# THE IMPACT OF CORPORATE SOCIAL RESPONSIBILITY (CSR) ON ORGANIZATIONAL PERFORMANCE IN THE STATE OF KUWAIT: MODERATING ROLE OF HUMAN RESOURCES MANAGEMENT (HRM)

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## ABSTRACT

*The current study aimed at examining the moderating role of human resource management HRM on the relationship between corporate social responsibility CSR (Environmental sustainability, Social responsibility, Ethical governance, Economic responsibility and Philanthropy) and long-term organizational performance within Islamic banks in Kuwait. For that sake, quantitative methodology was used and a questionnaire was handed to (191) manager, leader and employee within Islamic banks in the State of Kuwait. SPSS was used in order to screen and analyze gathered data; results of study accepted the fact that Corporate Social Responsibility (CSR) effects long-term organizational performance in the State of Kuwait, Also, it was revealed that HRM moderates the relationship between CSR and long-term banks' performance in the State of Kuwait. Study recommended developing a clear CSR strategy that outlines the bank's CSR goals and objectives. The strategy should be aligned with the bank's mission and vision and address key societal issues, such as environmental sustainability, financial inclusion, and social equity. Further recommendations were presented in the study.*

**Keywords:** Corporate Social Responsibility (CSR), Organizational Performance, Human Resources Management, Environmental Sustainability, Social Responsibility, Ethical Governance, Economic Responsibility, Philanthropy.

## INTRODUCTION

According to Latapí Agudelo et al., (2019) Corporate Social Responsibility (CSR) refers to the idea that businesses have a responsibility to consider the social and environmental impacts of their operations and make decisions that benefit not just their shareholders, but also their stakeholders including employees, customers, suppliers, communities, and the environment. Zaman et al., (2022) noted that (CSR) has been evolving over the years, but its origins can be traced back to the 1950s and 1960s when it emerged as a concept in the United States. During this period, various social and environmental issues were becoming more prominent, and there was growing pressure on companies to address them.



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However, over time, other voices emerged arguing that companies have a responsibility to society and the environment beyond just making profits. In the 1970s and 1980s, various movements emerged that pushed for greater corporate responsibility, such as the environmental movement and the anti-apartheid movement (Sharma, 2019). In the 1990s, CSR began to gain more widespread acceptance, and many companies began to adopt voluntary codes of conduct and engage in philanthropy and other socially responsible activities. Since then, CSR has continued to evolve, with more companies incorporating it into their business strategies and a growing emphasis on sustainability and social justice issues (Huang et al., 2020).

It was argued that there are several reasons why CSR has become an increasingly important concept for organizations, among these arguments were González-Rodríguez et al., (2019) who saw that there is growing public pressure on companies to act responsibly and consider the impact of their actions on society and the environment. Sajko et al., (2021) added that organizations that engage in CSR initiatives can enhance their reputation and build brand loyalty which can lead to increased sales and customer loyalty.

Also He et al., (2019) noted that in many countries, there are legal requirements for organizations to operate in a socially responsible manner, such as complying with environmental regulations or labor laws, not to mention that organizations that embrace CSR can differentiate themselves from their competitors and gain a competitive advantage. In addition to that Kunda et al., (2019) argued that CSR can help organizations ensure their long-term sustainability by managing risks, reducing costs, and improving employee morale and productivity. Overall, the existence of CSR in organizations is driven by a growing recognition that businesses have a broader responsibility beyond simply making a profit, and that they can and should play a role in addressing social and environmental challenges (Simpson et al, 2020).

## Aim and Questions

Based on the above argument, current study aimed at examining the impact of Corporate Social Responsibility (CSR) on long-term organizational performance within Islamic banks in the state of Kuwait through focusing on the moderating role of Human Resources Management (HRM). From that, current study sought to answer the following questions:

A. What is CSR and how it is applied within the banking institutions environment?
B. How can CSR influence banks' performance on the long term?
C. What is the moderating role of HRM in supporting the relationship between CSR and organizational performance?

## Objectives of Study

Launching from aim and questions of study, researcher adopted the following set of objectives:

1. Highlight the applicability of CSR within banks' environment
2. Identify the influence of CSR on financial institutions' performance


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3. Uncover the moderating role of HRM on the relationship between CSR and performance

In order to draw the relationship between variable in a more coherent and valid approach, and so as to extract the study's hypotheses, research built the following model:

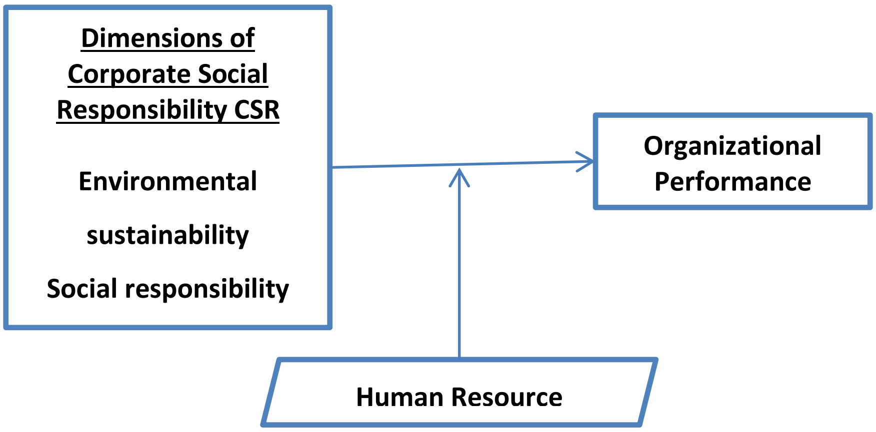


**FIGURE 1**
**STUDY MODEL**

## Rationale of Study

The rationale for examining the moderating role of Human Resources Management (HRM) on the relationship between Corporate Social Responsibility (CSR) and long-term organizational performance is based on several key factors.

Firstly, CSR is a strategic business approach that involves organizations taking into account their impact on society and the environment in addition to their financial bottom line. The extent to which organizations engage in CSR initiatives can have a significant impact on their long-term performance, including financial performance, reputation, and customer loyalty.

Secondly, HRM is a critical function within organizations that is responsible for managing employees and ensuring that they are motivated, engaged, and productive. HRM practices such as training and development, employee engagement, and performance management can have a significant impact on organizational performance.

Thirdly, there is growing evidence to suggest that HRM can moderate the relationship between CSR and organizational performance. This means that HRM practices can help to translate CSR initiatives into tangible benefits for organizations, such as increased employee engagement, improved organizational culture, and enhanced reputation.

Therefore, by examining the moderating role of HRM on the relationship between CSR and long-term organizational performance, researchers and practitioners can gain a better understanding of how organizations can effectively leverage CSR to improve their performance and create sustainable value for all stakeholders.


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## LITERATURE REVIEW

### Corporate Social Responsibility (CSR)

Corporate Social Responsibility (CSR) was defined by Latapí Agudelo et al., (2019) as the voluntary actions taken by organizations to operate in an ethical and sustainable manner that balances the needs of their stakeholders including customers, employees, shareholders, communities, and the environment. The *European Commission* defines CSR as *"the responsibility of enterprises for their impacts on society."* Halkos and Nomikos, (2021) while *The World Business Council for Sustainable Development* defines CSR as *"the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large"* (Grover et al., 2019).

According to the Harvard Business Review, CSR is *"a company's commitment to manage the social, environmental and economic effects of its operations responsibly and in line with public expectations"* Dionisio and de Vargas, (2020) the *United Nations Global Compact* defines CSR as *"a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis"* (Lu et al., 2019).

From the perspective to the *International Organization for Standardization* (ISO) defines CSR as *"the responsibility of an organization for the impacts of its decisions and activities on society and the environment, through transparent and ethical behavior that contributes to sustainable development, including the health and welfare of society; takes into account the expectations of stakeholders; is in compliance with applicable law and consistent with international norms of behavior; and is integrated throughout the organization and practiced in its relationships"* (Nave and Ferreira, 2019).

Overall, CSR can be understood as a concept that emphasizes the responsibilities of companies to not only generate profits but also to operate in a manner that is ethical, sustainable, and beneficial to society and the environment. One of the key figures in the development of CSR was economist Milton Friedman, who in his famous 1962 book *"Capitalism and Freedom"*, argued that a company's only social responsibility was to increase profits and that any other form of social responsibility was a misuse of corporate resources (Thao et al., 2019).

### Dimensions of CSR

According to Vollero et al., (2020) Ikram et al., (2020) and ElAlfy et al., (2020) dimensions of CSR reflect the different ways in which companies can act responsibly and ethically, balancing the interests of their stakeholders and contributing to sustainable development. There might be many different dimensions for CSR among organizations, but the most common are:

### Environmental Sustainability

Through environmental responsibility, Zulfiqar et al., (2019) argued that organizations can demonstrate their commitment to CSR by adopting environmentally


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sustainable practices such as reducing their carbon footprint, using renewable energy sources, reducing waste, and preserving natural resources.

**Social Responsibility**

However Li et al., (2020) noted that social responsibility urges organizations to act ethically and in the best interests of society. They can do this by promoting diversity and inclusion, protecting human rights, ensuring fair labor practices, and contributing to the communities in which they operate.

**Ethical Governance**

With ethical governance Abu Zayyad et al., (2021) noted that organizations operate with high ethical standards, transparency, and accountability. They should follow legal and regulatory requirements, act with integrity, and ensure that their operations and practices are aligned with their values and principles.

**Economic Responsibility**

Economic responsibility according to Yarram and Adapa, (2021) urges organizations to have a responsibility to create value for their shareholders while also contributing to the economic development of the communities they serve. They can do this by creating jobs, investing in local economies, and supporting small businesses.

**Philanthropy**

Philanthropy as a dimension of CSR means that organizations can demonstrate their commitment to CSR by engaging in philanthropic activities such as charitable donations, sponsorships, and volunteering (Palazzo et al., 2020). These activities can contribute to social and environmental causes and demonstrate a commitment to giving back to society (Amorelli and García-Sánchez, 2021).

**Organizational Performance**

According to Anwar and Abdullah, (2021) organizational performance refers to the overall effectiveness and efficiency of an organization in achieving its goals and objectives, it is a measure of how well an organization is performing in terms of its financial, operational, and strategic performance. Organizational performance is crucial for the long-term success of any organization, as it directly impacts its ability to compete and thrive in its industry.

George et al., (2019) argued that performance can be measured through various metrics, including financial metrics such as revenue growth, profit margins, return on investment, and shareholder value. Operational metrics can include metrics such as productivity, efficiency, and quality, while strategic metrics can include market share, customer satisfaction, and brand value.

However Kurdi and Alshurideh, (2020) referred that organizational performance is influenced by various internal and external factors, including organizational culture, leadership, human resources, technology, competition, economic conditions, and government regulations. To improve organizational performance, organizations need to analyze their


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strengths and weaknesses, identify areas for improvement, and develop strategies to address these areas. This may involve changes in organizational structure, processes, and culture, as well as investment in new technologies and employee training and development programs (Singh and Misra, 2021).

Ultimately, the success of an organization depends on its ability to continuously improve its performance and adapt to changing market conditions, customer preferences, and technological advancements (Leitão et al., 2019).

According to Dang (2019), long-term performance in the banking environment refers to the ability of a bank to maintain stable and profitable operations over an extended period, typically spanning several years or even decades. In banking, long-term performance is measured using various financial metrics such as Return on Assets (ROA), Return on Equity (ROE), Net Interest Margin (NIM), and other Key Performance Indicators (KPIs). These metrics are used to evaluate the bank's ability to generate profits, manage risks, and maintain financial stability over time (Bhimavarapu and Rastogi, 2021).

A bank's long-term performance is influenced by various factors, such as economic conditions, regulatory changes, technology disruptions, competition, and the bank's management and strategy (Travkina et al., 2022). To ensure long-term performance, banks need to have sound risk management practices, effective governance structures, and strong operational and financial controls. They also need to adapt to changing market conditions and adopt new technologies and business models that align with evolving customer needs (Mukhtar, 2019). Overall, long-term performance is essential for the sustainability of banks and their ability to provide reliable and secure financial services to their customers over time (Fakhrunnas, 2019; Hashem & Hamdan, 2017; Hashem, 2015).

## Human Resource Management (HRM)

Human Resources Management (HRM) is the strategic and administrative function within an organization that focuses on managing and developing the people who work for the organization (Stone et al., 2020). HRM involves recruiting, hiring, training, compensating, and evaluating employees, as well as addressing issues related to employee performance, engagement, and retention (Vrontis et al., 2022).

Some of the key responsibilities of HRM include (recruitment and selection, training and development, performance management, compensation and benefits, employee relations and compliance) (Macke and Genari, 2019). Collins, (2021) noted that effective HRM is critical to the success of any organization, as it helps to ensure that the right people are in the right positions, that employees are engaged and motivated, and that the organization is able to meet its strategic goals and objectives.

## Related Studies

In a study by Okafor et al., (2021) authors investigated the relationship between Corporate Social Responsibility (CSR) and financial performance in the technology industry in the United States. The authors analyze data from 64 tech companies listed on the NASDAQ, NYSE, and AMEX exchanges over a period of six years (2012-2017) to explore the impact of CSR on profitability, return on assets, and return on equity. Results show a


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positive correlation between CSR and financial performance, suggesting that firms that invest in CSR activities tend to have better financial outcomes. Specifically, the study finds that CSR initiatives related to employee relations, environmental sustainability, and community involvement positively affect financial performance, while CSR activities related to product safety and governance have no significant impact on financial performance. Authors also examine the moderating effect of firm size and find that the relationship between CSR and financial performance is stronger for smaller firms compared to larger ones. Additionally, the study finds that the positive impact of CSR on financial performance is more pronounced for firms operating in competitive industries. Overall, it was suggested that CSR can be a valuable strategic tool for technology firms to enhance their financial performance, especially for smaller firms in competitive industries. The findings highlight the importance of integrating CSR initiatives into a firm's overall business strategy to improve financial performance and create long-term value for stakeholders.

Singh and Misra, (2021) authors investigated the relationship between CSR and organizational performance, and the moderating role of corporate reputation in this relationship. The authors propose that a positive relationship exists between CSR and organizational performance and that this relationship is stronger for firms with a positive reputation. The study uses data from a survey of 239 small and medium-sized firms in Spain and Portugal and employs a regression analysis to test the proposed hypotheses. The results support the hypothesis that CSR positively influences organizational performance. Furthermore, the study finds that corporate reputation moderates this relationship such that the positive impact of CSR on performance is stronger for firms with a positive reputation than for those with a negative reputation. The authors suggest that a positive reputation acts as a signal of the firm's commitment to social responsibility, leading to greater stakeholder support and trust. This, in turn, creates a more favorable environment for the firm to achieve better organizational performance outcomes. The study concludes that CSR initiatives can be an effective strategy for firms to enhance their performance and create long-term value for stakeholders. Moreover, building and maintaining a positive reputation can amplify the positive effects of CSR initiatives on performance outcomes.

The article highlights the importance of considering the role of corporate reputation in the relationship between CSR and organizational performance. The findings suggest that firms can benefit from investing in CSR initiatives to improve their performance, especially if they have a positive reputation

In a study by Abbas, (2020) the author explored the relationship between Total Quality Management (TQM), Corporate Social Responsibility (CSR), and Corporate Green Performance (CGP). The authors propose that TQM positively affects CSR, which, in turn, moderates the relationship between TQM and CGP. The study uses data from a survey of 220 manufacturing firms in Pakistan and employs a Structural Equation Modeling (SEM) approach to test the proposed hypotheses. The results support the hypothesis that TQM has a positive effect on CSR, which, in turn, positively influences CGP. The study finds that CSR fully moderates the relationship between TQM and CGP, highlighting the important role of CSR in the relationship between TQM and CGP. The authors suggest that TQM practices,



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such as continuous improvement and customer focus, can enhance a firm's social responsibility by promoting environmental sustainability and ethical practices. This, in turn, can improve CGP by reducing environmental impact and enhancing social welfare. The study concludes that the integration of TQM and CSR can be an effective strategy for firms to improve their CGP and create long-term value for stakeholders. It was highlighted the important role of CSR as a mediator between TQM and CGP. The findings suggest that TQM practices can enhance a firm's social responsibility, which can lead to improved CGP outcomes. The study underscores the importance of integrating TQM and CSR practices to create a sustainable and socially responsible business.

Barauskaite and Streimikiene, (2021) explored the relationship between Corporate Social Responsibility (CSR) and financial performance and the challenges associated with defining and measuring these concepts. The authors argue that the lack of consensus on the definition and assessment of CSR and financial performance has led to conflicting findings in the literature. The study conducts a systematic literature review of 221 articles published between 1990 and 2018 to identify the different definitions, concepts, and assessment methods used in the literature on CSR and financial performance. The authors find that there is no consensus on the definition and measurement of CSR and financial performance, which leads to the use of different assessment methods and conflicting results. The authors suggest that the lack of consensus on the definition and measurement of CSR and financial performance can be attributed to the subjective nature of these concepts, the lack of standardized measurement tools, and the diversity of stakeholder perspectives. The study concludes that a more comprehensive and standardized approach to defining and measuring CSR and financial performance is needed to facilitate a more accurate understanding of the relationship between these concepts.

Overall, the article highlights the challenges associated with defining and measuring CSR and financial performance and the need for a more standardized approach to these concepts. The study underscores the importance of establishing clear and consistent definitions and measurement methods to enhance the accuracy and comparability of research findings on the relationship between CSR and financial performance.

## METHODS AND MATERIALS

### Methodological Approach

Current study adopted quantitative approach in order to reach its aim and answer the previously presented questions. The reason for choosing the quantitative approach is attributed to the fact that quantitative methodology is more generalizable due to its dependency on numbers, which makes explaining a certain phenomenon more dependable (Morgan, 2019).

### Tool of Study

A questionnaire was built in order to form the main tool of study, the questionnaire consisted of two main parts; the first part took into perspective demographics of study sample, while the other part took into perspective statements regarding variables of study


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including (corporate social responsibility, organizational performance and human resource management). The questionnaire was handed to participants within the banks through the aid of their human resource department

### Population and Sampling

Population of study consisted of all managers and leaders within high to medium management within Islamic Kuwaiti banks in the State of Kuwait. A convenient sample of (208) was chosen to represent population of study. After application process, researcher was able to retrieve (191) properly filled questionnaire which indicated a response rate of (91.8%) as statistically acceptable.

### Statistical Processing

Statistical Package for Social Sciences (SPSS) was chosen in order to screen and analyze gathered primary data. To test reliability and consistency of study tool; researcher run Cronbach's Alpha test in which Alpha =0.941 referring to a reliable and consistent tool given that it was higher than 0.70. Other statistical tests included (Frequency and percentage, Mean and standard deviation, Multiple regression and Hierarchy Regression).

### Philosophy and Reasoning

Given the fact that current study was based on quantitative approach, it is worth mentioning that the philosophy of current study appeared to be deductive which is a logical approach that is based on the principle that if a specific set of premises is true, then a specific conclusion can be logically derived from those premises. In deductive reasoning, the conclusion is already contained within the premises, and the aim of the reasoning is to draw out this conclusion (Cramer-Petersen et al., 2019). The philosophy of deductive reasoning is rooted in the idea that knowledge can be acquired through reasoning, and that reasoning can be used to derive new knowledge from existing knowledge. Deductive reasoning is often contrasted with inductive reasoning, which is based on observation and generalization (Bianchi and Hitzler, 2019).

## RESULTS

### Demographic Results

Frequency and percentage were calculated for individuals who responded to the questionnaire. As according to table 1 below, it was seen that majority of individuals were males forming 77%, who were within the age range of 40-45 years old forming 48.7%. Table also showed that majority of respondents held BA degree forming 60.7%, they were majorly managers forming 78.5% who had an experience of 11-15 years forming 77.0%.

**Table 1**
**DEMOGRAPHICS**

| | | F | % |
|---|---|---|---|
| **Gender** | | | |
| | Female | 44 | 23.0 |
| | Male | 147 | 77.0 |



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| Age | | | |
|---|---|---|---|
| | 22-27 | 9 | 4.7 |
| | 33 - 28 | 8 | 4.2 |
| | 39 - 34 | 10 | 5.2 |
| | 45 - 40 | 93 | 48.7 |
| | 46 + | 71 | 37.2 |
| **Qualifications** | | | |
| | BA | 116 | 60.7 |
| | Post-Graduate | 75 | 39.3 |
| **Position** | | | |
| | Leader | 31 | 16.2 |
| | Manager | 150 | 78.5 |
| | Employee | 10 | 5.2 |
| **Experience** | | | |
| | less than 10 years | 33 | 17.3 |
| | 11-15 years | 147 | 77.0 |
| | +16 years | 11 | 5.8 |
| | Total | 191 | 100.0 |

## Questionnaire Analysis

Mean and standard deviation were calculated for study, it was seen that all variables and statements scored higher than mean of scale 3.00 which indicated that individuals had positive attitude towards the questionnaire. The highest mean was scored by the variable environmental sustainability 4.29/5.00 compared to the lowest mean scored by social responsibility 3.90/5.00. As for statement, it was seen that *"HRM support the implementation of CSR initiatives by ensuring that sustainability and social responsibility goals are met"* scored a mean of 4.36/5.00 compared to the lowest *"The bank prioritize responsible lending practices and avoids predatory lending practices"* with mean of 3.47/5.00 but still positive as it was higher than mean of scale shown in Table 2.

**Table 2**
**QUESTIONNAIRE ANALYSIS**

| Statement | Mean | Std. Deviation |
|---|---|---|
| Banking sector understands the need to reduce its environmental impact and contribute to sustainable development. | 4.33 | .47 |
| Banking sector is aware that environmental responsibility should be integrated into corporate strategy and decision-making processes. | 4.34 | .47 |
| The bank strives to reduce its greenhouse gas emissions and transition to renewable energy sources. | 4.22 | .72 |
| the bank can reduce waste and conserve natural resources by implementing sustainable production and consumption practices | 4.15 | .69 |
| the bank can minimize its environmental impact by implementing green supply chain management practices | 4.72 | .45 |
| The bank is transparent about its environmental performance and disclose relevant information to stakeholders | 4.16 | .60 |
| The bank demonstrates its commitment to environmental responsibility by engaging in community outreach and education initiatives | 3.94 | .71 |
| **Environmental Sustainability** | **4.27** | **.31** |
| The bank considering the interests of all stakeholders including customers, employees, shareholders, and the wider community | 4.10 | .65 |
| The bank contributes to social development by providing financial services to underserved communities | 4.28 | .45 |
| The bank promotes financial inclusion and supports economic growth | 4.16 | .60 |
| The bank prioritize responsible lending practices and avoids predatory lending practices | 3.47 | 1.05 |


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| | | |
|---|---|---|
| The bank protects the privacy and security of their customers' data, ensuring that sensitive information is protected and used responsibly | 3.56 | .90 |
| The bank play a crucial role in promoting social responsibility, contributing to economic growth and social development | 3.85 | .68 |
| **Social Responsibility** | **3.90** | **.54** |
| The bank operates in an ethical and sustainable manner | 3.63 | .74 |
| Banks in Kuwait have a responsibility to operate with high ethical standards, transparency, and accountability | 3.57 | .82 |
| All banks ensures that they act in the best interests of all stakeholders | 4.24 | .71 |
| Ethical governance is integrated into the corporate culture of the banks | 4.03 | .74 |
| All banks focus on promoting integrity, professionalism, and ethical behavior | 4.07 | .62 |
| Banks comply with all relevant laws and regulations, ensuring that their operations are conducted legally and transparently | 4.45 | .60 |
| **Ethical Governance** | **4.00** | **.48** |
| Banks have a responsibility to contribute to the economic development of the communities they serve, creating jobs and supporting small businesses | 4.18 | .50 |
| Banks provide access to credit and financial services to individuals and businesses, enabling them to invest in their future. | 3.96 | .52 |
| Banks establish and implement robust risk management frameworks | 4.01 | .33 |
| Banks help prevent financial crises and promote stability in the financial system | 3.95 | .63 |
| Banks support financial education and literacy, empowering individuals to make informed decisions about their finances | 3.92 | .91 |
| Banks strive to promote financial inclusion, ensuring that populations have access to affordable financial services that can help improve their economic prospects. | 4.54 | .50 |
| **Economic Responsibility** | **4.09** | **.36** |
| The bank engages in philanthropic activities such as charitable donations and volunteering | 4.35 | .48 |
| The bank supports community development initiatives | 3.59 | .84 |
| Banks have responsibility to give back to the communities they serve | 4.27 | .70 |
| The banks in Kuwait serve communities through philanthropic activities, charitable donations, and volunteering efforts. | 4.06 | .73 |
| Philanthropy can help banks build relationships with stakeholders | 4.10 | .63 |
| Through philanthropy, banks can enhance their reputation, and demonstrate their commitment to social responsibility. | 4.47 | .61 |
| Banks in Kuwait support a wide range of charitable causes, including education, health, environmental sustainability, and community development. | 4.20 | .51 |
| **Philanthropy** | **4.15** | **.46** |
| Corporate social responsibility can enhance a company's reputation and brand image | 3.98 | .54 |
| CSR can lead to increased customer loyalty and trust, and ultimately higher sales and profits | 4.03 | .35 |
| Banks that prioritize social responsibility are more likely to attract and retain top talent | 3.97 | .64 |
| CSR increases retention as employees are increasingly seeking employers who align with their values | 3.92 | .91 |
| Socially responsible banks may have a competitive advantage and they are better positioned to adapt to changing customer expectations and regulatory requirements. | 4.55 | .50 |
| **Organizational Performance** | **4.09** | **.39** |
| HRM plays a critical role in supporting CSR by implementing policies that promote ethical behavior and sustainability | 4.30 | .63 |
| HRM support CSR by recruiting and retaining employees who are committed to the Banks' values and mission, and who are capable of delivering high performance. | 3.66 | .87 |
| HRM promote CSR by providing training and development opportunities that enhance employees' knowledge and skills in areas such as sustainability, ethics, and social responsibility. | 4.25 | .79 |
| HRM support CSR by establishing performance metrics and reward systems that incentivize employees to achieve sustainability and social responsibility goals. | 4.10 | .75 |
| HRM facilitate the integration of CSR into the banks' strategy and operations | 4.09 | .72 |
| HRM support the implementation of CSR initiatives by ensuring that sustainability and social responsibility goals are met. | 4.36 | .73 |


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| | | |
|---|---|---|
| HRM play a key role in communicating the banks' CSR initiatives and enhancing the banks' reputation and brand image. | 4.18 | .64 |
| HRM support the development of a diverse and inclusive workforce, which is essential for achieving sustainability and social responsibility goals. | 3.98 | .64 |
| **Human Resource Management** | **4.12** | **.58** |

## Hypotheses Testing

***H₁:*** *There is an effect of Corporate Social Responsibility (CSR) ON Long-Term Organizational Performance in the State OF Kuwait*

Multiple regression was used to test the aforementioned hypothesis; r = 0.971 suggested a strong relationship between the independent and dependent variables. In addition, it was shown that the independent variables were responsible for **94.3%** of the variation in the dependent variabl as shown in Table 3. It was also shown that the F value was significant at the 0.05 level, demonstrating that there was an effect of Corporate Social Responsibility (CSR) ON Long-Term Organizational Performance in the State of Kuwait.

**Table 3**
**TESTING $H_1$**

| Coefficients | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | R | R Square |
| | | B | Std. Error | Beta | | | | |
| 1 | (Constant) | .250 | .098 | | 2.541 | .012 | .971[a] | .943 |
| | a | -.181 | .032 | -.143 | -5.646 | .000 | | |
| | b | .071 | .016 | .097 | 4.510 | .000 | | |
| | c | -.577 | .033 | -.704 | -17.251 | .000 | | |
| | d | 1.136 | .031 | 1.047 | 36.643 | .000 | | |
| | e | .480 | .035 | .560 | 13.793 | .000 | | |

***H₂:*** *The effect of Corporate Social Responsibility (CSR) ON Long-Term Organizational Performance in the STATE OF KUWAIT is moderated by the role of Human Resource Management*

Hierarchy Regression was used to test above hypothesis; it was found that Table (4) showed that there was a statistically significant influence of Corporate Social Responsibility (CSR) ON Long-Term Organizational Performance in the State of Kuwait, with a value of ($R^2 = 0.499$, $p \leq 0.5$). In the second phase, the role of Human Resource Management variable was introduced, and it was discovered that it contributed $\Delta R^2 = 3.9$ % of the overall interpretation factor, which is a substantial number.

In the third phase, the interaction between Corporate Social Responsibility (CSR) and the role of Human Resource Management variable was introduced, and it was discovered that it contributed $\Delta R^2 = 1\%$ of the overall interpretation factor, which is a substantial number.

That is, the effect of Corporate Social Responsibility (CSR) ON Long-Term Organizational Performance in the STATE OF KUWAIT is moderated by the role of Human Resource Management

**Table 4.**
**TESTING $H_2$**

| Model Summary | | | | | |
|---|---|---|---|---|---|
| Model | R | R | Adjusted R | Std. Error | Change Statistics |



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| | | Square | Square | of the Estimate | R Square Change | F Change | df1 | df2 | Sig. F Change |
|---|---|---|---|---|---|---|---|---|---|
| 1 | .706[a] | .499 | .496 | .27809 | .499 | 188.248 | 1 | 189 | .000 |
| 2 | .733[b] | .538 | .533 | .26778 | .039 | 15.842 | 1 | 188 | .000 |
| 3 | .740[c] | .548 | .541 | .26558 | .010 | 4.126 | 1 | 187 | .044 |

| ANOVA | | | | | | |
|---|---|---|---|---|---|---|
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 14.558 | 1 | 14.558 | 188.248 | .000[b] |
| | Residual | 14.617 | 189 | .077 | | |
| | Total | 29.175 | 190 | | | |
| 2 | Regression | 15.694 | 2 | 7.847 | 109.436 | .000[c] |
| | Residual | 13.481 | 188 | .072 | | |
| | Total | 29.175 | 190 | | | |
| 3 | Regression | 15.985 | 3 | 5.328 | 75.546 | .000[d] |
| | Residual | 13.190 | 187 | .071 | | |
| | Total | 29.175 | 190 | | | |

**Table 5**
**CORRELATIONS**

| | | a | b | c | d | e | f |
|---|---|---|---|---|---|---|---|
| f | Pearson Correlation | .594** | .381** | .436** | .922** | .593** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | |
| | N | 191 | 191 | 191 | 191 | 191 | 191 |

Pearson correlation is used to test above matrix. It is found that there is a relationship between each dimension of Corporate Social Responsibility (CSR) on Long-Term Organizational Performance in the State of Kuwait shown in Table 5.

## DISCUSSION

Current study aimed at examining the moderating role of HRM on the relationship of CSR and long-term organizational performance within Islamic banks in Kuwait. Quantitative methodology was adopted and (191) manager, leader and employee responded to a questionnaire. SPSS was used in order to analyze primary data; results of study accepted the main hypothesis and it appeared that HRM moderates the relationship between CSR and performance. Corporate Social Responsibility (CSR) effects long-term organizational performance in the State of Kuwait.

Study accepted the fact that CSR can influence long-term performance of organizations based on the fact that (CSR) refers to a company's voluntary actions that go beyond legal requirements to promote positive social, economic, and environmental impacts on society. In the banking sector, CSR initiatives can include activities such as philanthropy, community development, environmental sustainability, and ethical business practices.

Study has shown that there was a positive relationship between CSR and long-term organizational performance in the banking sector. Here are some of the ways that CSR can impact long-term performance in banking as was agreed before by Okafor et al., (2021).

### Enhanced Reputation


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Banks that engage in CSR activities are viewed positively by their stakeholders, including customers, employees, investors, and regulators. This can enhance the bank's reputation and increase its brand value, which can attract new customers, improve customer loyalty, and attract and retain top talent.

**Reduced Risk**

CSR activities can help banks identify and mitigate risks associated with Environmental, Social, and Governance (ESG) issues. By integrating ESG considerations into their decision-making processes, banks can reduce the likelihood of negative events that can harm their reputation, legal compliance, and financial performance.

**Increased Financial Performance**

CSR initiatives can lead to increased financial performance in the long run by attracting socially responsible investors, reducing costs associated with negative externalities, and improving the bank's ability to compete in the market.

**Improved Stakeholder Relationships**

CSR activities can help banks build stronger relationships with their stakeholders by demonstrating their commitment to the well-being of society and the environment. This can lead to increased customer loyalty, employee engagement, and investor confidence.

In summary, CSR can have a positive impact on long-term organizational performance in the banking sector by enhancing reputation, reducing risk, increasing financial performance, and improving stakeholder relationships. Therefore and as according to Abbas (2020), banks that incorporate CSR into their strategies are likely to achieve sustainable success in the long run which matched results of Singh and Misra, (2021).

HRM moderates the relationship between CSR and long-term banks' performance in the State of Kuwait.

Study accepted the above hypothesis arguing that Human Resource Management (HRM) can play a key role in moderating the relationship between Corporate Social Responsibility (CSR) and banks' performance by focusing on several strategies that include building a strong CSR culture. HRM can promote a strong CSR culture within the bank by developing and implementing policies and practices that align with the bank's CSR goals. This can include setting targets for environmental and social sustainability, encouraging employees to volunteer in the community, and providing training and development programs to help employees understand the importance of CSR. Also, hiring for CSR can play a role in hiring employees who are aligned with the bank's CSR goals. This matched results of Barauskaite and Streimikiene, (2021) who argued that can involve incorporating CSR-related questions in the interview process and evaluating candidates' past experience and commitment to CSR. While it was found that performance management. HRM can use performance management systems to track and measure employee performance related to CSR goals.



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# CONCLUSION

## Conclusion of Study

Corporate Social Responsibility (CSR) is a business practice that involves organizations taking responsibility for the impact of their activities on society and the environment. This can include ethical business practices, philanthropy, sustainable operations, and environmental stewardship, among other things. The role of CSR on organizational performance can vary depending on a variety of factors, including the industry, the size of the organization, and the specific CSR initiatives implemented.

However, in general, there is evidence to suggest that implementing CSR initiatives can have a positive impact on organizational performance in several ways including enhanced reputation and brand image, improved employee morale and retention, increased customer loyalty and sales, risk management, and access to capital. Overall, while the exact impact of CSR on organizational performance can vary, there is evidence to suggest that implementing CSR initiatives can have a positive impact on reputation, employee morale and retention, customer loyalty and sales, risk management, and access to capital

## Theoretical Implications

Examining the moderating role of human resource management on the relationship between Corporate Social Responsibility (CSR) and long-term organizational performance has several theoretical implications:

Understanding the importance of Human Resource Management: The study highlights the importance of human resource management in enhancing the long-term organizational performance of a firm. By examining the moderating role of HRM in the relationship between CSR and performance, the study emphasizes that HRM plays a crucial role in translating CSR initiatives into long-term organizational success.

Identifying the mechanisms through which CSR affects organizational performance: By examining the moderating role of HRM, the study sheds light on the mechanisms through which CSR initiatives can impact the long-term performance of a firm. Specifically, the study shows that HRM practices such as employee engagement, training and development, and retention play a key role in moderating the relationship between CSR and organizational performance.

## Advancing the CSR Literature

The study contributed to the literature on CSR by providing a more nuanced understanding of the relationship between CSR and organizational performance

Providing practical implications for managers: The study has practical implications for managers who are interested in enhancing the long-term performance of their firms. Specifically, the study suggests that firms should invest in HRM practices that support CSR initiatives in order to maximize the benefits of their CSR activities. By doing so, firms can create a virtuous cycle where their CSR initiatives enhance their organizational performance, which in turn allows them to invest more in CSR activities


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### Practical Implications

Examining the moderating role of Human Resources Management (HRM) on the relationship between Corporate Social Responsibility (CSR) and long-term organizational performance can have several practical implications for organizations. Here are some of them:

Enhancing the effectiveness of CSR Examining the role of HRM in moderating the relationship between CSR and long-term organizational performance can help organizations gain a deeper understanding of how CSR initiatives impact their employees and the overall performance of the organization.

### Improving Employee Engagement

HRM practices such as training and development, performance management, and employee involvement can enhance employee engagement and motivation, leading to improved job satisfaction and performance. By integrating CSR initiatives with their HRM practices, organizations can create a more engaging and purposeful work environment that attracts and retains talented employees.

### Enhancing Organizational Reputation

CSR initiatives can enhance an organization's reputation as a socially responsible and ethical company. By integrating CSR initiatives with their HRM practices, organizations can demonstrate their commitment to their employees and society, which can further enhance their reputation and attract customers, investors, and other stakeholders.

### Improving Long-term Organizational Performance

Examining the moderating role of HRM on the relationship between CSR and long-term organizational performance can help organizations identify the HRM practices that are most effective in enhancing their performance. By aligning their CSR initiatives with their HRM practices, organizations can create a culture that supports both their social and economic objectives, leading to sustained long-term performance.

## RECOMMENDATIONS

Based on above discussion and conclusion, current study recommended the following:

1. Developing a clear CSR strategy that outlines the bank's CSR goals and objectives. The strategy should be aligned with the bank's mission and vision and address key societal issues, such as environmental sustainability, financial inclusion, and social equity.
2. Engaging stakeholders with key stakeholders, such as customers, employees, investors, and community members, to understand their expectations and concerns regarding the bank's social and environmental impact. This can help the bank to identify areas of focus for its CSR initiatives.
3. Focusing on environmental sustainability in order to have a significant impact on the environment through their operations, such as energy use, waste management, and paper consumption. Implementing sustainable practices, such as reducing energy consumption, promoting recycling, and using renewable energy sources, can reduce the bank's carbon footprint and contribute to a more sustainable future.


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4. Promote financial inclusion by developing products and services that are accessible and affordable to all, including low-income households and marginalized communities. This can include microfinance programs, financial education initiatives, and affordable banking services.

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