

# ¿Do Employees Contribute to Corporate Social Responsibility? Evidence from Mexican Agribusinesses

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¿Contribuyen los Empleados a la Responsabilidad Social de las Empresas? Evidencia de las Agroempresas Mexicanas.

Les employés contribuent-ils à la responsabilité sociale des entreprises? Données probantes sur les agro-industries mexicaines

Os Colaboradores contribuem para a Responsabilidade Social das Empresas? Provas das Agro-indústrias Mexicanas

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## Abstract

While organizational theory generally recognizes the positive influence of corporate social responsibility (CSR) on organizational performance, the latent factors as to how or why CSR leads to improved organizational performance remain to be elucidated. In this regard, it is argued that organizational employees are an important mechanism in CSR value creation. The objective of the research was to analyze the CSR of agricultural organizations in Mexico, and its relationship with organizational performance. Based on stakeholder theory, we explored whether employees relate to business performance, as seen through agricultural exports. The data were obtained from 95 Mexican agroindustrial companies that participate in the Socially Responsible

Company label granted by the Mexican Center for Philanthropy

(CEMEFI). Using the *bilogit* logistic regression technique, results were obtained which suggest that employees have a positive influence on the participation of these companies in export markets. In addition, this organizational performance was also related to the implementation of fair labor practices, ethical commitment and care for the environment.

**Key words:** social responsibility, export and agribusiness

## Resumen

Si bien la teoría organizacional reconoce en general la influencia positiva de la

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responsabilidad social corporativa (RSC) sobre el desempeño organizacional, los factores latentes sobre cómo o por qué la RSC conduce a la mejora del rendimiento organizacional continúan aún sin ser esclarecidos. En este sentido, se discute que los colaboradores de la organización son un mecanismo importante en la creación de valor de la RSC. El objetivo de la investigación fue analizar la RSC de las organizaciones agrícolas en México, y su relación con el rendimiento organizacional. Con base en la teoría de los grupos de interés se explora si los colaboradores se relacionan con el desempeño empresarial, visto este a través de las exportaciones agrícolas. Los datos se obtuvieron de 95 empresas agroindustriales mexicanas que participan en el distintivo de Empresas Socialmente Responsables que otorga el Centro Mexicano para la Filantropía (CEMEFI). Mediante la técnica de regresión logística *bilogit*, se obtuvieron resultados los cuales sugieren que los colaboradores influyen positivamente en la participación de estas empresas en mercados de exportación. Además, este rendimiento organizacional se relacionó también con la implementación de prácticas laborales justas, el compromiso ético y el cuidado del medio ambiente.

**Palabras claves:** responsabilidad social, exportación y agroindustrias.

### Résumé

Alors que la théorie organisationnelle reconnaît généralement l'influence positive de la responsabilité sociale des entreprises (RSE) sur la performance organisationnelle, les facteurs latents qui expliquent comment ou pourquoi la RSE conduit à une amélioration de la performance organisationnelle restent flous. À cet égard, il est affirmé que

les parties prenantes organisationnelles constituent un mécanisme important de création de valeur de la RSE. L'objectif de la recherche était d'analyser la RSE des organisations agricoles au Mexique et sa relation avec la performance organisationnelle. En se basant sur la théorie des parties prenantes, l'étude explore le lien entre les employés et la performance de l'entreprise, vue à travers les exportations agricoles. Les données ont été obtenues auprès de 95 entreprises agro-industrielles mexicaines qui participent au label "Entreprise socialement responsable" décerné par le Centre mexicain de philanthropie (CEMEFI). En utilisant la technique de régression logistique bilogit, les résultats obtenus suggèrent que les employés influencent positivement la participation de ces entreprises aux marchés d'exportation. En outre, cette performance organisationnelle était également liée à la mise en œuvre de pratiques de travail équitables, à l'engagement éthique et au respect de l'environnement.

**Mots-clés:** responsabilité sociale, exportation and agro-industries.

### Resumo

Enquanto a teoria organizacional geralmente reconhece a influência positiva da responsabilidade social corporativa (RSC) no desempenho organizacional, os fatores latentes sobre como ou por que a RSC leva a um melhor desempenho organizacional permanecem pouco claros. A este respeito, argumenta-se que os atores organizacionais são um mecanismo importante na criação de valor de RSE. O objetivo da pesquisa era analisar a RSE das organizações agrícolas no México e sua relação com o desempenho organizacional. Com base na teoria das

partes interessadas, ela explora se os funcionários se relacionam com o desempenho empresarial, como visto através das exportações agrícolas. Os dados foram obtidos de 95 empresas agroindustriais mexicanas que participam do selo de Empresa Socialmente Responsável concedido pelo Centro Mexicano de Filantropia (CEMEFI). Usando a técnica de regressão logística bilogit, foram obtidos resultados que sugerem que os funcionários influenciam positivamente a participação dessas empresas nos mercados de exportação. Além disso, este desempenho organizacional também estava relacionado à implementação de práticas trabalhistas justas, compromisso ético e cuidado com o meio ambiente.

**Palavras-chave:** responsabilidade social, exportação e agronegócios.

performance (León et al., 2012; Quiñones and Rebollo, 2009).

Despite the various research showing evidence of the relationship between CSR and organizational performance, the problem addressed by this research is that little is known about what or how CSR can influence this performance (Luna and Camps, 2013; Núñez and Grande, 2012). Even though theorists point out that stakeholders and their perceptions of CSR may be key to relate factors linking CSR to business performance (Rodríguez-Minor, 2018), empirical data remain scarce (Madero and Barboza, 2015). Several scholars express that it is necessary to increase the analyses on the topic, to faithfully understand the underlying mechanisms linking CSR to organizational outcomes (Abrego et al., 2017).

Most of the research on CSR maintains that it is understood as the voluntary integration by companies of social and environmental actions and rewards in their business operations and their relations with their stakeholders (Commission of the European Communities, 2001). CSR thus involves the management of organizations' relations with their stakeholders, in order to be able to influence business operations and relations in a congruent manner. In this way, CSR should be considered an asset and not a liability, in the same sense as quality management systems. Therefore, CSR incorporates an integral perspective of finance, marketing and society, converging in a long-range strategy, thus managing uncertainty scenarios. Organizations should incorporate CSR as a strategy throughout their supply chain and internationally.



## Introduction

Corporate Social Responsibility (CSR) has seen an increase in its theoretical and practical contribution in both academia and business in recent decades (Esparza and Reyes, 2019; Amezcua et al., 2018; Nina, 2017). CSR involves the distribution of tangible or intangible benefits by companies to social causes such as public health, culture, education, environmental protection and support in disaster situations (Ojeda and Jiménez, 2012; Durán et al., 2009). Several companies tend to incorporate CSR as a strategic issue, based on the perspective that doing good entails harmonious relations with the environment (Ojeda and Mul, 2015; Martínez et al., 2015). Likewise, other pre-existing empirical research supports the argument by finding a positive relationship between CSR and corporate

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Is argued that employees' strategies and behaviors towards CSR act as latent factors that link CSR to financial results. It is well known that employees, as stakeholders, are one of the elements with the greatest impact on financial results (Lopes and Moneva, 2013). In this sense, productivity and, therefore, employee satisfaction or morale, significantly influence the performance and competitiveness of organizations (Alonso et al., 2012; Barroso, 2008).

CSR is related to employee satisfaction and productivity by supporting organizations to give back social and environmental benefits (Ojeda and Mul, 2015; Durán et al., 2009). Such satisfaction increases employees' sense of belonging (Innes & Norris, 2005) by supporting self-esteem through identity to the company group (Guzmán, 2016). Thus, satisfied collaborators have a better attitude and willingness to reward their employers through their productivity. Consequently, it is argued that CSR will motivate labor productivity and increase financial performance.

Thus, in this research, the behaviors of collaborators and their effect on organizational results were examined, which implies an important step in understanding the role of workers in the relationship between CSR and financial performance. Specifically, the objective was to analyze the CSR of agricultural organizations in Mexico, and its relationship with organizational performance. Although some previous research analyzed individual and subjective behaviors of employees to CSR initiatives, such as job satisfaction (Herrera et al., 2017), organizational commitment (Ochoa et al., 2017), and corporate identity (Ramírez, 2017), little research analyzes the contribution of employees collectively through the export variable.

Based on the above, in this research was conducted in the context of one of the dynamism segments in the global economy: agricultural production. The variables used to measure the relationship between CSR and business performance were: V.D. (business performance, whether or not they export their products to other countries); V.I. 1. accountability; transparency, 2. ethical commitment, 3. stakeholders, 4. legality, 5. human rights, 6. stakeholder engagement, 7. governance, 8. labor practices, 9. environment, 10. fair trade, 11. consumers, 12. community development, 13. communication, and 14. review and improvement.

Therefore, the following hypothesis was established: H1: CSR activities of employees are positively related to agricultural exports of SSEs in Mexico.

In this sense, the development of this sector in Mexico, its high dependence on labor and its importance in international trade, make it pertinent for these companies to engage in socially responsible activities, which cannot be fully covered by public policies. Consequently, CSR has also received impetus from Mexican governments at all levels, as well as from business stakeholders in general (Camacho, 2015; Chumaceiro et al., 2013; Cavalcante et al., 2006). Likewise, there are important contrasts in CSR activities due to the differences between business sectors, the size of companies, the regional context, among other attributes and characteristics; which makes CSR an activity of organizational transcendence, in addition this propitiates a perfect scenario of the analysis of this topic on organizational performance.

## Methodology

For the purposes of this research, CSR and organizational performance were measured in those Mexican companies that received the distinction of Socially Responsible Companies (ESR) awarded by the Mexican Center for Philanthropy (CEMEFI). This is due to the fact that this distinction constitutes important empirical and objective evidence of the implementation of CSR as an integral strategy of organizations. The construction and analysis of the database was carried out in four stages:

1. the CEMEFI website was consulted, those companies that received the ESR label from CEMEFI and that also belong to the agricultural sector. This segmentation by companies in the agricultural sector was due to the fact that this research is part of a macroproject called “analysis of production chains in Mexico”. In this regard, the period covered from the beginning of the ESR label in Mexico to the present, i.e., from 2009 to 2020 (CEMEFI, 2021). Thus, the initial database was built with 95 companies in the agricultural sector that were integrated into a data panel.

Using ISO:26000: 2010 (International Organization for Standardization, 2021) as a guide, a checklist was designed with the 22 indicators of this guide. CSR research according to ISO systems has been used in various management research (Lotero, 2018; Bermudez and Mejías, 2018, Andía, 2015).

3. To contrast the CSR of the companies, the official pages of these 95 organizations were consulted to see if they showed information that would allow evidence of compliance with the 22 indicators established in the

ISO:26000 social responsibility guide. This information analysis technique is in accordance with the stipulations of the ISO 26000 guide in point two, referring to transparency, which will be detailed in the description of variables. In this same sense, the analysis of production and business performance in social networks has been applied in multiple organizational research (Pérez and Valerio, 2015; Uribe et al., 2013; Luna and Velasco, 2005).

4. Once the database was integrated, the multifactorial statistical analysis was performed using the Multinomial Logistic Regression model (Valencia and Bonifaz, 2018), through the statistical software STATA 14.

## Measurement of Variables

**Dependent variable.** Organizational performance was measured through the indicator of exports of their agricultural products. It was measured as a dichotomous variable: yes, they export, or they export. Its natural logarithm was also calculated to correct its asymmetry.

**Explanation variable.** The points established in the ISO:26000: 2010 guide (ISO, 2021) were used as a guide. Specifically, it was measured whether the companies with the aforementioned label will comply with the provisions of this social responsibility guide.

1. Accountability: answerable to those who control the interests of the organization and for the organization to be accountable to the competent authorities, in relation to laws and regulations.

2. Transparency: disclose clearly, accurately and completely and to a reasonable and



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sufficient extent information about the policies, decisions and activities for which it is responsible, including their known and likely impacts on society and the environment.

3. Ethical commitment: an organization's behavior should be based on the values of honesty, fairness and integrity.

4. Stakeholders: respecting, considering and responding to the interests of its stakeholders.

5. Legality: the supremacy of law and that no individual or organization is above the law and that governments are also subject to the law.

6. Human rights: respecting human rights and recognizing both their importance and their universality.

7. Stakeholders: identify the issues that arise as a consequence of the impacts of an organization's decisions and activities, as well as how these issues should be addressed to contribute to sustainable development.

8. Governance: The system by which an organization makes and implements decisions to achieve its objectives.

9. Labor practices: Comprises all policies and practices related to work performed within, by or on behalf of the organization, including outsourced work.

10. Environment: Decisions and activities of organizations invariably have an impact on the environment and the immediate regional context.

11. Fair Trade: the ethical conduct of an organization in its transactions with other organizations.

12. Consumers: fair marketing practices, health and safety protection, sustainable consumption, dispute resolution and redress, privacy and data protection, access to essential products and services, addressing the needs of vulnerable and disadvantaged consumers, and education, among other issues.

13. Community development: Organizations that engage respectfully with the community and its institutions reflect and strengthen democratic and civic values.

14. Communication: Social responsibility will involve some form of internal and external communication.

15. Review and improvement: Effective performance of social responsibility depends in part on commitment, careful monitoring, evaluation and review of activities undertaken, progress made, achievement of identified objectives, resources used and other aspects of the organization's efforts.

### Method of Estimation

Since the qualitative DV was dichotomous, the Multinomial Logistic Regression model was used (Pérez-Cruz, 2021; Valencia and Bonifaz, 2018), through the statistical software STATA 14. Where  $k = 2$  categories of the DV were available: 1. Yes they export, 2. No they do not export; and  $j = 8$  VI: these were of categorical measurement type Yes or No. The model used can be stated in the following equations, which provide the probabilities of belonging to the first  $k-1$  classes:





**Equation 1**

$$\pi_{in} = \frac{e^{Z_{in}}}{1 + e^{Z_{i1}} + e^{Z_{i2}} + e^{Z_{i3}} + \dots + e^{Z_{ik}} - 1}$$

**Equation 2**

$$Z_{in} = \beta_{n0} + \beta_{n1}X_{i1} + \beta_{n2}X_{i2} + \dots \beta_{nj}X_{ij}$$

Where  $\pi_{in}$  is the probability that case  $i$  belongs to class  $n$ ;  $Z_{in}$  is the value of the DV  $Z$ , corresponding to class  $n$  in case  $i$ ;  $\beta_{nj}$  is the coefficient of VI  $j$  for class  $n$ ;  $X_{ij}$  is the value of the predictor or VI  $j$  for case  $i$ . The probability for the last class  $k$  is obtained by difference at 1. As already explained, the DV was “export”; while the factors were all categorical independent variables.

the *Anova* technique, and then the model was re-run with the significant variables.

**Results**

To answer the export dependent variable in its two categories *yes* or *no*, a correlation formula was run at .05%, to estimate the significant VI with the DV. The results are shown in the following table:

For model confirmation, the hypothesis testing table of the model was presented using



Table 1. Values of the variables.

Variables	Coefficients
Ethical commitment	0.01449 **
Environment	0.09589 *
Labor practices	0.09589 *

Significance codes: 0.001 \*\*\*; 0.01 \*\*; 0.05\*; 0.1 “.”  
 Source: Own elaboration base on Stata, 14.

Once the significant variables were estimated, instructions were generated for *Stata* to run the *bilogit* regression model. The results

of this estimation are summarized in the following table, where only the variables that were significant are presented.

Table 2. Logistic binomial regression.

Variables	Coefficients
Ethical commitment	40.15
Environment	39.85
Labor practices	83.72

Source: Own elaboration base on Stata, 14.

A hypothesis test was then performed to verify the goodness of fit of the model,

using the *Anova* technique. Table 3 shows the results obtained.

Table 3. *Anova hypothesis testing.*

Variables	LR Chisq	Df	Pr(>Chisq)
Ethical commitment	2.7726	1	0.09589 *
Environment	5.9815	1	0.01449 **
Labor practices	2.7726	1	0.09589 *

Significance codes: 0.001 \*\*\*; 0.01 \*\*; 0.05\*; 0.1 “.”

Source: Own elaboration base on Stata, 14.

Having corroborated the adjustment of the variables, again with the significant variables, the final values were obtained:

Tabla 4. *Logistic binomial regression.*

Variables	Odds ratio (momios)	Coefficients	Statistical (t; p-valor)
Ethical commitment	2.725325e+17	40.15	(19860;0.998)
Environment	2.017892e+17	39.85	(18209;0.999)
Labor practices	5.746124e+17	83.72	(24760.82; 0.999)

Significance codes: 0.001 \*\*\*; 0.01 \*\*; 0.05\*; 0.1 “.”

Source: Own elaboration base on Stata, 14.

The table above shows the correlation coefficient of the variables: ethical commitment, environment, labor practices and respect for international standards of behavior. In relation to the odds ratio (odds values), these variables explain that there is a 5% greater probability that the agricultural companies under study implement labor practices. This is followed by 2.5% of ethical commitment and finally 2% of attending to environmental actions.

## Discussion of the Results

Based on the analyses presented, the significant variables with the dependent variable are related to corporate social responsibility exercised through employees; that is, for an agricultural company to start implementing

CSR, they most often begin with internal aspects of the organization, which are the employees themselves.

Thus, the greatest probability is that companies begin to implement fair labor practices, which is also related to an ethical commitment and care for the environment, which coincide with what is stipulated by the International Labor Organization (ILO, 2017). This allows us to accept H1 which states that: CSR activities of employees are positively related to agricultural exports of SSEs in Mexico.

This result coincides with the stipulations of ICEX Spain Export and Investment (2015), which establishes that if social responsibility is not implemented in the company, it cannot



be opened to foreign trade. Additionally, it could be observed that the entities must comply with certain guidelines set by the standard, the lack of an administrative structure; as well as professional of the entities may be factors that lead to the lack of knowledge and the non-incorporation of corporate social responsibility as a whole. It is essential to have knowledge of this tool that facilitates the status that the vast majority of companies desire, CSR being a conscious and consistent commitment that must be met in full, both internally and externally, considering the expectations of all its participants in the economic, social or human and environmental.

## Conclusions

To unravel the latent factors between CSR and organizational performance, this research drew on stakeholder theory to argue that CSR actions foster employee relevance, which leads to increased organizational performance, or in the case of this research, the export of agricultural products. The results further suggest that this increased performance is more evident when companies implement fair labor practices, ethical commitment and environmental practices. The value that emerges from this research is that employees, as an influential stakeholder group, can act as an important factor in generating value through CSR.

## Theoretical Implications

This study contributes to the literature on CSR and employees in the following respects. First, it makes an important contribution to the analysis of latent factors linking CSR and organizational performance from the perspective of employees. Although previous

studies have addressed this effect of CSR initiatives on employees, little attention has been given to this linkage. Thus, this study contributes to the existing gap in the CSR literature by highlighting the positive impact of employees on job performance, specifically in the three most relevant aspects: labor practices, ethical commitment (to employees and the environment), and environment and immediate context.

Secondly, this study provides evidence of the stakeholder perspective, which postulates how stakeholders (employees and the social environment) are linked to the benefits of companies. CSR helps companies build a pro-environmental image and reputation (Mateo, 2019; Server and Villalonga, 2005) and pro-social reputation (Barroso, 2008; Cavalcante et al., 2006), which increases employees' sense of belonging.

## Practical Implications

In addition to the above theoretical implications, this research also has practical contributions. In the first instance, the positive effect of CSR on business performance argues that managers and decision makers could manage CSR from a strategic perspective, incorporating it as an intangible incentive, where employees are motivated to participate in social and pro-environmental actions. This involves combining the operational work of employees and the strategic vision of managers. These results also support the strategic perspective of corporate philanthropy widely recognized in the existing literature on CSR Pucheta, 2015; Gutiérrez and Lobo, 2006).

Likewise, the dissemination and visualization of these actions also influences the



motivation of their employees. Visibility will not only attract customers, but also increases the positive impact of CSR on employee satisfaction, closing a virtuous circle. This practical implication suggests that a company's communication activities could be coordinated with CSR to simultaneously attract customers and motivate employees.

Finally, further lines of research are established to generate evidence on the exports achieved by companies with the ESR seal in the Mexican case.

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