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The importance and status of corporate social responsibility: its stated and intended goal

أهمية ومكانة المسؤولية الاجتماعية للشركات: الهدف المعلن والمخي منها.

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Abstract:

Through this study, we aim to: Understanding the concept Social responsibility For companies Specifically, focusing on Its stated purpose About the hidden goal in it, So there was inattention With it Big over the past fifty years, And in Recently The last one, acceleration Search on Responsibility Social For companies, And about Justifications The basis logical To do With it, Since that It started Discussion around concept Responsibility Social For companies, Face that controversy big between The supporter YN and exhibitions YN, And those who They cross on Arguments with or against an idea Responsibility Social. Whatever it is Arguments the introduction Sand A She was Supporter or opposition But it is Confirm Destination consideration legitimate that there Two sides different For the argument. And It is what made Preachers the society Civil They complaining Motives Basic For companies Towards Responsibility social, and that Programs Companies To finance Projects Social and environmental It is not more from Campaigns To enhance Relationships Public and reputation Her mark Commercial.

Keywords: Social responsibility, Arguments for and against , Stated and hidden objectives.

المخلص:

نهدف من خلال هذه الدراسة الى التعرف على مفهوم المسؤولية الاجتماعية للشركات وعلى وجه التحديد التركيز على الهدف المعلن منها عن الهدف المخفي فيها، بحيث كان هناك الاهتمام بها كبير على مدى السنوات الخمسين الماضية، وفي الآونة الأخيرة، تسارع البحث عن المسؤولية الاجتماعية للشركات، وعن المبررات والأساس المنطقي للقيام بها، فمنذ أن بدأ النقاش حول مفهوم المسؤولية الاجتماعية للشركات، واجه ذلك جدل كبير بين المؤيدين والمعارضين، والذين يعبرون عن حجج مع أو ضد فكرة المسؤولية الاجتماعية. ومهما كانت الحجج المقدمة سواء كانت مؤيدة أو معارضة، إلا أنها تؤكد وجهة نظر مشروعة بأن هناك جانبان مختلفان للحجة. وهو ما جعل دعاة المجتمع المدني يشكون في الدوافع الأساسية للشركات تجاه المسؤولية الاجتماعية، وأن برامج الشركات لتمويل المشاريع الاجتماعية والبيئية ليست أكثر من حملات لتعزيز العلاقات العامة وسمعة علامتها التجارية.

الكلمات المفتاحية: المسؤولية الاجتماعية، الحجج المؤيدة والمعارضة، الهدف المعلن و المخفي.

1. INTRODUCTION

Many researchers believe that a company exists to make money, but this is an inevitable consequence of its existence. Therefore, we must delve deeper into our thinking and discover the true reasons for its formation. As we investigate this, we come to the conclusion that a company consists of a group of individuals who come together and exist in order to accomplish something collectively that they cannot accomplish individually. Thus, we find that the company contributes to building society¹.

This means that the company was not established only for profit and making money, but also to serve the community. Today, companies are not only considered economic, but they are also an individual of the community and the country in which they operate, which is what made Porter calls for reconsidering the purpose of establishing the company as creating shared value, not profits for themselves.² The traditional notion that companies are only accountable to their owners is no longer acceptable in today's world of intertwined relationships and interests.

This has been reflected in the development of the concept and outlook of the company, as its role has become more important, complex and influential in society. The primary responsibility of companies is no longer to make money and increase shareholder value, as the only driving force is financial responsibility. Companies no longer rely solely on their financial position to build their reputation, but also on the benefits and services they provide to the communities to which they belong.

Thus, the movement to define corporate responsibilities has swept across a

broad spectrum, encompassing the environment, local communities, working conditions, business ethics, and the emergence of voices from society demanding that companies play a more effective social role, contributing to the emergence of the concept of "corporate social responsibility."

The concept of corporate social responsibility has begun to emerge on the horizon. Although this concept is not new, it has been strongly emphasized in the past few years, and has received greater attention as a result of the ethical scandals of companies and their recurring and constantly renewed negative effects, their lack of respect for the society and environment in which they operate, the emergence of corruption scandals, and the continuing poor conditions that most countries suffer from..

Thus, social responsibility has become an increasingly important activity for companies at both the national and international levels, and with it, the role of companies in addressing issues of poverty, low living standards, and unemployment has increased... issues that have long been the responsibility of governments.

As globalization accelerated, societal demands increased, and with them, corporate responsibility increased. The latter gradually recognized the benefits of offering social responsibility programs in their various locations. The more global the economy and finance became, the more important society became for companies, which made...Drucker sees the 21st century as the century of the social sector organization.³

Thus, the topic of corporate social responsibility has gained importance over the past few decades, gradually evolving to its

current status. It has become an unavoidable priority for companies in every country, forcibly imposing itself on the social and human relations landscape, both local and international.

Accordingly, through this research paper, we have tried to define a general framework for understanding and determining the value and importance of corporate social responsibility, and what it is the stated goal. to Corporate Social Responsibility What is the hidden purpose of it??, which is the problem we are working to answer through this study.

2. Basic concepts about Corporate Social Responsibility

2.1. The emergence of the concept of corporate social responsibility

The concept of corporate social responsibility has a long history, and in order to understand the concept of social responsibility and its impact on corporate behavior, it is necessary to first understand its development.⁴ Where it was found that A significant challenge is determining how far one has to delve into the literature to begin discussing the concept of corporate social responsibility. There are those who see The first signs of interest in it appeared in Several studies during the period between 1930 and 1940, including the study of Barnard's (1938) "The Functions of the Executive", Clark's (1939) "The Social Control of Business", and study Kreps (1940) "Measuring the Social Performance of Business", and the most practical study was in terms of the survey conducted by Fortune magazine (1946) on businessmen and asking them about their social responsibilities⁵.

While the researcher sees Smith argues that the concept of corporate social responsibility began much earlier, in 1920,

and due to the Great Depression and World War II, it failed to become an important topic among business leaders until 1950⁶.

As for the researcher Spector argues that the roots of social responsibility can be traced back to the early years of the Cold War, and argues that David and other advocates of expanded concepts of corporate social responsibility used this as a means of aligning business interests with the defense of free-market capitalism, against what was then seen as the threat of Soviet communism.⁷.

There are those who believe that the beginnings Corporate Social Responsibility The year was 1950 because a lot had happened in the concept since then.⁸.and Most discussions of social responsibility have focused on the original concept proposed by Bowen (1953)⁹...who was the first to coin the term social responsibility, as he sees it as "refers to the commitment of businessmen to pursue that policy, or to make those decisions, which are desirable in terms of the goals and values of society.

A decade later, several authors, including Davis (1960), Fredrick (1960), McGuire (1963), Walton (1967), made further contributions to the development of the concept of social responsibility.¹⁰After this era, the definitions and practices of corporate social responsibility expanded and CSR was widely adopted.

2.2. The development of the concept of corporate social responsibility

For the purpose of reviewing definitions, it makes sense to focus our attention on concepts of corporate social responsibility from the most recent to the most recent, as the topic has become widely discussed among academics and practitioners. In this discussion, the definitions are organized historically, with

the goal of tracing the evolution of corporate social responsibility as a concept, to understand what it meant in the past and what it means today.¹¹ The development in this regard can be seen through several periods.

The 1950s: This is when corporate social responsibility was introduced in the academic field and in corporate philanthropy.¹² It has been identified as the beginning of the modern era of social responsibility.¹³ Although references to it have occurred several times before 1950,¹⁴ In 1953, he presented Bowen's first major scholarly contribution was the publication of a book, *The Social Responsibilities of the Businessman*.¹⁵ Through which he was called: The Father of Corporate Social Responsibility¹⁶.

The sixties (1960): Which witnessed an expansion and deepening of the purposeful definitions of corporate social responsibility.¹⁷ Most of the contributions were by academics, such as: Davis, Frederick, McGuire, Walton¹⁸, Their definitions tended to focus on the question of what social responsibility actually means and its importance to business and society. Murphy argues that the 1960s and early 1970s were the era of "consciousness" and "cause" for CSR, because it was characterized by social awareness and recognition of public responsibility, where Social responsibility was driven by external, socially conscious motivations, and companies were not looking for anything specific in return.¹⁹

The seventies (1970): which witnessed a wide spread in definitions of corporate social responsibility, And it became more specific²⁰, A study conducted by the Economic Development Committee contributed to a paradigm shift in the

discussion of corporate social responsibility, by recognizing that balancing social and economic interests is essential. During this period, the role of stakeholders rose to prominence in the CSR debate due to the contributions of prominent academics such as Drucker²¹. This period was also marked by a focus on alternatives, such as corporate social responsiveness and social performance, In this regard, each of them mentioned: Ackerman (1973) and Murray (1976) What is really important is not that firms "take responsibility," but that firms respond to the social environment.²².

In the late period, he wrote: Frederick's working paper, "From Corporate Social Responsibility to Corporate Social Responsibility: The Maturation of Business and Society Thought," noted that businesses were responding practically to various social pressures, and thus, businesses were reacting by changing products, policies, and so on.²³.

The 1980s: Which was characterized by a decrease in Number of definitions, growth in Research and development, and further experimental research²⁴, Attempts to measure corporate social responsibility, and in terms of definitional contributions for this period, the contributions were made by: Jones, Drucker, Wartick & Cochran²⁵, With the increasing popularity of alternative topics to social responsibility, stakeholder theory and business ethics have come to the fore. Frederick considers the 1980s to be the beginning of the "business ethics" era, where the focus became on promoting ethical corporate cultures, and The amount of research that seeks to link corporate social responsibility to corporate financial performance has increased over this decade.²⁶.

The 1990s: in which corporate social responsibility was practiced by

companies.²⁷ The concept of corporate social responsibility has become globally accepted, and CSR has become linked to strategic literature and continues to be the basic design of companies.²⁸ During this period, the concept of corporate social responsibility moved significantly to alternative topics such as corporate citizenship, and These new trends and themes were consistent with and based on definitions of corporate social responsibility.²⁹

From 2000 to the present day: Corporate social responsibility has become an important strategic issue.³⁰ Many experimental works have been observed that have investigated the determinants of corporate social responsibility, its embodiment in the company's strategy, and the consequences of its implementation as well.³¹ The issue of corporate social responsibility became a dominant topic during this period, and in the early 2000s, the business community became fascinated by the concept of sustainability, or sustainable development, and this topic became an integral part of all CSR discussions.³²

The current trend indicates that discussions of corporate social responsibility have shifted from existential questions related to organizational mission and shareholder value to the mechanisms and processes by which companies conceptualize and implement their societal commitments. Corporate social responsibility has become increasingly prevalent and visible within companies as a mechanism for activating and motivating stakeholders, as well as managing societal perceptions and expectations regarding the role and benefit of business in communities.³³

Over the past several decades, corporate social responsibility has grown from a narrow, marginalized concept to a complex, multifaceted one, one that is increasingly important to many of the decisions companies make today. The starting point of the idea of social responsibility is basically the question posed by Dodd (1932): "Corporate managers must..." On who they are Officials ?" In an attempt to answer this, he assumed that corporate directors are responsible to the public as a whole, not just to shareholders. The essence of his argument was Dodd's claim is that, in addition to the economic responsibilities owed to shareholders, managers have social responsibilities to society, because the modern corporation is "permitted and encouraged by law primarily because it is a service to society rather than a source of profit for its owners." This premise became the intellectual basis for the assertion that corporations have a social responsibility.³⁴

2.3. Definition of corporate social responsibility

There are those who believe that the idea of corporate social responsibility It means that companies have a responsibility to society and a wide range of stakeholders beyond their shareholders.³⁵, that is, relating to - or should be relating to - the relationship between companies, governments, and citizens, in other words, the relationship between the company and its stakeholders.³⁶ This is done by companies integrating social, environmental and economic aspects into their values, culture, decision-making and strategies in a transparent and accountable manner.³⁷, compliance with legal requirements, and respect for individuals, communities and the environment³⁸.

Therefore, we find that the number of different definitions of social responsibility is numerous, varied, and diverse, as each researcher looks at social responsibility from a different point of view. Therefore, we have addressed the most common definitions among researchers. He has presented Bowen defines corporate social responsibility as "the commitment of a business to pursue those policies, make decisions, or follow desired lines of action taking into account the goals and values of society."³⁹.

The World Business Council for Sustainable Development(WBCSD): "Corporate Social Responsibility is the continuing commitment of business leaders to act ethically and contribute to economic development while improving the quality of life for citizens, their families, and society as a whole."⁴⁰According to the European Commission, it is defined as a concept through which companies integrate social and environmental dimensions into their decisions, business operations and interactions with stakeholders on a voluntary basis.⁴¹.what It means that businesses must consider all their responsibilities, allocating sufficient funds and other resources to enable increases in capital spending, create jobs, and make contributions to society through various forms of engagement and education.⁴². So specify Davis & Blomström on corporate social responsibility Decision makers, to take actions that will not only serve their own interests, but also protect and enhance public wealth.⁴³"

Since social responsibility is a decision, this decision has certain consequences, which is why some researchers define social responsibility as a duty towards society as a result of the effects the company has had on it. That's why it is known Saxena defines corporate social

responsibility as a concept that suggests that companies must fulfill their duty of care to society. This aligns with Mallen baker's definition, which defines it as "how companies manage their business operations to produce positive outcomes for society as a whole."⁴⁴. Meaning that corporate social responsibility is a commitment by companies to the well-being of society, and that the company's actions are extended at the level of the entire society, and not just at the level of groups that contribute to the company's profits⁴⁵.

This is a recognition that the economic activities of companies have an impact on society, and therefore this impact must be taken into account. when Business Decision Making. The company should adhere to ethical values, transparency, employee relations, compliance with legal requirements, and general respect for the communities in which it operates, through strategic decision-making, partner selection, and employment practices..., which clarifies the relationship between the business environment and society, so it was defined as Herman et al Corporate social responsibility as a concept that represents the convergence between the business environment and society, In this regard, he sees Drucker Businessmen and managers must think very consciously about their responsibilities towards the public good and curb their personal interests and power if their use of them harms the public good and individual freedom.⁴⁶So we find someone who knows the Corporate social responsibility as a means of analyzing the mutual relationships between companies and the societies on which they operate.⁴⁷.

This relationship and convergence is more evident in the definition he came up with. Carroll defined corporate social

responsibility as: that it" It includes society's economic, legal, moral, and philanthropic expectations of institutions at a given time."⁴⁸. And enjoys Carroll is widely respected among CSR scholars for his contribution to this four-part definition. First, consistent with the capitalist economic view, a company must generate profits in order to operate; second, a company must also comply with the laws within the countries in which it operates; third, that legal form is not enough and that companies also have an obligation to society to operate ethically; and the fourth part of the definition concerns the importance of social impacts, which he refers to as discretionary responsibilities such as philanthropy.⁴⁹.

One of the modern definitions of social responsibility is that it has become viewed as a strategy, as it has been defined as: Maimunah for It refers to the strategies adopted by the company to conduct its business in an ethical and socially beneficial manner for society in terms of achieving development., And created value Shared For the community from during development Economic And the response For owners interest And improve the environment ⁵⁰.

Based on the above, it becomes clear that there is no single official definition. Agreed upon For the term "corporate social responsibility," however, most definitions emphasize the interconnectedness between the economic, environmental, and social aspects and impacts of a company's activities.⁵¹.

Despite the great disagreement regarding the definition of corporate social responsibility, its characteristics are clear, including the following:

- Corporate social responsibility is a broad topic. And branched It can be looked at in different ways;

- Definitions of corporate social responsibility cover the responsibilities of companies towards the communities in which they are based and operate. Therefore, the community that defines stakeholders may be broad or narrow depending on the perspective and industry in which the company operates. Therefore, social responsibility varies according to the situation of each company, its type, and the community to which it belongs.⁵²;
- Corporate social responsibility is a sensitive issue, as it goes beyond stated intentions to effective actions whose effects can be observed in society because they are measurable, through the preparation of performance reports.⁵³;
- Corporate social responsibility is evolving in its meaning and practice, as it impacts society socially, environmentally, and economically. This has led to a lack of homogeneity in its understanding and practices in different countries of the world. It is also affected by many economic and non-economic forces, as well as internal and external forces.⁵⁴.

2.4.The importance of corporate social responsibility

It is noticeable that corporate social responsibility has become more of an interest - not only among academics and businessmen - but also in daily life, and many factors have contributed to this interest, such as: the poor behavior of companies towards workers and their treatment of them to did not and Unfair employment; child exploitation;

environmental neglect (pollution, harmful exploitation of nature)..., and what has increased the importance of social responsibility is the increase in popular awareness of the concept, especially with the issue of climate change and the increasing perforation of the Amazon layer.⁵⁵.

Corporate social responsibility is an important and successful business strategy for every company because: consumers want to buy products from companies they trust; suppliers want to form business partnerships with reliable companies; employees want to work for respected companies; and NGOs want to work alongside companies that seek different solutions and innovations in areas of common interest.

Thus, satisfying each of the above stakeholder groups allows companies to maximize their commitment to another important stakeholder group... and the companies most likely to succeed are those that are best able to combine the conflicting interests of multiple stakeholders.⁵⁶.

It was mentioned *Archie et al* That companies follow corporate social responsibility for benefits Multiple These include: reducing costs and risks (through tax benefits or avoiding strict regulation), enhancing legitimacy and reputation (by meeting competing needs of stakeholders), building competitive advantage, and creating win-win situations through synergistic value creation.⁵⁷.

It was revealed Davis and other researchers have shown that social responsibility contributes to the development and increase of corporate value, and conversely, avoiding social responsibility reduces the economic opportunities of enterprises.⁵⁸.

According to the results of a global

survey conducted by Ernst & Young surveyed senior executives from 147 companies across a range of industry sectors across Europe, North America, and Australia in 2002. It concluded that 94 percent of companies believe that CSR can deliver real business benefits, yet only 11 percent have made significant progress in implementing it within their organization. CSR programs influence 70 percent of all consumer purchasing decisions, with many investors and employees also inclined to choose CSR. He accused For companies based on that. Ban confirmed that "Corporate social responsibility is now a critical factor in consumer and customer choice that companies cannot ignore, and willThey influence and They leave companies that fail to adopt corporate social responsibility."⁵⁹

Despite the great importance of corporate social responsibility and the numerous benefits that accrue from its use, it has faced numerous criticisms and continues to suffer, with both supporters and opponents.

.3. Proponents and opponents of social responsibility

Although the concept of social responsibility is receiving increasing attention, it is still not clear Since the discussion began about concept Corporate social responsibility has faced considerable controversy among supporters. YN and exhibitions YN she has, and Each party bases its opinion on Arguments for or against. where These arguments have been widely discussed among researchers and those interested in social responsibility., Among these arguments We remember the following:

3.1. Arguments in favor of social responsibility:

The first argument is that companies

are part of society: an increasing number of authors have recognized that the activities of the company affect the external environment. Regarding this argument, Dahl argues that every business should be considered a social enterprise, whose existence can be justified insofar as it serves public or social purposes.⁶⁰ Business has helped create many of today's social problems, and so it should play its part in solving them.

The second argument is the moral argument for corporate social responsibility: companies depend on the community in which they operate and cannot exist or thrive in isolation from it. They also need the infrastructure provided by the community, from employees to the consumer base... CSR is a recognition and a means of achieving that commitment and mutual benefit for companies and communities. Regarding this argument, Handy that: The purpose of business is not to make profit. By making profit, companies can do something more and better. This is the real justification for business. It is a moral issue, and profit will be the means to it.⁶¹

A third argument is that companies are members of society: as such, they should also participate in helping others. And argument the Fourth, ensuring economic survival: If companies want educated, healthy employees, customers with money, and suppliers with quality goods and services, they must take steps to help solve today's social and environmental problems.⁶²

And argument the Fifth, reducing or eliminating government regulation is a very practical reason, as it is based on the idea that government intervention can be withheld in the future because corporate

policies will lead to meeting societal expectations, meaning that government no longer has a role in society.⁶³

3.2. Arguments against social responsibility:

The opposition is embodied in The economic argument: which was expressed by Friedman in 1970 ⁶⁴ There is only one social responsibility of businessmen and companies, at which is the use of its resources and engaging in activities aimed at increasing its profits.⁶⁵ And he sees Friedman believes that a company's value lies in its ability to generate financial wealth for its shareholders, and any social or environmental initiative that does not generate profits for the company is considered a waste of its resources.⁶⁶ Social issues are not the concern of businessmen, but rather the responsibility of the government and the legislature to carry out this task. The second objection to CSR was that businesses were not equipped to deal with social activities. This position asserts that managers are oriented toward finance and operations and do not have the necessary expertise (social skills) to make socially oriented decisions. A third objection to CSR is that it diminishes or detracts from the core purpose of companies. Adopting CSR places businesses in areas that are not relevant to them. For The original goal. A fourth argument against corporate social responsibility is that corporations have a certain capacity, so why should they practice and take on additional effort, such as social responsibility? A fifth argument is that by pursuing social responsibility, corporations Makes it less commercially competitive.⁶⁷

Many of these arguments will and Whether for or against corporate social

responsibility has been around for decades. It is certain that Make a legitimate point that there are two sides to the argument.⁶⁸. Therefore, civil society advocates question the basic motives of companies towards social responsibility, and that companies' programs to finance social and environmental projects are nothing more than campaigns to enhance public relations and brand reputation, which are often disproportionate to the efforts themselves. This is due to a lack of trust in the company's intentions and that it is doing anything that increases from Its profits⁶⁹The actions companies take today to incorporate corporate social responsibility represent a point of distinction and competitive advantage in the market on which future success may depend.⁷⁰

4. Corporate social responsibility between the declared goal and the hidden goal

Recently, there has been an acceleration in research into corporate social responsibility (CSR) and the justifications and rationale for undertaking it—that is, the economic and social benefits companies reap from implementing CSR. Many questions have been raised, including: Is there a return on investment in CSR? Why do companies decide to engage in CSR, and how do they benefit? What is the stated and hidden goal of implementation? Social responsibility For companies?.

Every company needs corporate social responsibility. Therefore, the dilemma for companies is not whether or not to engage in CSR, but rather how best to formulate CSR programs that reflect the company's business values. While the application of CSR is based on the impact a company has on society, some believe that companies engage in CSR to generate

profits and enhance their reputation. Regardless of its stated or hidden purpose, which we will discuss in the following points.

4.1. Social responsibility and stated goal Including:

This view is based on the idea that a company is not isolated, but rather is active within the community, from which it takes and to which it gives, just like any individual within it. This requires it to fulfill its duties towards the community, contribute to the well-being of its members, and work continuously to solve its current and anticipated problems. This is the opinion defended by the researcher.*et al* Rangan believes that social responsibility programs reflect the human side of companies and their personal commitment to contributing to the society of which they are a part. Therefore, we find some business leaders sponsoring social responsibility programs to express their societal values. Additionally, they recognize the need to gain the trust of society. Civil society organizations and non-governmental organizations can often be a persuasive force that motivates companies to consider social responsibility in their business operations, especially since some of the incentives for implementing social responsibility are a reaction to or response to societal demands.⁷¹.

4.2. Social Responsibility Hidden Goal Including:

When social responsibility emerged, profits were not part of its concept. Nowadays, many companies realize that in order to remain in production and compete in the rapidly changing business world, they must become socially responsible, to increase their ability to manage their profits

and distribution Its risks.

The economic responsibility of business is to “produce and sell goods and services that society desires. ”In doing so, businesses fulfill their primary responsibility as economic units in society. Carroll notes that the profit principle was originally defined in terms of “acceptable profits,” however, the principle has shifted to “profit maximization,” which Friedman supports, arguing that “there is one and the same social responsibility.” and The only neutrality in business is the use of resources and engagement in activities aimed at increasing profits, but only if it adheres to the rules of the game and participates in open, free competition without deception or fraud. It is worth noting that Barnett argues that profit maximization is not in the best interest of shareholders. He asserts that excessive financial performance reduces a company's ability to influence stakeholders. He explains that doing good can lead stakeholders to realize that a company is not doing enough philanthropy. Excessive performance indicates that a company is exploiting society more than it should. And That profits have increased because the company has exploited some stakeholders in order to favor shareholders and senior management, which generates distrust from stakeholders for the company.⁷².

Many studies have been conducted to determine whether corporate social responsibility leads to improved financial performance and to analyze the relationship between corporate social responsibility and profitability, and the results were mixed, so that Smith argues that economic gains are prevalent in all CSR activities, but many do not mention profits at all. And leaves it with a hidden goal, This is wrong because making money is a fundamental principle on

which all companies operate, and without the capital provided by shareholders, companies cannot exist. Therefore, profit should not be viewed as negative, but rather as one of the many functions that a company must perform to be successful. Profit is a condition for companies to meet their obligations towards many stakeholders, including society.⁷³.

Analysis in dicates Meta analysis shows that companies actually benefit from socially responsible actions.⁷⁴. This view is supported by some researchers and management pioneers of our time. Like Drucker, who argues that “profit is not the explanation or rationale for corporate behavior and business decisions, but rather a test of their viability,” Drucker’s point is profound. Making such an assertion adds a much deeper meaning about the ultimate function of the corporation. Similar to Drucker’s observation, Handy offers a metaphor by pointing out that eating is necessary for living, but no one says that eating is the purpose of life. Handy believes that the collective actions of stakeholders are how corporations are shaped and sustained so that they can make greater contributions to society.⁷⁵.

A company that practices social responsibility ultimately reflects its values and its relationship with the community in which it lives and upon which it depends. Corporate social responsibility is currently a factor for survival. Therefore, we find that every company needs an integrated social responsibility strategy that builds on its core strengths. Through this, each company can achieve maximum social and economic benefits together.⁷⁶

In order for today's companies to be in their best position, to be most able to meet the growing needs of the market, and to be

more socially aware, they must treat social responsibility as a daily way of life, thus integrating the "social perspective" into all aspects of the company's operations, as this maximizes real value, overall benefit, and permanent continuity.⁷⁷.

5. CONCLUSION

I have Corporate social responsibility has gained great importance and has gradually developed to what it is now. Increased understanding and appreciation Ha Significantly, alongside a more sophisticated approach by companies to balancing economic and social aspects when embracing social responsibility, we hope this issue will find empirical contributions, come from the heart, and aim to alleviate the burden on society, not increase it. The company's social responsibility objectives must be fully declared, with its primary goal being to serve the public interest, not a hidden goal or a profit-making purpose by all means and methods.

Study results : Among the results reached through this study, we find:

- Corporate social responsibility is based on cooperation between companies, government, and civil society, with the ultimate result being a win-win situation for all three entities.
- The practice of corporate social responsibility relies on a long-term approach to maximizing profits. If the company treats society well, society will be good to it. vice versa.

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- Corporate social responsibility is no longer just an option, but a social/economic obligation for every company to support and develop in the country in which it operates.

Suggestions: In order to understand, disseminate, and implement corporate social responsibility, we offer a set of suggestions that can contribute to this, including:

- Empirical research is essential to reconcile practice and theory, because the concept of corporate social responsibility is an essential part of the language of work and practice., not theories and hypotheses on paper.;
- Companies must understand and monitor the circumstances of different CSR activities in order to determine the convergence between the company's economic goals and the social goals of society;
- Planting The spirit of ethical values in business, at different levels of education: from primary to university education;
- including that Responsibility Social By nature Optional And he is what Give it to her Diversity according to needs all nation According to all community Active In it.

- ¹⁶ Archie B. Carroll, Loc.cit.
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