
| RESEARCH ARTICLE

Practices of Selected Pharmaceutical Companies on Integration of Community Empowerment to Corporate Social Responsibility (CSR): Development of Holistic and Sustainable CSR Framework

RAYJEE OBIANO ESPINOZA

Faculty of the College of Business Administration, Graduate Studies, Adamson University, Philippines

Corresponding Author: RAYJEE OBIANO ESPINOZA, **E-mail:** rayjeeespinoza@gmail.com

| ABSTRACT

Corporate Social Responsibility (CSR) is a way to inspire business firms to perform in a manner appropriate to the desires of their stakeholders, thus, producing them to act dependably for the benefit of the business and society or community through creating a sustainable development program that could, in turn, gain credibility, positive image and reputation. This study highlights pharmaceutical companies' practices in terms of CSR integration covering the four levels of CSR - philanthropic, ethical, legal, and economic. It will also discuss how do pharmaceutical companies integrate community empowerment in their CSR activities and up to what extent is the level of integration of community empowerment in terms of levels of society – micro, meso and macro. This research study will use the mixed method which are: qualitative and quantitative methods. The following are criteria in the selection of participants for interview. For qualitative approach, there will be twenty participants from five pharmaceutical companies. For quantitative approach (using survey questionnaire), there will be 360 respondents coming from 30 pharmaceutical companies. The extent of integration of community empowerment in CSR is highly linked to the extent of contribution to holistic and sustainable development.

| KEYWORDS

Corporate Social Responsibility (CSR); community empowerment; CSR integration; micro level; meso level; macro level; philanthropic, ethical, legal, economic.

| ARTICLE INFORMATION

ACCEPTED: 02 May 2024

PUBLISHED: 27 May 2024

DOI: 10.32996/jhsss.2024.6.5.24

1. Introduction

1.1 Background of the Study

Advocates of Corporate Social Responsibility (henceforth referred to as CSR) intend devising and implementing CSR strategies as a prospect for organizations. When CSR is looked at from a strategic perspective, it emanates from top management's vision and values and is not contemplated an expense but a premeditated initiative readily adopted by organizations to differentiate themselves from their competition (Beji et al. 2021).

The aftermaths in CSR research have prominently focused on organizational results with special attention being given to financial performance, thereby ignoring the suitable assessment of the success of a CSR strategy by looking at its non-financial performance pointers such as employees' extra-role behavior, consumer's perceptions, and social and environmental performance impression (Fatima & Elbanna, 2020).

For many years, community development goals were philanthropic activities that were seen as separate from business objectives, not fundamental to them; doing well and doing good were seen as separate pursuits. But I think that is changing. What many of the organizations that are represented here today are learning is that cutting-edge innovation and competitive advantage can result from weaving social and environmental considerations into business strategy from the beginning. And in that process, we can help develop the next generation of ideas and markets and employees (Fiorna & Packard, 2020).

Ankersmit (2020) mentioned that the European Commission defined CSR as “a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis”.

Furthermore, several global organizations set guiding principles and policies to inspire companies to be socially responsible to gain impact and build image and reputation such as the ASEAN CSR Network, United Nations Global Compact, Organization for Economic Cooperation and Development (OECD), International Organization for Standardization (ISO) 26000, and the like. Thus, the study of Infante, Araque, and García (2019) confirmed that MSMEs that perform social responsibility targeting economic, social, and environmental dimensions improve performance and builds competitive advantage for the organization. In other manner, Garcia-Piqueres and Garcia-Ramos (2022) showed in their research that CSR has also practical implications for practitioners, specifically, if we compare the results obtained in terms of behavioral complementarities with those of objective complementarities. In this sense, although the utmost interrelation occurs between the social and environmental dimensions, the results are different, if we look at the objective complementarity. In this case, the CSR practices that have more complementarities are those related to the social dimension (social with environmental and economic with environmental) for the case of essential innovations, and the combination of economic and environmental CSR practices in the case of incremental innovations.

The CSR actions such as supporting local cultural actions, participation to charity drives, satisfying competitions, helping in programs for disabled persons, defending the environment, and implementing ethical standard for business are treated as tools of public relations and can improve company's image. In this view, managers and top executives of multinational companies commit themselves to CSR with the aim of improving their profitability as well as to improve the image of the firm.

Further, as per findings from reviewing the CSR implementation literature, some activities have rarely been studied with regard to their CSR implementation strategies such as the sports and gaming industry. Accordingly, future research can actively collaborate with practitioners to conduct field studies and longitudinal studies, where practitioners can execute and examine CSR application, while CSR scholars can act as consultants and conduct quality research. Additionally, with the influx of COVID-19 pandemic, the topical nature of CSR implementation has intensified such that organizations are now actively focusing towards building their social presentation to build a safe and healthy organizational work environment and image (Donthu & Gustafsson, 2020).

Drawing upon the research of Mehralian, et al. (2019), it identifies five dimensions through which CSR practices can effect positive changes in an organization's performance in relation to the four balanced scorecard (BSC) perspectives. Consequently, in concentrating on these dimensions, a company intensification its likelihood of enhancing its performance and therefore, realizing significant gains. In addition, as managers play the most momentous role in CSR implementation, they should sustain all associated practices to achieve their strategic goals. Also, pharmaceutical distribution companies tend to apply CSR – which is commonly labeled as informal and voluntary humanitarian activities – to different domains, plus the workplace, marketplace, community and environment. This study underwrites to the existing literature by shedding light on various domains in which CSR practices are applied to augment organizational success in pharmaceutical distribution companies.

The concentration of this research is to elucidate more on the Corporate Social Responsibility (CSR) practices of pharmaceutical companies which eventually be instigated and implemented by other pharmaceutical companies and other private companies which are practicing and integrating their CSR to community empowerment. Through this, the Researcher has developed and cultivated a holistic and sustainable CSR framework to replicate by other organizations in the Philippines or abroad.

This has also emphasized various CSR practices of pharmaceutical companies which resulted to successful community empowerment which continuously empowers and enables the lives of numerous recipients and beneficiaries in the society. Businesses do not live by profit alone. Today, it is commonplace that profit should not be the sole pursuit of business. Like any other sector of society, the corporate world, too, has responsibilities toward the larger society of which it is a part.

1.2 Statement of the Problem

The study aims to comprehend Corporate Social Responsibility (CSR) practices of pharmaceutical companies through micro, meso and macro levels perspectives and the integration of community empowerment through philanthropic, ethical, legal, and economic responsibilities, thus, establishing a framework for holistic and sustainable CSR development in the community.

Based on the overall objective of this research, the main questions are as follows:

1. What is the profile of the pharmaceutical companies in terms of:
 - 1.1. size of the company;
 - 1.2. number of years of business existence;
 - 1.3. number of employees; *and*
 - 1.4. year of integration?
2. How do pharmaceutical companies integrate community empowerment in the practice of Corporate Social Responsibility (CSR) in terms of:
 - 2.1. philanthropic;
 - 2.2. ethical;
 - 2.3. legal; *and*
 - 2.4. economic?
3. How do the pharmaceutical companies integrate the community empowerment in their CSR activities in terms of levels of society such as:
 - 3.1. micro-level;
 - 3.2. meso-level; *and*
 - 3.3. macro-level?
4. Based on the practices, to what extent is the integration of community empowerment in the CSR of pharmaceutical companies in terms of levels of society such as:
 - 4.1. micro-level;
 - 4.2. meso-level; *and*
 - 4.3. macro-level?
5. To what extent is the contribution of CSR community empowerment in the holistic and sustainable CSR development of pharmaceutical companies in terms of levels of CSR such as:
 - 5.1. philanthropic;
 - 5.2. ethical;
 - 5.3. legal; *and*
 - 5.4. economic?

1.3 Hypothesis

Ho1: There is no significant relationship among levels of society (micro, meso and macro levels) and contribution of CSR community empowerment in the holistic and sustainable CSR development.

1.4 Scope and Limitations

This study focused more on the practices of pharmaceutical companies on integration of community empowerment in CSR. All practices were taken into consideration especially on the four (4) levels of CSR such as: philanthropic, ethical, legal, and economic responsibilities. This research also tackled the three (3) levels of society, such as: micro, meso and macro levels.

The Researcher highlighted pharmaceutical companies' practices in terms of CSR integration covering the four levels of CSR - philanthropic, ethical, legal, and economic. It also discussed how do pharmaceutical companies integrate community empowerment in their CSR activities and up to what extent is the level of integration of community empowerment in terms of levels of society – micro, meso and macro.

The research also featured the contribution of CSR community empowerment regarding holistic and sustainable CSR in terms of philanthropic, ethical, legal, and economic levels.

Also, upon gathering data regarding the integration of community empowerment, the Researcher expounded more on the pharmaceutical companies with at least three (3) years of integration on the said CSR activities. Moreover, the Researcher established a framework for holistic and sustainable CSR development to be used by pharmaceutical companies and the like which are not practicing community empowerment. Twenty (20) interview respondents or co-Researchers served as key informants of this study – 18 years old and above, coming from pharmaceutical companies holding managerial or executive roles.

The survey conducted for this study was also limited to the employees of the five (5) pharmaceutical company-respondents, using a validated and reliable Researcher-structured questionnaire.

1.5 Significance of Study

It has been identified by the Researcher that the published manuscripts of this dissertation will significantly benefit the following parties:

Researcher – The Researcher is one of the beneficiaries of this study which will help him to determine and validate that pharmaceutical companies are also implementing the CSR community empowerment to their respective communities. This can be used by Researcher to discuss in certain occasions such as future research locally and globally.

Students – Students can use this research as a reference regarding CSR topics especially on the community empowerment to sustainable and holistic development.

Employees/Managers/Executives – The employees play an important role in establishing and implementing CSR programs to chosen communities. It gives the employees a morale to see the sustainability of their company's CSR programs. Through this, it gives them a motivation to work harder to reach for the organization's goals.

Industry – The pharmaceutical companies and other industry companies will be benefiting this research since majority of the companies in the Philippines are not focusing on the CSR community integration.

Academe/School – The schools or universities are the primary beneficiaries of this research as it demonstrates a successful holistic and sustainable CSR activities that can be taught to the students. The school can also cite the established manuscript for further use in their classes and may contribute to the literature on CSR subjects and topics.

Communities – Through adaptation of impactful and sustainable CSR programs, it helps primarily the citizens and family members that have no permanent jobs.

Government – The local government units or even the respective municipalities will be guided by the overall framework on how to integrate such holistic and sustainable CSR development.

1.6 Definition of Terms

This section states the important operational terms to ensure a common understanding of key concepts and terminologies which are being shared in this study, particularly if the term is unusual or not widely known.

Community empowerment – It is the process of enabling and involving selected communities by pharmaceutical companies with CSR practices in the purpose of achieving power over their lives.

Corporate Social Responsibility (CSR) – It is the effort and business model which pharmaceutical companies are conducting in their companies. This initiative seeks to contribute in a voluntary basis into sustainable development by working with relevant stakeholders.

Economic level – This is the practice of pharmaceutical companies supporting all its financial decisions and outcomes in its commitment to do good in CSR activities. The end goal is not to simply maximize profits, but to be socially responsible by providing jobs and paying local taxes.

Empowerment – It refers to the process by which people gain control over the factors and decisions that shape their lives.

Ethical level – This is concerned with ensuring pharmaceutical companies are advocating human rights social responsibility and operating in a fair and ethical manner on their CSR activities.

Holistic – It encompasses the CSR sustainable development goals, such as philanthropic, ethical, legal and economic levels.

Integration – It is the process of forming and coordinating corporate social responsibility (CSR) with respective set of people, group or communities and empowering and enabling them to control over their lives.

Legal level – This responsibility is to ensure that the pharmaceutical company or other companies obey the law and regulations that are in place especially in their local government units. This is the most valuable responsibility out of the four levels as this will show how companies conduct their CSR activities in their chosen communities.

Macro level – It is one of the levels of society which considers the broader systemic challenges and opportunities that transcend specific sectors.

Meso level – It is a level of society which involves engaging broader social structures and institutions beyond individual businesses.

Micro level – It is a sociological perspective which best describes the individuals, or smaller units like families or relationships.

Philanthropic level – It refers to a pharmaceutical company's promoting welfare of others, donating money or volunteering time or effort.

Practices – These are CSR activities as far as the integration of community empowerment of pharmaceutical companies.

Social – It means relating to human society and its organization, or the quality of people's lives in the community.

Sustainable development – This is the development that meets the needs of the present, without compromising the capability of future generations to meet their own needs and desires and consistently achieving the high standards of CSR activities.

1.7 Related Literature

A Quick Look at the Global CSR Timeline

The history of Corporate Social Responsibility (CSR) dates back several centuries, with the concept evolving over time in response to changing societal expectations, economic structures, and business practices (ACCP, 2023).

Early Philanthropy (18th and 19th Centuries)

The roots of CSR can be traced back to philanthropic activities conducted by wealthy entrepreneurs and industrialists in the 18th and 19th centuries. During this period, individuals like Andrew Carnegie and John D. Rockefeller engaged in charitable giving and the establishment of institutions for social welfare (ACCP, 2023).

Social Responsibility Debate (20th Century)

The mid-20th century saw the emergence of a formal debate on the social responsibility of businesses. Economists and academics such as Howard R. Bowen and E. Merrick Dodd contributed to the discourse, with Bowen's 1953 book "Social Responsibilities of the Businessman" playing a crucial role in defining CSR (ACCP, 2023; Bowen, 1953).

1960s and 1970s - Social Movements and Legal Frameworks

The 1960s and 1970s marked a period of increased social activism, with civil rights, environmental, and consumer protection movements gaining momentum. Governments responded by enacting legislation to address social and environmental concerns, such as the U.S. Clean Air Act and the establishment of the Environmental Protection Agency (EPA) (ACCP, 2023; Freeman, 1984).

1980s and 1990s - Stakeholder Theory

The late 20th century saw the development of stakeholder theory, emphasizing that businesses should consider the interests of all stakeholders, including employees, customers, suppliers, and the broader community. This period witnessed a shift from a focus solely on shareholder value to a broader consideration of social and environmental impacts (ACCP, 2023; Dodd, 1932).

Globalization and Sustainability (Late 20th Century to Present)

The late 20th century and the early 21st century brought increased attention to global issues, including environmental sustainability and human rights. The United Nations Global Compact, launched in 2000, encouraged businesses to adopt sustainable and socially responsible policies (ACCP, 2023; UN Global Impact, 2022).

CSR Reporting and Standards (2000s Onward)

The 21st century has seen a proliferation of CSR reporting and standards. Global reporting frameworks, such as the Global Reporting Initiative (GRI), have been developed to guide organizations in disclosing their social, environmental, and economic impacts (ACCP, 2023; GRI, 2000).

Emphasis on Ethical Business Practices

Recent years have seen a growing emphasis on ethical business practices, responsible supply chain management, and corporate governance. Companies are increasingly recognizing the importance of integrating CSR into their core business strategies (ACCP, 2023; Carroll, 1991).

Socially Responsible Investing (SRI)

The rise of socially responsible investing (SRI) has further pushed companies to focus on CSR. Investors are increasingly considering environmental, social, and governance (ESG) factors when making investment decisions (Eccles & Klimenko, 2020).

Global Challenges and CSR Innovation

The 21st century has presented new challenges, including climate change, inequality, and global health crises. Companies are responding with innovative CSR initiatives to address these challenges and contribute to sustainable development goals (ACCP, 2023; Porter & Kramer, 2022).

The history of CSR reflects a continuous evolution shaped by societal, economic, and environmental changes. As businesses face new challenges and opportunities, the concept of CSR continues to evolve, emphasizing the importance of responsible and sustainable business practices.

1.7.1 Four Benefits of Corporate Social Responsibility

Coming from Newman et al. (2020), there is a complex set of social preferences and market imperfections stimulate CSR. At the same time, the evidence of the possessions of CSR on firm presentation and labor compensation is mixed at best. *First*, CSR is found to increase firm profits and advance general firm performance if it permits (i) lower production (environmental) costs; (ii) product distinction through price discrimination mechanisms working in favor of the socially accountable firm; or (iii) innovation both in terms of managerial procedures as well as technological upgrading. However, managerial slack and declining profits are also observed in cases where the vicarious tasks to firm executives lead to consequences favoring the interests of stakeholders other than shareholders. *Second*, competition may have discrepancy effects on CSR adoption and firm performance. If enterprises in inexpensive settings strive for socially responsible consumers, CSR activities may be boosted by market competition, improving in turn overall industry productivity. On the other hand, realizing that CSR provides a competitive edge, firms can use CSR deliberately to raise entry barriers, cumulative relative levels of industry attentiveness through, for example, inspiration on the regulatory system. This may in turn reduce firm-level subtleties and industry-level productivity. *Third*, workforces can also be affected by CSR. Socially and environmentally responsible firms have a benefit in hiring motivated and skilled employees, which produces sophisticated labor productivity. While employees in CSR firms may demonstrate higher levels of devotion and accomplishment at work, they are also more likely to admit lower than market wages associated to other employees. Also, CSR is a win/win. A commitment to corporate social responsibility is no longer optional. Companies need to understand that CSR affects their internal (employee engagement, productivity, turnover rate) and external (increased sales, customer loyalty, brand awareness) growth. By creating and participating in CSR initiatives, companies have the opportunity showcase their core values and create trust among your employees and your buyers.

Furthermore, Galova and Mravcova (2021) have stated that the United Nations Global Compact signifies one of the major voluntary initiatives under the United Nations organization. This initiative was founded in 2000 and it is intensely connected with Corporate Social Responsibility and efforts in achieving sustainability as it is a call for businesses worldwide to provide towards sustainable world development in economic, social as well as environmental areas. Also, it can have significant impact on achieving its goals which were set in the form of 10 philosophies divided into 4 main areas, where the positive and sustainable functioning of business as well as other types of organizations is much than needed today.

While Mataruka, et al. (2023), highlighted the role of philanthropic CSR initiatives in arbitrating the relationship between different CSR constructs (economic, ethical, and environmental) and SCP. Their research's finding emphasizes the implication of analyzing the interaction between various dimensions of CSR and their collective impact on performance. Also, it is essential to distinguish that relying solely on philanthropic CSR is insufficient for sustainable performance. Industries should also invest in CSR elements that bring into line with stakeholder cooperation and contribute to stakeholder value creation.

Yao (2023) revealed that innovation is the key to promoting high-quality development of the Chinese economy in the new era, and the fundamental driving force for hastening the construction of a new pattern of "double-cycle". In the paper, the panel data of Shanghai-Shenzhen A-share listed companies from 2014 to 2021 was selected as the research sample, and the two-way fixed model was used to scrutinize the relationship between digital finance, corporate social responsibility (CSR) and enterprise innovation. The results showed that: (1) the improvement of digital finance promotes the innovation and development of enterprises; (2) the replacement effect of corporate social responsibility and digital finance, and corporate social responsibility deteriorated the optimistic effect of digital finance on enterprise innovation development.

Also, per Udomphoch and Pormsila (2023), at the turn of the 21st century, the concept of social marketing led consumers of this era to be more troubled about ethical issues and business happenings on environmental and social responsibility. The company should produce the goods and services to accomplish consumer needs in ways of ethics that can upsurge the well-being of the targeted group in this era. To succeed in today's opposition, the corporate social responsibility (CSR) of industries is a movement that intended to approach the supportable development of businesses by transporting economic, social, and environmental benefits for all stakeholders.

1.7.2 Corporate Social Responsibility of Pharmaceutical Companies

With the evaluation of Wan and Zhong (2021), the social responsibility evaluation of pharmaceutical companies was poor to average to good and it maintained a good improvement trend. The imperative of the weight of corporate stakeholders was shareholders, employees, consumers, creditors, suppliers and government. The prominence of internal stakeholders was developed than that of peripheral stakeholders. The wide-ranging cloud evaluation value of the social responsibility assessment of pharmaceutical companies were "ordinary," and the effect of comprehensive social responsibility performance is not good. The current study not only considered the vagueness of the concept of CSR but also reflected the assembly between the randomness of pharmaceutical companies and the indistinctness of CSR. Moreover, this study developed a three-dimensional evaluation of "enterprise-year-indicator" by reviewing the data of multiple companies in different years. In terms of the exhibiting concept, the two-way cognition between the connotation and conceptual extension of the cloud model was fully used to comprehend the hesitation mapping between the assessment set and the indicator set.

According to Green et al. (2022), "domestic pharmaceutical companies simply adopted systems for ethical and ESG (Environmental, Social, and Governance) management, which are at the "ought to do" level (ethical responsibility), whereas the headquarters of these global pharmaceutical companies established the CSR team and systematically reported on the CSR activity, including ESG management reports, which is at the "ought to do" level and further moving to the "can do" level, but the Korean branch rarely has CSR teams, and the CSR activities in Korea were also insufficient. At the FGI, the global pharmaceutical companies argued that CSR activities, such as innovative drug development, should be recognized as similar to philanthropic activities, yet stakeholders besides them suggested that those activities are "can do" rather than being philanthropic". Philanthropy-based CSR activities demonstrate the pharmaceutical industry. The main philanthropic role should be therefore recognized to the pharmaceutical industry is its entitlement to improve human life and offer treatment for diseases. Furthermore, pharmaceutical companies often set up foundations in order to support, educate and better tackle a disease for which they offer a cure. Good example is a company providing anti- retroviral drugs would establish a foundation that focuses on AIDS education in Africa. Above all, they also deliver humanitarian action and support to various causes, often in association to a product they deliver, or to help a community they work with, or a nation where they carry out their production process or conduct clinical research. In addition to the pharmaceutical companies usually fund research grants to students, universities, and educational organizations because the pharmaceutical industry is very much dependent on research and on the development of science through research.

Global pharmaceutical companies in Korea argue that the development of innovative drugs should be recognized as a social contribution, yet it has been countered by various stakeholders. The need to distinguish between philanthropic activities and Corporate Social Responsibility (CSR) of pharmaceutical companies and reaching consensus in the Korean context has been raised. We sought to evaluate the CSR status of Korean pharmaceutical companies and collect the stakeholders' opinions to define philanthropic activities and CSR related to pharmaceutical companies in Korea. They conducted a literature review on the definition of CSR of pharmaceutical companies, and the CSR activities of the domestic pharmaceutical companies were compared with those of global pharmaceutical companies operating in Korea. This was supported by the study of Danescu and Popa (2022) who mentioned that pharmaceutical companies are involved in actions that consider the well-being of society by offering financial support and managing various sustainable projects, targeting social and economic issues, leading public health awareness campaigns, and investing in health projects. This has made them further realized the increasingly important role played by corporate governance and corporate social responsibility in pharmaceutical companies in improving public health in countries with emerging economies.

In the book *Situational Analysis and Feasibility of Regional Collaboration to Improve ASEAN Drug Security and Self-Reliance (ADSSR)* published in 2022 by the ASEAN Secretariat, Jakarta, the pharmaceutical industry in the Philippines is increasing in demand for affordable yet effective medicines. The country's large population and uninterrupted economic growth made it one of the most desirable pharmaceutical markets in the ASEAN region. Also, a big contributor to its growth is the government's effort in supporting the industry in providing effective, safe, and affordable healthcare to Filipinos. Several points were also highlighted below:

1.7.3 Healthcare in the Philippines

Dedicating on pharmaceutical products has a significant contribution to healthcare expenditures in Filipino households. According to the Philippine Statistics Authority (PSA), the country's Current Health Expenditure (CHE) has grown by 10.9% in 2019, reaching a total amount of approximately ₱792 billion (US\$16.5 billion).

In the Philippines, pharmaceutical drugs are regulated into three segments: originator, branded generics, and unbranded generics. Due to its low manufacturing costs and high sales over the years, many pharmaceutical corporations opted towards producing more branded and unbranded generics. Such drugs deliver the same efficacy and can be mass-produced and sold at a lower price to Filipinos. Due to its affordability, generic medicines account for most of the Philippines' pharmaceutical sales.

1.7.4 An Aggressive and In-demand Industry

Relevant to the study taken by Applequist (2022), globally, the pharmaceutical industry is worth more than \$1 trillion, all-inclusive of one of the world's most profitable industries, focusing on the expansion, production and marketing of prescription drugs for use by patients. Over one-third of the pharmaceutical industry is measured by just ten companies, with six of these companies in the United States alone. The World Health Organization has reported an inherent conflict of interest between the pharmaceutical industry's business objectives and the medical needs of the public, attributable to the fact that twice the amount is spent on promotional expenditure (including advertisements, marketing, and sales representation) than is on the research and growth for future prescription drugs needed for public health efforts. The average pharmaceutical company in the United States sees a profit of greater than \$10 billion annually, while pharmaceutical companies contribute 50 times more devoting on promoting and advertising their own companies.

This chapter reviews areas of the literature that are relevant to the understanding of the pharmaceutical market, the CSR practices of pharmaceutical companies, the micro, meso and macro environmental factors for pharmaceutical industry. A review of the literature related to Corporate Social Responsibility (CSR), internal and external stakeholders, and social identity theory to find out what research has been done within these areas and how this study relates to the sustainable development opportunities for the chosen community of pharmaceutical companies.

This section incorporates stakeholder theory, organizational commitment, social identity theory, and employee perception. These areas are also explored in relation to corporate social responsibility and the theoretical framework that was used for this study. A summary of the outline and direction of this study accomplishes the review of literature.

Referring to Goel and Rathee (2022), the precise mandate of CSR in achieving better management of stakeholder and at the same time establish a strong accountability may be based on philanthropic which can be transparent, ethical and good for the community. They added that in all of the nations around the world, the priorities are onto environment, social and economic dimensions which on the other hand, are segmented and may vary depending on national history, policies, laws and culture. The implementation of CSR is also affected by the active or passive role being performed by the government.

Today's corporations are progressively implementing responsible behaviors as they engage in profit-making activities. A thorough literature review suggests that there is a link between Corporate Social Responsibility (CSR) or corporate social performance (CSP) and financial performance. In addition, there are relevant theoretical reinforcements and experimental studies that have often used other concepts, as well as corporate citizenship, stakeholder management and business ethics. In this light, this contribution reports on how CSR is constantly evolving to reflect present societal realities. At the same time, it significantly analyses some of the latest value-based CSR constructs. This review paper puts forward a conceptual framework for corporate sustainability and responsibility. It suggests that sensible business practices create economic and societal value by re-aligning their corporate objectives with stakeholder management and environmental responsibility.

Belas et al. (2022) underscored the need for permanent achievement of corporate social responsibility (CSR) analyses from a multilevel perspective that allows the integration of dissimilar theoretical frameworks. The results of the study validate the need to carry out deeper structured analyses of the ethical aspects of micro-CSR business at the individual or group level, taking into account multiple organization lines. This study also settles the psychological effects of perceived CSR on a company's decline. This can be especially beneficial in recognizing prospects for the better use of CSR approaches and in creating adaptive CSR concept platforms.

1.7.5 Good Practices in the Pharmaceutical Industry

Many countries are looking forward to providing the best medicines and good healthcare for the people of their countries. These include developing countries. As a part in achieving this goal of providing the best medicines to the people, many government organizations, non-government organization, and many pharma companies formed a front and are working together to achieve the goal.

Luu (2020) clearly explained in his research that the results revealed that the model fitted well into the empirical data deliberating the goodness-of-fit measures. The approximations results revealed the significant total effects of employee perception of internal CSR practices on pharmaceutical firms' executions through the influencing mechanism of employee intrapreneurial behavior.

1.7.6 Strategic CSR

Ahmed (2022) ingenuities occupied by European football clubs and players of four different football leagues from UK, Spain, Italy and France to address financial vulnerability, mental health problems and domestic violence within their communities are obtainable and investigated in this article in four cases to generate a more all-inclusive understanding about their respective interventions to address issues related to COVID-19 pandemic. Then specific interpositions of these clubs and players were elucidated under three broad categories, financial vulnerability, mental health and domestic violence, in order to have a more

absorbed discussion on their CSR interventions to help develop a comprehensive model at a later stage. The data for this research are mostly composed from articles published online in the league's official websites, research articles and online newspaper articles. All materials were accessible in the following cases is during COVID-19 pandemic.

1.7.7 CSR Practices in India

Per Kadyan (2020), in India, the significance of CSR emerged significantly in the last decade. Over the time, CSR expanded to include both economic and social interests. Along with this it also extended to cover economic as well as social interests. Corporations have become more transparent in accounting and display 'public reporting' due to pressures from various stakeholders. It is possible for companies to perform in the 'desired' ethical and responsible manner towards consumers, employees, communities, stakeholders and environment. They have constant incorporating their CSR initiative in their annual reports.

The research conducted by Mohammed et al. (2021) aimed to discover how corporate social responsibility (CSR) dimensions (i.e., economic, legal, ethical, philanthropic) stand-in employee creativity during the COVID-19 pandemic. Definitely, an attempt is made to examine the mediating role of affective commitment to explain the above linkage. The survey data were composed from 167 employees in the emerging market of Saudi Arabia. The data were analyzed using PLS-SEM for frequency, consistency, confirmatory factor analyses and structural equation modelling. CSR dimensions, particularly the ethical and philanthropic dimensions, showed both direct and indirect belongings on the creativity behavior of employees during the COVID-19 pandemic. Moreover, sentimental commitment mediated the relationship between the legal, ethical and philanthropic CSR dimensions and originality behavior.

1.7.8 Basic Human Rights

According to Kharytonov et al. (2019), the purpose of this article is an analysis of the concept and landscapes of human rights as the fundamental concept of modern private law. The object of research is the historical, philosophical, political, ideological, economic, social and other dimensions of the concept of human rights. The main assumption of the scientific article is the statement of the dominant role of the perception of human rights for the development of modern society, oriented to universal human liberal values and private law, as an indispensable attribute of such a society. At the same time, authors state, that modern propensities for further expansion of the "borders" of human rights and freedoms at the expenditure of the interests of the state or at the expense of other social groups have no basis.

Also, the research taken from Sanders and Scanlon (2021) stated that social work has a long and robust history of engaging in advocacy efforts alongside marginalized divisions of society. Digital inclusion is a human right largely overlooked in macro social work repetition and policy advocacy. Tackling the digital divide will necessitate an approach that not only expands access but also provides digital skills and reassures people to use the internet in ways that positively subsidize to their social, economic, and political lives. In the simplest sense, social work tasks involve working collaboratively to advance people's access to possessions. In the digital age, access, adoption, and digital literacy are imperative resources. This calls upon social workers to help identify and supporter for communities who continue to experience the digital divide. This calls upon social workers to participate in advocacy efforts to advance policy and programs to improve the digital divide. In this article, we examine the digital divide in the USA and deliberate why it is a social justice and human rights issue. We provide a policy context and recent examples of state or local policy initiatives to diminish the digital divide. Prominent among them is California's Internet for All Now Act. We also identify and share auspicious practices and advocacy tools being used in the field that provide guidance to community consultants as they engage in work at state and local levels aimed at concluding the digital divide.

1.7.9 Innovation of CSR in Pharmaceutical Industry

Lu (2023) thoroughly explained that to bridge the theoretical gaps and practical challenges in the innovation ecosystem, corporate social responsibility (CSR), and invention performance of pharmaceutical companies in Guangdong province. By conducting a literature review and using related philosophies such as ecology and ecosystem theory, stakeholder theory, resource-based theory, and self-organization theory, this study scrutinized the impact of CSR from the viewpoint of the innovation ecosystem on the revolution performance of pharmaceutical companies. The study found that the innovation ecosystem's support in resource acquisition and collaborative interdependence has a positive impact on the innovation performance of pharmaceutical companies. The paper defines the innovation ecosystem as the support attained from the innovation ecosystem that can promote the innovation activities of enterprises. CSR was found to absolutely affect the innovation performance of pharmaceutical companies, especially the accountability to shareholders and creditors. Resource acquisition and collaborative symbiosis in the modernization ecosystem were found to be mutually reinforcing and jointly promote the innovation performance of pharmaceutical companies.

1.7.10 New Thinking of what CSR Implies

As the concept of corporate social responsibility is gaining importance, it is discussed at high levels in many companies with a variety of interpretations thinking about what exactly CSR is. As a pharmaceutical company operates to generate profit, things that

advocate CSR are essentially making the companies look beyond how the decision-making process in their company impacts the commercial activities and affects the society around them.

One way to conduct CSR is by engaging employees in the planning to execution. As per Gutterman (2023), employee engagement is a crucial factor in the success of any organization. When employees are actively involved and invested in their work, they contribute not only to the company's bottom line but also to its social responsibility initiatives. Corporate Social Responsibility (CSR) has evolved from being a "nice-to-have" aspect of business to a fundamental necessity, driven in part by engaged employees who seek to make a meaningful impact beyond the workplace. Uduji and Okolo-obasi (2023), suggested that any increase in the multinational oil companies' CSR targeted at increasing rural women's access to seed preservation facilities, food processing facilities and extension schemes that impact a strong body of comprehension and expertise that can be used in climate change mitigation, disaster reduction and acclimatization strategies will enhance women's responsibilities in households and societies as stewards of natural and household resources and will position them well to underwrite to livelihood strategies adapted to changing environmental realities.

Thus, Nadanyiova (2021) opined that the issue of corporate social responsibility and its impact on consumer buying behavior in the process of globalization has the great potential for the further research. It would be appropriate to examine and compare the impact of corporate social responsibility on consumer buying performance from the aspect of generational stratification. This is supported by an article from Riyadh et al. (2022) that the main involvement is especially in the manufacturing sector, are advised to intensify their social responsibility activities for the community and increase share ownership by company managers so that it will improve management presentation and increase company value, as well as this research, can be used as a reference material for factors that impact the pharmaceutical firm value and provide benefits in the development of science, especially those related to company values.

1.7.11 Success of Pharma Companies Adapting CSR

CSR should be a concept that needs to be supported and implemented but not feared and discussed. It is the responsibility of every person and every industry and every company to be ethical in whatever we do. It needs to be for the good of the society around us and for the environment that we live in. Many pharmaceutical companies are moving in a good direction adapting the concept of CSR and trying to do well for the customers and give back to society. The CSR credential of some companies is raising their profile amongst the public.

Riyadh et al. (2022) showed that CSR affected firm value, and managerial ownership influenced firm value. Moreover, GCG, as measured by institutional ownership, did not impact firm value. In addition, profitability could moderate CSR and managerial ownership, but productivity could not moderate institutional ownership. Then, the main involvement especially in the manufacturing sector, was advised to intensify their social responsibility activities for the community and increase share ownership by company managers so that it will improve management presentation and increase company value, as well as this research, can be used as a reference material for factors that impact the pharmaceutical firm value and provide benefits in the development of science, especially those related to company values. Thus, this research is hoped to underwrite ideas about the importance of social responsibility towards society and the environment and its benefits for maintaining the stability of company values. Second, this research can deliver additional references in terms of investing in a company and provide lessons wherein capitalizing should look more deeply at the activities carried out by the company. Additionally, investors can use the results of this study in making decisions and investment approaches by considering the CSR disclosures made by the company, which is one of the imperative aspects that need to be considered.

1.7.12 CSR in the Philippines

The CSR in the Philippines and referring to the study of Cervantes (2020), the House of Representatives has approved on third reading a bill seeking to institutionalize CSR in the operation of corporations in the country. A total of 209 lawmakers voted in favor of House Bill 9061, or the proposed Corporate Social Responsibility Act, while no one voted against it nor abstained and principally authored by former President and now Speaker Gloria Macapagal-Arroyo, which sought to encourage all business organizations established and operating under Philippine laws, whether domestic or foreign, to observe corporate social responsibility in the operation of their businesses in the country. The bill sought to promote all domestic and foreign business organizations, established and operating under Philippine laws, to observe corporate social responsibility in the operations of their businesses in the country. The Speaker explained that the bill seeks to foster sustainable economic and environment development and environment protection, among other things by institutionalizing corporate social responsibility in corporations, whether domestic or foreign, partnership and other establishment performing business in the country.

Moreover, referring to the Senate Bill No. 1239, as introduced by Senator Manny Villar, entitled, An Act Institutionalizing Corporate Social Responsibility, Providing Incentives Therefore, and for Other Purposes, or widely known as, "Corporate Social Responsibility Act", -- that according to Section 4, all expenses incurred by any corporation in the exercise of its corporate social responsibility shall be fully deducted from its gross income.

**Practices of Selected Pharmaceutical Companies on Integration of Community Empowerment to Corporate Social Responsibility (CSR):
Development of Holistic and Sustainable CSR Framework**

Under the measure, CSR is assessed as the dedication of businesses to provide on a voluntary basis to sustainable development by working with appropriate stakeholders to enhance their lives in ways that are good for business, sustainable development agenda, and society at large. Moreover, the CSR-related activities shall include charitable programs and projects, scientific research, youth, and sports development, cultural or educational promotion, services to veterans and senior citizens, social welfare, environmental sustainability, health development, disaster relief and assistance, socialized and low-cost housing, and employee and worker welfare.

Also, to encourage companies to engage in CSR, the bill permits stock corporations to retain profits more than 100 percent of paid-in capital stock to be used for expansion or corporate social responsibility projects and programs. Furthermore, the Department of Trade and Industry shall recognize and reward all business organizations for outstanding, innovative, and world-class CSR-related services, projects, and programs. Local government units shall also be required to extend whatever assistance is necessary for business establishments to accomplish CSR programs and projects (Cervantes 2020).

The bill says that CSR-related activities include the following: 1) charitable programs and projects, 2) scientific research, 3) youth and sports development, 4) cultural or educational promotion, 5) services to veterans and senior citizens, 6) social welfare, 7) environmental sustainability, 8) health development, 9) disaster relief and assistance, 10) socialized and low-cost housing, and 11) employee and worker welfare-related CSR activities.

Under the bill, the Department of Trade and Industry (DTI) is tasked to recognize and reward all business organizations for "outstanding, innovative, and world-class CSR-related services, projects, and programs. The Bill also asserts that it shall likewise extend endorsement and reassurances to domestic and foreign corporations doing business in the Philippines which are candidates for appreciation international award-giving buddies for their CSR-related activities (Lopez, 2019).

It has always been in the practice as well for the multi-national companies in the Philippines which are making a great impact to nation-building. According to Stella (2020), some of those are:

1. **San Miguel Corporation - *Lifting Lives for Good.***

Recognizing that the breadth of our business portfolio and the extent of our resources put us in a unique position to make a difference to many, San Miguel focuses on empowering communities and reaching out to underprivileged sectors of society.

Education – A priority social cause to which we have committed ourselves for the long term is education. Believing firmly in education's power to transform lives, our advocacy covers not only the granting of scholarships but also the improvement of the quality of education through programs that benefit public schools and educators.

Health and Nutrition – Through our community clinics and medical missions, we continue to provide our host communities' better access to healthcare services. In 2014, more than 8,000 individuals benefited from healthcare services offered for free at SMB community clinics in Polo, San Fernando, Davao and Mandaue, SMPFC's community clinic in Sumilao, and the Petron Community Health Center in Pandacan. These facilities, though small in scale, provide specialist care, particularly for patients suffering from diabetes, tuberculosis and other cardiovascular diseases.

Environment – As their businesses and our future growth depend so much on natural resources, we continue to implement programs advocating the preservation of the environment and the responsible use of resources.

2. **Nestle Philippines**

Nestle Philippines is committed to helping in community and nation building through programs that help the underprivileged members of society.

Agronomy Assistance – Since the 1960's, Nestle Philippines has been helping coffee farmers in different parts of the country through imparting knowledge on how they can improve their crops. Members of the company visit these farmers regularly to reinforce among them the importance of good plantation management. By improving methods in growing coffee, farmers get better yields and eventually help increase the coffee supply in the Philippines as well as help the farmers increase their income.

Education and Manpower Development – Nestle is a supporter of the government's pursuit to improve the shortage of classrooms in public schools. It promotes to this advocacy through the Donate-a-

Classroom Program. It also offers practical and theoretical training to selected students, to help them acquire more skills. In relation to this, Nestle also operates a Technical Skills Scholarship Program which is a two-year program which blends theoretical and hands-on training. This is implemented in collaboration with Don Bosco College in Canlubang, Laguna. Nestle also conducts a program called Academic Linkage Program where it provides training to selected students from educational institutions such as De La Salle University, Dualtech, Meralco Foundation Institute, and Xavier University in Cagayan de Oro.

Community Development – Nestle develops programs which are relevant to the needs of the communities where it operates. The Nestle Factory in Lipa, Batangas conducts a Cut & Sew Livelihood Project, which provides job opportunities to community workers by offering them the factory's orders for shoe covers, rags and uniforms. It also has a Yard and Garden Livelihood Project which caters to unemployed barangay housewives in the area where the factory operates. This project supports livelihood prospects through cut flower production and organic vegetable farming. In the same area, a Suklay and Gunting Project is being executed, which involves a hands-on training on hairdressing for housewives.

Health and Nutrition – Nestle is an advocate for good health and proper nutrition. It conducts feeding programs and medical missions in the areas where it manages.

Environmental Protection and Preservation – Nestle Philippines is a staunch campaigner of environment protection and preservation. Its commitment to sound environmental practices is reflected in its policy called the Nestle Environmental Management System, where there is an assimilation of all environmental initiatives in the various aspects of business operations.

1.7.13 Is Being Charitable, Part of CSR in the Philippines?

Referring to Olazo (2023), the resource-based standpoints are useful to understand why firms engage in CSR activities and disclosure. From a resource-based outlook, CSR is seen as providing internal or external benefits, or both. For practical implications, the water district must promote social welfare and behave as good corporate citizens; they must spend the properties allocated to CSR ingenuities in ways that yield optimum benefits to society as well as to the stakeholders of the company.

The Philippines has taken great strides in moving towards universal health coverage. In 2019, the Philippine Universal Health Care Act (UHC), or Republic Act 11223, was signed and the planned application in January 2020 was disrupted by the COVID-19 pandemic. This pause provided an opportunity to reflect on the provisions of the new law, in the light of the country's pandemic response and overall health-system improvements. This study sought to examine the UHC Act's meanings and provisions, against the health-system structures tested during the pandemic (Bautista et al., 2022)

1.7.14 CSR in Pharmaceutical Industry

Danescu and Popa (2020) have emphasized in their research that Corporate Social Responsibility (CSR) is studied from many perspectives and has gained unprecedented importance in recent years, especially in emerging economies. Pharmaceutical companies play a very important role in a population's well-being and health through the CSR and corporate governance practices that they apply. The Researchers have used exploratory approach to measure compliance with the Corporate Governance Code of pharmaceutical companies listed on the Romanian capital market and with practices declared through CSR.

The results of the study have shown that pharmaceutical companies are involved in actions that consider the well-being of society by offering financial support and managing various sustainable projects, targeting social and economic issues, leading public health awareness campaigns, and investing in health projects. Their study highlighted the increasingly important role played by corporate governance and corporate social responsibility in pharmaceutical companies in improving public health in countries with emerging economies.

It was accentuated by Agarwal (2023) that CSR is the connection of social and natural uncertainties into business activities. It tackled the commitments made by the organizations to the general public through such exercises and conjectures which are not really some measures of their essential business concerns. In India, the origin of the CSR is from the Vedic era, which is known to be donated; social duty that inhabits throughout the year, changes according to the changing needs of the society. The government is playing an important role to acclimatize the understanding of social responsibility, making it obligatory for some organizations to use certain profits in areas that help the society.

Above all, companies those are unable to do so, give explanations why they are not able to do social work or they have not used the CSR fund. This paper tries to find out the persistence of the social activities being conducted by the top five (5) Pharmaceuticals companies in India. This analysis used annual reports of selected pharmaceutical companies for the years 2014-15 to 2017-18. The study examined the Correlations matrix using SPSS 20 version software. In addition to checking the hypothesis of this study and checking whether there was an association between the variables, the hypothesis that was articulated and one way ANOVA test

was done. The result shows that there is a noteworthy positive relationship between corporate social responsibility and financial variables in chosen pharmaceutical companies in India.

In addition, Lee et al. (2019) concluded that CSR activities with high public preference might be an effective strategy to improve public awareness of the pharmaceutical industry's CSR activities. Furthermore, the highest preference for CSR activities related to new drug development, indicating that the society believes the pharmaceutical industry's key CSR activity should be to pursue its intrinsic mission: to fulfill unmet medical needs by developing new drugs.

Employees in both cases transported an implicit understanding of CSR and signified to their organization's socially responsible policies and practices, as opposed to them using the term CSR. They recommended that the social responsibility of their association should focus on two main groups: (potential) residents and their families. For them, being socially responsible as a healthcare organization meant going beyond the provision of satisfactory care to further underwrite to people's quality of life both inside and outside the organization. This predestined putting residents' welfare first instead of merely delivering basic healthcare with a strong focus on profit (Janssen et al., 2022).

1.7.16 The Micro-Meso-Macro Level Perspectives

The contribution of determining importance of micro, meso and macro level perspectives is evident from the study conducted by Serpa and Ferreira (2019) which they distinguished that these levels or scales can and may be organized in social analysis. The research contributed to the expression and discussion of the use of the meso level in the apprehension of social reality, in its probable advantages and disadvantages. For this objective, a document collection and selection were carried out. The investigative practice allowed determining that the meso-social level is organized in some perspectives, focusing in a privileged way on the group or the organization as a structure and intermediate process between the other two levels. As for implications, it may be emphasized that the meso level only has exploratory capabilities in the interpretation of a particular social context if the other two levels are not neglected in the analysis.

1.7.17 The Micro Level - Individual

Research on micro foundations is defined as studies concentrated on clarifying the relations between forms of behavior in a collectivity and individual-level perceptions and behaviors that create and amend those collective forms (Tolbert & Zucker, 2020). This situates micro foundations as an appropriate lens to explore the role of family, religion, and ethics with institutional theory. The word institution is frequently used to designate both broad patterns of behavior that distinguish a collectivity and perceptions and values common to the individual members of the collectivity that most probably create the patterns (Haack, Sieweke, & Wessel, 2020). Institutional micro foundations particularly concentrate on the latter (Tolbert & Zucker, 2020). Examining this, entails responding to a set of questions, comprising: (1) what settings stimulate individuals' normative and cognitive approval of and compliance with present institutions; and (2) what individual cognitive practices and social relations take part in creating changes in common cognitions and consequently patterns of behavior? The latter series of processes may generate new and altered institutions over time based on new or combined sets of cognitions (Haack et al. 2020).

The first question is regularly the one tackled by studies taking cognitive and behavioral perspectives (Tolbert & Zucker, 2020). More explicitly, it is focused on comprehending what settings make individuals more obedient to or unaffected by institutional pressures and in the latter case, capable of convincing others to resist as well (Haack et al. 2020). The second question is usually recognized with research focused on behavioral and communication perceptions (Tolbert & Zucker, 2020). The more precise concerns here comprise comprehending the nature of communication practices and understandings of others' behavior that most probably affect individual reception or refusal of present common cognitions and therefore comprehending how this influences the diffusion of new action choices or schema (Haack et al. 2020). In this latter case, researchers can directly explore the processes related to the establishment, and possible rise, of new institutions (Tolbert & Zucker, 2020).

While theorizing micro foundations as "level-free" and as rooted in a horizontal or interpersonal ontology has received some currency, accepting a layered ontology offers some significant analytical benefits, especially regarding the identification of instrumental mechanisms (Haack et al. 2020, p. 24). A layered ontology provides a significant analytical heuristic to deal with how institutional phenomena unfold in micro-contexts and how these relations and dynamics merge into social structures at the macro-level (Jones, Lee, & Lee, 2020). If researchers do not consider cross-level interactions, they risk examining micro-level practices with little importance further than the direct context (Haack et al. 2020).

It was also brought up in the research of Cubo et al. (2021) that the quality concept can be outlined according to different points of view, dimensions, and characteristics. Excellence can be considered as a multiscale concept which leads to the need of considerate how quality measurements and evaluations are done through products, processes, people, organizations and territories. The aim of the research is to build a quality holistic view to the problems that arise in different management levels through a measurement scheme of quality. An introductory literature review is accessible and the main insights that come up from

it are shown and elucidated, resulting in a definition of multiscale quality, as well as a first approach to the categorization of macro, meso and micro dimensions. The added value of this is the comprehension and amplification of several terms related to multiscale quality, as the terms micro, meso and macro have been increasingly used in different fields of request and knowledge. The future work anticipates to develop a model that can be used in companies as it amalgamates quality measurements of different management levels of an organization in a single cohesive and steady model.

Additionally, theorizing several layers makes otherwise multifaceted and theoretical macro-level concepts like institutional logics more concrete and quantifiable (Haack et al. 2020). Explaining micro foundations entails an analysis of various levels and of the relations across these levels, and more importantly, micro foundations need a description of the interdependence of various levels of analysis and therefore a concern for mechanisms i.e., micro, meso, and macro-levels (Tolbert & Zucker, 2020). While not excluding the presence of pure macro-level mechanisms, micro foundational studies recognize the importance of the micro-level and relies on micro-level theorizing to explicate modifications and/or heterogeneity at more macro-levels (Haack et al., 2020). Unsurprisingly, the choice for highlighting more micro-levels and micro mechanisms must be directed by theory instead of by perception, belief, or the usual research methods in a particular community (Tolbert & Zucker, 2020).

By definition, micro-level is the level of individuals in a certain society, meso-level is the level of firms operating in a particular society, and macrolevel is the level of the society entailing factors like culture, law, politics, and social norms that impact all firms and individuals in a particular country/region or society (Zhai & Su, 2019).

Applying a micro foundational perception makes it clear that the institutional context is the result of, and is formed by, a process of social co-creation that includes local interactions on the ground (Haack et al. 2020). These interactions and the unexpected results they produce at more combined levels constitute a significant outcome. Consequently, while the macro certainly impacts the micro, the micro also assists in illuminating the source and effects of the macro (Lizardo & Limited, 2020).

Micro foundational studies are vital because the understanding of how communication, cognition, and behavior at micro-levels influence and are influenced by higher-level structures permits researchers to develop a better understanding of diversity in institutional results, and of the conditions under which institutions continue or vary (Powell, 2020). In this outlook, micro foundations are indeed essential for institutional theory, as they simplify the development of better theory (Haack et al. 2020).

Aldhaen (2022) emphasized concentrating on micro-level CSR which can yield a rather more relevant outcome, since every employee becomes responsible for his/her CSR-related activities. Once CSR undertakings are presented at an individual level in an organization, it will motivate the employees to engage in the activities that promote CSR-related goals. Therefore, by being aware with individual-level CSR activities, individuals will be in a better state to realize their CSR-related activities. In the same way, when an organization announces CSR as one of the organizational values and integrates it into their core business objectives, this makes sense for the employees, as their organization is showing serious concern for the environment and the employees. Consequently, keeping in view the relative importance of healthcare services and the dependence of healthcare services delivery largely on social capital, the study aimed at (i) investigating whether social sustainability is a matter of concern for hospital administrators, (ii) if micro-level CSR activities exist in the given healthcare setting, (iii) whether micro-level CSR plays a role in strengthening social sustainability, and (iv) to what extent each dimension of micro-CSR affects social sustainability.

Micro foundations, if assumed as a forefront of levels of analysis and micro-mechanisms, can increase the strength and descriptive power of institutional studies (Haack et al. 2020).

1.7.18 The Meso Level - Institutional

In the studies of Huq (2019) and Purтик and Arenas (2019), dynamics of co-creation and embedding are central. Both studies not only elucidate how professionals and users became embedded in the social innovation process, respectively, but also illustrate how the meso cycle is enabled by the micro cycle: emotions, reflexivity, and not embedding underpin the agency that is involved in negotiations, co-creation, and embedding.

Corresponding to the study of Kogdenko (2022), concerning to macro, meso and micro levels, it examines the disputes of economic policy and analysis of the current state of the economy at the macro-, meso- and micro-levels. The purposefulness is to underpin theoretical aspects and methodology for across-the-board analysis of the current state of the economy at the macro-, meso- and micro-levels, to progress some aspects of the methodology to analyze the implemented economic policy. The study rests on general scientific philosophies and methods of research, like abstraction, oversimplification of approaches of domestic and foreign authors to economic policy and analysis of economic circumstance of economic entities. The study recapitulates the directions of sanctions at the macro- and meso-levels, explores the guidelines of damping sanctions of the policy of the State and enterprises. It includes three stages - the first stage, macroeconomic indicators are measured, including indicators of economic growth, joblessness, inflation, foreign economic activity, etc. At the second stage, sectoral pointers are gauged, like stock indices, directories

of production growth, business confidence. At the third stage, guides of companies included in sectoral stock indices are computed.

Consequently, according to O'Hara et al. (2023), meso-level approach is situated between the case study level and the comprehensive level of analysis. It strikes a balance between creating success approaches for a specific community, and reproducing these strategies across the economic, social and environmental characteristics of local communities and regions. An applied meso-level approach is the so-called *five pillars of development* founded by the lead author of their article. The Five Pillars approach combines a quantitative methodology of collecting and analyzing practical indicators in five key indicator categories with a qualitative, story-telling procedure structured around the same five categories.

1.7.19 The Macro Level - Societal

Liu, et al. (2023) explored and evaluated in their research that macro-level analysis examines the entire industry and designs CSR evaluation index establishments from multiple perspectives, including stakeholder and consumer viewpoints. Additionally, these systems are assembled utilizing different methods, such as factor analysis and structural topic modeling.

Macro foundations of institutional theory should not be taken as a rule, rather, there is a need to understand that macro foundations and the position of social truth and externality that is intrinsic to institutions come from somewhere (Haack et al. 2020).

The research paper of Ghazinoory et al. (2020) has number of theories of innovation schemes has grown significantly over the past two decades and several innovation system approaches have been developed. The emphasis of most has been on the development of scientific innovations which create economic value. However, concentrating macro-level societal problems – sociotechnical and environmental challenges in which the production, broadcasting and use of social and technical knowledge and knowledge can potentially resolution the problem – has been overlooked. The present study contends that in order to resolve such problems, a combination of technical innovations (covering the technological aspects of the problem) and social innovations (covering the social aspects of the problem) are required. Instead of converging on the development of a particular technology or industry, an innovation system must focus on solving problems; it must exploit technical revolutions alongside economic and social innovations to do so. To this end, the contemporary study highlights the need for a framework for the analysis of macro-level societal difficulties by reviewing innovation systems literature and proposes a new methodology named “Problem-oriented innovation systems”.

Moreover, Moyer et al. (2023) stated that the uses macro-level relationships that do not capture the full magnitude of climate-human connections, and results should be interpreted as the product of the methodology and not point prognostications about what will happen. By abandoning micro-level dynamics, we may be undervaluing the impact of climate change on poverty by not accounting for the direct relationship between food or energy prices and the consumption power of the poor, for example. We are also missing imperative pathways related to other environmental systems that are being obstructed by human activity, such as dangerous loss in biodiversity and acute pollution in the air, land, and sea, further confounding our ability to comprehensively analyze this challenging puzzle.

Furthermore, the results of their analysis show that climate change will endure a significant challenge for future patterns of socioeconomic development, with tens of millions pushed into poverty because of climate change even in more optimistic scenario amalgamations.

1.8 Syntheses

Pharmaceutical companies' objective is no business is allowed to exploit the environment or human beings for their operation and profitability. As pharmaceutical industry is the part of society people expect that it would be the responsible corporate citizens. CSR in the pharmaceutical industry is significant as in the other industry. There are different positive and negative aspects on the pharmaceutical industry. There are many pharmaceutical companies that have contributed to the development of the world and distributed the lifesaving medicine worldwide and this activity have helped pharmaceutical company to get many benefits such as Being socially responsible help the pharmaceutical company to increase the public image.

On the other hand, the contribution of determining importance of micro, meso and macro level perspectives is evident from the study conducted by Serpa and Ferreira (2019) which they were able to distinguish that these levels or scales can and may be organized in social analysis. This research aims to contribute to the expression and discussion of the use of the meso level in the apprehension of social reality, in its probable advantages and disadvantages. For this objective, document collection and selection were carried out. The investigative practice allows determining that the meso-social level is organized in some perspectives, focusing in a privileged way on the group or the organization as a structure and intermediate process between the other two levels. As for implications, it may be emphasized that the meso level only has exploratory capabilities in the interpretation of a particular social context if the other two levels are not neglected in the analysis.

1.9 Theoretical Framework

Luft et al. (2022) features in their research that theoretical framework is to state the assumptions and alignments of the researcher regarding the topic of study. A theoretical framework enlightens the phenomenon of study and the corresponding assumptions assumed by the researcher. Frameworks can take on different orientations. Also, a theoretical framework drives the question, monitors the types of methods for data collection and analysis, enlightens the discussion of the findings, and divulges the subjectivities of the researcher. Furthermore, it does not vindicate the need for the study, and a theoretical framework can come from different fields.

Thacker (2019) highlighted the idea of CSR has been a topic of discussion since the 1950s. However, it wasn't until much later that people started understanding its meaning, significance, and impact. CSR, in the form that we see today, became popular after it was defined by Archie Carroll's "Pyramid of Corporate Social Responsibility" in 1991. Its simplicity, yet ability to describe the idea of CSR with four areas, has made the pyramid one of the most accepted corporate theories of CSR since. Carroll's pyramid suggests that corporate shas to fulfill responsibility at four levels – Philanthropic, Ethical, Legal and Economic.



Figure 1. Understanding the Four Levels of CSR: Carrol's Pyramid of CSR

Source: Hency Thacker (2019). *The CSR Journal, Integral Part of the Solution*

1.9.1 Philanthropic Responsibility

At the top of the pyramid, occupying the smallest space is philanthropy or charity. Businesses have long been condemned for their carbon footprint, their part in pollution, using natural resources and more. To compensate these negativities, they should "give back" to the community they take from. Even though this is the highest level of CSR, it should not be taken lightly as many people would want to do business with companies that are giving back to society.

1.9.2 Ethical Responsibility

The ethical layer of the pyramid is described as doing the right thing, being fair in all situations and avoiding harm. A company should not only be obeying the law, but it should also do their business ethically. Unlike the first two levels, this is something that a company is not obligated to do. However, it is best for a company to be ethical as this not only shows their stakeholders that they are moral and just, but people will feel more comfortable purchasing goods/services from the company as well. Being environmentally friendly, treating suppliers/employees properly are a few examples of being ethically responsible.

1.9.3 Legal Responsibility

The second level of the pyramid is the business's legal obligation to obey the law. This is the most important responsibility out of the four levels as this will show how companies conduct their business in the marketplace. Employment laws, competition with other companies, tax policies and health and safety of personnel are some of the examples of legal responsibilities a company should adhere to. Failing to be legally accountable can be very bad for businesses.

1.9.4 Economic Responsibility

The lowest level of the pyramid represents a business's first responsibility, which is to be profitable. Without profit, the company would not be able to pay their workers, employees will lose their jobs even before the company starts CSR activities. Being cost-

effective is the only way for a company to be able to survive in the long term, and benefit society. Additionally, this also means that it is a company's duty to generate goods and services that are needed/wanted by the customers, at a conventional price.

Pascua (2020) echoed in her research, corporate social responsibility is a way to encourage business firms to perform in a manner appropriate to the desires of the stakeholders, thus causing them to act responsibly for the benefit of the business and society through creating a sustainable social, environmental, and economic development that could, in turn, gain positive image and reputation. This study aimed to evaluate the Corporate Social Responsibility practices of business establishments in Region 2, Philippines, which were recipients of the Department of Trade and Industry's Bagwis Award. A qualitative research approach was employed through a semi-structured interview among the selected respondents, after which recorded interviews were transcribed and analyzed thematically. Findings revealed that CSR practices among business establishments in Region 2 were still developing and that the philanthropic dimension were found to be less sustainable and did not gain so much impact to community development, as well as to firm's reputation.

Madaan et al. (2023) discussed in their research that it has been reflected in corporate social responsibility ascendancies as well. Corporate social responsibility efforts must include pushing for and simplifying access to health insurance plans and other equity indicators as a result. There have been noteworthy advances in the recognition and implementation of healthcare in the topic areas listed below. Climate change, water and sanitation, socio-economic challenges such as livelihood, hunger, poverty, and rural development are just a few areas that will need major consideration. The workers of corporations also assured to participate in the worldwide battle against the wide-ranging and the corporations. To deal with the present size of health crises, it is becoming more vital to implement employee and volunteer contribution practices. The need to understand and assess CSR retorts from readiness, response, recovery, risk reduction, and resilience perceptions to more accurately analyze, understand, and quantify the effect of short- and long-term projects.

In addition, Inekwe, Hashim and Yahya (2020), reiterated that most of the previous studies in the domain of CSR in developing countries context have largely addressed the relationship of CSR with a philanthropic mindset but its important relationship to improve the natural environment is still under-explored. Likewise, the prior studies investigated the phenomenon of CSR at a macro or organizational level but its contribution at the individual (employee) or micro-level is something that has not received the due attention of modern researchers.

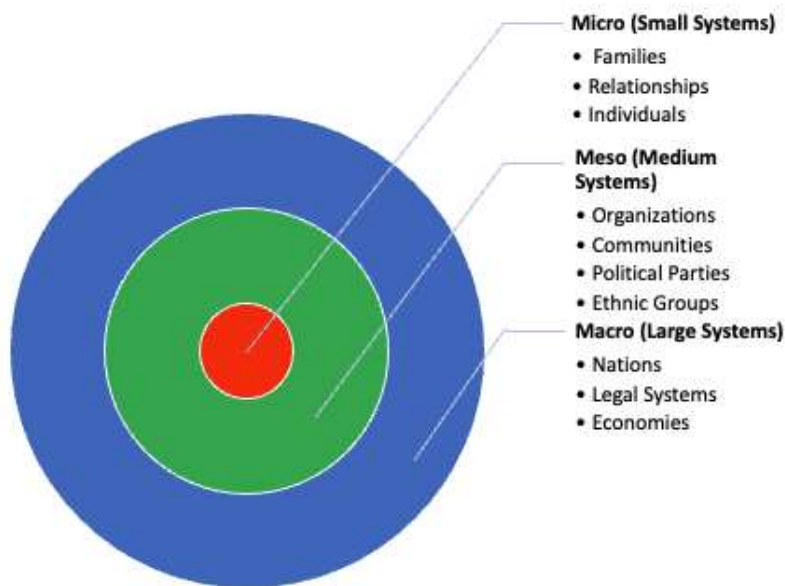


Figure 2. Three Major Levels of Society: Macro-Level, Meso-Level, and Micro-Level Analysis

Source: John Malek-Ahmadi (2021), Three Major Levels of Society: Macro-Level, Meso-Level, and Micro-Level Analysis.

The figure above shows that according to Ahmadi (2021), sociologists define three (3) major levels of society. They use data to understand types of behavior that occur at the different levels and the interconnections of these levels. Micro-level analysis, detailed examination of one-to-one interactions between individuals, includes studying people's behavior during negotiations,

confrontations, and everyday conversations. Micro-level analysis allows for nuanced analysis of dynamics of social phenomena but may fail to consider broader social forces that impact such processes. Meso-level analysis, detailed examination of a specific group, community, or organization, studies certain parts of a society. Also referred to as network analysis, this approach examines the patterns of social ties among people in a group and how those patterns affect the overall group, while macro-level analysis, examination of society, looks at the broad systems, institutions, hierarchies, and patterns that shape a society and it also considers the social, political, economic, and other forces that impact societies and individuals but might not capture important facets of social interactions that occur on the micro level.

Macro-level analysis is used to look at societies at large. Meso-level analysis involves the study of groups, communities, and institutions. Micro-level analysis focuses on the social interactions of individuals or very small groups.

When this framework is placed in the context of sustainability, sustainable development is seen as a societal concept at the macro level, corporate sustainability is identified as a corporate concept at the meso level, and CSR is recognized as a management approach at a micro level, including systems such as ISO standards.

1.10 Conceptual Framework

By gathering all practices of pharmaceutical companies, this research was aimed to establish the integration of community empowerment through Corporate Social Responsibility (CSR). With this, it was expected to enlighten how recipients and beneficiaries were all impacted the CSRs done by respective pharmaceutical companies.

Considering the levels of CSR like *philanthropic, ethical, legal* and *economic*, these were deliberated within this research. By achieving all these factors, the levels of society were also checked through *micro, meso* and *macro*. These have helped the researcher to further the output such as the holistic and sustainable CSR framework.

Furthermore, the output of holistic and sustainable framework emphasized the enabling aspects of empowerment to the beneficiaries such as their immediate family members, relatives, friends, etc. Empowerment referred to the process by which people are gaining control over the factors and decisions that shape their lives.

Advocates of Corporate Social Responsibility (henceforth referred to as CSR) intended to develop and implement CSR strategies as a prospect for organizations. When CSR was looked at from a strategic perspective, it emanates from top management’s vision and values and is not contemplated an expense but a premeditated initiative readily adopted by organizations to differentiate themselves from their competition (Beji et al. 2021).

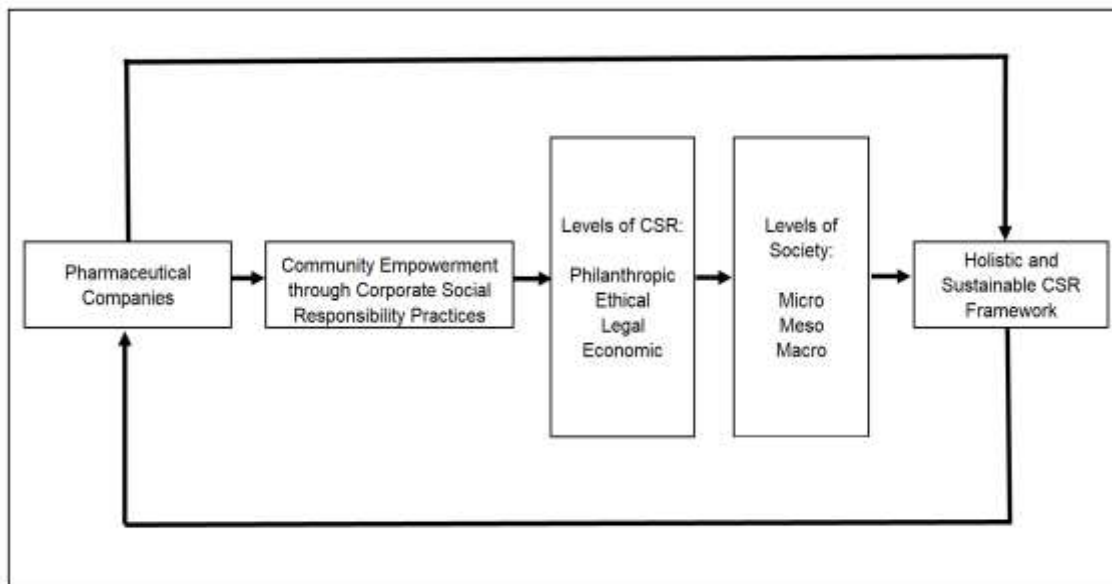


Figure 3. Conceptual Paradigm

The figure above illustrates that pharmaceutical companies were the key subjects of this research, through this, its respective CSR practices were thoroughly defined with the help of four (4) levels of CSR, such as the philanthropic, ethical, legal, and economic responsibilities. Alongside, the three (3) levels of society, such as micro, meso and macro levels were also highlighted.

In demonstrating and integrating community empowerment, opportunities and challenges were faced by the CSR committee/organizers or pharmaceutical companies to be able to reach the holistic and sustainable CSR development of chosen communities.

The objective of this research is to establish holistic and sustainable CSR development and as part of the output of the CSR practices, the pharmaceutical companies can make an impact not only to the respective employees but to the society as well.

Moreover, Mishra (2020) has added that sustainability is the buzz word of the 21st century with growing population, urbanization, industrial growth, global warming, climate changes, environment pollution, health hazards, and social inequality. The millennium development goals introduced in the year 2000 by United Nation, while mainly focus on the hunger, poverty, health, sanitation the sustainable development goals address the concerns on both people and planet and there are focused targets on environmental issues and CSR on the other hand provides corporate action on the wider framework of issues related to human wellbeing and environmental issues. The efforts of government and corporate require equal attention to both the areas. In this regard, further analysis of CSR activities and Sustainable Development Goals (SDGs) are categorizing into people and planet-oriented targets to see how companies are addressing both the concerns of triple bottom line approach.

In addition, the triple bottom line technique was defined as the sustainable development for the survival of business (economical), preserving the surrounding as natural (environmental) and providing the life of dignity, peace, and progress to the mankind (social) and all these three factors were having direct link with one another to bring a sustainable development. Every country necessitates in developing both socially and economically to deal with few issues like poverty, education, health, unemployment, complete growth, and welfare of the people along with the defense of environment with in which it operates, and the CSR is the corporate response to achieve such sustainable development. The review of studies on the linkage between CSR and sustainability by the previous scholars showed business leaders and are aware of the consequences if the corporate does not respond to the calls of sustainability issues (Mishra, 2020).

1.10.1 Holistic CSR

Glykas and Belesioti (2022) have highlighted that recently, there has been an increasing interest in defining Corporate Social Responsibility (CSR) and the factors that have the potential to influence it. CSR has become an indispensable premeditated tool and its initiatives have increased in variety and scope, touching communities and businesses in economic, environmental, and social terms as a means of hovering the social profile and maximizing the corporation's long-term economic and social value. This paper introduces the concept of Corporate Social Responsibility and explores the key enabling factors and restraints that play a crucial role in the adoption and implementation of CSR initiatives. For this, a holistic framework, specifically a Corporate Social Responsibility Maturity Model (CSRMM) for CSR valuation will be scrutinized and presented. Our ongoing research on the Corporate Social Responsibility Maturity Assessment Framework application embraces the execution of the proposed framework in a corporate environment. This will prove its possibility and additionally will define the extent of influence each of the critical achievement factors has on the progression of Corporate Social Responsibility.

Castro, Pacheco & Gonzalez (2019) have discussed in their research that there is a huge variety of sustainability guidelines and green building schemes of differing natures, meanings, and wordings. Despite this, there is no one guideline providing a cross-reference between corporate social responsibility and green building performance to help the commercial property market completely incorporate sustainability into their activities. Therefore, this paper intends to link sustainability, real estate environmental, social, and governance (ESG) and sustainable building in order to help companies internalize this concept in all areas of their operations aligning it with their strategic planning. From desk-based research, this proposal examines and compares key aspects of the main schemes in existence, which are currently evolving in the definition, assessment, and report of sustainability at the corporate and built environment level. This approach provides key information to help professionals get a better understanding of the specific changes which sustainability brings about in their corporate process, strategies, investment decisions, daily business operations as well as their property management.

1.10.1 Sustainable CSR

As emphasized by Singh et. al. (2019) determined various factors of a firm or a corporation. Based on the research conducted, factors were divided into three magnitudes comprising of 23 criteria. The three dimensions that have been attained are sustainability, social elements and environment performance. The first measurement to be encompassed is sustainability. Sustainability in humblest terms involves the firm making conclusive use of possessions and decreases the impact they have on their surrounding environment. This dimension comprises criteria like green transport, product recyclability, raw material selection, etc. The second dimension which was measured is social elements. Social element is defined as the society that surrounds us. It comprises the people everywhere and the work that a firm does for the improvement of the people and the society it is enclosed by. Society is a significant part while studying CSR. The more a firm works for the society, better is the image of the firm in the society, having it more pleasant and giving it a competitive advantage over other companies. The social element measurement

consists of various criteria including community safety and health and upkeep of community environment. The concluding dimension to be considered is environmental performance. Environmental Performance contemplates the various contaminants being liquidated by a corporation into the environment as well as the resources being expended by the firm for its operation. This dimension comprises measures like air pollution, water pollution and power consumption by the firm.

In addition, Rolla (2020) explained in her research that Corporate Social responsibility (CSR) is the well-known term and accepted among numerous stakeholders of any organization in India. Their country is first in the world to make CSR activities compulsory as per the amendment made to the Companies Act, 2013 in April 2014 and any company that makes a minimum net profit of five crores need to spend 2% of their average net profits of three sequential years on the CSR activities. CSR activities should be in line with the United Nations Sustainable Development Goals (SDGs) with its firm focus on achieving social performance. For her study, secondary data is taken from various company websites and other websites on CSR undertakings and amount spent by the Indian companies.

2. Methodology

This chapter presents the research design which describes how problem statements and set objectives were addressed as well as the process undertaken to plan and conceptualize the different instruments that generates primary and secondary data needed for this study. Also, this chapter describes how the gathered data were managed and processed including sampling design.

2.1 Research Design

This research study utilized the mixed method which are: *qualitative* and *quantitative methods*. Creswell's (2022) approach to mixed methods research provides flexibility, allowing researchers to tailor their designs to the specific needs of their studies. By combining the strengths of both qualitative and quantitative methods, researchers can gain a more holistic and nuanced understanding of complex research questions. Qualitative method was used because the researcher wanted to explore the practices of pharmaceutical companies on integration of community empowerment through CSR, while quantitative method is used to provide discrete measure of the identified variables and allow test of hypotheses.

In addition, the quantitative instrument phase, followed by a qualitative data collection phase, in which the qualitative phase builds directly on the results from the quantitative phase. In this way, the quantitative results are explained in more detail through the qualitative data.

Using Creswell's (2022) approach to mixed method of research, the following design/framework was implemented in this study:

2.1.1 Establishment of the Philosophical Framework:

Mixed methods research often begins with a clear articulation of the philosophical stance that guides the study. A study of both positivist and interpretivist paradigms, recognizing the strengths of both approaches were initially undertaken, followed by a timing and Sequencing ideation which emphasizes the importance of carefully planning the timing and sequence of data collection and analysis. In here, the researcher decided to collect and analyze qualitative and quantitative data sequentially.

2.1.2 Data Collection:

Qualitative Data: The researcher initially conducted exploratory meetings with the potential respondents to collect qualitative data through methods interviews and focus group discussions. These were analyzed for the researcher to conceptualize the method of quantitative data gathering which was then decided through the construct of a researcher-structured questionnaire administered as a survey to pre-determined set of respondents from each pharmaceutical company.

2.1.3 Data Analysis:

Qualitative data analysis for this study involves coding, categorizing, and interpreting textual or visual data to identify themes and patterns, while quantitative data analysis typically employed statistical techniques in the form of descriptive analysis and inferential hypothesis testing to analyze numerical data.

2.1.4 Integration of Results:

This final step involves integrating the qualitative and quantitative findings to provide a comprehensive understanding of the research problem. Creswell (2022) suggested that researchers should look for patterns, trends, and relationships across the two types of data.

2.1.5 Validation Strategies:

Using triangulation, which involves comparing and contrasting findings from different data sources or methods, to enhance the credibility and validity of the study, was performed through the thematic analysis of the qualitative data gathered. The concepts and themes identified were identified and a survey questionnaire was constructed to generate a more discrete data that will support each concept and themes identified. The results of the survey are then compared to the qualitative data and areas of convergence or divergence were established.

The research design for this study gives it an appropriate description using qualitative and quantitative research methods. Formplus (2021) described descriptive research as it aims to accurately describe a research problem. Descriptive research is a type of research that describes a population, situation, or phenomenon that is being studied. It focuses on answering the how, what, when, and where questions of a research problem, rather than the why. This is mainly because it is important to have a proper understanding of what a research problem is about before investigating why it exists in the first place.

2.2 Data Management

The primary data which were sourced and extracted from this research was through survey questionnaire and interview transcripts from the respondents. These respondents are selected managers and/or executives coming from pharmaceutical companies. Survey questionnaire is used to further validate and is beneficial as it means both quantitative and qualitative data can be obtained.

The secondary data were extracted from books, journals, newspapers, websites, government records, etc. With the advent of electronic media and the internet, secondary data sources have become more easily accessible.

The researcher utilizes two (2) types of data, such as: numerical and categorical. For numerical data, this refers to the data that is in the form of numbers, figures and not in any language or descriptive form, while categorical (profiling) data, describes to a data type that can be collected and identified based on the names or labels given to them, examples are male, female, others.

2.3 Sampling Design

2.3.1 Sampling Technique

As the study utilized the mixed method of research, non-probability sampling, particularly purposive sampling was implemented in the determination of key informants or co-researchers for the qualitative inquiry and the respondents for the quantitative survey conducted. Purposive sampling (Guetterman, 2020) is a non-probability sampling technique where researchers deliberately select individuals or cases that possess specific characteristics or meet certain criteria relevant to the research objectives. Purposive sampling is not based on chance, but rather on the researcher's judgment and specific purpose for the study.

2.3.2 Respondents

The following are criteria in the selection of participants for interview. For qualitative approach, there will be twenty (20) participants from five (5) pharmaceutical companies (either 1 director/CSR/HR head, 3 personnel per company) who are currently working in the company, with more than two years in the company and his/her work is directly connected to CSR function. The company is practicing community empowerment through CSR for more than two (2) years already. The interview will be done through focused-group discussion via online platform or phone call.

Table 1. Participants for Interview under Qualitative Approach

Company	Participants		Total
	Director/HR Head	Personnel	
CA	1	3	4
CB	1	3	4
CC	1	3	4
CD	1	3	4
CE	1	3	4
Total			20

The table above shows the participants for qualitative interview. There will be one Company Director/General Manager/CSR or HR Head and 3 Personnel coming from the same company. These personnel are coming from the Human Resources Department or CSR Team/Committee.

For quantitative approach (using survey questionnaire), there will be 360 respondents coming from 30 pharmaceutical companies. The researcher has categorized the group based on level of society, such as micro, meso and macro, which they were able to conduct directly with these group of people/individuals.

These five (5) multinational and local pharmaceutical companies were selected based on getting big chunk of Philippine pharmaceutical market share distributed to the public around 2020-2022. These companies are marketing, distributing finished

products and locally manufactured medicines. In line with this, since they are pharma leaders and contribute relevant roles for the pharmaceutical landscape and business in the Philippines, it is just right that they formed part of five pharmaceutical companies for qualitative approach.

Table 2. Participants for Interview under Quantitative Approach

Group Level	Coverage	Number of Pharmaceutical Companies	Number of Respondents per Level	Total Respondents
Micro	Individual	30	6 participants per company	180
Meso	Small Group or Organization		3 participants per company	90
Macro	Community, Barangay, Town or National		3 participants per company	90
Total Number of Participants				360

Based on the above table, there will be six (6) respondents per *micro* level coming from the thirty (30) pharmaceutical companies, with a total of one hundred eighty respondents. For *meso* level, there will be at least three (3) groups from the thirty (30) pharmaceutical companies, with a total of ninety (90) respondents. Lastly, for *macro*, there will be ninety (90) respondents coming from the thirty (30) pharmaceutical companies with at least three (3) respondents per company. These 30 pharmaceutical companies are in the list of top 50 pharmaceutical companies in the Philippines last 2020.

2.3.3 Research Instrument

For the qualitative research, the researcher will develop test questions for interview. The respective instrument will be facilitated using survey questionnaire (via Google forms and the like), since this research is being done in times of COVID-19, as strict face to face protocols is still prohibited, the researcher will opt to discuss and conduct interview via video conferencing, like, Zoom or Google Meet applications. Submitted survey questionnaires will also be sent through their respective email addresses.

As to the quantitative research, the researcher crafted survey questions with variables as dictated by the qualitative data.

The survey tool utilized to generated quantitative data for this study is comprised of three (3) parts. Part 2 solicited general information from the respondents' pharmaceutical company affiliation. This was done to generate enough data of the company that will establish their profiles related to the study. Part 2 has a total of 11 questions about the extent of integration of community empowerment in the CSR of the pharmaceutical company, while Part 3 has a total of 14 questions corresponding to the extent of contribution of community empowerment in the CSR of the pharmaceutical company. Both Part 2 and Part 3 of the tools are answerable by a 5-point Likert Scale where five (5) corresponds to very high extent and one (1) means no extent. The questionnaire can be completed in less than 10 minutes.

2.3.4 Control Procedure

Part of the control procedure of this research came from the experts who validated statistical tools or questionnaires facilitated with the selected respondents. For validation of data, the researcher tapped experts from the industry and faculty of the graduate school to validate the test questions. Also, the adviser of the researcher played an important role for the control procedure of this study as the adviser possesses expertise and skills to further substantiate various data in the research.

The validity of the research instrument was established through the review and appraisal of the constructed survey tool by three notable experts in the field of research and the dissertation adviser. Validator no. 1 is an expert in Statistics with almost 20 years of data handling and data analytics experience on both academe and the industry. Validator no. 2 is an expert in Environment, Social and Governance frame working which most often coincides with the Corporate Social Responsibility of an institution.

The reliability of the validated tool was then established through the Cronbach's Coefficient of internal consistency or Cronbach' alpha. A survey's internal consistency or homogeneity refers to the extent to which all the items or questions assess the same skill, characteristic, or quality. Cronbach's coefficient alpha, the average of all the correlations between each item and the total score, is

often calculated to determine the extent of homogeneity. From Table 3 below, an overall Cronbach Alpha value of 0.7869 indicated that the indicators and the types of questions are within the acceptable limits.

Table 3. Cronbach Alpha Coefficient of the Survey Tool Crafted for this Study

Instrument dimensions	Cronbach Alpha	Type of Question/Indicator
I. Extent of Integration of Community Empowerment in the Corporate Social Responsibility (CSR) of Pharmaceutical Company		
1. Micro	0.8625	Good
2. Meso	0.7258	Acceptable
3. Macro	0.8284	Good
Overall = 0.7676 (Good)		
II. Extent of Contribution of Community Empowerment in the Corporate Social Responsibility (CSR) of Pharmaceutical Company		
1. Philanthropic	0.7510	Good
2. Ethical	0.7563	Good
3. Legal	0.7958	Good
4. Economic	0.7776	Good
Overall = 0.7901 (Good)		
Overall Tool Cronbach Alpha = 0.7869 (Good)		

2.4 Statistical Treatment

The statistical treatment of data involved the use of the following formula:

2.4.1 Percentage Method – Percentage method was used in making comparisons between two or more series of data. This was particularly used in SOP numbers one and two. The percentage data were presented through tables, pie charts and bar graphs.

The percentage is computed using this formula:

$$\% = \frac{f}{n} \times 100$$

Where: % = Percentage
 f = Frequency
 n = Total number of responses

2.4.2 Weighted Mean – For SOP numbers three to five, weighted mean was facilitated. The weighted mean involves multiplying each data point in a set by a value which was determined by some characteristic of whatever contributed to the data point. The weighted mean formula for Likert scale is:

$$\text{Weighted mean} = \frac{\sum_{i=1}^n (w_i \times x_i)}{\sum_{i=1}^n w_i}$$

- W = weighted average
- N = number of terms to be average
- Wi = weights applied to x values
- Xi = data values to be averaged

Likert Scale – The following Likert scale was used.

Scale	Rank	Interpretation	Code
5	4.21 – 5.00	Very High Extent	VHE
4	3.41 – 4.20	High Extent	HE
3	2.61 – 3.40	Moderate Extent	ME
2	1.81 – 2.60	Low Extent	LE
1	1.00 – 1.80	No Extent	NE

2.4.3 Pearson Correlation – often denoted as *r*, is a statistical measure of the strength and direction of a linear relationship between two variables. It ranges from -1 to 1 where, -1 corresponds to a negative correlation or inverse relationship and +1 corresponds to direct relationship. The common rule of thumb for *r* is that the nearer the value of *r* to -1 or +1, the stronger is the relationship between the dependent and the independent variable. The range of relationship can be gauged based on the table below by Mendoza (2020):

Table 4. Values of Correlation/Regression Coefficients and the Type of Correlations used in this Study

Correlation/Regression Coefficient Range	Type of Relationship
0.00 - ± 0.20	Negligible
±0.21 - ±0.40	Low
±0.41 - ±0.50	Substantial
±0.51 - ±0.80	High
±0.81 - ±1.00	Very High

The formula for calculating the Pearson correlation coefficient (*r*) between two variables, *X* and *Y*, with *n* data points, is as follows:

$$r = \frac{n(\sum xy) - (\sum x)(\sum y)}{\sqrt{[n \sum x^2 - (\sum x)^2][n \sum y^2 - (\sum y)^2]}}$$

where,

- *r* = Pearson Coefficient
- *n* = number of pairs of the stock
- $\sum xy$ = sum of products of the paired stocks
- $\sum x$ = sum of the *x* scores
- $\sum y$ = sum of the *y* scores
- $\sum x^2$ = sum of the squared *x* scores
- $\sum y^2$ = sum of the squared *y* scores

As the statistical calculation particularly the test on hypothesis was done using MINITAB Statistical Software version 20, all tests on hypothesis are significant at *p*-values less than 0.05 which is the level of significance for all tests performed.

2.5 Ethical Consideration

Purpose of the Study: This study aims to identify the practices of pharmaceutical companies on integration of community empowerment to Corporate Social Responsibility (CSR) and to develop a holistic and sustainable CSR framework.

Procedure: The surveys were organized and conducted online through the help of google forms. The participants received links from my university email. They may also access the links through their social media accounts. They answered the survey by clicking or ticking each statement. The survey questionnaire obtained demographic information and gathered data useful in determining the practices of their company on how each of those are being integrated for community empowerment.

Voluntary Participation: The participation of the respondents in the study was voluntary. The study had obtained consent before they agreed to participate in the study.

Duration. The survey took 10 to 20 minutes to complete.

Possible risks, discomforts, and inconveniences. The proponent of this study assured that respondents' participation has no risks. The survey questionnaire only involved descriptive statements that best describe the experiences, observations, or perceptions of the respondents. If the respondents felt uncomfortable in answering any of the questions, they could freely refrain or withdraw from participating in this activity. No vulnerable participants were considered in this study.

Possible Benefits. There are no direct benefits on respondents' participation. However, it is hoped that the study's results will contribute to the future researchers and be beneficial to the community.

Compensation, reimbursements, alternative procedure, or treatment. The participants were informed about the nature and extent of their involvement in the study. There were no compensation, or any other financial consideration involved in this study.

Confidentiality/ Anonymity. To protect the personal information of the participants, those who opted to not disclose their personalities remained anonymous throughout the whole research from data collection to data analysis. Their identification was kept unknown, and their names were not mentioned. Pseudonyms were used to protect respondents' identities. To manage data confidentiality, a master list (excel file) was stored separately and shall be destroyed as soon as reasonably possible, most probably two (2) years after the completion of the study. Electronic data files are password-protected while hard copies are stored in a locked cabinet or room. The information gathered was only used for this study. The participants were also informed that the treated data may be presented in conferences or publication.

Sharing of Results. The participants may request for the outcomes of the research.

Rights of the Participants. The participants were informed of their right such as rights to discontinue or withdraw from their participation during the data collection process without prejudice to the benefits they are enjoying, job, relationships, affiliations, etc. Likewise, the participants were informed that they would not be given any financial or material benefit from their participation in the study. The participants were informed that the findings of the study may be presented in fora, conferences, or publication. They may also be informed of the results of the study upon request.

3. Results and Discussions

In this chapter, it comprises the results, analysis, presentation and interpretation of the findings resulting from this study. The analysis and interpretation of data are carried out in two phases. The first part, which is based on the results of the interview and focus group discussions, is a qualitative interpretation. The second, which is based on the results of the questionnaire, deals with a quantitative analysis of data.

3.1 Profile of the Pharmaceutical Companies

To supplement the results and to fill the gaps in the questionnaire, the *qualitative* approach was obtained. This kind of technique looks more likely to give more substance and to reveal detailed information. Qualitative research is concerned with trying to achieve a clear understanding of the problem under review in a more complex way than in the generalized way that is the outcome of questionnaires. This methodology is used to get information about how people think, feel and act and what they know. This section of the research was conducted in two ways, through individual interviews and focus group discussions consisting of twenty (20) people from five (5) pharmaceutical companies (1 Director/HR Head and 3 Personnel). The information collected was presented in a narrative form that includes the description and analysis of data.

This section reflects on the results of the interviews and focused group discussions conducted with interviewees. It presents the analysis of their verbal responses during the interviews and focused group discussions.

3.1.1 Size of the Company

The table below exhibits the respondents who are working from multinational pharmaceutical companies. These companies are included in the top 50 pharmaceutical companies from IQVIA's 2020 data. IQVIA is a world leader in sing data, technology, advanced analytics and human expertise to help customers drive healthcare and human health.

Table 5. Size of the Company

Size of the Company	Frequency	Percentage
	f	%
Less than Php100,000,000	8	2
Php100,000,000 to 300,000,000	3	1
Php301,000,000 to 600,000,000	32	9
Php601,000,000 to 999,000,000	142	39
More than Php1,000,000,000	175	49
Total	360	100

The table above displays the respondents who are working from multinational pharmaceutical companies. These companies are in the top 50 pharmaceutical companies from IQVIA's 2020 data. Size of the company consists of the net assets declared by the pharmaceutical companies in 2020.

From the table 5, the highest number of respondents are from more than Php 1 Billion (49%) worth of net assets, second is between Php 601 Million to 999 Million (39%), third is Php 301 Million to 600 Million (9%), fourth is less than Php100 Million (2%) and Php100 Million to 300 Million respectively (1%).

As per Department of Trade and Industry or DTI (2022), the List of Establishments (LE) of the Philippine Statistics Authority (PSA) recorded a total of 1,109,684 business enterprises operating in the country. Of these, 1,105,143 (99.59%) are MSMEs and 4,541 (0.41%) are large enterprises (pharmaceutical companies are part of large enterprises). Micro enterprises constitute 90.49% (1,004,195) of total establishments, followed by small enterprises at 8.69% (96,464) and medium enterprises at 0.40% (4,484). The top five (5) industry sectors according to the number of MSMEs in 2022 were: (1) Wholesale and Retail Trade; Repair of Motor Vehicles and Motorcycles (546,863); (2) Accommodation and Food Service Activities (158,113); (3) Manufacturing (133,504); (4) Other Service Activities (71,145); and (5) Financial and Insurance Activities (50,782). These industries accounted for about 86.90% of the total number of MSME establishments.

These results indicate that pharmaceutical companies are one of the largest enterprises in the Philippines as depicted by the declared net assets with almost half (49%) are earning more than Php 1Billion annually and another 39% earning within the range of Php 600M – Php 999M, which as compared to other enterprises can be deduced to financial viability. This is one of the important factors of CSR implementation mentioned by Carroll (2021), stating that companies must initially, first and foremost must be economically unwavering and financially viable to progress to the other CSR practice.

3.1.2 Number of Years of Business Existence

The number of years in the business can indicate several attributes of a company. To mention some, the longer the business is in operation, it reflects its establishment growth, operational experience, market reputation, financial stability, adaptability and innovation, customer relations, risk management, as well as diversification and expansion.

Table 6. Number of Years of Business Existence

Number of Years of Business Existence	Frequency	Percentage
	f	%
Less than 6 Years	9	3
6 to 10 Years	21	6
11 to 15 Years	44	12
16 to 20 Years	117	33
More than 20 Years	169	47
Total	360	100

It can be observed from Table 6 that respondents belong to the pharmaceutical companies with more than 20 years (47%) of business existence, while second is coming from 16 to 20 years with 33%, third is coming from 11 to 15 years with 12%, fourth is coming from 6 to 10 years with 6% and lastly, less than 6 years with 4%. Table 6, therefore, indicates that 98% of the pharmaceutical companies included in this study have an established mode of operation.

According to ACCP (2023), the number of years in the business becomes a crucial factor in the implementation and integration of CSR practice since this is correlated with financial viability that Carroll (2021) lectured to be a primary requirement for an efficient implementation of CSR strategies. As 33% of the pharmaceutical companies has been operating for 16 to 20 years and another 47% has been engaged in the business for more than 20 years since its establishment, it is implied that the greater majority of the pharmaceutical companies in the Philippines have already been adequately exposed to the different scenarios of the environmental, social and economic challenges of the business and is also in the adequate position to measure their impact to the community they serve.

3.1.3 Total Number of Employees

Table 7 presents the profile of the pharmaceutical companies in terms of the number of employees. It was revealed that the pharmaceutical company respondents cater to less than 500 to more than 5,000 employees.

Table 7. Total Number of Employees

Number of Employees	Frequency	Percentage
	f	%
Less than 500	14	4
500 to 2,000	32	9
2,001 to 5,000	155	43
More than 5,000	159	44
Total	360	100

While it can also be deduced that the greater majority (88%) are within the 2,001 to more than 5,000 employees. This means that the results of this particular study will be dominated by the responses of these 2,001 to 5,000 employees from the pharmaceutical companies. It shows the total number of employees from the pharmaceutical companies. The highest came from more than 5,000 employees with 44%, second is 2,001 to 5,000 with 43%, third is 500 to 2,000 employees with 9% and lastly, less than 500 employees with more than 4%.

The results of this study reveals that the pharmaceutical companies in the Philippines is one of the industries that contributes to the social justice and economic development of the country by providing employment opportunities to Filipinos, equating to the social responsibility of business (SROB) and investments (SROI). This is comparable to the other multi-national and international companies expanding similar social responsibility. Several to mention are; Johnson & Johnson as the largest pharmaceutical company worldwide by number of employees. Coming from Hodgson (2019), by 2025, US lobby group the Biotechnology Innovation Organization (BIO) wants to increase the exemplification of non-male, non-white, non-straight and non-US personnel on executive teams and boards of directors through member companies to 50% and 30%, respectively. Reaching such ambitious targets quickly will require tactics that biotech management teams themselves, rather than legislators, can contrivance. The results of a survey of the gender diversity of management teams at 608 publicly listed biotech corporations across the globe. Data from the survey insinuate a slow improvement in female illustration since 2014. They also indicate that quotas have been effectual in raising the comparison of female directors on biotech boards in the six European countries where they have been in effect. From 2020, California, a US state with an enormous number of biotech companies, will necessitate that all publicly held companies have at least one woman on their boards of directors.

3.1.4 Year of CSR Integration

The table below proves the year of CSR integration among pharmaceutical companies in the Philippines from the 360 respondents from selected 30 pharmaceutical companies.

Table 8. Year of CSR Integration among Pharmaceutical Companies in the Philippines

Year of CSR Integration	Frequency	Percentage
	f	%
Before 1940	7	2
1941 - 1960	18	5
1961 - 1980	97	27
1981 - 2000	234	65
No idea	4	1
Total	360	100

As per the year of CSR integration, Table 8 illustrates that most or 65% of the pharmaceutical companies started integrating CSR practices in the years 1981 – 2000, where much of them had it by 1981 – 1990s. As per Freeman (1984) cited by ACCP (2023), the 1980's and the 1990's is when the Stakeholder Theory emphasizing businesses to consider interests of all stakeholders including employees, customers, suppliers and the broader community was introduced. It is also in this time that the shift focus from sole shareholders to a broader consideration of social and environmental impacts were recorded and evidenced. While the pouring of integration from 7% in 1940's to 1960, to 27% in the year 1961 – 1980 indicated that start of the awareness of the pharmacy business on social responsibility and consumer protection. This was then supported by Dodd (1932) in his article entitled, For whom are Corporate Managers Trustees? - as cited by ACCP (2023) which resulted to increased social activism and legal social and environmental concerns which governments then backed up through enacting of several policies. A small percentage of the respondents (1%) has no idea as to when CSR is integrated in their practices.

The year of integration of CSR falls under several reasons. For the pharmaceutical companies being considered in this study, the year of integration provides insights into the historical context of the CSR practices per se, and permitting observers to understand how these practices evolved and changed over time, most specially in its corporate regulatory landscape with regards to modifications and changes in stakeholder expectations, acclimatization to social and environmental matters as well as its response to global events and trends (Gutterman, 2023).

Though this study is not in the position to determine CSR evolution based on its year of integration, these results reveal that social responsibility and justice has been part of pharmaceutical companies' (in the Philippines) policies and advocacies since 1940's. This means that regardless of the time of integration, companies will learn to adapt over time and consider what is crucial to the organization's learning curve and how they will respond to challenges in consideration of the CSR strategy that must be maintained, modified, and improved over time. This also means that by a retrospective analysis, assuming that each company has properly documented their CSR activities over time, a long-term assessment can be implemented which will help further in evaluating the effectiveness and sustainability of the CSR initiatives, in addition to greater chances of both internal and external benchmarking with other departments within the company or other industries that might have the same nature of engagement as them.

3.2 The Practices of Pharmaceutical Companies as far as Integration of Community Empowerment in CSR in terms of Levels of CSR

Tables below revealed the responses of pharmaceutical companies on their CSR practices as far as integration of community empowerment. The tables below highlight the themes of respondents' responses during the conducted interviews, respondents' key responses, and coded co-researchers from selected pharmaceutical companies. It thoroughly discusses levels of CSR, such as philanthropic, ethical, legal and economic levels.

3.2.1 Philanthropic

Table 9 exposes the practices of pharmaceutical companies as far as integration of community empowerment in CSR in terms of philanthropic level of CSR.

Table 9. Practices of Pharmaceutical Companies as far as Integration of Community Empowerment in CSR in terms of Philanthropic Level of CSR

Themes	Key Responses	Co-Researchers
Empowerment of the community through trainings in responding through mental health issues.	<ul style="list-style-type: none"> ● "...we empower the members of the community that we can train and be mobilized at any given time, for instance, respond to people who are experiencing mental health concerns..." ● "...we also conduct mental health trainings to chosen LGU members, for them to quickly assist their peers within their respective barangays..." ● "Heads Up PH" which is for the mental health and wellbeing support. Under this program is the "mind your health", which empowers the LGUs to address the mental health needs of the community through youth engagement..." 	C1R1, C3R1

**Practices of Selected Pharmaceutical Companies on Integration of Community Empowerment to Corporate Social Responsibility (CSR):
Development of Holistic and Sustainable CSR Framework**

Themes	Key Responses	Co-Researchers
	<ul style="list-style-type: none"> • <i>"...another one is Bantay Kalusugan which is a free health profiling and screening, medical and nutritional counselling."</i> 	
<p>Empowerment of the employees through organization of activities and conducting of fundraising events.</p>	<ul style="list-style-type: none"> • <i>"...employees fundraise for global children's projects relating to education, nutrition, primary healthcare and social development."</i> • <i>"...this is an independent charity which supports early childhood development and education efforts around the world. Employees fundraise for global children's projects relating to education, nutrition, primary healthcare and social development."</i> • <i>"...its employees were able to help 75 children in 2021 via this sponsorship of over 140 employees. So, mostly, are core activities or educational support and providing health essentials."</i> 	<p>C2R1, C5R3</p>
<p>Empower the community through different programs established by the company in providing essential goods and basic services.</p>	<ul style="list-style-type: none"> • <i>"...regarding health, we have Operation Bigay Lunas or OBL that provides free medicine and medical services to underserved communities throughout the Philippines."</i> • <i>"Disaster Relief Assistance provides immediate disaster relief, in the form of medicines, personal protective or hygiene items, or food packs, to help victims of calamities or conflicts in their recovery and to reduce the risk of diseases."</i> • <i>All of them with World Vision's care, we know that all children there are consistent honor student, with this we know that it is one of the impacts we do for them. From to encourage them in their studies, give them school supplies, give them medicines and vitamins.</i> • <i>"...we've given various medicines for the selected communities in the Philippines, such as in Davao, Marawi, etc..."</i> • <i>"...aside from that, we really give them healthcare kits like vitamins and other medicines for them to use and take whenever they feel to."</i> • <i>"I believe we have several communities that we take care of. Through this, we establish programs that are suitable and timely for them. For example, in Malabon, we have conducted CSR there which we believe they mostly need such as giving them healthy food, vitamins and we even got the chance to play with them."</i> 	<p>C3R1, C3R4, C5R3, C5R2, C5R1, C5R4</p>

Themes	Key Responses	Co-Researchers
	<ul style="list-style-type: none"> ● <i>"...in Malabon, we have conducted CSR there which we believe they mostly need such as giving them healthy food, vitamins and we even got the chance to play with them."</i> ● <i>"...after a day spent on health checks, a unifying activity, eating yummy food, and playing games – even some song and dance, the children brought home with them lifelong memories as well as health packs</i> ● <i>"...I'd like to focus on education – recently, we help a school in San Lorenzo Ruiz Senior High School Pasig. We've given the students several vitamin C (Poten-C) tablets for them to be healthy at least this time of rainy season."</i> 	
<p>Empowering company stakeholders to implement programs and initiatives to promote community welfare.</p>	<ul style="list-style-type: none"> ● <i>"...regarding health, we have Operation Bigay Lunas or OBL that provides free medicine and medical services to underserved communities throughout the Philippines."</i> ● <i>"...another one is Bantay Kalusugan which is a free health profiling and screening, medical and nutritional counselling."</i> ● <i>"...The company partners with charitable groups in conducting medical missions and implementing programs that uplift health and wellness conditions in less fortunate communities..."</i> ● <i>"AKAP is a multi-stakeholder program that implements health initiatives in communities including but not limited to provision of basic medical services to address specific needs in partnership with relevant government agencies."</i> ● <i>"...regarding health, we have Operation Bigay Lunas or OBL that provides free medicine and medical services to underserved communities throughout the Philippines."</i> ● <i>"...also, this addresses the needs of cancer patients and their families by mobilization and education to address the fear of cancer; 2) early screening, innovative diagnostics, and treatment to address medical needs; 3) laying the groundwork for a fully-funded referral system to ease the financial impact of cancer to families, and 4) institutionalizing a cancer program in LGUs and workplaces supported by policy for greater reach and sustainability."</i> ● <i>"By focusing on the journey of breast and cervical cancer patients and working collaboratively across the ecosystem, and its partners — national</i> 	<p>C3R1, C5R1, C1R4, C2R2</p>

Practices of Selected Pharmaceutical Companies on Integration of Community Empowerment to Corporate Social Responsibility (CSR): Development of Holistic and Sustainable CSR Framework

Themes	Key Responses	Co-Researchers
	<p><i>and local government offices, private institutions, civic organizations, patient groups and healthcare provider networks are responding to #CloseTheCareGap for cancer patients."</i></p>	
<p>Empowering of community through provision of access to education.</p>	<ul style="list-style-type: none"> • <i>"...one of our programs is Scholarship Program. This program awards full scholarships to deserving but financially challenged students of pharmacy. Students of other selected courses and dependents of soldiers who are in active service, incapacitated or have died in the line of duty, may be considered.</i> • <i>"...we seek to build the country's pool of exceptional professionals by providing scholarships, grants to financially challenged students, academic recognition to students excelling in science and mathematics, financial assistance to other endeavors that will inspire, nurture and promote excellence in education, and to foster national development."</i> • <i>"...by honoring these students, the Scholarship and Gawad Talino programs hope to inspire and encourage them to maximize their potential, to pursue higher levels of education, and to aspire to become leaders in the next generation."</i> • <i>"...we have practices in education and healthcare support for San Lorenzo Ruiz, Senior High School Pasig."</i> • <i>"We empower these students by pointing out that education can lift their lives up from poverty. In line with this, their parents are more encouraged to work and send their children to school every day."</i> 	<p>C3R3, C3R1, C5R4, C2R4</p>

As per table above, it presents the practices of pharmaceutical companies as far as integration of community empowerment in CSR in terms of philanthropic level of CSR. From the results of the questionnaire, most of the pharmaceutical companies are motivated to do mental-health related activities which is one of the concerns nowadays. Aside from the mental health activities, they're also steering philanthropic activities like fundraising acts through employee-initiatives, establishing an annual activity which provides giving out food packs, school supplies, vitamins and medicines that are over-the-counter products from the pharmaceutical companies.

When it comes to empowerment of the community through trainings in responding through mental health issues, some respondents were able to thoroughly explain their practices such as they empower the communities, like, responding to people who are experiencing mental health issues. The companies are also conducting mental health awareness campaigns and training to the local government units (LGUs) to be able to share their skills and knowledge to their subordinates and members of barangays. It is also evident that according to one of the respondents, *"Heads Up PH" which is for the mental health and wellbeing support. Under this program is the "mind your health", which empowers the LGUs to address the mental health needs of the community through youth engagement...*" The research conducted by Ahmed (2022) is timely in this study – it states that ingenuities occupied by European football clubs and players of four different football leagues from UK, Spain, Italy and France to address

financial vulnerability, mental health problems and domestic violence within their communities are obtainable and investigated in this article in four cases to generate a more all-inclusive understanding about their respective interventions to address issues related to COVID-19 pandemic. Moreover, specific interpositions of these clubs and players were elucidated under three broad categories, financial vulnerability, mental health and domestic violence, in order to have a more absorbed discussion on their CSR interventions to help develop a comprehensive model at a later stage. The data gathered for this research are mostly composed from articles published online from official websites, published journals, research articles and online newspaper articles. All materials were accessible in the following cases is during COVID-19 pandemic.

One of the CSR practices is also the empowerment of the employees through organization of activities and conducting of fundraising events are making ways too. In fact, one of the participants mentioned, *"...employees fundraise for global children's projects relating to education, nutrition, primary healthcare and social development."* According to Usman et al. (2023), donation-based crowdfunding and corporate social responsibility (CSR) activities have potential synergetic ramifications to raise funds, but campaigners are antagonized with encounters and competition to achieve their charitable target. Like for instance, CSR activities could permit the possibility of using crowdfunding to raise money. On the other hand, a company's CSR purposes can be achieved by using crowdfunding to micro-fund various social enterprises. Current research examines the relationship between fundraisers in donation-based crowdfunding activities, which become potential CSR activities. Completely, the study scrutinizes the correlation among the value raised at the end of fundraising activity, the amounts beleaguered by the fundraiser, and CSR-type actions on the project's accomplishment in donation-based crowdfunding.

It is also evident that most of the pharmaceutical companies have the empowerment of the community through different programs established by the company in providing essential goods and basic services. Like the one participant mentioned, *"...regarding health, we have Operation Bigay Lunas or OBL that provides free medicine and medical services to underserved communities throughout the Philippines"* and *"...we've given various medicines for the selected communities in the Philippines, such as in Davao, Marawi, etc..."* Furthermore, the research of Udomphoch and Pormsila (2023) showed that at the turn of the 21st century, the concept of social marketing-led consumers of this era to be more troubled about ethical issues and business shenanigans on environmental and social responsibility. The respective company should produce the goods and services to accomplish consumer needs in ways of ethics that can upsurge the well-being of the targeted group in this era.

3.2.2 Ethical

Table 10 illustrates the responses in relation to practices of pharmaceutical companies as far as integration of community empowerment in CSR in terms of ethical level of CSR.

Table 10. Practices of Pharmaceutical Companies as far as Integration of Community Empowerment in CSR in terms of Ethical Level of CSR

Themes	Key Responses	Co-Researchers
Championing better social services through training intervention programs for community empowerment.	<ul style="list-style-type: none"> • <i>"...we empower the community by directly communicating with the respective LGUs where we will be conducting our CSR from the 3rd trimester of the mother to the 1,000 days of her child."</i> • <i>"...the project involves the provision of nutrition-specific interventions to mother-infant dyads in marginalized communities and measures their physical and mental development during the first 1,000 days."</i> • <i>"...by actively supporting government rehabilitation programs in critical areas. Helps rebuild lives and assists in the much-needed recovery of affected families."</i> • <i>"...we empower them to be able to respond better to mental health issues through innovative, holistic and evidence-based interventions."</i> • <i>"...we empower the members of the community that we can train and be mobilized at any given time, for instance,</i> 	C1R2, C3R4, C1R1, C1R4

**Practices of Selected Pharmaceutical Companies on Integration of Community Empowerment to Corporate Social Responsibility (CSR):
Development of Holistic and Sustainable CSR Framework**

Themes	Key Responses	Co-Researchers
	<p><i>respond to people who are experiencing mental health concerns."</i></p> <ul style="list-style-type: none"> • <i>"...we also conduct mental health trainings to chosen LGU members, for them to quickly assist their peers within their respective barangays."</i> • <i>"Heads Up PH" which is for the mental health and wellbeing support. Under this program is the "mind your health", which empowers the LGUs to address the mental health needs of the community through youth engagement.</i> 	
<p>Empowerment of stakeholders in promoting quality education for the community.</p>	<ul style="list-style-type: none"> • <i>"...we also tap various sponsors for their office supplies if there are. We empower these students by pointing out that education can lift their lives up from poverty. In line with this, their parents are more encouraged to work and send their children to school every day."</i> • <i>"...employees fundraise for global children's projects relating to education, nutrition, primary healthcare and social development."</i> • <i>"...we have practices in education and healthcare support for San Lorenzo Ruiz, Senior High School Pasig."</i> • <i>"...this program aims to 1) improve the access of learners accessing authentic, integrated STEM education, 2) increase the number of schools adapting an authentic, integrated STEM curriculum, and 3) improve engagements between government, industry and education sectors."</i> • <i>"...this initiative supports the Department of Education's Brigada Eskwela program of preparing school facilities for the opening of classes."</i> • <i>"...understands the value of education and the important role it plays in shaping the young generation towards responsible citizenry..."</i> • <i>"...we seek to build the country's pool of exceptional professionals by providing scholarships, grants to financially challenged students, academic recognition to students excelling in science and mathematics, financial assistance to other endeavors that will inspire, nurture and promote excellence in education, and to foster national development."</i> • <i>"We empower these students by pointing out that education can lift their lives up from poverty."</i> • <i>"By honoring these students, the program hopes to inspire and encourage them to maximize their potentials for careers in these fields, to pursue higher levels of education, and to contribute to the growth of the country by helping meet the need for leaders trained in these fields."</i> • <i>"...so far, 400+ students have received the medals and certificates for excellence. By honoring these students, the</i> 	<p>C2R4, C2R1, C1R3, C3R4, C5R4, C3R1, C3R3, C5R3</p>

Themes	Key Responses	Co-Researchers
	<p><i>program hopes to inspire and encourage them to maximize their potentials for careers in these fields, to pursue higher levels of education, and to contribute to the growth of the country by helping meet the need for leaders trained in these fields."</i></p> <ul style="list-style-type: none"> • <i>"...its employees were able to help 75 children in 2021 via this sponsorship of over 140 employees. So, mostly, are core activities or educational support and providing health essentials."</i> 	
<p>Empowering community through promotion of significance of handwashing, food hygiene and personal cleanliness.</p>	<ul style="list-style-type: none"> • <i>"...this program helps improve health and sanitation, and uplifts living conditions and quality of life in these communities. With easy access to safe potable water, benefited communities are able to meet all their water needs for drinking, personal care and household use..."</i> • <i>"...the theme of World Toilet Day focuses on Valuing Toilets, which addresses the pressing matter of safely managed sanitation across the globe."</i> • <i>"Sanitation and hygiene become important during an emergency, such as a natural disaster, when finding clean, safe water could be difficult. As we all know, poor sanitation is linked to transmission of diarrhea/ diseases such as cholera and dysentery, as well as typhoid, intestinal worm infections and polio. It exacerbates stunting and contributes to the spread of antimicrobial resistance."</i> • <i>"...for Spreading the Importance of Sanitation & Hygiene on World Toilet Day, we've partnered with Bureau of Jail Management and Penology (BJMP) to help them with their sanitation management inside the jails. The main beneficiaries for this program are the BJPM personnel and the prisoners."</i> • <i>"After this activity, we've learned that personnel from BJMP were able to meet some prisoners inside the jail and explained how important sanitation in the area. We've given them signages which explain how important sanitation is. Upon learning the importance of good sanitation, prisoners always keep their area clean and makes sure that they're also clean every day."</i> 	<p>C3R1, C4R1, C4R2, C4R3</p>
<p>Empowerment of stakeholders to communicate and engage through moral obligations</p>	<ul style="list-style-type: none"> • <i>"World Vision program CHOSEN which enables children in select communities to choose their sponsors, our company and its employees were able to help over 75 children in 2021, via the sponsorship of over 140 employees. So mostly, our core activities are educational support and providing health essentials..."</i> • <i>"...the employees fundraise for global children's projects relating to education, nutrition, primary healthcare and social development. Employee donations are company</i> 	<p>C5R3, C2R1</p>

Themes	Key Responses	Co-Researchers
in terms of provision of essential needs.	<i>matched and used to support children's projects across the globe through the legally independent charity, Re&Act..."</i>	

The four CSR activities in terms of ethical level of CSR which are: championing better social services through training intervention programs for community empowerment; empowerment of stakeholders in promoting quality education for the community; empowering community through promotion of significance of handwashing, food hygiene and personal cleanliness; and empowerment of stakeholders to communicate and engage through moral obligations in terms of provision of essential needs.

One activity that the pharmaceutical companies are doing is championing better social services through training intervention programs for community empowerment. Some of the respondents mentioned, "...we empower the community by directly communicating with the respective LGUs where we will be conducting our CSR from the 3rd trimester of the mother to the 1,000 days of her child" and "...by actively supporting government rehabilitation programs in critical areas. Helps rebuild lives and assists in the much-needed recovery of affected families." Kharytonov et al. (2019) discussed the analysis of the concept and scenes of human rights as the fundamental concept of modern private law. The object of research is the historical, philosophical, political, ideological, economic, social and other dimensions of the concept of human rights. The main assumption of the scientific article is the statement of the dominant role of the perception of human rights for the elaboration of modern society, these are needed to protect and preserve every individual's humanity, to safeguard that every individual can live a life of dignity and a life that is laudable of a human being.

Worth mentioning too is the empowerment of stakeholders in promoting quality education for the community which is one of the ethical levels of CSR which pharmaceutical companies do. One participant has said, "...we seek to build the country's pool of exceptional professionals by providing scholarships, grants to financially challenged students, academic recognition to students excelling in science and mathematics, financial assistance to other endeavors that will inspire, nurture and promote excellence in education, and to foster national development" and "...so far, 400+ students have received the medals and certificates for excellence. By honoring these students, the program hopes to inspire and encourage them to maximize their potentials for careers in these fields, to pursue higher levels of education, and to contribute to the growth of the country by helping meet the need for leaders trained in these fields." According to Sanders and Scanlon (2021), social work has a long and robust history of engaging in advocacy efforts alongside marginalized divisions of society. Digital inclusion is a human right largely overlooked in macro social work repetition and policy advocacy, but looking more generally, there are three key challenges to address the connectivity, education and technology. Tackling the digital divide will necessitate an approach that not only expands access but also provides digital skills and reassures people to use the internet in ways that positively subsidize to their social, economic, and political lives.

3.2.3 Legal

Table 11 shows the responses relating to practices of pharmaceutical companies as far as integration of community empowerment in CSR in terms of legal level of CSR.

Table 11. Practices of Pharmaceutical Companies as far as Integration of Community Empowerment in CSR in terms of Legal Level of CSR

Themes	Key Responses	Co-Researchers
Empowering the employees to proactively accomplish	<ul style="list-style-type: none"> • "Every year, we go to municipal offices and BIR to ensure all our registrations like business permits and sanitary permits are updated on or before deadlines..." • "Even our regular taxes, like monthly, quarterly and annually taxes are being paid by us on time." • "We also update our SEC or GIS filing and other mandatory records for our business every year." 	C1R2, C2R1, C3R2, C5R3

Themes	Key Responses	Co-Researchers
<p>necessary requirements for the company to operate legally in the Philippines.</p>	<ul style="list-style-type: none"> ● <i>"Filing of our income taxes, and other related taxes like VAT, EWT, and among others are being filed and paid too."</i> ● <i>"We also issue official receipts and sales invoices to our customers."</i> 	
<p>Empowerment of stakeholders to provide the mandatory compensation and benefits for all employees.</p>	<ul style="list-style-type: none"> ● <i>"For our HR division, so basically, we make sure that we are all updated with the government-mandated deductions, like SSS, PhilHealth and HDMF. Even our salary taxes should be complied as well."</i> ● <i>"Honestly, we try to be compliant as much as possible because it's really hard to be reported to DOLE."</i> ● <i>"All our employees are given like the full benefits so that they're not just well-compensated but we make sure that we give what are due to them like their benefits."</i> ● <i>"Of course, we give their 13th month pay in December, before Christmas."</i> ● <i>"We also give them like health and life insurances in case of emergency. We never know, right?"</i> 	<p>C3R3, C3R4, C5R4</p>
<p>Empowering the stakeholders to participate in all hazard and emergency preparedness activities required by the government.</p>	<ul style="list-style-type: none"> ● <i>"...We ask our employees to participate in earthquake and fire drills every time there are in our building."</i> ● <i>"...there's also a Basic Occupational Safety and Health Training for Safety Officers for our chosen employees, we ask them to attend the trainings so that we're not just abiding the law, but we make sure that all our employees will be taken care of in times of emergencies and other unforeseen events."</i> ● <i>"We make sure that we constantly partner and collaborate with the building admin to follow all rules and regulations from the city hall or government."</i> ● <i>"We also check and change our fire extinguishers inside our office because it's also one of the requirements in renewing our permits. Of course, to ensure that once there's a fire emergency, we can use them immediately."</i> 	<p>C1R4, C2R2, C2R3, C5R4</p>

Part of the three important items of legal level of CSR are: empowering the employees to proactively accomplish necessary requirements for the company to operate legally in the Philippines; empowerment of stakeholders to provide the mandatory compensation and benefits for all employees; and empowering the stakeholders to participate in all hazard and emergency preparedness activities required by the government.

One important legal level is empowering the employees to proactively accomplish necessary requirements for the company to operate legally in the Philippines. Quoting from statements above, *"every year, we go to municipal offices and BIR to ensure all our*

registrations like business permits and sanitary permits are updated on or before deadlines...” and “even our regular taxes, like monthly, quarterly and annually taxes are being paid by us on time.” Taken from the research of Alindajao et al. (2023), which aims to determine the impacts of digitization of business permits and licenses in District 3 Quezon City in terms of service satisfaction on time efficiency, reliability, cost-effectiveness, and convenience in business permit and license application of the business owners as the respondents of the research. The Researchers found that the respondents were very gratified with digitizing business permits and licenses. It was acclaimed by the researchers that in order to enhance e-governance, the Business Permit and Licensing Department must include alert/reminder messages thru Short Message Service (SMS) in informing the status and insufficiency of business permit and license application documents surrendered by the business owners or employees. In addition to, an empowered working environment empowers employees to take ownership of their work and make decisions.

3.2.4 Economic

Table 12 clearly demonstrates the responses relating to practices of pharmaceutical companies as far as integration of community empowerment in CSR in terms of economic level of CSR.

Table 12. Practices of Pharmaceutical Companies as far as Integration of Community Empowerment in CSR in terms of Economic Level of CSR

Themes	Key Responses	Co-Researchers
<p>Empowering stakeholders to make sure that the companies are earning profit, at the same time, allot funds for education programs for chosen schools.</p>	<ul style="list-style-type: none"> ● <i>“...through this, we make sure that we earn profit every year so that we can share our success to others, so one of our programs is Scholarship Program. This program awards full scholarships to deserving but financially challenged students of pharmacy. Students of other selected courses and dependents of soldiers who are in active service, incapacitated or have died in the line of duty, may be considered.</i> ● <i>“School Assistance Program assists public schools with quick response kits, personal hygiene or protective items to help ensure the safety and immediate care of children, as well as teaching and non-teaching staff in schools.” “...we seek to build the country’s pool of exceptional professionals by providing scholarships, grants to financially challenged students, academic recognition to students excelling in science and mathematics, financial assistance to other endeavors that will inspire, nurture and promote excellence in education, and to foster national development.”</i> ● <i>“Since we really find time to earn revenue for the company, by honoring these students, the program hopes to inspire and encourage them to maximize their potentials for careers in their fields, to pursue higher levels of education, and to contribute to the growth of the country by helping meet the need for leaders trained in these fields.”</i> ● <i>“...as our main beneficiaries are children, we are more excited that they will be finishing their schools, look for better university and finish their courses on time”</i> ● <i>“...we have The Catalytic Internship Program (CIP) -- it was initially designed to be a 4-week summer internship program with a minimum of 112 hours of official internship time. This time is meant for participating in research and development activities.”</i> 	<p>C3R1, C1R3, C2R4, C3R3, C3R4</p>

Themes	Key Responses	Co-Researchers
Empowerment of stakeholders to practice cost-effectiveness for the company to fund local charities as a way of bolstering mission.	<ul style="list-style-type: none"> “...there are times that we don't really spend much especially for our marketing expenses so that we have a budget for our CSR for certain years.” “...when we procure something in our office, we make sure that we get a lot of discounts so that we can save a lot. We also tap various sponsors for their office supplies if there are. We empower our beneficiaries by pointing out that education can lift their lives up from poverty.” 	C1R3, C5R3

Based on the pharmaceutical companies who are currently doing their CSR activities, there two main focuses on the economic level of CSR, these are: empowering stakeholders to make sure that the companies are earning profit, at the same time, allot funds for education programs for chosen schools and empowerment of stakeholders to practice cost-effectiveness for the company to fund local charities as a way of bolstering mission.

Based on the practices of pharmaceutical companies as far as integration of community empowerment in CSR in terms of economic level, one key item is empowering stakeholders to make sure that the companies are earning profit, at the same time, allot funds for education programs for chosen schools. As what has the respondent told, “...one of our programs is Scholarship Program. This program awards full scholarships to deserving but financially challenged students of pharmacy. Students of other selected courses and dependents of soldiers who are in active service, incapacitated or have died in the line of duty, may be considered”. Moreover, Galova and Mravcova (2021) have stated that the United Nations Global Compact signifies one of the major voluntary initiatives under the United Nations organization. It is intensely connected with Corporate Social Responsibility and efforts in achieving sustainability as it is a call for businesses worldwide to provide towards sustainable world development in economic, social as well as environmental areas. To espouse economic responsibility, business leaders are challenged to think past operational cost savings and instead put their commitment to corporate citizenship at the heart of all financial decisions. When we say stakeholders, they are the ones who can influence certain programs, such as learners, managers, colleagues, customers, or regulators. Sponsors are the people who provide the funding, authority, and endorsement for your program, such as senior leaders, executives, or even external partners.

The other theme is empowerment of stakeholders to practice cost-effectiveness for the company to fund local charities as a way of bolstering mission. This clearly states by respondent as “...we also tap various sponsors for their office supplies if there are. We empower these students by pointing out that education can lift their lives up from poverty. In line with this, their parents are more encouraged to work and send their children to school every day.” While it was mentioned by Mataruka et al. (2023), their study highlights the role of philanthropic CSR initiatives in arbitrating the relationship between different CSR constructs (economic, ethical, and environmental) and SCP. Also, it is essential to distinguish that relying solely on philanthropic CSR is insufficient for sustainable performance. Industries should also invest in CSR fundamentals that bring into line with stakeholder cooperation and contribute to stakeholder value creation which is a way to determine whether the benefits of a particular project or initiative compensate the costs and whether it's worth the investment of time, money, and resources.

4. Conclusions and Recommendations

This chapter briefly exhibits the conclusions and recommendations as well as the study's implications and future research directions.

4.1 Conclusions

Below are the conclusions conceived and pictured out by the researcher which state the results from the data from previous chapters.

4.1.1 Profile of the Pharmaceutical Companies

Size of the Company. Greater majority of the pharmaceutical company here in the Philippines have the net assets of Php 1B and above (49%) while another 39% is in the net assets range of Php 600M – 999M indicating that these pharmaceutical companies are relatively financially stable and economically viable to engage in CSR practices. Financial viability is the foundation of CSR integration as it allows the company to plan efficiently and effectively CSR strategies based on the company vision and core values.

Number of Years of Business Existence. These companies are well established and they have already obtained a reputation in the pharmaceutical market in the Philippines. It also indicates that 98% of the pharmaceutical companies included in this study

have an established mode of operation. This implies that the pharmaceutical companies here in the Philippines are adequately equipped to identify environmental, social and economic challenges of the business and is in adequate position to self-assess their impacts to the community and society. With properly documented CSR practice since the time of integration, these pharmaceutical companies will most likely manage the CSR strategies based on the challenges encountered.

Total Number of Employees. Around 97% of the pharmaceutical companies in the Philippine employ more than 2,000 personnel, with 44% employing more than 5,000 personnel. This indicates that the pharmaceutical company in the Philippines has been contributing to the social justice by creating jobs that will support more Filipino families and contributing to the local and national economic development and complexity.

Year of CSR Integration. About 92% of the pharmaceutical company in the Philippines has integrated their CSR approaches since 1961 to 1990's. This means that these companies have been aware of the social responsibility of their business as well as they are conscious of their business reputation, tapping the CSR initiatives as a way to prosper business relations to stakeholders. This massive integration in 1961 – 1990's was brought about by the introduction of the Stakeholder Theory of CSR where companies, aside from their monetary gains must contribute back to society thru their social responsibilities.

4.1.2 Practices of Pharmaceutical Companies as far as the Integration of Community Empowerment in the CSR in terms of Levels of CSR.

Philanthropic level. Empowering the community through different programs established by the company in providing essential goods and basic services and empowering company stakeholders to implement programs and initiatives to promote community welfare have the very high extent with a general interpretation of high extent. When CSR includes philanthropic initiatives, it often involves contributing to charitable causes and community development. Synthesizing philanthropic CSR involves aligning business goals with societal needs, promoting sustainable development, and fostering positive social impact.

Ethical level. Since championing better social services through training intervention programs for community empowerment got the very high extent interpretation, it only reflects how important conducting social related services to certain communities and fostering a positive impact on society, and integrating ethical considerations into all aspects of business operations. Ethical Corporate Social Responsibility (CSR) involves aligning a company's business practices with ethical principles and values.

Legal level. All companies should be adhering to comply on all legalities of the companies, from registration of the business, renewing the permits, paying taxes and providing proper compensation and benefits to their employees. Through this, empowerment of stakeholders to provide the mandatory compensation and benefits for all employees and empowering the stakeholders to participate in all hazard and emergency preparedness activities required by the government got the very high extent interpretations.

Lastly, for **economic level**, empowering stakeholders to make sure that the companies are earning profit, at the same time, allot funds for education programs for chosen schools; and empowerment of stakeholders to practice cost-effectiveness for the company to fund local charities as a way of bolstering mission. This serves as the foundational level, emphasizing a company's responsibility to contribute positively to the economic well-being of society. This involves not only generating profits but also creating sustainable economic value for various stakeholders. Economic CSR at the base and initial level involves foundational practices such as ethical profitability, job creation, fair wages, and compliance with regulations.

4.1.3. The Pharmaceutical Companies' Integration of the Community Empowerment in their CSR Activities in terms of Levels of Society

Micro level. Empowering the lives of the underprivileged students by providing scholarship programs and recognizing them on their academic recognition; empowering mothers take care of their new-born babies; and empowering individuals (patients) in availing patient-care programs through professional and medical support provided by the company. As such, it is implemented the individual or operational level within the organization. Focus Areas can be but not limited to individual engagement or initiatives that focus on the well-being, development, and engagement of individuals, including health programs, training opportunities, and work-life balance; ethical business practices such as ensuring that day-to-day operations adhere to ethical standards, encompassing fair labor practices, responsible sourcing, and honest marketing; and green initiatives as to incorporating sustainable and environmentally friendly practices within the individual's circle, such as reducing energy consumption and waste.

Meso level. Empowerment of deprived communities through conducting mental health trainings; and empowerment of communities through implementing health initiative programs like medical services, medicines and food packs. These pertain to overall strategies and practices towards the organization of a collective set of subjects. This includes stakeholder engagement in the case of establishing relationships with various stakeholders including customers, suppliers, and local communities to address

their concerns and interests. Corporate governance can also be put under this level in terms of implementing governance structures and practices that emphasize transparency, accountability, and responsible decision-making at the organizational level.

Macro level. Empowering the communities by cultivating the lives of poor students through quality and eminent educational assistance in the Philippines; giving an authority to the communities through fostering mental and medical-mission initiatives in the Philippines; and empowerment of communities in the Philippines through partnering and collaborating with private and public institutions to foster education and economic development. As such, the macro level extends beyond the organizational boundaries to impact society in the Philippines and the global community.

4.1.4 Extent of Pharmaceutical Companies' Integration of the Community Empowerment in their CSR in terms of Levels of Society

Micro level, it was discovered that in general, pharmaceutical companies integrate CSR in the microlevel society to a very high extent which indicates the pharmaceutical companies' recognition that by integrating CSR at the micro level, businesses can contribute to the well-being of the communities in which they operate, foster positive relationships with stakeholders, and create shared value for both the company and the local society. This approach aligns with the broader goal of sustainable and responsible business practices.

Meso level, it is concluded that the pharmaceutical companies integrate CSR in the meso level society at a very high extent. This emphasizes at some point of integration; these companies tend to initiate a sense of collective responsibility which will create positive social and environmental impacts within a specific sector or geographic area. With this kind of integration and as it proceeds, businesses can contribute to the development of responsible industry practices, foster collaboration among stakeholders, and address challenges that go beyond the scope of individual companies.

Above all, for **macro level,** the overall extent of integration was affected by one of the lowest weighted means obtained within the domain, which in turn may affect the interconnectedness of economic and social issues and the emphasis to the role of businesses in driving positive change on a large scale.

4.1.5 Extent of Contribution of CSR Community Empowerment in the Holistic and Sustainable CSR Development of Pharmaceutical Companies in terms of Levels of CSR

It is concluded in **philanthropic** level that it designates the **high extent of empowerment** in the holistic and sustainable CSR development of pharmaceutical companies in terms of philanthropic level of CSR. For **ethical** level, it's concluded that only the humanitarian advocacy dimension is currently being empowered. As such a thorough evaluation of the impacts of this CSR must be done to encourage both community and businesses to practice real sustainable business, this is because ethical CSR empowerment involves a holistic and proactive approach to corporate social responsibility, integrating ethical principles into decision-making, operations, and interactions with stakeholders. For **legal** level, it's concluded that the current legal practices focus on compliance and filing of permits, taxes, and among others to operate businesses in the Philippines. Lastly, for **economic** level, it only signifies that the current economic CSR of the pharmaceutical companies of this study must revisit how they will intensify their economic CSR to promoting economic growth, reducing inequality, and fostering sustainable development. This approach aligns with the idea that businesses have a responsibility not only to shareholders but also to the broader society in which they operate.

4.1.6 Relationship between the Extent of Integration of Community Empowerment in the CSR and the Extent of Contribution of CSR in the Holistic and Sustainable CSR Development

The extent of integration of community empowerment in CSR is highly linked to the extent of contribution to holistic and sustainable development. Results of this study revealed that the high correlation between the two variables considered is attributable to the complex relationship and interconnectedness of the level of community integration of community empowerment and extent of contribution to holistic sustainable development. The high correlation of **philanthropic CSR** with all the levels of integration of community empowerment indicates that it can be implemented and integrated in the micro, meso and macro level.

In terms of **ethical CSR,** the substantial correlation between the level of integration indicates that at some point, it can be better linked and deemed stronger at one level. Results revealed that Ethical CSR has strong affiliation with microlevel integration since the services and responsibility of empowering individual rights and privileges can only be done in the micro level, while strong relationships with meso and macro indicates that collectively at some point, the level of integration in the micro becomes meso when the community is saturate and becomes macro when sustainability issues are focused on.

As to **legal CSR's** high correlation with the levels of integration, results of this study reveals that it is more affiliated with macro than meso and micro. This is understandable by the relationship between macro and micro as macro certainly impacts micro and micro assist in illuminating the source and effects of the macro, as described by Lizardo and Limited (2020).

The substantial relationship between **economic CSR** and the levels of integration indicates the direct impact of the meso and macro level of integration. This means that economic CSR becomes more impactful in the meso and macro level of integration than that of the micro level of integration. The strength of economic CSR therefore lies mainly in the fact that the pharmaceutical company's major concern is in strategizing the CSR practices in the wider and broader perspective.

It can be observed too that the respondents have interpreted high extent and very high extent themes or CSR practices from their respected pharmaceutical companies which makes it clear that they are fully aware of their companies' social activities and how it is impacting the beneficiaries.

4.2 Recommendations

4.2.1 On the levels of implementation, pharmaceutical companies should perform evaluation and assessment of such integration based on stakeholders' point of view- both internal and external. Results of the study revealed that improvements must be adopted to achieve the optimum rating of 5.0 or very high extent by looking into the gaps and loopholes of their integration through benchmarking and stakeholder consultation. **Micro level** implementation of empowering mothers to take care of their new-born babies should also be prioritized by pharmaceutical companies. **Meso level** implementation on the other hand can be improved on focusing more on enabling the communities by providing school assistance for the students and empowering the communities through providing basic human needs, such as clean water, personal care and household use. On the **macro level** of integration, focus must be on the empowering the communities thru maintaining the proper sanitation and cleanliness in the Philippines through conducting trainings and lectures.

4.2.2 In relation to the extent of contribution of CSR community empowerment in the holistic and sustainable CSR development of pharmaceutical companies more achieving a very high extent of contribution can be achieved by: **Philanthropic** CSR focus on strategic empowerment of the community through trainings in responding through mental health issues, empowerment of the employees through organization of activities and conducting of fundraising events, empowering of community through provision of access to education. **Ethical** CSR can be improved through a more cohesive and well-implemented empowerment of stakeholders in promoting quality education for the community, empowering community through promotion of significance of handwashing, food hygiene and personal cleanliness, and empowerment of stakeholders to communicate and engage through moral obligations in terms of provision of essential needs. As to the enhancement of **Legal** CSR towards betterment, the stakeholders must be able to know strengthen empowering the employees to proactively accomplish necessary requirements for the company to operate legally in the Philippines. For **Economic** CSR, it's to become more efficient and effective on reinforcing empowerment of stakeholders to make sure that the companies are earning profit, at the same time, allot funds for education programs for chosen schools.

4.2.3 To be able to be successful in establishing CSR activities, other companies should emulate the best practices of the CSR practices from pharmaceutical companies such as: empowerment of communities through implementing health initiative programs like medical services, medicines and food packs; empowering company stakeholders to implement programs and initiatives to promote community welfare; and empower the community through different programs established by the company in providing essential goods and basic services which are under philanthropic level. These can be used as one of the tools in crafting and conceptualizing a CSR program which have long-term and sustainable effects for the communities.

4.2.4 Lastly, for the establishment of Espinoza holistic and sustainable CSR framework and based on the merits of the results of this study, it will ensure the viable and great impact to the communities through integration of community empowerment. Not only the selected communities will be impacted, but the companies and employees will boost their brands, services, morale and image to the public – it's definitely a win-win approach. This could be applied to all organizations that are trying to build their businesses and creating a positive social impact to the society.

Figure 4 displays the recommended **Espinoza Holistic and Sustainable CSR Framework**. This framework revolves around the CSR implementation factors which are the community empowerment and the community. The core of the framework is the **four levels of CSR, namely, philanthropic, ethical, legal and economic levels**, also these are aligned with integration to **three levels of society, which are micro, meso and macro** in relation to the contribution of CSR to community empowerment, based on the results obtained in this study. In order to achieve sustainability, all CSR activities that need to improve on are listed to meet firmly achieve the very high extent across all levels. The main objective of this is to bear a high impact to the community such as individuals, institutions, nationally, or even in a wider setting, could be empowered too.

The above framework will best describe on how to apply the holistic and sustainable CSR framework for pharmaceutical and other companies. The levels of CSR are coded in **blue** for philanthropic, **green** for ethical **orange** for legal and **red** for economic level.

The output Espinoza Holistic and Sustainable CSR Framework has a value from this research which was generated through mixed methods of qualitative and quantitative approaches. This model gives the opportunity to all organizations to replicate or get informative data to make their CSR activities reach apex of success through holistically and sustainably outturn.

These CSR activities which were selected and presented based on the highest and most practiced (mean results from this study) by the pharmaceutical companies in which can be used as a tool to enhance and augment more in conducting their CSR programs through integration of community empowerment.

4.3 Directions for Future Research

This study of the levels of CSR integration of community empowerment and the contribution CSR to community empowerment on the holistic and sustainable development of pharmaceutical companies evolved in the perspective of the internal stakeholders or company employees, staff and managers. It is therefore recommended that future research to expand this study to include shareholders and top management or executive level as internal stakeholders and external stakeholders such as the community where the company operated, suppliers, customers, investors and industry partners. This will ensure a better understanding and approach of the CSR integration and practices of the pharmaceutical companies.

In addition, a proof of concept of the Espinoza Holistic and Sustainable CSR Framework be undertaken in the Philippine setting including other industries to assess and evaluate its effectiveness.

Moreover, future researchers can expound this study through Environmental, Social and Governance (ESG) frame working through *materiality assessment* as it is already a global trend. Initial assessment of the CSR practice can be performed based on International Organization for Standardization (ISO) certification matrix to assess who and what company can be included in the next round of studies as the Espinoza Holistic and Sustainable CSR Framework is primarily designed for existing and operating pharmaceutical company. Special attention and focus on the technical and scientific formulation of company vision and core corporate values must be dedicated to in order to use this framework to a newly-setup pharmaceutical company. Nevertheless, the use of this framework be limited to pharmaceutical companies who have been integrating CSR practice for at least five years.

Funding: This research received no external funding.

Conflicts of Interest: The authors declare no conflict of interest.

Publisher's Note: All claims expressed in this article are solely those of the authors and do not necessarily represent those of their affiliated organizations, or those of the publisher, the editors and the reviewers.

References

- [1] ACCP (Association of Corporate Citizenship Professionals). (2023). Corporate Social Responsibility: A Brief History, (Orlando, FL, USA) Retrieved 26 December 2023 <https://accp.org/resources/csr-resources/accp-insights-blog/corporate-social-responsibility-brief-history/>
- [2] Agarwal, A. (2023). A Study of Challenges and Achievements Related to CSR in India and Impact on Financial Performance of Pharmaceutical Companies After CSR. 2023 IJRTI | 8, 4 | ISSN: 2456-3315 | Corpus ID: 259922338
- [3] Agubata, N.S., Okolo, L.I., & Ogwu, S.O. (2022). Effect of Employee Benefits on Organizational Growth of Consumer Goods Firms in Nigeria. *Studia Universitatis „Vasile Goldis” Arad – Economics Series*, 32, 116 - 137. DOI:10.2478/sues-2022-0015
- [4] Ahmad, N., Ullah, Z., Mahmood, A., (2020). International Journal of Environmental Research and Public Health: Corporate Social Responsibility at the Micro-Level as a “New Organizational Value” for Sustainability: Are Females More Aligned Towards It? (pp.1-2)
- [5] Ahmed, J. U., Hasan, Md. K., Islam, Q. T., Uddin, M. J., Faroque, A. R. & Chowdhury, Md. H. K. (2022). CSR in major European football leagues in the age of COVID-19: financial vulnerability, mental health and domestic violence. *Society and Business Review*. DOI:10.1108/sbr-05-2022-0152 Corpus ID: 254360304
- [6] Ahmadi, J., (2021). Introduction to Sociology/Sociological Perspective/Macro-Level, Meso-Level, and Micro-Level Analysis. <https://www.coursehero.com/sq/introduction-to-sociology/macro-level-meso-level-and-micro-level-analysis/>
- [7] Akanle, O., Ademuson, A & Shittu, O., (2020). Scope and Limitation of Study in Social Research. In Jegede, A.S. and Isiugo-Abanihe, U.C. (eds). *Contemporary Issues in Social Research*. Ibadan: Ibadan University Press. 105-114.
- [8] Alindajao, I.D., Abbot, N.D., Mariñas, J.B., Malang, B.P., & Vigonte, F.G. (2023). Impacts of Digitization of Business Permits and Licenses in District 3 Quezon City. *International Journal of Multidisciplinary: Applied Business and Education Research*. DOI:10.11594/ijmaber.04.08.30
- [9] AlDhaen, E., (2022). Micro-Level CSR as a New Organizational Value for Social Sustainability Formation: A Study of Healthcare Sector in GCC Region: Department of Management, Marketing and Information Systems, College of Business & Finance, Ahlia University Manama, Manama 10878, Bahrain
- [10] Ankersmit, L. (2020). The contribution of EU public procurement law to corporate social responsibility. *Eur. Law J.* 26 (1-2), 9–26. doi:10.1111/eulj.12353
- [11] Applequist, J. (2022). Pharmaceutical Industry. In: Schintler, L.A., McNeely, C.L. (eds) *Encyclopedia of Big Data*. Springer, Cham. https://doi.org/10.1007/978-3-319-32010-6_163
- [12] Astellas Pharma Inc., (2020). Corporate Responsibility [Online] Available at: <https://www.astellas.com/jp/en/responsibility/>

**Practices of Selected Pharmaceutical Companies on Integration of Community Empowerment to Corporate Social Responsibility (CSR):
Development of Holistic and Sustainable CSR Framework**

- [13] Banker, D., Baccaglini, L., McCann, M., & Achutan, C. (2022). Assessing Occupational Stress and Preparedness Among Campus Safety Officers and Dental School Employees at an Academic Medical Center During COVID-19. *Journal of Public Health Issues and Practices*. DOI:10.33790/jhip1100203
- [14] Barzykowski, K., Majda, A. (2021). Cultural Competence and Cultural Intelligence of Healthcare Professionals Providing Emergency Medical Services. *Int. J. Environ. Res. Public Health* 2021, 18, 11547.
- [15] Bautista, et. al. (2022). The 2019 Philippine UHC Act, Pandemic Management and Implementation Implications in a Post-COVID-19 World: A Content Analysis. *Int J Environ Res Public Health*. 2022 Aug; 19(15): 9567.
- [16] Beji, R., Yousfi, O., Loukil, N., & Omri, A. (2021). Board diversity and corporate social responsibility: Empirical evidence from France. *Journal of Business Ethics*, 173(1), 133–155.
- [17] Belas, J., Škare, M., Gavurová, B., Dvorský, J., & Kotásková, A. (2022). The impact of ethical and CSR factors on engineers' attitudes towards SMEs sustainability. *Journal of Business Research*. DOI:10.1016/j.jbusres.2022.05.056
- [18] Bibi, S., Khan, A., Hayat, H., Panniello, U., Alam, M., & Farid, T. (2021). Do hotel employees really care for corporate social responsibility (CSR): a happiness approach to employee innovativeness. *Current Issues in Tourism*, 25, 541 - 558. DOI:10.1080/13683500.2021.1889482
- [19] Boeren, E., (2019). Understanding Sustainable Development Goal (SDG) 4 on "quality education" from micro, meso and macro perspectives. *International Review of Education* (2019) 65:277–294 <https://doi.org/10.1007/s11159-019-09772-7>
- [20] Carroll, A.B., (2021). Corporate Social Responsibility: Perspectives on the CSR construct's development and future. *Business & Society*. <https://doi.org/10.1177/00076503211001765>
- [21] Castro, A., Pacheco, G., & Gonzalez, J. (2019). Holistic Approach to the Sustainable Commercial Property Business: Analysis of the Main Existing Sustainability Certifications - *International Journal of Strategic Property Management*. ISSN: 1648-715X / eISSN: 1648-9179. 2020 Volume 24 Issue 4: 251–268. <https://journals.vgtu.lt/index.php/IJSPM/article/view/12174>
- [22] Castro-González, S., Fernández-Ferrín, P., Bande, B., & Losada, F. (2023). Building food consumer loyalty through economic corporate social responsibility: the moderating effects of environmental and social dimensions. *Journal of Environmental Planning and Management*. DOI:10.1080/09640568.2023.2286434
- [23] Cervantes, F., (2020). Corporate social responsibility bill gets final House nod | Philippine News Agency <https://www.pna.gov.ph/articles/1103485>
- [24] Creswell, D., and Creswell J., (2022). *Research Design, Qualitative, Quantitative and Mixed Method Approaches*, 6th Edition, (USA: SAGE Publications Inc.)
- [25] Cubo, C., Sampaio, P., & Saraiva, P.M. (2021). Multiscale Quality: Micro, Meso and Macro Concepts. 2021 IEEE International Conference on Industrial Engineering and Engineering Management (IEEM), 1216-1219. DOI:10.1109/IEEM50564.2021.9672932
- [26] Danescu, T. & Popa, M., (2020). Public health and corporate social responsibility: exploratory study on pharmaceutical companies in an emerging market. ISSN: 1744-8603.
- [27] Da Silva Guimaraes, J., Fernandes, C.I., Veiga, P.M., & Lobo, C.A. (2023). The Impact of Entrepreneurial Ecosystems on Digital Transformation: A Meso Level Analysis. *International Journal of Innovation Management*. DOI:10.1142/s1363919623500159
- [28] Department of Trade and Industry or DTI (2022). 2022 Philippine MSME Statistics: <https://www.dti.gov.ph/resources/msme-statistics/>
- [29] Donthu, N., & Gustafsson, A. (2020). Effects of COVID-19 on business and research. *Journal of Business Research*, 117, 284–289.
- [30] Eccles, R. G., & Klimenko, S. L. (2020). *The Investing Enlightenment: How Principle and Pragmatism Can Create Sustainable Value through ESG*. Boston, Massachusetts: State Street Corporation.
- [31] Fatima, T., & Elbanna, S. (2020). Balanced scorecard in the hospital- ity and tourism industry: Past, present and future. *International Journal of Hospitality Management*, 91, 102656.
- [32] Fedorova, E., Demin, I.S., & Silina, E.V. (2023). Impact of expenditures and corporate philanthropy disclosure on company value. *Corporate Communications: An International Journal*. DOI:10.1108/ccj-10-2022-0122
- [33] Fiorina, C. & Packard, H. (2020). Business for Social Responsibility Annual Conference | Corporate Social Responsibility. Doing the Most Good for Your Company and Your Cause (Chapter 1, page 1).
- [34] Galova, J. & Mravcova, A. (2021). Mravcová, A., & Gálová, J. (2021). Principles of the United Nations Global Compact. Sustainability and sustainable development. DOI:10.18559/978-83-8211-074-6/4
- [35] Ghazinoory, S., Nasri, S., Ameri, F., Montazer, G.A., & Shayan, A. (2020). Why do we need 'Problem-oriented Innovation System (PIS)' for solving macro-level societal problems? *Technological Forecasting and Social Change*, 150, 119749. DOI:10.1016/j.techfore.2019.119749
- [36] GlaxoSmithKline plc. (2020). Access to Healthcare. <https://www.gsk.com/en-gb/responsibility/health-for-all/access-to-healthcare/>
- [37] Glykas, M. & Belesioti, M. (2022). A Holistic CSR Maturity Assessment Model. 6th International Scientific Conference ITEMA 2022 – Proceedings. DOI: <https://doi.org/10.31410/ITEMA.2022.239>
- [38] Goel, A., & Rathee, H. (2023). CSR Policies in Different Countries: A Comparative Analysis. *IntechOpen*. DOI: 10.5772/intechopen.106612
- [39] Green, B., Jeong-Hoon, A., Kyung-Min, L. (2022). Corporate social responsibility of pharmaceutical industry in Korea. *Front. Pharmacol.*, 23 August 2022 | Sec. Drugs Outcomes Research and Policies. 13 - 2022 | <https://doi.org/10.3389/fphar.2022.9506694>
- [40] Guetterman, Timothy C. (2020). Qualitative, Quantitative, and Mixed Methods Research Sampling Strategies. *obo in Education*. doi: 10.1093/obo/9780199756810-0241
- [41] Gutterman, A., (9 November 2023). CSR: Implementation and Integration. <http://dx.doi.org/10.2139/ssrn.4417271>
- [42] Hodgson, J. (2019). Assessing progress in biotech's gender balance. *Nature Biotechnology*, 38, 19 - 22. DOI:10.1038/s41587-019-0367-9
- [43] Haack, P., Sieweke, J., & Wessel, L. (2020). Microfoundations of Institutions (pp. 217–234). *Research in the Sociology of Organizations* Volume 65A. Bingley: Emerald Publishing. ISSN: 0733-558X/doi:10.1108/S0733-558X2019000065A010
- [44] Huq, J. L., (2019). Conditioning a professional exchange field for social innovation. *Business & Society*, 58, 1047-1082.
- [45] Inekwe, M., Hashim, F. & Yahya, S.B., (2020). CSR in developing countries—the importance of good governance and economic growth: Evidence from Africa. *Soc. Responsib. J.* DOI: 10.1108/SRJ-10-2019-0336. *Social Responsibility Journal*, Emerald Group Publishing Limited, vol. 17(2), pages 226-242 <https://doi.org/10.1108/JIC-06-2020-0181>

- [46] Infante, J.P.S., Araque, B.Y., & García, J.M., (2019). Moderating effect of firm size on the influence of corporate social responsibility in the economic performance of micro-, small- and medium-sized enterprises. *Technological Forecasting & Social Change*. 151, February 2020, 119774 <https://doi.org/10.1016/j.techfore.2019.119774>
- [47] Janssen, J.L., Lysova, E.I., Wickert, C., & Khapova, S.N. (2022). Employee reactions to CSR in the pursuit of meaningful work: A case study of the healthcare industry. *Frontiers in Psychology*, 13. DOI:10.3389/fpsyg.2022.969839
- [48] Kadyan, J.S. (2020). Corporate Social Responsibility in India. *The Palgrave Handbook of Corporate Social Responsibility*. DOI:10.1007/978-3-030-22438-7_86-1
- [49] Kharytonov, E., Kharytonova, O., Kharytonova, T., Kolodin, D., & Tolmachevska, Y. (2019). Human rights as the basic value of the concept of private law in modern Europe. Corpus ID: 201332027
- [50] Kogdenko, V.G. (2022). Analyzing the current state of the Russian economy at the macro-, meso- and micro-levels. *Economic Analysis: Theory and Practice*. DOI:10.24891/ea.21.11.2006
- [51] Latapi Agudelo, M. A., Jóhannsdóttir, L., & Davídsdóttir, B., (2019). A literature review of the history and evolution of corporate social responsibility. *International Journal of Corporate Social Responsibility*, 4(1), 1. <https://doi.org/10.1186/s40991-018-0039-y>.
- [52] Lee, H., Kim, S., Kim, G. & Kang, H., (2019). Public preferences for corporate social responsibility activities in the pharmaceutical industry: Empirical evidence from Korea. *PLoS ONE* 14(8): e0221321. <https://doi.org/10.1371/journal.pone.0221321>
- [53] Lizardo, O., & Limited., (2020). Specifying The “What” and Separating The “How”: Doings, Sayings, Codes, and Artifacts As The Building Blocks of Institutions. In P. Haack, J. Sieweke & L. Wessel (Eds.), *Microfoundations of Institutions* (217–234). Bingley: Emerald Publishing
- [54] Lopez, R., (2019). Senate Bill No. 656 | Bureau of Trade and Industrial Policy Research | Department of Trade and Industry | An Act Encouraging Corporate Social Responsibility, Providing Incentives Therefore; and for Other Purposes” | Ref No. BTIPR-092016-245
- [55] Liu, L., Wu, Y., Gan, J., (2023). Establishment of Corporate Social Responsibility Evaluation Index System of Chinese Pharmaceutical Distribution Enterprises —Based on Grounded Theory. *Advances in Applied Sociology - Vol.13 No.4*, April 2023. DOI: 10.4236/aasoci.2023.134017
- [56] Lu, H. (2023). The Influence of Corporate Social Responsibility on Innovation Performance: The Mediating Effect of Innovation Ecosystem in Guangdong Province’s Pharmaceutical Industry. *International Journal of Science and Business*. DOI:10.58970/ijsb.2117
- [57] Luft, J., Jeong, S., Idardi, R. and Gardner, G. (2022). Literature Reviews, Theoretical Frameworks, and Conceptual Frameworks: An Introduction for New Biology Education Researchers. *CBE Life Sci Educ*. 2022 Fall; 21(3): rm33. DOI: 10.1187/cbe.21-05-0134
- [58] Luu, D. T., (2020). The effect of internal corporate social responsibility practices on pharmaceutical firm’s performance through employee intrapreneurial behaviour, *Journal of Organizational Change Management*, 33. 7 .1375-1400. <https://doi.org/10.1108/JOCM-03-2020-0072>
- [59] Madaan, G., Kaur, M., Gowda, K. R., Gujrati, R., & Uyun, H. (2023). Business Responses Towards Corporate Social Responsibility and Sustainable Development Goals During Covid-19 Pandemic. *Journal of Law and Sustainable Development*, 11(1), e0309-e0309. DOI: <https://doi.org/10.37497/sdgs.v11i1.309>
- [60] Mataruka, L., Činčalová, S., Mapokotera, C., (2023). Philanthropy’s role in mediating the relationship between corporate social responsibility (CSR) and sustainable corporate performance (SCP) in Zimbabwe’s service sector: Evidence from managerial cognitions. *African Journal of Commercial Studies*. 4(1) (2023) 1-16
- [61] Matten, D., & Moon, J., (2020). Reflections on the 2018-decade award: The meaning and dynamics of corporate social responsibility. *The Academy of Management Review*, 45(1), 7–28.
- [62] Mehralian, G., Zarei, L., Peikanpour, M., (2019). Does CSR matter in the pharmaceutical distribution industry? 2019, *International Journal of Pharmaceutical and Healthcare Marketing*
- [63] Mendoza, R., (2020). *Introductory Statistics and Probability*.
- [64] Merck S & Dohme C., (2020). CSR Report. Every day we’re guided by our purpose to use the power of leading-edge science to save and improve lives around the world. <https://www.merck.com/about/featured-stories/corporate-responsibility-2020.html>
- [65] Mohammed, A., Ferraris, A. & Troise, C. (2021). CSR practices and creativity during COVID-19 pandemic in the emerging market: investigating the mediating effect of affective commitment. DOI:10.1108/md-08-2021-1021. Corpus ID: 244862605
- [66] Moyer, J.D., Pirzadeh, A., Irfan, M.T., Solórzano, J.R., Stone, B., Xiong, Y., Hanna, T., & Hughes, B.B. (2023). How many people will live in poverty because of climate change? A macro-level projection analysis to 2070. *Climatic Change*, 176, 1-18. DOI:10.1007/s10584-023-03611-3
- [67] Murshed, F., Cao, Z., Savitskie, K., & Sen, S.S. (2022). Ethical CSR, Organizational Identification, and Job Satisfaction: Mediated Moderated Role of Interactional Justice. *Social Justice Research*, 36, 75-102. DOI:10.1007/s11211-022-00403-5
- [68] Nadanyiova, M., (2021). The perception of corporate social responsibility and its impact on consumer buying behavior in the process of globalization. *SHS Web of Conferences* 92, 06024.
- [69] Newman, C., Rand, J., Tarp, F. & Trifkovic, N. (2020). Corporate Social Responsibility in a Competitive Business Environment. *The Journal of Development Studies*, 56:8, 1455-1472, DOI: 10.1080/00220388.2019.1694144
- [70] Nikadimovs, O. (2022). The Influence of Corporate Social Responsibility Micro-Level Processes on Meso-Level Performance: the Case of Hospitality. *Regional Formation and Development Studies*. DOI:10.15181/rfds.v37i2.2425
- [71] O’Hara, S.U., Ahmadi, G., Hampton, M., & Dunson, K. (2023). Telling Our Story—A Community-Based Meso-Level Approach to Sustainable Community Development. *Sustainability*. DOI:10.3390/su15075795
- [72] Oktorianisarry, M., Yulitriana, Y., Nova, S.I., & Norahmi, M. (2023). Effect of Collaborative Strategic Reading (CSR) on Students’ Reading Comprehension of Narrative Text. *EBONY: Journal of English Language Teaching, Linguistics, and Literature*. DOI:10.37304/ebony.v3i1.7857
- [73] Olazo, B. (2023). Measuring the impact of CSR practices on customer satisfaction during pandemic: a quantitative study in the Philippines | *Social responsibility journal*, 18 Oct 2023, 19, 8, 1521 - 1534
- [74] Orlitzky, M., & Moon, J. (2019). The evolving domain of strategic management: A new institutional theory perspective. *Journal of Management*, 45(1), 195–228. DOI: 10.1177/0149206318785099
- [75] Pascua, D., (2020). Sustainable Corporate Social Responsibility Practices of Business Establishments in Region 2, Philippines. ISSN- 2394-5125. Vol 7, Issue 11, 2020.

- [76] García-Piqueres, G., & García-Ramos, R. (2021). Complementarity between CSR dimensions and innovation: behaviour, objective or both? *European Management Journal*. DOI:10.1016/J.EMJ.2021.07.010
- [77] Powell, W. W., (2020). Institutions On The Ground. In P. Haack, J. Sieweke & L. Wessel (Eds.), *Microfoundations of Institutions* (pp. 419–428). Bingley: Emerald Publishing Limited.
- [78] Purtik, H., & Arenas, D., (2019). Embedding social innovation: Shaping societal norms and behaviors throughout the innovation process. *Business & Society*, 58, 963-1002.
- [79] Riyadh, H.A., Al-Shmam, M.A., & Firdaus, J.I. (2022). Corporate Social Responsibility and GCG Disclosure on Firm Value with Profitability. *International Journal of Professional Business Review*. DOI:10.26668/businessreview/2022.v7i3.e655
- [80] Rolla, P. (2020). Sustainable Corporate Social Responsibility Practices: An Indian Perspective. Corpus ID: 216195822
- [81] Sanders, C.K., & Scanlon, E. (2021). The Digital Divide Is a Human Rights Issue: Advancing Social Inclusion Through Social Work Advocacy. *Journal of Human Rights and Social Work*, 6, 130 - 143. DOI:10.1007/s41134-020-00147-9
- [82] Serpa, S. & Ferreira C., (2019). *International Journal of Social Science Studies*. Micro, Meso and Macro Levels of Social Analysis. 7, 3; ISSN 2324-8033 E-ISSN 2324-8041 Published by Redfame Publishing. <http://ijss.redfame.com>
- [83] Singh, I., Srivastava, P., Garg, D., & Khanduja, D. (2019). Attributes and Methods for Evaluating Sustainable CSR. *IOP Conference Series: Materials Science and Engineering*, Volume 691, 2nd International Conference on Computational & Experimental Methods in Mechanical Engineering 3–5 May 2019, GL Bajaj Institute of Technology and Management, Greater Noida, India. Citation Ishdeep Singh et al. 2019 IOP Conf. Ser.: Mater. Sci. Eng. 691 012068. DOI 10.1088/1757-899X/691/1/012068
- [84] Smiddy, H., (21 Jun 2019). "5 Simple ways to Incorporate Social Responsibility into your Customer Retention Strategy". Swanky Group Ltd. Retrieved 19 December 2023 <https://swankyagency.com/customer-retention-strategy-social-responsibility/>
- [85] Stella, M., (2020). Governance, Ethics & Risk Management: Corporate Social Responsibility of Top 10 Corporations in the Philippines.
- [86] Situational Analysis and Feasibility of Regional Collaboration to Improve ASEAN Drug Security and Self-Reliance (ADSSR), (2022). ASEAN Secretariat, Jakarta, Indonesia.
- [87] Thacker, H., (2019). *The CSR Journal: Understanding the Four Levels of CSR. The CSR Journal, Integral Part of the Solution*
- [88] Tien Thanh, P., Thu Ha, N.T., Thi Hong Ngoc, P., & Thuy Ha, L.T. (2023). Corporate social responsibility, corporate reputation and intention to apply for a job: evidence from students in an emerging economy. *International Journal of Organizational Analysis*. DOI:10.1108/ijoa-11-2022-3484
- [89] Tolbert, P., & Zucker, L. G., (2020). What Are Microfoundations? Why and How To Study Them? In P. Haack, J. Sieweke & L. Wessel (Eds.), *Microfoundations of Institutions* (3-8). Bingley: Emerald Publishing Limited.
- [90] Udomphoch, P., & Pormsila, W. (2023). Communicating Corporate Social Responsibility through Green Packaging: A Case Study in Thailand. *TEM Journal*. 12, 1, 241-252, ISSN 2217-8309, DOI: 10.18421/TEM121-31, February 2023
- [91] Uduji, J.I., & Okolo-obasi, E.N. (2023). The impact of CSR on rural women custodians of seed, food and climate change resilience in Nigeria's Niger Delta region. *Journal of Enterprising Communities: People and Places in the Global Economy*. DOI:10.1108/jec-09-2022-0136
- [92] Usman, S., Bukhari, F., Khan, M. (2023). Financing Decisions and the Role of CSR in Donation-Based Crowdfunding. DOI:10.1007/s12599-023-00827-6Corpus ID: 260915210
- [93] Wan, A., Zhong, Z., Zheng, C., Zhao, X., & Elahi, E. (2021). Use of cloud model to evaluate corporate social responsibility of pharmaceutical companies. *Kybernetes*, 51, 896-915. DOI:10.1108/K-12-2020-0850
- [94] Windsor, D., (2021). Political and ethical challenges of 2025: Utopian and dystopian views. In S. H. Park, M. A. Gonzalez-Perez, & D. Floriani (Eds.), *The Palgrave Handbook of Corporate Sustainability in the Digital Era* (pp. 13-236): Palgrave Macmillan.
- [95] Yang, M., Maresova, P., Akbar, A., Bento, P., & Liu, W. (2021). Convergence or Disparity? A Cross-Country Analysis of Corporate Social Responsibility Reporting for Banking Industry in Nordic Countries and China. *SAGE Open*, 11(3). <https://doi.org/10.1177/21582440211029933>
- [96] Yao, M. (2023). Digital Finance, Corporate Social Responsibility, and Corporate Innovation. *Academic Journal of Business & Management*. ISSN 2616-5902 Vol. 5, Issue 6: 141-149, DOI: 10.25236/AJBM.2023.050621
- [97] Zhai, Q., & Su, J. (2019)., A Perfect Couple? Institutional Theory and Entrepreneurship Research. *Chinese Management Studies*, 13(3), 616-644. doi: 10.1108/CMS-07-