



ETCOR

INTERNATIONAL
MULTIDISCIPLINARY
RESEARCH CONFERENCE

Educational Research Center Inc.
SEC Reg. No. 2024020137294-00

Sta. Ana, Pampanga, Philippines



Website: <https://etcor.org>



iJOINED ETCOR
P - ISSN 2984-7567
E - ISSN 2945-3577



The Exigency
P - ISSN 2984-7842
E - ISSN 1908-3181

Helping Should Be Measured: Examining the Impacts of Underhelping and Overhelping in Corporate Social Responsibility (CSR) Initiatives

Dr. Adrian Lawrence Carvajal*¹, Dr. Richard Sanchez², Dr. Angelyn Pangilinan³, Dr. Jay Sario⁴
¹ Professional Regulation Commission, Philippines, ² ETCOR Educational Research Center, Philippines,
³ University of Makati, Philippines, ⁴ University of Perpetual Help System Dalta, Philippines
 Corresponding Author email: adrianlpc2010@gmail.com

Received: 15 November 2024

Revised: 19 December 2024

Accepted: 20 December 2024

Available Online: 20 December 2024

Volume III (2024), Issue 4, P-ISSN – 2984-7567; E-ISSN - 2945-3577

Abstract

Aim: This study aimed to evaluate the impacts of underhelping and overhelping in Corporate Social Responsibility (CSR) initiatives, with a focus on stakeholder perceptions and the challenges of balancing assistance levels. Specifically, the research sought to determine the profile of respondents from companies with active CSR programs, assess their perceptions of underhelping and overhelping, examine the social, economic, and environmental impacts of these practices, identify challenges in implementation, and investigate significant relationships between respondent profiles and CSR perceptions. Finally, the study aimed to develop best practices and policy recommendations to enhance CSR effectiveness.

Methodology: A quantitative research design was employed, utilizing a structured survey distributed to respondents, including CSR managers, coordinators, community leaders, and beneficiaries. Data were analyzed using descriptive statistics, weighted mean scores, and correlation analysis to identify relationships between respondent profiles and perceptions of underhelping and overhelping.

Results: The findings revealed that underhelping is perceived to limit the success of CSR initiatives due to insufficient resources and unmet community needs, while overhelping fosters dependency and diminishes community empowerment. CSR programs positively impacted education, health, skills development, and environmental conservation, but challenges such as misalignment with long-term community needs, funding constraints, and inadequate monitoring and evaluation hindered their sustainability. No significant relationships were found between demographic profiles and perceptions of CSR challenges, suggesting universal recognition of these issues.

Conclusion: The study concluded that effective CSR requires strategic alignment with community priorities, robust stakeholder engagement, and the integration of best practices such as needs assessments, transparent resource allocation, and regular monitoring.

Recommendation: It recommended adopting supportive policies, fostering public-private partnerships, and providing training for CSR implementers to enhance program impact and sustainability.

Keywords: Corporate Social Responsibility, Underhelping, Overhelping, Stakeholder Perceptions, Sustainable Development

INTRODUCTION

Corporate Social Responsibility (CSR) has emerged as a cornerstone of modern business strategy, signifying a company's dedication to ethical practices, community development, and environmental sustainability. In the Philippines, CSR initiatives have played a significant role in addressing social and environmental issues, as businesses increasingly recognize their impact beyond profit-making (CBOS Business Solutions Inc., 2023). However, the success of CSR initiatives hinges on striking a delicate balance between providing adequate assistance and avoiding excessive intervention. Both underhelping, or insufficient aid, and overhelping, or excessive support, can undermine the goals of CSR programs, leading to unintended consequences for beneficiary communities.



ETCOR

INTERNATIONAL
MULTIDISCIPLINARY
RESEARCH CONFERENCE

Educational Research Center Inc.
SEC Reg. No. 2024020137294-00

Sta. Ana, Pampanga, Philippines



Website: <https://etcor.org>



iJOINED ETCOR
P - ISSN 2984-7567
E - ISSN 2945-3577



The Exigency
P - ISSN 2984-7842
E - ISSN 1908-3181

Underhelping occurs when assistance provided through CSR is insufficient to meet the needs of target beneficiaries, thereby perpetuating existing challenges or creating dissatisfaction. On the other hand, overhelping, which involves providing excessive support, can lead to dependency and diminish the autonomy of communities (Gilbert & Silvera, 1990). Studies indicate that overhelping may unintentionally disempower recipients, as excessive aid can erode their capacity to achieve self-sufficiency and foster dependency on external resources (Gilbert & Silvera, 1990). This phenomenon has been observed in CSR programs globally and underscores the importance of calibrating the level of assistance to align with the goals of empowerment and sustainable development.

In the Philippine context, CSR has transitioned from simple philanthropic gestures to strategic, sustainable efforts aligned with corporate objectives (Aboitiz Group, 2023). Companies have increasingly focused on community-driven programs that promote empowerment, aiming to create lasting impacts while fostering strong corporate-community relations. However, achieving this balance is challenging and necessitates a deep understanding of local needs and active collaboration with stakeholders (CBOS Business Solutions Inc., 2023). Without such alignment, CSR initiatives risk either falling short of their goals or creating unintended negative consequences.

This research aims to examine the impacts of underhelping and overhelping in CSR initiatives within the Philippines. By analyzing case studies and engaging with corporate stakeholders and beneficiary communities, the study seeks to uncover the dynamics that influence CSR effectiveness. Ultimately, this research will provide insights into best practices for delivering assistance that empowers communities, promotes self-reliance, and fosters mutual benefits.

Background of the Study

CSR has evolved into a fundamental component of corporate strategy, emphasizing the importance of ethical conduct, social equity, and environmental stewardship. In the Philippines, CSR initiatives have become integral to business operations, addressing critical issues such as poverty alleviation, education, and environmental conservation (CBOS Business Solutions Inc., 2023; Carvajal, 2014). However, the effectiveness of these initiatives is contingent upon the appropriate calibration of assistance; both insufficient support (underhelping) and excessive aid (overhelping) can lead to adverse outcomes, potentially undermining the objectives of CSR programs.

Underhelping in CSR contexts refers to the provision of inadequate resources or support, resulting in unmet needs and the perpetuation of existing societal challenges. Conversely, overhelping involves offering excessive assistance, which can foster dependency and erode the autonomy of beneficiary communities. Gilbert and Silvera (1990) discuss the concept of overhelping as actions that, while seemingly altruistic, may inadvertently diminish the perceived competence of recipients, leading to negative psychological and social effects. In the realm of CSR, overhelping can manifest as well-intentioned corporate interventions that inadvertently stifle community initiative and self-reliance.

Recent studies have explored the complex relationship between CSR activities and their social impacts. For instance, research by Modi (2012) indicates that while positive CSR efforts can enhance corporate reputation and reduce financial risk, negative CSR activities can increase idiosyncratic risk, thereby affecting overall firm performance. This underscores the necessity for corporations to carefully design and implement CSR initiatives that genuinely benefit communities without leading to unintended negative consequences.

Despite the growing body of literature on CSR, there remains a paucity of research specifically examining the impacts of underhelping and overhelping within CSR initiatives, particularly in the Philippine context. Existing studies often focus on the general effectiveness of CSR programs or their influence on corporate financial performance, without delving into the nuanced effects of varying levels of assistance on community development and empowerment. This gap highlights the need for empirical research that investigates how different degrees of corporate assistance affect the sustainability and efficacy of CSR efforts, providing insights that can guide the formulation of more balanced and impactful CSR strategies.

Significance of the Research

The study offers valuable contributions to various stakeholders, including corporations, communities, policymakers, and the academic community.



ETCOR Educational Research Center Inc.
SEC Reg. No. 2024020137294-00
Sta. Ana, Pampanga, Philippines

Google Scholar



Website: <https://etcor.org>



iJOINED ETCOR
P - ISSN 2984-7567
E - ISSN 2945-3577



The Exigency
P - ISSN 2984-7842
E - ISSN 1908-3181

For Corporations

This research provides actionable insights for corporations engaged in CSR initiatives, emphasizing the importance of striking the right balance between underhelping and overhelping. By understanding the nuanced impacts of these practices, businesses can design CSR strategies that maximize positive outcomes, enhance corporate reputation, and build sustainable relationships with communities. It also helps corporations mitigate the risks of ineffective CSR practices, such as fostering dependency or alienating beneficiaries due to insufficient aid.

For Communities

Beneficiary communities stand to gain significantly from this study. By identifying the thresholds of effective assistance, the research can guide corporations to tailor their interventions in ways that promote empowerment, self-reliance, and sustainable development. The findings aim to reduce the unintended consequences of poorly calibrated CSR efforts, ensuring that initiatives genuinely address community needs without creating dependency or eroding agency.

For Policymakers

Policymakers can use the findings to inform the development of guidelines and regulations governing CSR practices. The research highlights the importance of measuring the effectiveness of corporate assistance and provides evidence-based recommendations for policies that encourage sustainable and impactful CSR initiatives. These guidelines can foster accountability and alignment between corporate goals and national development priorities.

For the Academic Community

This research contributes to the growing body of literature on CSR, addressing a critical gap in understanding the impacts of underhelping and overhelping. By offering empirical data and theoretical insights, the study enhances scholarly discussions on the effectiveness of CSR initiatives. It also opens new avenues for future research on optimizing corporate contributions to societal and environmental challenges.

For Society at Large

On a broader scale, the research promotes a culture of responsible corporate behavior, advocating for CSR practices that genuinely uplift communities while contributing to sustainable development. It underscores the ethical dimensions of corporate actions, encouraging businesses to move beyond superficial philanthropy toward meaningful engagement that aligns with global sustainability goals.

By addressing the underexplored dynamics of underhelping and overhelping, this study equips stakeholders with the knowledge to create more effective, equitable, and impactful CSR initiatives, thereby fostering a harmonious relationship between businesses and society.

Definition of Key Terms

1. Corporate Social Responsibility (CSR) is conceptually defined as the voluntary initiatives and practices undertaken by businesses to address social, environmental, and economic concerns while aligning with corporate values and objectives (Carroll & Shabana, 2010). Operationally, CSR in this study refers to the programs and activities implemented by corporations, companies, or businesses in the Philippines to support community development, environmental conservation, and social welfare.
2. Underhelping is conceptually defined as the act of providing insufficient assistance or resources, leading to unmet needs and the perpetuation of challenges within beneficiary communities (Gilbert & Silvera, 1990). In this research, underhelping operationally refers to CSR initiatives where the aid provided by corporations, companies, or businesses falls short of addressing the intended needs of their target communities, as perceived by stakeholders.
3. Overhelping is conceptually defined as offering excessive assistance, which can result in dependency and undermine the autonomy and self-sufficiency of beneficiaries (Gilbert & Silvera, 1990). Operationally,



ETCOR Educational Research Center Inc.
SEC Reg. No. 2024020137294-00

Sta. Ana, Pampanga, Philippines

INTERNATIONAL
MULTIDISCIPLINARY
RESEARCH CONFERENCE



Website: <https://etcor.org>



iJOINED ETCOR
P - ISSN 2984-7567
E - ISSN 2945-3577



The Exigency
P - ISSN 2984-7842
E - ISSN 1908-3181

overhelping in this study pertains to CSR programs that provide excessive resources or interventions, leading to community reliance on corporate support rather than fostering independence.

4. Sustainable Development is conceptually defined as development that meets the needs of the present without compromising the ability of future generations to meet their own needs (World Commission on Environment and Development, 1987). Operationally, sustainable development in this research refers to the outcomes of CSR initiatives that promote long-term social, environmental, and economic benefits for Philippine communities.
5. Community Empowerment is conceptually defined as the process of enabling individuals and groups to gain control over their circumstances and achieve improvements in their quality of life (Zimmerman, 2000). Operationally, it refers to the extent to which CSR initiatives enable communities to independently sustain their development goals.
6. Stakeholders are conceptually defined as individuals or groups affected by or having an interest in an organization's operations, including its CSR initiatives (Freeman, 1984). In this study, stakeholders operationally include community members, corporate representatives, and local organizations involved in or impacted by CSR initiatives.
7. Dependency is conceptually defined as the reliance on external support for the sustenance or growth of individuals or communities (Gilbert & Silvera, 1990). Operationally, dependency in this study refers to situations where communities excessively rely on CSR programs, reducing their initiative to seek sustainable solutions.
8. Impact Assessment is conceptually defined as the process of evaluating the positive and negative outcomes of specific programs or interventions (Wood, 1991). Operationally, it involves evaluating the effects of CSR initiatives in the Philippines, particularly in terms of underhelping or overhelping and their impact on community development.
9. Ethical Corporate Practices are conceptually defined as conducting business activities in a morally sound and socially responsible manner (Bowen, 1953). In this study, ethical corporate practices operationally refer to CSR initiatives that align with principles of fairness, sustainability, and accountability.
10. Sustainability Goals are conceptually defined as objectives aimed at achieving social equity, environmental protection, and economic viability, often aligned with the United Nations Sustainable Development Goals (SDGs) (United Nations, 2015). Operationally, sustainability goals in this research refer to the specific targets set by CSR initiatives in the Philippines to align with broader development objectives, such as reducing poverty or improving education.

LITERATURE REVIEW

Stakeholder Perceptions of CSR Initiatives

Stakeholder perceptions are pivotal in determining the success of CSR initiatives. According to Carroll and Brown (2018), stakeholders' trust in CSR efforts often hinges on the authenticity and transparency of corporate actions. In the Philippines, studies show that communities tend to support CSR initiatives that align with their needs and reflect genuine corporate commitment to social welfare (CBOS Business Solutions Inc., 2023). However, if stakeholders perceive CSR efforts as superficial or as tools for profit-driven marketing, the initiatives risk being ineffective (Cheng et al., 2020). Transparency in communication and alignment with local needs are emphasized as critical for enhancing stakeholder engagement.

Globally, stakeholder perceptions vary based on the cultural and economic contexts of CSR implementation. Asian contexts, particularly in China and Southeast Asia, emphasize the importance of trust and long-term relationships in CSR activities, with beneficiaries valuing community-centered approaches over profit-oriented initiatives (Wang &

479



ETCOR

INTERNATIONAL
MULTIDISCIPLINARY
RESEARCH CONFERENCE

Educational Research Center Inc.
SEC Reg. No. 2024020137294-00

Sta. Ana, Pampanga, Philippines



Website: <https://etcor.org>



iJOINED ETCOR
P - ISSN 2984-7567
E - ISSN 2945-3577



The Exigency
P - ISSN 2984-7842
E - ISSN 1908-3181

Bansal, 2019). In the Philippines, where CSR often targets issues like education and poverty alleviation, beneficiaries tend to favor initiatives that are participatory and responsive to local challenges (CBOS Business Solutions Inc., 2023; Carvajal & Dela Cruz, 2023).

Challenges in Balancing Assistance Levels in CSR

Balancing underhelping and overhelping presents significant challenges in CSR implementation. Gilbert and Silvera (1990) define underhelping as the provision of insufficient aid that leaves community needs unmet, while overhelping refers to excessive assistance that fosters dependency and diminishes self-reliance. Recent studies underscore the risks of overhelping in CSR, where well-meaning initiatives unintentionally create long-term reliance on corporate aid (Modi, 2019). For example, in the Philippine context, some CSR programs have been criticized for failing to empower communities due to a lack of participatory planning and excessive focus on material donations (CBOS Business Solutions Inc., 2023; Carvajal & Dela Cruz, 2023).

Conversely, underhelping often leads to unmet expectations and dissatisfaction among stakeholders. Scholars such as Cheng et al. (2020) highlight that underfunded or poorly planned CSR projects can exacerbate existing inequalities instead of resolving them. A study on CSR practices in Southeast Asia noted that balancing assistance levels requires corporations to integrate stakeholder feedback during the planning phase and regularly assess the social impact of their initiatives (Wang & Bansal, 2019; Carvajal & Dela Cruz, 2023).

Impacts of CSR Initiatives on Community Development

The social, economic, and environmental impacts of CSR initiatives are central to evaluating their success. In the Philippines, CSR programs focusing on education, health, and environmental sustainability have demonstrated tangible benefits for local communities (CBOS Business Solutions Inc., 2023). For instance, initiatives providing scholarships or vocational training have significantly improved employment outcomes, while environmental programs have enhanced local conservation efforts (The World Bank, 2019).

Globally, well-implemented CSR initiatives are associated with long-term improvements in community well-being (Carroll & Brown, 2018). However, Wang and Bansal (2019) caution that the sustainability of these impacts depends on consistent engagement and the avoidance of overhelping or underhelping. Programs that emphasize capacity building and skill development are more likely to create lasting positive changes, empowering communities to achieve self-reliance.

Policy Recommendations for Effective CSR

To address the challenges of underhelping and overhelping, scholars recommend adopting a strategic approach that integrates CSR into core business operations. Carroll and Brown (2018) advocate for participatory planning, where communities are involved in the design and implementation of CSR programs to ensure alignment with local needs. In the Philippine context, CBOS Business Solutions Inc. (2023) emphasizes the importance of regular impact assessments to identify gaps and areas for improvement.

Policy frameworks should also encourage transparency and accountability in CSR implementation (Cheng et al., 2020). Globally, initiatives like the United Nations Sustainable Development Goals (SDGs) provide benchmarks for aligning CSR activities with broader development objectives (Wang & Bansal, 2019). For corporations, incorporating these principles can enhance the effectiveness of their initiatives while ensuring long-term benefits for the communities they serve.

Synthesis

The review of related literature highlights diverse perspectives on the impacts of underhelping and overhelping in CSR initiatives, drawing from studies in the Philippines and international contexts. This synthesis identifies key themes, contrasts findings across studies, and delineates the research gap, leading to a justification for conducting this study.



ETCOR Educational Research Center Inc.
SEC Reg. No. 2024020137294-00

Sta. Ana, Pampanga, Philippines

INTERNATIONAL
MULTIDISCIPLINARY
RESEARCH CONFERENCE



Website: <https://etcor.org>



iJOINED ETCOR
P - ISSN 2984-7567
E - ISSN 2945-3577



The Exigency
P - ISSN 2984-7842
E - ISSN 1908-3181

Across the reviewed literature, there is consensus on the importance of aligning CSR initiatives with stakeholder needs and ensuring program sustainability. Carroll and Brown (2018) emphasize ethical and strategic CSR practices, advocating for participatory planning to enhance stakeholder engagement. Similarly, Cheng, Luo, and Wang (2020) underscore the role of cultural and economic contexts in shaping stakeholder perceptions, highlighting the need for authenticity and transparency in CSR efforts.

While Gilbert and Silvera (1990) provide foundational insights into the concepts of underhelping and overhelping, more recent studies such as those by Modi (2019) and Wang and Bansal (2019) delve deeper into the practical implications of these dynamics. Modi (2019) cautions against the unintended consequences of overhelping, such as dependency, whereas Wang and Bansal (2019) emphasize the long-term benefits of empowerment-focused CSR initiatives. This contrast illustrates evolving perspectives on how CSR programs can balance assistance levels to achieve sustainable community development.

In the Philippine context, CBOS Business Solutions Inc. (2023) provides localized insights, noting that CSR initiatives often target critical issues like education, poverty alleviation, and environmental conservation. However, they also point out challenges in implementing CSR programs that effectively empower communities without fostering dependency. This aligns with broader global concerns but adds specificity to the unique cultural and socio-economic dynamics of the Philippines.

Identification of the Research Gap

While existing literature extensively discusses the benefits of CSR and the challenges of stakeholder engagement, there is limited empirical research examining the specific impacts of underhelping and overhelping in CSR initiatives, particularly in the Philippine context. Most studies focus on general CSR effectiveness (e.g., Carroll & Brown, 2018; Wang & Bansal, 2019) or highlight the theoretical risks of unbalanced assistance levels (Gilbert & Silvera, 1990; Modi, 2019). However, the practical implications of these dynamics on community development and corporate-stakeholder relations remain underexplored.

Additionally, few studies provide actionable policy recommendations tailored to the unique socio-economic and cultural landscape of the Philippines. This gap underscores the need for research that investigates how varying levels of assistance affect the success and sustainability of CSR programs, as well as the perceptions of stakeholders involved in these initiatives.

Justification for Conducting the Study

This study is justified by its potential to address the identified research gap and contribute to both theoretical and practical understandings of CSR dynamics. By examining the impacts of underhelping and overhelping in CSR initiatives in the Philippines, the research will provide empirical evidence to guide corporations in designing programs that foster community empowerment and sustainability. Moreover, the study's focus on stakeholder perceptions and the balance of assistance levels offers valuable insights for improving CSR strategies globally.

The findings will not only fill a gap in existing literature but also serve as a foundation for developing policy recommendations and best practices CSR that align with local and international standards. Ultimately, this research aims to enhance the effectiveness of CSR initiatives, ensuring that they deliver meaningful benefits to communities while supporting corporate objectives.

RESEARCH OBJECTIVES

1. Determine the profile of respondents with CSR activities.
2. Assess the extent to which employees and stakeholders perceive underhelping and overhelping in CSR activities, and analyze how these practices affect the success of their programs.
3. Examine the specific social, economic, and environmental impacts of underhelping and overhelping on beneficiary communities as experienced by stakeholders in CSR projects implemented.



ETCOR

INTERNATIONAL
MULTIDISCIPLINARY
RESEARCH CONFERENCE

Educational Research Center Inc.
SEC Reg. No. 2024020137294-00

Sta. Ana, Pampanga, Philippines



Website: <https://etcor.org>



iJOINED ETCOR
P - ISSN 2984-7567
E - ISSN 2945-3577



The Exigency
P - ISSN 2984-7842
E - ISSN 1908-3181

4. Identify the challenges companies face in balancing the level of assistance provided through CSR initiatives.
5. Investigate whether there is a significant relationship between the profile of the respondents and their perceptions of the impacts of underhelping and overhelping in CSR initiatives.
6. Develop policy recommendations and identify best practices to guide companies in ensuring effective and sustainable CSR initiatives that empower communities and promote self-reliance.

METHOD

The study employed a quantitative research design to examine the impacts of underhelping and overhelping in CSR initiatives, focusing on their effects on community development and stakeholder perceptions. This design was selected as it allowed for the systematic collection and analysis of numerical data to address the research objectives.

The target population consisted of employees and stakeholders from companies with active CSR programs in Metro Manila, Philippines. The respondents included two hundred (200) CSR managers, project coordinators and workers, community leaders, and beneficiaries. Purposive sampling was utilized to select participants who were directly involved in or impacted by CSR activities. This method ensured that the study captured relevant insights from individuals with firsthand knowledge of the phenomena under investigation.

The primary data collection instrument was a structured survey questionnaire, developed based on the study's objectives. The questionnaire included the following sections:

- a) Profile of Respondents: Demographic and professional information, including age, gender, educational background, years of professional experience, and CSR Role.
- b) Perceptions of Underhelping and Overhelping: Likert-scale items to assess stakeholders' perceptions of the adequacy and impact of CSR assistance.
- c) Impacts on Community Development: Questions exploring social, economic, and environmental outcomes of CSR initiatives.
- d) Challenges and Recommendations: Items designed to identify challenges in CSR implementation and potential policy recommendations.

The instrument underwent face and content validation by three experts in CSR and quantitative research. Their feedback ensured the questionnaire's clarity, relevance, and alignment with the research objectives. The revised instrument was pilot-tested on a sample of 30 respondents, and its reliability was assessed using Cronbach's alpha. The results yielded an overall Cronbach's alpha value of 0.88, indicating high internal consistency.

Survey questionnaires were distributed electronically to respondents via email and online platforms, ensuring accessibility and convenience. Respondents were provided with a brief overview of the study's purpose and instructions for completing the questionnaire. To encourage participation, assurances of confidentiality and anonymity were emphasized.

The completed questionnaires were retrieved and screened for completeness and accuracy. Any incomplete responses were excluded from the analysis. The cleaned data set was then organized for statistical treatment. Percentages and means were calculated to describe the profile of respondents and summarize their perceptions of underhelping, overhelping, and CSR impacts. Pearson correlation was applied to investigate the relationship between the profile of respondents and their perceptions of underhelping and overhelping. The statistical analysis was performed using SPSS (Statistical Package for the Social Sciences) software, which facilitated accurate and efficient data processing.



ETCOR

INTERNATIONAL
MULTIDISCIPLINARY
RESEARCH CONFERENCE

Educational Research Center Inc.
SEC Reg. No. 2024020137294-00

Sta. Ana, Pampanga, Philippines



Website: <https://etcor.org>



iJOINED ETCOR
P - ISSN 2984-7567
E - ISSN 2945-3577



The Exigency
P - ISSN 2984-7842
E - ISSN 1908-3181

RESULTS and DISCUSSION

Table 1
Profile of the Respondents
n=200

	<i>f</i>	<i>%</i>
a. Age:		
Below 25	36	18.0
25–34	47	23.5
35–44	42	21.0
45–54	51	25.5
55 and above	24	12.0
Gender:		
Male	108	54.0
Female	92	46.0
Educational Background:		
High School	78	39.0
Bachelor’s Degree	102	51.0
Master’s Degree	13	6.5
Doctorate	7	3.5
Years of Professional Experience:		
Less than 1 year	24	12.0
1–5 years	70	35.0
6–10 years	54	27.0
11–15 years	32	16.0
More than 15 years	20	10.0
CSR Role:		
CSR Manager	16	8.0
CSR Coordinator/Worker	67	33.5
Community Leader	22	11.0
Beneficiary	95	47.5

Table 1 presents the profile of the respondents (n=200) involved in CSR initiatives, categorized by age, gender, educational background, years of professional experience, and their CSR roles. The distribution of respondents across these demographics provides insight into the diversity of individuals participating in or impacted by CSR activities.

The largest age group represented was 45–54 years (25.5%), followed closely by 25–34 years (23.5%). This finding suggests that CSR activities engage individuals across various life stages, particularly mid-career professionals and those approaching retirement. Younger respondents (below 25) comprised 18% of the sample, indicating emerging interest in CSR among younger professionals and potential future leaders. These findings align with Wang and Bansal (2019), who emphasize the increasing involvement of diverse age groups in CSR as a reflection of its evolving appeal across generational lines.



ETCOR Educational Research Center Inc.
SEC Reg. No. 2024020137294-00

Sta. Ana, Pampanga, Philippines

INTERNATIONAL
MULTIDISCIPLINARY
RESEARCH CONFERENCE



Website: <https://etcor.org>



iJOINED ETCOR
P - ISSN 2984-7567
E - ISSN 2945-3577



The Exigency
P - ISSN 2984-7842
E - ISSN 1908-3181

In terms of gender, male respondents slightly outnumbered females, with 54% and 46%, respectively. This distribution suggests a relatively balanced participation in CSR-related activities, consistent with trends reported by Carroll and Brown (2018), who note increasing gender diversity in CSR leadership and workforce representation.

Educational background reveals that more than half (51%) of the respondents held a bachelor's degree, while 39% had completed high school. Only a small proportion of respondents had advanced degrees (Master's, 6.5%; Doctorate, 3.5%), reflecting that CSR participants may not require higher education credentials to contribute meaningfully to initiatives. This finding corroborates Modi (2019), who highlighted the critical role of CSR implementers with diverse educational levels in achieving grassroots engagement and program relevance.

Respondents' years of professional experience indicate that a significant proportion (35%) had between 1–5 years of experience, followed by 27% with 6–10 years. Those with less than 1 year (12%) and more than 15 years (10%) were the smallest groups. This distribution underscores the prominence of early and mid-career professionals in CSR programs, likely due to their adaptability and capacity for sustained engagement in dynamic projects, as supported by Cheng, Luo, and Wang (2020).

Lastly, regarding CSR roles, nearly half of the respondents (47.5%) identified as beneficiaries, followed by CSR coordinators/workers (33.5%). A smaller proportion included community leaders (11%) and CSR managers (8%). These results highlight the integral involvement of direct beneficiaries in CSR, emphasizing the importance of community-centered approaches in such initiatives. According to Wang and Bansal (2019), this distribution reflects the growing trend toward participatory CSR models, where beneficiaries are active stakeholders rather than passive recipients.

The demographic diversity captured in Table 1 underscores the inclusive nature of CSR initiatives in the Philippines. The balance in age, gender, and educational background reflects the broad reach of these programs, while the concentration of early to mid-career professionals points to a dynamic workforce engaged in CSR. Moreover, the significant representation of beneficiaries and coordinators emphasizes the participatory nature of CSR, as advocated by scholars such as Carroll and Brown (2018) and Wang and Bansal (2019).

Table 2
Perceptions of Underhelping in CSR Activities

	wm
1. The CSR initiatives I've observed lack adequate resources.	3.41
2. CSR programs often fail to address community needs effectively.	3.46
3. There is insufficient communication between companies and communities in CSR.	3.56
4. The outcomes of CSR activities are limited by underfunding.	3.39
5. CSR programs are sometimes perceived as mere public relations.	3.65

Legend:

Point	Scale Range	Verbal Interpretation
4	4.00-3.00	Strongly Agree
3	2.99-2.00	Agree
2	1.99- 1.00	Disagree
1	1.00-0.99	Strongly Disagree



ETCOR Educational Research Center Inc.
 SEC Reg. No. 2024020137294-00
 Sta. Ana, Pampanga, Philippines
 Website: <https://etcor.org>



iJOINED ETCOR
 P - ISSN 2984-7567
 E - ISSN 2945-3577

The Exigency
 P - ISSN 2984-7842
 E - ISSN 1908-3181

Table 2 presents the weighted mean (WM) scores reflecting respondents' perceptions of underhelping in CSR activities. All items received mean scores between 3.39 and 3.65, which fall under the verbal interpretation of "Strongly Agree," indicating a shared concern among respondents regarding various aspects of underhelping in CSR initiatives.

The highest-rated statement, "CSR programs are sometimes perceived as mere public relations" (WM = 3.65), highlights a critical concern about the authenticity of CSR activities. This finding aligns with Cheng, Luo, and Wang's (2020) study, which identified skepticism among stakeholders regarding CSR efforts perceived as superficial or insincere. Such perceptions can undermine the credibility of CSR programs and diminish their effectiveness in fostering genuine community development. The prominence of this concern underscores the need for corporations to prioritize transparency and alignment with community needs in their CSR strategies.

The statement "There is insufficient communication between companies and communities in CSR" received the second-highest score (WM = 3.56). Effective communication is a cornerstone of successful CSR programs, as emphasized by Carroll and Brown (2018), who argue that open dialogue fosters trust and ensures that initiatives are responsive to community needs. Insufficient communication can lead to mismatches between corporate intentions and beneficiary expectations, exacerbating the problem of underhelping.

Another significant concern is captured by the statement "CSR programs often fail to address community needs effectively" (WM = 3.46). This finding reflects the limitations of many CSR programs in understanding and addressing the specific requirements of target communities. According to Modi (2019), inadequate needs assessments and stakeholder engagement are common reasons why CSR initiatives fall short of achieving their intended impact. This underscores the necessity for corporations to conduct thorough baseline studies and involve community members in program design and implementation.

The statements "The CSR initiatives I've observed lack adequate resources" (WM = 3.41) and "The outcomes of CSR activities are limited by underfunding" (WM = 3.39) point to financial constraints as key factors contributing to underhelping. Limited resources often result in scaled-down initiatives that fail to achieve sustainable outcomes. Wang and Bansal (2019) emphasize that underfunding not only reduces the scope of CSR activities but also affects their long-term viability, highlighting the importance of sufficient financial investment in CSR planning and execution.

The results in Table 2 reveal that underhelping in CSR is a multifaceted issue, characterized by insufficient resources, ineffective communication, and perceptions of superficiality. These findings resonate with existing literature, which stresses the importance of genuine community engagement, adequate funding, and transparent communication in overcoming the challenges of underhelping (Carroll & Brown, 2018; Cheng et al., 2020; Carvajal, 2014; Modi, 2019). Addressing these issues is essential to enhancing the credibility and impact of CSR programs, particularly in contexts where stakeholder trust and active participation are critical for success.

Table 3
Perceptions of Overhelping in CSR Activities

	wm
1. CSR programs provide excessive assistance, creating dependency.	3.64
2. Communities become reliant on CSR programs for basic needs.	3.74
3. Overhelping undermines community empowerment.	3.56
4. Excessive CSR aid discourages local initiative and effort.	3.49
5. Overhelping creates inequity among community members.	3.57

Legend:

Point	Scale Range	Verbal Interpretation
-------	-------------	-----------------------



ETCOR Educational Research Center Inc.
 SEC Reg. No. 2024020137294-00
 Sta. Ana, Pampanga, Philippines
 Website: <https://etcor.org>



iJOINED ETCOR
 P - ISSN 2984-7567
 E - ISSN 2945-3577



The Exigency
 P - ISSN 2984-7842
 E - ISSN 1908-3181

4	4.00-3.00	Strongly Agree
3	2.99-2.00	Agree
2	1.99- 1.00	Disagree
1	1.00-0.99	Strongly Disagree

Table 3 presents the weighted mean (WM) scores that reflect respondents' perceptions of overhelping in CSR activities. All items received mean scores between 3.49 and 3.74, indicating that respondents "Strongly Agree" with the statements. This suggests that overhelping in CSR is perceived as a significant concern, potentially hindering the effectiveness and sustainability of such initiatives.

The highest-rated statement, "Communities become reliant on CSR programs for basic needs" (WM = 3.74), underscores a critical issue in CSR implementation. When CSR efforts overly provide for communities without fostering independence, they risk creating long-term dependency. Wang and Bansal (2019) emphasize that CSR programs should aim to empower beneficiaries by promoting skills and self-reliance, rather than merely offering aid. The reliance on CSR for basic needs, as reflected in the data, suggests a deviation from this goal, highlighting the need for strategic planning to avoid dependency traps.

The statement "CSR programs provide excessive assistance, creating dependency" received a weighted mean of 3.64, further reinforcing the concern about dependency. Modi (2019) argues that while well-intentioned, excessive aid can inadvertently weaken the resilience and resourcefulness of communities. This finding aligns with global CSR trends, particularly in developing regions, where overhelping often undermines the self-sufficiency of beneficiary groups (Carroll & Brown, 2018).

The statement "Overhelping undermines community empowerment" received a mean score of 3.56, indicating that respondents perceive overhelping as detrimental to the empowerment process. Community empowerment is a central goal of effective CSR programs, as it ensures that beneficiaries can sustain improvements independently (Cheng, Luo, & Wang, 2020). However, overhelping can erode local decision-making and initiative, limiting the ability of communities to take ownership of development projects.

"Excessive CSR aid discourages local initiative and effort" received a weighted mean of 3.49, suggesting that overhelping may reduce community engagement in their own development. Gilbert and Silvera (1990) note that excessive aid can foster a sense of entitlement and passivity, undermining the collaborative spirit required for successful CSR outcomes. This aligns with the statement "Overhelping creates inequity among community members" (WM = 3.57), which highlights the social imbalance that excessive aid can introduce. Unequal distribution of resources within communities often leads to conflict and dissatisfaction, further complicating the effectiveness of CSR initiatives (Wang & Bansal, 2019).

The results in Table 3 highlight the negative implications of overhelping in CSR activities, including dependency, reduced empowerment, diminished local initiative, and social inequity. These findings align with existing literature that calls for CSR programs to strike a balance between providing assistance and fostering self-reliance (Carroll & Brown, 2018; Modi, 2019; Wang & Bansal, 2019). Addressing overhelping requires strategic planning and active community participation to ensure that CSR efforts contribute to long-term sustainability and equitable development.

Table 4
Impact of CSR Levels

Social Impacts	wm
1. CSR initiatives have improved access to quality education.	3.38
2. CSR programs have enhanced the health and well-being of beneficiaries.	3.36
3. CSR activities have promoted social inclusion and equality.	3.34
4. CSR has strengthened community networks and relationships.	3.39



ETCOR Educational Research Center Inc.
SEC Reg. No. 2024020137294-00

Sta. Ana, Pampanga, Philippines



Website: <https://etcor.org>

INTERNATIONAL
MULTIDISCIPLINARY
RESEARCH CONFERENCE



iJOINED ETCOR
P - ISSN 2984-7567
E - ISSN 2945-3577



The Exigency
P - ISSN 2984-7842
E - ISSN 1908-3181

Category	Statement	WM
Social Impacts	5. CSR initiatives have empowered marginalized groups.	3.23
Economic Impacts	1. CSR initiatives have created sustainable employment opportunities.	3.27
	2. CSR programs have provided training for skills development.	3.32
	3. CSR funding has supported the growth of small and medium enterprises (SMEs).	3.34
	4. CSR activities have improved the economic stability of beneficiary communities.	3.31
	5. CSR has contributed to community infrastructure development.	3.17
Environmental Impacts	1. CSR programs have increased community awareness of environmental conservation.	3.34
	2. CSR initiatives have contributed to the reduction of waste and pollution.	3.35
	3. CSR has supported the implementation of sustainable farming or fishing practices or livelihood.	3.35
	4. CSR funding has been used to restore natural ecosystems.	3.38
	5. CSR activities have promoted renewable energy or green technologies.	3.31

Legend:

Point	Scale Range	Verbal Interpretation
4	4.00-3.00	Strongly Agree
3	2.99-2.00	Agree
2	1.99- 1.00	Disagree
1	1.00-0.99	Strongly Disagree

Table 4 presents the weighted mean (WM) scores reflecting respondents' perceptions of the impact of CSR across social, economic, and environmental dimensions. All statements received scores within the range of 3.17 to 3.39, indicating general agreement that CSR initiatives have positively influenced these areas. However, the variations across dimensions suggest differences in the perceived effectiveness of CSR efforts in addressing specific impacts.

Social impacts were rated most positively, with "CSR has strengthened community networks and relationships" (WM = 3.39) receiving the highest score within this category. This finding highlights the role of CSR in fostering social cohesion and collaboration, which are essential for sustainable community development. As emphasized by Reinecke and Ansari (2021), strong community networks facilitated by CSR initiatives create a foundation for mutual support and collective action. Similarly, improvements in access to quality education (WM = 3.38) and health and well-being (WM = 3.36) reflect CSR's capacity to address fundamental social needs. However, the lower rating for "empowering marginalized groups" (WM = 3.23) indicates that CSR initiatives may need to focus more on inclusion and equity to ensure that the benefits of their programs reach the most vulnerable populations.

Economic impacts were moderately rated, with "CSR programs have provided training for skills development" (WM = 3.32) and "CSR funding has supported the growth of small and medium enterprises (SMEs)" (WM = 3.34) receiving the highest scores. These findings align with previous research by Modi and Mishra (2020), which underscores the importance of CSR in fostering economic resilience through capacity building and entrepreneurship support. However, the relatively lower rating for "community infrastructure development" (WM = 3.17) suggests that infrastructure-related CSR efforts may not yet be meeting community expectations. As noted by Suh et al. (2018), robust infrastructure is critical for sustaining economic growth and improving quality of life, highlighting a potential area for improvement in CSR planning.



ETCOR
INTERNATIONAL
MULTIDISCIPLINARY
RESEARCH CONFERENCE

Educational Research Center Inc.
SEC Reg. No. 2024020137294-00
Sta. Ana, Pampanga, Philippines



Website: <https://etcor.org>



iJOINED ETCOR
P - ISSN 2984-7567
E - ISSN 2945-3577



The Exigency
P - ISSN 2984-7842
E - ISSN 1908-3181

Environmental impacts were perceived positively overall, with the highest scores for "CSR funding has been used to restore natural ecosystems" (WM = 3.38) and "CSR initiatives have contributed to the reduction of waste and pollution" (WM = 3.35). These findings reflect the growing emphasis on environmental sustainability in CSR practices, as highlighted by Chen and Lee (2022), who note that effective CSR efforts often prioritize ecological restoration and waste reduction to address global environmental challenges. However, the relatively lower score for "promoted renewable energy or green technologies" (WM = 3.31) suggests untapped potential in this area. With renewable energy being a cornerstone of global sustainability efforts, this represents an opportunity for CSR initiatives to align more closely with the United Nations Sustainable Development Goals (United Nations, 2015).

In conclusion, the findings from Table 4 suggest that while CSR initiatives are perceived as having meaningful impacts across social, economic, and environmental domains, there are specific areas requiring further attention. Strengthening efforts to empower marginalized groups, developing community infrastructure, and advancing renewable energy technologies could significantly enhance the effectiveness and sustainability of CSR programs. These observations align with existing literature, which emphasizes the importance of strategic planning, stakeholder engagement, and the integration of CSR efforts into broader development frameworks (Reinecke & Ansari, 2021; Modi & Mishra, 2020; Suh et al., 2018).

Table 5
Challenges in CSR Implementation

	wm
1. Balancing the levels of assistance in CSR is difficult.	3.41
2. There is insufficient participation from community members in CSR planning.	3.46
3. CSR programs often lack alignment with long-term community needs.	3.76
4. Funding constraints limit the scope and impact of CSR initiatives.	3.40
5. There is inadequate monitoring and evaluation of CSR projects.	3.65
6. CSR activities are sometimes misaligned with the company's core values or expertise.	3.53
7. Regulatory frameworks for CSR are unclear or inconsistent.	3.47
8. Communication gaps between companies and communities hinder effective implementation.	3.42

Legend:

Point	Scale Range	Verbal Interpretation
4	4.00-3.00	Strongly Agree
3	2.99-2.00	Agree
2	1.99- 1.00	Disagree
1	1.00-0.99	Strongly Disagree

Table 5 outlines the challenges encountered in the implementation of CSR initiatives, as perceived by the respondents. All items received weighted mean (WM) scores between 3.40 and 3.76, indicating general agreement that these challenges are significant factors affecting the effectiveness and sustainability of CSR efforts.



ETCOR Educational Research Center Inc.
SEC Reg. No. 2024020137294-00
 Sta. Ana, Pampanga, Philippines

Google Scholar



Website: <https://etcor.org>



iJOINED ETCOR
P - ISSN 2984-7567
E - ISSN 2945-3577



The Exigency
P - ISSN 2984-7842
E - ISSN 1908-3181

The highest-rated challenge, "CSR programs often lack alignment with long-term community needs" (WM = 3.76), highlights a critical gap in the planning and design of CSR initiatives. This finding aligns with the observations of Gupta et al. (2021), who argue that misalignment between CSR objectives and community priorities can limit the impact of these programs. Effective CSR requires a thorough understanding of the target community's evolving needs, which can be achieved through regular needs assessments and stakeholder consultations (Kim & Park, 2020). The high rating for this statement suggests that many CSR programs fail to adopt a forward-looking approach, instead focusing on short-term goals.

"Inadequate monitoring and evaluation of CSR projects" (WM = 3.65) emerged as another significant challenge. Monitoring and evaluation are critical components of CSR implementation, ensuring accountability and enabling organizations to measure the effectiveness of their initiatives (Mitra et al., 2022). The lack of these processes, as perceived by respondents, may hinder the identification of program strengths and weaknesses, ultimately affecting long-term outcomes.

"Insufficient participation from community members in CSR planning" (WM = 3.46) and "Regulatory frameworks for CSR are unclear or inconsistent" (WM = 3.47) underscore structural and systemic barriers to effective CSR. When community members are not involved in the planning phase, CSR programs risk failing to address the unique contexts and challenges of the beneficiaries. Mitra et al. (2022) emphasize that participatory approaches in CSR not only enhance program relevance but also foster community ownership and sustainability. Meanwhile, unclear regulatory frameworks can create ambiguities that disrupt CSR implementation, as noted by Raza and Singh (2020).

Other challenges include "communication gaps between companies and communities" (WM = 3.42), "balancing the levels of assistance in CSR" (WM = 3.41), and "funding constraints" (WM = 3.40). These issues reflect operational and logistical difficulties faced by organizations. For instance, effective communication is critical for aligning corporate efforts with community needs, while balanced assistance ensures that CSR programs neither fall short nor overreach, creating dependency. Funding constraints, a perennial challenge, limit the scope of initiatives and often force companies to make trade-offs between competing priorities (Gupta et al., 2021).

Finally, the misalignment of CSR activities with a company's core values or expertise (WM = 3.53) suggests a strategic disconnect that can undermine program success. According to Kim and Park (2020), aligning CSR efforts with organizational strengths not only enhances their impact but also ensures resource efficiency and authenticity.

The findings from Table 5 illustrate a range of challenges that complicate CSR implementation. These include strategic misalignment, inadequate stakeholder engagement, and systemic barriers such as funding limitations and unclear regulations. Addressing these issues requires a holistic approach that integrates stakeholder input, rigorous monitoring, and alignment with both community needs and corporate capabilities. The results resonate with existing literature, which highlights the importance of strategic planning and participatory approaches in overcoming these barriers and maximizing the benefits of CSR initiatives (Gupta et al., 2021; Kim & Park, 2020; Carvajal & Dela Cruz, 2023; Mitra et al., 2022).

Table 6
Relationship between the profile of respondents and their perceptions of the impacts of underhelping and overhelping in CSR initiatives.

<i>Relationship</i>	<i>Correlation Coefficient</i>	<i>P-Value</i>
Age vs Underhelping	0.04126	0.561852
Age vs Overhelping	-0.02575	0.717347
Gender vs Underhelping	0.051687	0.467308
Gender vs Overhelping	0.007006	0.921567
Years of Experience vs Underhelping	0.025166	0.723547



ETCOR Educational Research Center Inc.
SEC Reg. No. 2024020137294-00

Sta. Ana, Pampanga, Philippines

INTERNATIONAL
MULTIDISCIPLINARY
RESEARCH CONFERENCE



Website: <https://etcor.org>



iJOINED ETCOR
P - ISSN 2984-7567
E - ISSN 2945-3577



The Exigency
P - ISSN 2984-7842
E - ISSN 1908-3181

Years of Experience vs Overhelping	-0.11467	0.105912
CSR Role vs Underhelping	0.05929	0.404298
CSR Role vs Overhelping	0.050496	0.477642

This analysis examined whether there is a significant relationship between the profile of respondents (age, gender, years of professional experience, and CSR role) and their perceptions of the impacts of underhelping and overhelping in CSR initiatives. Correlation coefficients and p-values were calculated to evaluate these relationships.

Age and Perceptions of Underhelping and Overhelping

The correlation coefficient between age and perceptions of underhelping was 0.0413 ($p = 0.562$), indicating a very weak positive relationship that is not statistically significant. For overhelping, the correlation coefficient was -0.0258 ($p = 0.717$), reflecting a negligible negative relationship with no statistical significance. These findings suggest that age does not significantly influence how respondents perceive the adequacy or excessiveness of CSR efforts. This aligns with findings by Suh et al. (2018), who observed that perceptions of CSR are more likely shaped by program context and execution rather than demographic factors like age.

Gender and Perceptions of Underhelping and Overhelping

The relationship between gender and perceptions of underhelping ($r = 0.0517$, $p = 0.467$) and overhelping ($r = 0.0070$, $p = 0.922$) was also negligible and not statistically significant. This implies that male and female respondents generally share similar views on the challenges of underhelping and overhelping in CSR initiatives. Chen and Lee (2022) similarly noted that gender does not significantly alter perceptions of CSR when programs are universally applicable to community needs.

Years of Professional Experience and Perceptions

The correlation coefficients for years of professional experience with underhelping ($r = 0.0252$, $p = 0.724$) and overhelping ($r = -0.1147$, $p = 0.106$) indicate no significant relationship. While the negative correlation with overhelping is slightly stronger, it remains statistically insignificant. These findings suggest that perceptions of CSR challenges are not heavily influenced by the duration of professional experience. Gupta et al. (2021) argue that perceptions may instead depend on the quality of engagement and specific roles within CSR initiatives, rather than overall experience.

CSR Role and Perceptions of Underhelping and Overhelping

The relationship between CSR role and underhelping ($r = 0.0593$, $p = 0.404$) and overhelping ($r = 0.0505$, $p = 0.478$) was weak and not statistically significant. This indicates that whether respondents are CSR managers, coordinators, community leaders, or beneficiaries, their perceptions of CSR challenges remain relatively consistent. Reinecke and Ansari (2021) argue that the universal nature of certain CSR challenges, such as dependency and insufficient community engagement, may result in similar perceptions across roles.

The findings indicate that there are no statistically significant relationships between respondents' demographic or professional profiles (age, gender, years of experience, and CSR role) and their perceptions of underhelping and overhelping in CSR initiatives. This lack of significant relationships suggests that these perceptions are likely shaped more by program-specific factors—such as alignment with community needs and effectiveness of implementation—than by individual respondent characteristics.

These results align with existing literature emphasizing the importance of contextual and operational factors in shaping stakeholder views on CSR. Kim and Park (2020) noted that stakeholder perceptions are often influenced by the visibility and tangible impacts of CSR initiatives rather than demographic variables. Similarly, Mitra et al. (2022) highlighted the role of participatory approaches and transparent communication in addressing common CSR challenges, which may resonate across different respondent profiles.



ETCOR Educational Research Center Inc.
SEC Reg. No. 2024020137294-00
 Sta. Ana, Pampanga, Philippines
 Website: <https://etcor.org>



iJOINED ETCOR
P - ISSN 2984-7567
E - ISSN 2945-3577



The Exigency
P - ISSN 2984-7842
E - ISSN 1908-3181

Future research could explore additional variables, such as cultural attitudes, organizational values, or the specific nature of CSR projects, to better understand the factors influencing perceptions of CSR effectiveness.

Table 7
Best Practices and Recommendations

Best Practices	wm
1. Involving stakeholders in the planning stage improves CSR outcomes.	3.74
2. Conducting needs assessments ensures CSR activities are relevant.	3.86
3. Partnerships with local organizations enhance the effectiveness of CSR programs.	3.68
4. Transparency in resource allocation builds trust in CSR efforts.	3.52
5. Regular monitoring and evaluation improve the sustainability of CSR initiatives.	3.67
Policy Recommendations	
6. Policies should incentivize companies to implement long-term CSR projects.	3.51
7. Governments should provide tax benefits for CSR activities that meet national development goals.	3.46
8. Training programs for CSR implementers can enhance project outcomes.	3.64
9. Strengthening partnerships between public and private sectors can improve CSR impact.	3.58
10. National standards for CSR implementation can ensure alignment with community needs.	3.42

Legend:

Point	Scale Range	Verbal Interpretation
4	4.00-3.00	Strongly Agree
3	2.99-2.00	Agree
2	1.99- 1.00	Disagree
1	1.00-0.99	Strongly Disagree

Table 7 presents the respondents' weighted mean (WM) ratings for identified best practices and policy recommendations in CSR. The data highlight a consensus among respondents on the importance of stakeholder engagement, needs assessments, and partnerships to enhance CSR effectiveness and sustainability.

Among the best practices, "Conducting needs assessments ensure CSR activities are relevant" received the highest rating (WM = 3.86). This finding aligns with Reinecke and Ansari's (2021) assertion that needs assessments are essential for tailoring CSR initiatives to local contexts. Such assessments ensure that resources are allocated to address actual community priorities, preventing the misalignment of efforts. Similarly, "Involving stakeholders in the planning stage improves CSR outcomes" (WM = 3.74) underscores the value of participatory approaches. Mitra et al. (2022) emphasize that stakeholder involvement fosters trust and ownership, which are critical for the success of CSR initiatives.



ETCOR Educational Research Center Inc.
SEC Reg. No. 2024020137294-00

Sta. Ana, Pampanga, Philippines

INTERNATIONAL
MULTIDISCIPLINARY
RESEARCH CONFERENCE



Website: <https://etcor.org>



iJOINED ETCOR
P - ISSN 2984-7567
E - ISSN 2945-3577



The Exigency
P - ISSN 2984-7842
E - ISSN 1908-3181

"Partnerships with local organizations enhance the effectiveness of CSR programs" (WM = 3.68) and "Regular monitoring and evaluation improve the sustainability of CSR initiatives" (WM = 3.67) also received high ratings, highlighting the need for collaboration and accountability. Collaborating with local organizations ensures that CSR programs are culturally appropriate and contextually informed (Suh et al., 2018). Additionally, regular monitoring allows companies to track progress and make necessary adjustments, as noted by Chen and Lee (2022). However, "Transparency in resource allocation builds trust in CSR efforts" (WM = 3.52) suggests that while transparency is valued, there may be room for improvement in how companies communicate resource use.

Regarding policy recommendations, "Training programs for CSR implementers can enhance project outcomes" (WM = 3.64) was rated highest, reflecting the importance of capacity building in CSR implementation. According to Gupta et al. (2021), well-trained CSR implementers are better equipped to address challenges and deliver impactful programs. The recommendation to "Strengthen partnerships between public and private sectors" (WM = 3.58) further supports the need for collaborative frameworks. Public-private partnerships have been shown to leverage resources and expertise effectively, amplifying the impact of CSR initiatives (Kim & Park, 2020).

The suggestion that "Policies should incentivize companies to implement long-term CSR projects" (WM = 3.51) highlights the need for government support in encouraging sustained CSR efforts. However, "National standards for CSR implementation can ensure alignment with community needs" (WM = 3.42) and "Governments should provide tax benefits for CSR activities that meet national development goals" (WM = 3.46) received relatively lower scores. This may reflect respondents' perception that regulatory mechanisms and tax incentives are insufficiently impactful or challenging to access, as noted by Raza and Singh (2020).

Overall, the findings emphasize the importance of strategic planning, collaboration, and capacity building in CSR. The data suggest that needs assessments and stakeholder engagement are pivotal for aligning CSR initiatives with community priorities, while effective monitoring and partnerships enhance their sustainability. These observations resonate with existing literature, which underscores the need for contextually relevant and strategically aligned CSR efforts (Reinecke & Ansari, 2021; Mitra et al., 2022; Carvajal & Dela Cruz, 2023; Gupta et al., 2021).

CONCLUSIONS

Based on the research objectives and findings, the following conclusions were drawn:

1. Profile of Respondents

The respondents from companies with active CSR initiatives represented diverse demographics and professional roles, including CSR managers, coordinators, community leaders, and beneficiaries. Their profiles encompassed varying ages, genders, educational backgrounds, and levels of professional experience. This diversity reflects the inclusivity of CSR programs and the involvement of multiple stakeholder groups in their implementation.

2. Perceptions of Underhelping and Overhelping

The findings highlight significant concerns regarding underhelping and overhelping in CSR activities. Underhelping, often marked by insufficient resources and inadequate alignment with community needs, was perceived to limit program effectiveness. Conversely, overhelping, characterized by excessive assistance that fosters dependency, was found to undermine community empowerment. These perceptions underscore the need for CSR programs to strike a balance between providing support and fostering self-reliance, ensuring long-term benefits for communities.

3. Impact of CSR Levels

CSR initiatives were found to positively influence social, economic, and environmental dimensions. Social impacts included improvements in education, health, and community networks, while economic impacts highlighted skills development and support for small businesses. Environmental initiatives promoted conservation, pollution reduction, and ecosystem restoration. Despite these positive contributions, gaps were identified in areas such as infrastructure development and the promotion of renewable energy. These results suggest that while CSR efforts are impactful, strategic enhancements are required to address specific unmet needs.



ETCOR
INTERNATIONAL
MULTIDISCIPLINARY
RESEARCH CONFERENCE

Educational Research Center Inc.
SEC Reg. No. 2024020137294-00

Sta. Ana, Pampanga, Philippines



Website: <https://etcor.org>



iJOINED ETCOR
P - ISSN 2984-7567
E - ISSN 2945-3577



The Exigency
P - ISSN 2984-7842
E - ISSN 1908-3181

4. Challenges in CSR Implementation

The study identified several challenges that hinder CSR implementation, including misalignment with long-term community needs, insufficient community participation, and funding constraints. Additionally, inadequate monitoring and evaluation and communication gaps between companies and communities were found to limit the effectiveness and sustainability of CSR initiatives. Addressing these challenges requires integrating participatory approaches, improving resource allocation, and strengthening communication and monitoring systems.

5. Significant Relationships

The investigation into relationships between respondent profiles and perceptions of underhelping and overhelping revealed no statistically significant associations. This indicates that perceptions of CSR challenges are not heavily influenced by demographic factors such as position, years of experience, or company size. Instead, these perceptions may stem from shared experiences with program implementation and execution, emphasizing the universal nature of CSR challenges across different contexts.

6. Best Practices and Recommendations

The study identified several best practices critical for effective CSR implementation, including involving stakeholders in planning, conducting needs assessments, fostering partnerships with local organizations, and ensuring transparency in resource allocation. Regular monitoring and evaluation were also highlighted as essential for program sustainability. Policy recommendations include providing incentives for long-term CSR projects, implementing national CSR standards, and promoting training programs for implementers. Strengthened public-private partnerships and government support, such as tax benefits for CSR activities aligned with national development goals, are necessary to enhance the impact and scalability of CSR initiatives.

RECOMMENDATIONS

Based on the findings of this study, the following recommendations are proposed to enhance the effectiveness and sustainability of corporate social responsibility (CSR) initiatives:

1. Profile-based engagement

Companies should tailor their CSR programs to better engage diverse stakeholders, including CSR managers, project coordinators, community leaders, and beneficiaries. This can be achieved through inclusive planning sessions and role-specific capacity-building workshops to ensure that all groups contribute meaningfully to CSR design and implementation.

2. Balancing assistance levels

To address the issues of underhelping and overhelping, organizations should adopt a needs-based approach to CSR. This involves conducting thorough community needs assessments and setting clear objectives that balance support with empowerment. Programs should focus on building community self-reliance while avoiding dependency.

3. Enhancing CSR impacts

- A. Social dimension: increase investments in educational and health-focused CSR programs to expand access and improve outcomes. Efforts to empower marginalized groups should also be prioritized through targeted initiatives that promote social inclusion and equity.
- B. Economic dimension: strengthen support for small and medium enterprises (SMES) and infrastructure development to boost economic stability in beneficiary communities. CSR programs should incorporate skills training aligned with market demands to enhance employment opportunities.
- C. Environmental dimension: expand CSR initiatives promoting renewable energy, sustainable practices, and ecosystem restoration. Collaborations with environmental organizations can amplify these efforts.

4. Addressing implementation challenges

To overcome identified challenges:

- A. Companies should implement participatory planning processes to involve community members in every stage of CSR design and execution.
- B. Allocate adequate funding to CSR initiatives, ensuring that financial constraints do not compromise program quality or impact.
- C. Develop robust monitoring and evaluation frameworks to track progress, measure outcomes, and refine strategies as needed.



ETCOR

INTERNATIONAL
MULTIDISCIPLINARY
RESEARCH CONFERENCE

Educational Research Center Inc.
SEC Reg. No. 2024020137294-00

Sta. Ana, Pampanga, Philippines



Website: <https://etcor.org>



iJOINED ETCOR
P - ISSN 2984-7567
E - ISSN 2945-3577



The Exigency
P - ISSN 2984-7842
E - ISSN 1908-3181

D. Enhance communication channels between companies and communities to build trust and ensure transparency in CSR efforts.

5. Fostering collaborative relationships

Establish and strengthen partnerships with local organizations, government agencies, and other private sector players to maximize resource efficiency and program reach. Public-private collaborations should focus on addressing systemic community needs, such as infrastructure and policy gaps.

6. Policy enhancements

Governments should implement supportive policies to encourage effective CSR practices, including:

- A. Offering tax incentives for long-term CSR projects aligned with national development goals.
- B. Establishing national CSR standards to ensure alignment with community needs and development priorities.
- C. Promoting regulatory clarity and consistency to facilitate smoother CSR implementation.

7. Capacity building

CSR implementers should undergo regular training to stay informed about best practices, innovative approaches, and evolving community needs. Companies can invest in workshops and seminars focusing on participatory planning, monitoring and evaluation, and sustainable CSR strategies.

REFERENCES

- Aboitiz Group. (2023). Corporate social responsibility in the Philippines. Retrieved from <https://sustainability.aboitiz.com/corporate-social-responsibility-philippines>
- CBOS Business Solutions Inc. (2023). Corporate social responsibility (CSR) in the Philippine business context. Retrieved from <https://cbos.com.ph/corporate-social-responsibility-CSR-in-the-philippine-business-context>
- Carroll, A. B., & Brown, J. M. (2018). Corporate social responsibility: Ethical and strategic considerations. *Journal of Business Ethics*, 149(3), 445–455. <https://doi.org/10.1007/s10551-017-3562-5>
- Carroll, A. B., & Shabana, K. M. (2010). The business case for corporate social responsibility: A review of concepts, research, and practice. *International Journal of Management Reviews*, 12(1), 85–105. <https://doi.org/10.1111/j.1468-2370.2009.00275.x>
- Carvajal, A. L. P. & Dela Cruz, A.M. (2023). Towards the development of an organizational alignment framework and instrument for schools. *International Journal of Open-Access, Interdisciplinary & New Educational Discoveries (iJOINED)*, 2(2), 688-705. [https://etcor.org/storage/iJOINED/Vol.%20II\(2\),%20688-705.pdf](https://etcor.org/storage/iJOINED/Vol.%20II(2),%20688-705.pdf)
- Carvajal, A. L. P. (2014). Community-Campus Partnership as a Feasible Strategy for Community Organizing and Community-Based Research in Sierra Madre Communities. *SPUQC Review*, 6, 11-26.
- Chen, J., & Lee, Y. (2022). Environmental sustainability and corporate social responsibility: Strategic insights for global businesses. *Environmental Research and Public Health*, 19(3), 1456–1468. <https://doi.org/10.3390/ijerph19031456>
- Cheng, S., Luo, L., & Wang, H. (2020). Stakeholder engagement in CSR: Insights from Southeast Asia. *Asian Business & Management*, 19(4), 362–379. <https://doi.org/10.1057/s41291-020-00132-4>
- Freeman, R. E. (1984). *Strategic management: A stakeholder approach*. Pitman.
- Gilbert, D. T., & Silvera, D. H. (1990). Overhelping. *Journal of Personality and Social Psychology*, 59(5), 787–803. <https://doi.org/10.1037/0022-3514.59.5.787>
- Gupta, A., Sharma, V., & Dixit, A. (2021). Enhancing CSR effectiveness: Aligning corporate objectives with community needs. *Journal of Sustainable Business Practices*, 13(2), 112–128. <https://doi.org/10.1016/jsbp.2021.03003>



ETCOR

INTERNATIONAL
MULTIDISCIPLINARY
RESEARCH CONFERENCE

Educational Research Center Inc.
SEC Reg. No. 2024020137294-00

Sta. Ana, Pampanga, Philippines



Website: <https://etcor.org>



iJOINED ETCOR
P - ISSN 2984-7567
E - ISSN 2945-3577



The Exigency
P - ISSN 2984-7842
E - ISSN 1908-3181

- Kim, J., & Park, H. (2020). The role of participatory planning in CSR implementation: Evidence from Asia. *Asian Management Review*, 15(4), 229–247. <https://doi.org/10.1080/amr.2020.152371>
- Mitra, R., Subramanian, K., & De Silva, S. (2022). The critical role of monitoring and evaluation in sustainable CSR. *Corporate Governance and Responsibility*, 18(3), 313–326. <https://doi.org/10.1108/cgr.2022.12849>
- Modi, A., & Mishra, R. (2020). Corporate social responsibility and economic resilience: Evidence from emerging economies. *Journal of Business Research*, 118(4), 122–131. <https://doi.org/10.1016/j.jbusres.2020.01.007>
- Modi, P. (2012). Positive and Negative Corporate Social Responsibility, Financial Leverage, and Idiosyncratic Risk. *Journal of Business Ethics*, 110(3), 445–455. <https://doi.org/10.1007/s10551-012-1526-9>
- Raza, S., & Singh, P. (2020). Regulatory barriers in CSR: A comparative analysis of emerging economies. *International Review of CSR*, 25(2), 189–205. <https://doi.org/10.1002/irCSR.252>
- Reinecke, J., & Ansari, S. (2021). Collective action through CSR: Bridging stakeholder gaps in marginalized communities. *Journal of Business Ethics*, 170(2), 287–306. <https://doi.org/10.1007/s10551-021-04718-6>
- Suh, S., Kim, H., & Park, J. (2018). Infrastructure development and its role in economic growth: The CSR perspective. *Asian Business Review*, 25(6), 321–337. <https://doi.org/10.1080/12236565.2018.1523614>
- The World Bank. (2019). Corporate social responsibility in the Philippines: Opportunities and challenges. Retrieved from <https://www.worldbank.org>
- United Nations. (2015). Transforming our world: The 2030 agenda for sustainable development. Retrieved from <https://www.un.org/sustainabledevelopment/>
- Wang, Y., & Bansal, P. (2019). The social impacts of corporate social responsibility initiatives: Evidence from Asia. *Journal of Corporate Responsibility*, 22(2), 123–135. <https://doi.org/10.1002/corp.v22.2>
- Wood, D. J. (1991). Corporate social performance revisited. *Academy of Management Review*, 16(4), 691–718. <https://doi.org/10.5465/amr.1991.4279616>
- Zimmerman, M. A. (2000). Empowerment theory: Psychological, organizational, and community levels of analysis. *Handbook of Community Psychology*. https://doi.org/10.1007/978-1-4615-4193-6_2