided the researcher in the interpretation and analysis of the data. Using MS EXCEL and SPSS 18, the statistical tools that were used in the study are as follows:

Frequency Count and Percentage Distribution. It was computed to determine the proportional part to a whole such as given a number of respondents in relation to the entire population.

Rank In statistics, ranking was used only as appropriate especially in the distribution of the "type of businesses."

Graphical presentations were used such as bar graph and pie chart and in tabular form to show the personal and business profile.

Weighted Mean refers to the over-all average of responses. It was used to analyze the level of awareness

and practices done by the respondent business enterprises. The Likert's five (5) scale of measurement was used.

Scale	Interpretation	
	Awareness and Practice	Extent of CSR Practices
4.21 to 5.00	Fully Aware	Frequently practiced
3.41 to 4.20	Moderately Aware	Almost Every time
2.61 to 3.40	Somewhat Aware	Sometimes
1.81 to 2.60	Slightly Aware	Almost Never
1.00 to 1.80	Not Aware at all	Never

The Spearman rho correlation coefficient (Spearman's correlation, for short) is a nonparametric measure of the strength and direction of association that exists between two variables measured on at least an ordinal scale. It is denoted by the symbol rs (or the Greek letter ρ). The test is used for either ordinal variables or for continuous data.

3. RESULTS AND DISCUSSION

Profile of Respondents

A profile of the respondents is presented to give credence to the validity of the study and the respondents' personal data provide sufficient information about their background.

Table 1. Frequency and percentage distribution of Respondents' Profile

Category	Frequency (N)	Percentage (%)
Age		
23-38	4,286	56%
39-54	2,758	36%
55-73	614	8%
Sex		
Female	4,442	58%
Male	3,216	42%
Level		
High School Graduate/Level	1	2
College Level	10	20
Bachelor's Degree holder	36	72
Master's Degree holder	1	2
Doctorate Degree holder	2	4
Total	**50**	**100**
10,000 to 20,000	10	20
21,000 to 30,000	10	20
31,000 to 40,000	1	2
41,000 to 50,000	3	6
51,000 or more	7	14
No Response	19	38
Position in The Business		
Manager	3,676	48
Owner	1,684	22
Supervisor	1,684	22
Department Head	614	8

Table 1 presents that most of the respondents (56%) are aged between 23-38 years, suggesting that a large proportion of the participants are comparatively young and probably at the early or middle phases of their careers. The second largest group is of respondents aged between 39-54 (36%), which signifies a large segment of mature professionals who might be in leadership positions or have fixed career trajectories. A lower proportion (8%) is in the 55-73 age range, indicating that fewer older people were involved in the survey, perhaps because of retirement or decreased activity in business-related matters.

As for gender breakdown, the statistics reveal that females (58%) surpass males (42%), which implies that women form a high percentage of the workforce or business sector surveyed in the study. The trend could be an indication of increased numbers of women holding positions in the leadership or managerial levels or increased female workforce participation in the particular industry polled.

Most of the respondents possess a Bachelor's Degree (72%), indicating that higher learning is a pivotal aspect of their business or work involvement. Just a small group (4%) have achieved a Doctorate Degree, and 2% of the respondents have a Master's Degree, as it shows there are highly learned individuals among the respondents. At the same time, 20% have achieved the college level but not a degree, and just 2% are high school graduates, which means that the majority of respondents have attended higher education to improve their qualifications.

The income level data shows varied financial positions among the respondents. 20% fall in the range of 10,000 to

20,000, and another 20% fall in the range of 21,000 to 30,000. A minority (2%) falls in the range of 31,000 to 40,000, while 6% fall in the range of 41,000 to 50,000. Interestingly, 14% of the respondents have an income above 51,000, indicating a segment of high-income earners. But a major percentage (38%) did not report their earnings, which might reflect privacy issues or diverse economic situations.

In terms of the roles they have in the business, the dominant category (48%) is Managers, reflecting that a lot of the respondents play mid to high-level leadership positions. Owners and Supervisors each make up 22% of the respondents, reflecting a combination of decision-makers and operational managers. Lastly, 8% are Department Heads, which reflects that some of the respondents engage in managing particular business functions.

Profile of Business in Dumaguete City, Philippines

The profile of the businesses gives a quick look of the entire businesses that are involved in the study. This allows us to get a general idea of its years of operation, the business type, form, CSR activities being conducted and the budget allocation intended solely for CSR activities.
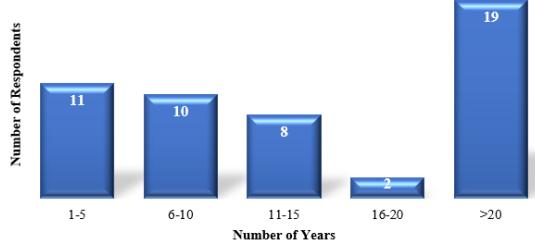

Figure 1. Business Respondent's Years of Operation

The figure above shows the number of years that the businesses are operating in the city. Majority of the respondents have more than 20 years of operation. The next in ranks are 11 newly established businesses with at least 5 years of operation, followed by a total of 18 businesses from six (6) years up to a little less than 20 years thereof.

Table 2.1 Frequency and percentage distribution of Respondents According to Types of Business

Type of Business	Frequency (N)	Percentage (%)	Rank
Amusement and other Places of Recreation	1	2	7.25
Banks and other Financial Institutions	3	6	5
Caterers/Food Establishments	5	10	3.5
Exempted Business Entities	1	2	7.25
Manufacturing	1	2	7.25
Real Estate Lessors/Developers	5	10	3.5
Retailers	20	40	1
Services	11	22	2
Transportation	1	2	7.25
Wholesaling/Distribution	2	4	6
Total	**50**	**100**	

Table 2.1 shows the distribution of respondents according to the business type they are engaged in. The above statistics is purposively acquired in accordance to the computed proportion in the number of samples per type. The type of business with the most number are the "Retailers", constituting 40 percent which is followed by the "Services" with a little more than one-fifth or 22 percent. It seems interesting to note that in Table 3, there are 38 percent who didn't respond to the question on the income bracket, which perhaps would jibe with the 40 percent in the above table whose type of business belongs to the "retailer" category as gleaned from its findings.
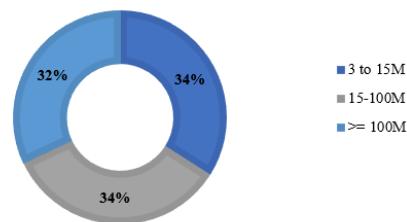
Figure 2. Distribution of Businesses According to Asset Size

The figure above exhibits an almost equal distribution of the different businesses in terms of "asset size." Both Medium and Large-sized enterprises have 34 percent, respectively. Small enterprises comprise almost one-third or 32 percent of the respondents.
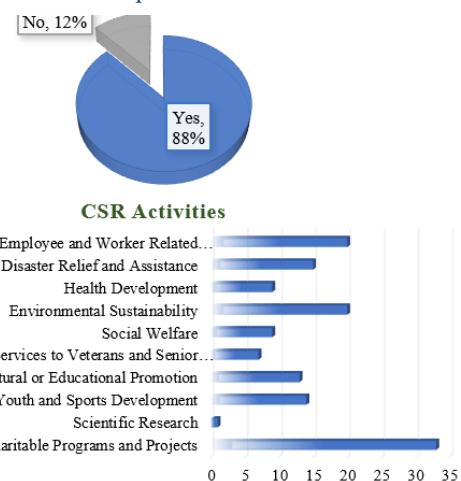
Figure 3. Distribution of Businesses According to

Figure 3 contains a pie chart that shows the percentage of businesses that do not conduct and those that conduct CSR activities based on respondents' perception, the latter are involved in CSR activities as enumerated in the bar graph that follows below the pie. Respondents were allowed to

check more than one activity based on their understanding on the extent of what they respectively practice. The most frequent CSR activity that is being practiced is the conduct of Charitable Programs and Projects. This kind of activity involves visit to orphanage, feeding and giving School children of learning supplies to remote areas, donating school equipment and giving of relief goods to the larger communities, among others.

**Allocated CSR Budget from Net Income**
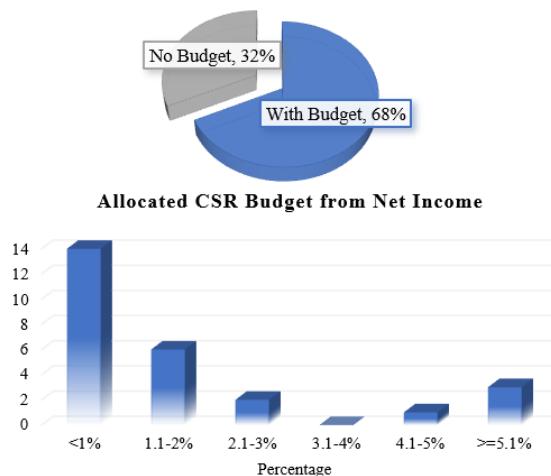
Figure 10. Distribution of Businesses According to their Allocated Budget for CSR Activities

As gleaned from the findings in the pie chart of Figure 10 above, majority or 68 percent of the business establishments allocated budget for their respective CSR activities, while 32 percent respondents indicate without any budget at all. However, for those with CSR budget,

less than one (1) to two (2) percent of their company's net income is allocated thereto. The bar graph above indicates 16 to 32 percent or respondents constituting a little less than one-third of the business establishments never did have budget allocation.

Perhaps it can readily be deduced from the result as shown in above figure that majority of the local business establishments are mostly concerned with the tangible benefits that they can reap from engaging therein, thus having lesser concerns of involving into its CSR initiatives. This specific finding seems to correlate with the findings in Figure 4 on the "type of business" which indicates that 20 or 40 percent of the business respondents belong to the "retailers" category, and therefore they may belong to the sole proprietorship in its business operation". It is more probable that these are also the ones allocating less than two (2) percent of their CSR budget.

Corporate Social Responsibility as Manifested in the Companies

This part presents the level of awareness of the respondents, the extent of practices by the company on CSR activities towards socio-economic and environmental sustainability. As mentioned by Costa, R. and Menichini, T. (2013), "Business returns from CSR practices depend heavily on how stakeholders perceive the company social behavior, making the measure of stakeholder perception a key issue in the process of CSR assessment."

Level of Awareness of the Respondents

Table 2.1 Level of Awareness of the Respondents

AWARENESS STATEMENT	FA (5)	MA (4)	SA1 (3)	SA2 (2)	NAW (1)	Weighted Mean	Remarks
Benefits							
CSR helps increase company's financial performance.	12	17	10	5	3	3.64	Moderately aware
Corporations that place an emphasis on corporate social responsibility typically have an easier experience when dealing with the politicians and government regulators.	8	19	16	4	2	3.55	Moderately aware
Engaging in CSR activities	22	16	5	4	2	4.06	Moderately aware

build company's image.							
Corporate Social Responsibility (CSR) is helpful for people towards sustainable socio-economic and the environment well-being.	18	19	9	2	2	3.98	Moderately aware
CWM						**3.81**	**Moderately aware**
Risk							
CSR undermines stockholders' interests, somehow impeding economic growth.	5	12	10	8	15	2.68	Somewhat aware
CSR could possibly an additional obligation imposed upon businesses.	7	16	13	7	7	3.18	Somewhat aware
Failure in the implementation of the CSR plan may adversely worsen the company's performance.	6	14	15	5	9	3.06	Somewhat aware
CSR seemingly is not the ultimate solution to societal or environmental problems, and somehow become a façade that hinders real systemic change.	2	12	12	8	16	2.52	Slightly aware
CWM						**2.86**	**Somewhat aware**

Interpretation Guide: Fully Aware (FA) 4.21-5.00, Moderately Aware (MA) 3.41-4.20, Somewhat Aware (SA1) 2.61-3.40, Slightly aware (SA2) 1.81-2.60, Not at All (NA) 1.00-1.80

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The first half of the perceptual statements in the above table for the level of awareness of CSR are its benefits according the components of Carrol's CSR suggestion which includes ethical, philanthropic, economic and legal. Drawn from Table 5, the respondents state "moderately aware" on the advantages of Corporate Social Responsibility, such as increasing financial performance; better rapport establish with the government bureaucracy, image building mechanism and works toward socio-economic and environmental sustainability. On the other hand, the perceptual statements which comprise its risks or somehow restraining forces may seem so familiar with the respondents. The result reveals that most respondents express "Somewhat Aware" that CSR may "undermine stakeholders' interest that somehow impedes economic growth," may "cause additional obligation imposed on the business" and may "adversely worsen the company's financial performance." Some segment of the respondents divulge "slightly aware" to the negative statement that CSR "may not be the ultimate solution to societal and environmental problems." The respondents further think that CSR may just serve as a façade that hinders real systemic change." The apprehension of some respondents that CSR offers certain risks ay require an effective information dissemination to business leaders to develop in them the right motivational or attitudinal change towards venturing into a CSR engagement.

Table 2.2 Extent of Company Practice Regarding Corporate Social Responsibility

AWARENESS STATEMENT	FA (5)	MA (4)	SA1 (3)	SA2 (2)	NAW (1)	Weighted Mean	Remarks
Positive							
My company promotes community programs and development reforms for a long run profitability.	15	9	13	5	8	3.36	Sometimes
My company places emphasis on corporate social responsibility to have an easier experience when dealing with the politicians and government regulators.	8	10	16	6	9	3.04	Sometimes
My company holds socially responsible activities to have a favorable public image.	16	6	14	5	9	3.30	Sometimes
My company engages in socially responsible actions to promote socio-economic and environmental sustainability	20	12	16	1	1	3.98	Almost every time
CVM						**3.42**	**Almost every time**
Negative							
My company thinks that CSR undermines stockholders' interest that might impede economic growth.	2	5	13	14	16	2.26	Almost never
My company considers CSR as an additional obligation imposed upon business.	4	5	20	7	14	2.56	Almost never
My company entertains some doubts that failure in the implementation of CSR	1	8	13	10	18	2.28	Almost never

could charge the company more.							
My company believes that CSR is not the ultimate solution to societal or environmental problems.	2	5	15	10	18	2.26	Almost never
CWM						**2.34**	**Almost never**

Interpretation Guide: Fully Aware (FA) 4.21-5.00, Moderately Aware (MA) 3.41-4.20, Somewhat Aware (SA1) 2.61-3.40, Slightly aware (SA2) 1.81-2.60, Not at All (NA) 1.00-1.80

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Most items in the first half which contain the positive influence/effects of CSR, are sometimes practiced by the business enterprise. Based on Figure 9, about 88 percent of the businesses engage in CSR activities and this seems supportive of the practice that indicates "almost every time" that "my company engages in socially responsible actions that "help people and the environment annually". Though some respondents gave lesser weight to some benefits that the company gets from its CSR practices or services, by only indicating "sometimes" in terms of "how it may contribute public image." On the other hand, the remaining half of the negative statements generate "almost never" responses in terms of its extent of practice because of the thoughts that CSR practice may cause "additional obligation imposed on their business operation. Another apprehension is that if their CSR activities will encounter any failure in its implementation,

it may be harmful to the growth of their business. Finally, but not least, there is this belief that 'CSR is not the ultimate solution to societal or environmental problems." Thus, the foregoing misconception on the effect of CSR practice in the growth of any business enterprise may simply be some of the impeding intrinsic forces responsible of exhibiting negativistic attitude of certain business leaders towards its developmental initiative. Based on the perceptions of respondents, it can be gleaned from the above table certain consistencies of their responses between the benefits and negative effects as their business enterprises engaged themselves in CSR activities or services.

Relationship Between the Personal Profile of Respondents and Level of Awareness of CSR

Table 3. Test of Significant Relationship between Respondent's Profile and Awareness

Test Variables Awareness vs	*Correlation Coefficient r*	Sig. (P=0.05)	Remarks	Decision
Age	0.029	0.281	Negligible Correlation	Fail to Reject the Null Hypothesis
Education	0.040	0.021	Low Correlation	Reject the Null Hypothesis
Monthly Income	0.082	0.034	High Correlation	Reject the Null Hypothesis
Position	1.113	0.022	Very High Correlation	Reject the Null Hypothesis

Table 3 shows the test of relationships between Awareness of CSR and selected profiles of the respondents. In terms of age, there was a negligible correlation, but the results were not statistically

significant. As to their education, the result shows the correlation coefficient r=0.040, 'low correlation' but it was found that the result is significant. Monthly income was highly correlated with awareness, with an r of 0.082 and significant at p=0.05 level. This shows that the higher the monthly income of the respondents would also lead to

higher awareness. The last variable was position of the respondent, it shows that the higher the position the higher the awareness, with a correlation coefficient of 1.113 'very high correlation' and significant.

Relationship between the Business Profile and the Extent of Practices of Business in its CSR

Table 4. Test of Significant Relationship between Business Profile and Practices

Test Variables Awareness vs	*Correlation Coefficient r*	Sig. (P=0.05)	Remarks	Decision
No. of Years	1.189	0.027	Very High Correlation	Reject the Null Hypothesis
Type of Business	0.035	0.021	Low Correlation	Reject the Null Hypothesis
Form of Business	0.268	0.345	Negligible Correlation	Fail to Reject the Null Hypothesis
Asset	0.098	0.021	Very High Correlation	Reject the Null Hypothesis

Table 4 shows the test of significant relationship between the variables under business profiles and practices. The asset and number of years the business operates were highly correlated with practices with correlation coefficient values of 1.189 and 0.098 respectively, the result also shows they are significant. Therefore, the researcher rejects the null hypothesis. The type of business and number of employees results a low correlation but significant at p=0.05 significant level. There was a negligible correlation results between form of business and practices and the result shows they are not significant.

Relationship between Awareness and Practices of Business on CSR

Table 5. Test of Significant Relationship between Awareness and Practice of CSR

Test Variables Awareness vs	*Correlation Coefficient r*	Sig. (P=0.05)	Decision	Remarks
Level of awareness Vs Practices of Corporate Social Responsibility	r = 0.872	.281	Fail to Reject the null hypothesis	There is no significant relationship among the respondents' level of awareness and corporate social responsibility.

The result shows that the correlation coefficient for the level of awareness and practices of the respondents when it comes to Corporate Social Responsibility is 0.872 and the probability value or sig. value is .281 @ 0.05 level of significance. The results show the there is a strong correlation between the two variables but in terms of statistical significance there is none. Therefore, there is no statistically significant relationship between awareness and practices of corporate social responsibility as indicated by the respondents. It can be gleaned from the result of the table above that the respondents are aware of their CSR, however, the statistics show that they seem to be not fully practicing it. This outcome is really possible because of lack of understanding among business leaders on the rationale, goals and objectives of CSR. What seems to be their awareness of the concept on corporate social responsibility would still needs further knowledge thereof, in order to enhance their level of understanding thereon, thus enable them to develop their interest and favorable attitude towards their full acceptance of the innovation.

Social Responsibility Practices towards Socio-Economic and Environmental Sustainability

Table 6. Corporate Social Responsibility Practices Towards Socio-Economic and Environmental Sustainability

AWARENESS STATEMENT	FP (5)	AE (4)	S (3)	AN (2)	N (1)	Weighted Mean	Remarks
Benefits							
My company commits itself to establishing socio-economic and environmental sustainability programs to create a sustainable healthy environment and economy for future generations.	18	19	7	2	4	3.90	Almost every time
My company educates or conducts seminars on sustainability initiatives like recycling, energy conservation and pollution prevention program.	16	12	8	7	7	3.46	Almost every time
My company practices efficient waste management by minimizing or reducing wastes.	25	15	8	1	1	4.24	Frequently practiced
My company purchases energy efficient appliances and machines with energy star ratings and energy saving features.	25	14	6	1	4	4.10	Almost every time
My company reduces utility bills by conserving energy and periodic electrical/plumbing maintenance.	23	15	11	1	0	4.20	Almost every time
My company utilizes reusable wastes such as paper products, electronic waste, some plastics, textile or rubber, to save maintenance costs, among other related purposes.	26	14	8	2	0	4.28	Frequently practiced
My company promotes some mitigating measures on how to reduce carbon footprint like going paperless, using modern technologies, working from home, etc.	23	8	16	0	3	3.96	Almost every time
My company engages responsible people who are in-charge of monitoring activities for both the socio-economic and environmental sustainability among the citizens served thereby.	22	8	10	5	5	3.74	Almost every time
My company conducts tree planting activities and promotes environmental sanitation activities	13	3	10	11	13	2.84	Sometimes

My company coordinates with the government in matters that concern with the promotion of socio-economic and environmental sustainability.	12	10	15	7	6	3.30	Sometimes
CWM						**3.80**	**Almost every time**

Interpretation Guide: Frequently Practiced (AP) 4.21-5.00, Almost every time (AE) 3.41-4.20, Sometimes (S) 2.61-3.40, Almost Never (AN) 1.81-2.60, Never (N) 1.00-1.80

Table 8 enumerates the various activities and practices that a company can do in terms of promoting livelihood and making the environment sustainable. The table reveals that about 80 percent of the perceptual statements in the table are practiced "almost every time." Among those frequently practiced are items related to Integrated Waste Management. Since Dumaguete City has an existing ordinance that mandates this, most likely, registered businesses around would practice doing it. Majority of respondents indicate "almost every time" that their respective companies commit themselves to environmental sustainability, educate workers on sustainability initiatives, purchase energy efficient appliances, promote measures to reduce carbon footprints and assign people to monitor activities regarding environmental sustainability. These activities are in conformity with the business tool on Environmental Sustainability of Business by the National Tourism Development Authority of Ireland which emphasizes that businesses that practice environmental sustainability is potential to improve profitability because of the reduced expenses from medium to long term. However, tree planting activities and coordination with government regarding environmental sustainability activities are "sometimes" practiced by most companies.

4. CONCLUSION

The research finds that entrepreneurs, mostly in the 23-38 years age group and mostly women, have a positive orientation toward CSR, with more education and higher incomes having higher levels of awareness. Most firms are single-owner firms within small and medium enterprises, spending less than 1% of their budget on CSR, frequently carrying out short-term, unsustainable initiatives. While the respondents are moderately aware of CSR advantages, they are not as well aware of its risks. Business sustainability and assets significantly relate to CSR practices, yet there is awareness-practice lag. This shows that additional specific education and strategic interventions are necessary to move companies from charitable contributions to long-term socio-economic and environmental CSR practices that conform to international standards.

5. RECOMMENDATIONS

Corporate Social Responsibility (CSR) is responsible for creating socio-economic and environmental sustainability. As per the research findings and study conclusions, the following recommendations are made:

SMEs of the local community and large organizations should officially include CSR in their annual budget and acknowledge its benefits to companies as well as to communities.

The city government shall issue an Executive Order and enact an ordinance for the encouragement of CSR-related sustainability initiatives and for the creation of the City Business for Social Progress (CBSP) with a board of governance.

The provincial government shall craft a province-wide CSR program by way of Executive Order and ordinance, creating the Negros Oriental Business for Social Progress (NOBSP).

The City Environment and Natural Resources Office (ENRO) must mandate that businesses invest at least 1% of their gross income on livelihood and environmental projects and practice improved waste management measures.

Future researchers must classify CSR activities by business types and investigate its influence on geriatric communities and retirees.

Institutions of higher education should integrate community outreach activities with business CSR activities in order to design end-to-end and participative sustainability programs.

The community ought to be a willing partner to the LGBSP Board for purposes of support towards business-led sustainability initiatives as well as for livelihood and environment activities.

The national legislatures ought to spur the enactment of a law that will make business CSR compulsory and offer incentives in terms of tax allowance for adhering.

The future LGBSP Board must institutionalize Social Audit to facilitate the effective application of CSR and promote sustainable CSR practices among businesses.

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