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"CSR and Economic Value Creation in Healthcare Institutions: The Moderating Role of Leadership and Brand Equity"

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ABSTRACT

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The study aims to examine the relationship between Corporate social responsibility and Organizational performance. The Healthcare sector of Pakistan has been focused. The CSR Performance (independent variable) and Organizational (dependent variable) with the two moderators (Responsible Leadership and Brand Value Creation) have been analyzed. The gap was taken from Su & Swanson (2019), and a Likert scale survey questionnaire was used to collect data from 357 employees providing services in hospitals. Convenience sampling is used as a sampling technique in this study, and data is analyzed through smart PLS. The findings depict a positive relationship between CSR on OP. Findings also indicate that responsible leadership significantly moderates and brand value creation insignificantly moderates the relationship between corporate social responsibility and organizational performance. So, the results appear to support the proposed model. Also, in the end, some of the recommendations have been made and highlighted the importance of CSR for the improvement of the performance of the organizations. The significance of the study includes, very few studies have addressed such a relationship in the Pakistani context, plus the overall study is a guiding force for the managers and a helpful tool for future researchers. This study discovers the guidelines for managers to be efficiently involved in CSR activities and increase their performance. Outcomes of this research strengthen the hospital's experience of CSR and recommend how leaders, as well as managers of healthcare organizations, can create brand value, which in turn improves organizational performance. Although there is an increased significance of CSR in the healthcare sector of Pakistan. The present study is one of the first studies to ascertain the relationship between CSR, responsible leadership, brand value creation, and organizational performance in the healthcare sector of Pakistan.

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1. Introduction

Corporate social responsibility (CSR) has revolved around the role of companies in society and the nature of a company's social responsibilities, which has been emphasized by academics and practitioners (Pearce II & Doh, 2005). Organizations are not only anxious about their shareholders' interests, but they are also highly concerned about society's interests. According to the European Commission (2017), Hospital social responsibility is the social responsibility of hospitals and their impact on their employees as well as patients, which plays a significant role by providing support to the healthcare sector of Pakistan to aid in improving

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their actions (Singh & Misra, 2020). With the increasing number of disasters, the healthcare sector has preferred to re-examine its social responsibility through participating in philanthropic activities, due to which CSR has gained a lot of consideration over the past years. Recently, the Healthcare sector has greatly emphasized doing social responsibilities (Akbari, Niaraees Zavare, & Rezaei, 2021). Services organizations like healthcare organizations are now well aware of facts and preventive quality measures which the healthcare organizations have to take to increase the satisfaction level of patients and also retain their patients too, which have a significant impact on organizational performance (OP) (Reichheld & Sasser, 1990; Spreng & Mackoy, 1996). So, this sector is involved in various CSR activities such as Zoom, between patient and doctor, plus doctors can check their patients online through telehealth services, which benefits the patients in the form of lower costs, and patients do not have to wait at the hospital. Other CSR activities are healthcare promotion, together with precautionary measures and disaster management. Corporate social responsibility allows healthcare organizations to address societal issues in ways that improve their public reputation and stakeholder engagement by disclosing performance data. Efficient resource utilization, reputation management, enhancement in the locality of patients, increased ability in attracting and retaining quality staff, attracting investors and business partners, etc., are some of the key benefits of CSR to the healthcare organization. All of the above factors are the benefits that create effective organizational performance over the years.

Orlitzky (2001) stated a strong, significant relationship between CSR and OP. The healthcare organizations involved in CSR activities the more it will likely to enjoy the resulting benefits, contrary to the healthcare organizations that are not involved in CSR activities (Pava & Krausz, 1996). According to the Organization for Economic Co-operation and Development report Organisation for Economic Co-operation and Development (2011), organizations can gain many advantages through investing in such activities, i.e., reducing cost and risks, corporate reputation, improved supplier network, increase in the total productivity and quality, goodwill creation, job performance, customers loyalty, etc. Though Corporate Social Responsibilities benefit healthcare organizations in the form of providing more opportunities, which in turn benefits healthcare organizations by creating a better brand value (BVC) (Singh & Misra, 2020). A country's healthcare sector holds significant importance in its economic framework. High-quality medical services not only provide comfort and reassurance to patients and their families but also support national progress by safeguarding and enhancing human capital. In today's healthcare environment, patients primarily look to hospitals for dependable and efficient care. For healthcare providers, meeting these expectations has become a strategic asset, allowing them to succeed and stay competitive by consistently offering services that align with patients. The current study explores the concept of hospital social responsibility and aims to establish a comprehensive framework that illustrates how CSR initiatives are implemented within the healthcare sector. This framework is intended to guide public relations professionals working in hospital environments by offering practical recommendations for developing CSR strategies that effectively engage stakeholders, communicate with the broader community, and ultimately enhance the hospital's public image and overall value (Li et al., 2021). Researchers focusing on corporate social responsibility frequently examine how CSR initiatives impact both internal and external stakeholders (Peloza & Shang, 2011). Nevertheless, there remains a significant gap in understanding the specific processes through which CSR activities lead to these outcomes (Aguinis & Glavas, 2012; Arendt & Brettel, 2010).

Further, studies conducted by Su and Swanson (2019) and Ahmad, Donia and Shahzad (2019) investigate the link between perceived CSR and various employee-related outcomes. Their results indicate that organizational trust and employee identification serve as partial mediators in the relationship between perceived CSR and outcomes such as employee well-being and environmentally responsible behavior. So, the author recommended that researchers should test their model in other cultural settings for more generalizability of the result, as the study was done in the hospitality sector of Central China. Similar studies have recommended examination of the corporate social responsibility in other sectors (Teng, Zhang, & Qiu, 2019) (Ahmad, Donia, & Shahzad, 2019). The CSR literature has emphasized examining the CSR and its effects in different cultures (Esposito & Ricci, 2021). We propose that factors like CSR can further effectively enhance organizational performance through responsible leadership and brand value creation. However, the direct impact of CSR on OP remained the focus of researchers, though many studies have been conducted (Ali, Danish, & Asrar-ul-Haq, 2020). Besides, it would be

convenient to complement this model with the variables of hospital experience, such as organizational performance, BVC as well and RL.

The prior literature in the CSR domain is mostly concerned with the impact of CSR activities on the performance of an organization. The rationales behind selecting such a sector and OP are: In Pakistan, employees are not aware of the danger of environmental pollution, plus hospitals are overloaded, and healthcare facilities in proportion to patients are terribly low, which Worsens the conditions of the hospital's performance even more (Ahmad, Donia, & Shahzad, 2019). Hospitals' employees are not encouraged to participate in voluntary activities, and managerial decisions related to the employees are also unfair, which lowers the performance of the organization (Ahmad, Donia, & Shahzad, 2019). Innovation in hospitals, which may create brand value, remained surprisingly silent, which may also damage the performance of an organization (Salge & Vera, 2009). The greater the brand value, the greater will be the customer base (Maak, 2007; Pless, Maak, & Waldman, 2012). Javed et al. (2020) suggested exploring the CSR and organizational performance relationship by using RL in different service sectors. In this research study, we focus on the impact of CSR. It is because CSR is one of the important factors in enhancing organizational performance. Furthermore, such research observes the link between CSR and OP with the moderating role of responsible leadership and brand value creation. Our study is contributing to the literature in at least two ways, i.e., we use brand value creation and responsible leadership as the moderators between CSR and OP by using social exchange theory as the basis for exploring this phenomenon. Secondly, we studied the model in the private healthcare sector of Pakistan for more generalizability of the results.

2. Literature Review

2.1. Corporate Social Responsibility (CSR) and Organizational Performance (OP)

CSR was an emerging concept in research, and it has a practical implication in our service sector. It will strengthen the relationship between the organization and its stakeholders. It has been considered a critical resource of the firm, which may create a sustainable competitive advantage. And such exertions will offer a diverse point of differentiation for businesses (Campbell & Park, 2017). Corporate Social Responsibility (CSR), from Jamali (2008). perspective, is worried with the responsibility of organizations to contribute to manageable turn of events, the interest of their stakeholders, and the development of social conditions. Additionally, focusing on the interest of stakeholders, Hopkins (2012) characterizes CSR as being "worried about treating the partners of the organization morally as well as in a dependable way (Tuan, 2012). The Firms that are highly involved in CSR activities may have better capabilities, effective performance, and may be a higher appreciation firm as compared to the firms with little involvement in CSR activities (Latif et al., 2020; Su & Swanson, 2019). Current meanings of CSR center around the "triple bottom line," stressing worries for individuals, benefits, and the environmental situation (Coombs & Holladay, 2011). Whereas, Li et al. (2021) stated that the overall objective of Corporate Social Responsibility is to expect organizations to meet certain public expectations and secure social government assistance while detailing their strategies and administrative choices. Similarly, as an essential component in business activities, CSR has gotten more than the conduct of an organization being socially accountable/mindful - it has become a picture of an organization's hierarchical culture. CSR programs are viewed as a significant commitment to Firm achievement. The corporate social venture may help associations establish a reputation as a responsible business, which can thusly prompt higher organizational performance (Coombs & Holladay, 2011).

Therefore, Chajnacki (2007) gives a statement that reflects the OP: "Organizational Performance is defined as the weighted combination of both perceived (operational and knowledge) and objective (hard financial) performance information".

In literature, OP has two approaches like one is an objective one, which is likely to be about financial indicators, and the second one is a subjective one, which is a non-financial approach that is differently recognized by researchers in literature. Earnings per share, Profitability, the volume of sales, and sales growth are the most recognized measures. Similarly, the satisfaction of customers, products/services, management employees' relationship, innovation of products and services, and the measures used to analyze the OP are the customer and employees' stability in work pace, and how the customers are attracted towards

our organization. Mohammad Mosadeghrad (2014) likewise found that medical care quality, one of the center parts of emergency clinic esteem, can be improved by an assortment of CSR activities like training as well as education of workers. Socially responsible behaviors had the option to improve hospital performance (Li et al., 2021). Hence, Previous literature proposes and measures the significant impact of Corporate Social Responsibility (CSR) on Organizational Performance (OP).

H1: Corporate Social Responsibility (CSR) has a significant relationship with Organizational Performance (OP).

2.2. Responsible Leadership (RL) as a moderator

The execution and reconciliation of CSR achieve social changes (Maon, Lindgreen, & Swaen, 2009) that are proven by the adoption of various work practices. For example, these practices can interface worker prizes and recognition to the appropriation of socially responsible practices, build up iterative learning and management, and also expand workers' awareness of stakeholders (Lyon & Maxwell, 2004). Another definition denotes leadership as social impact in a given circumstance guided through the correspondence process to accomplish a particular objective. Moreover, Waldman (2011) brings up that RL comes from one of two ways to deal with the stakeholders (Mousa & Puhakka, 2019). In literature, responsible leadership helps in linking CSR and execution to activities (Pless, Maak, & Waldman, 2012). RL provides positive input to their workforce, which propels them to show more exertion, and urges them to ponder complex issues, which in turn benefit organizations in the form of a good reputation or value. Voegtlin (2011) clarified that the RL draws in himself with dissimilar partners, ponders on clashing requests, weighs up the competing interests, and delivers real and generally acknowledged choices that help in increasing the value and efficiency of an organization's performance. In the present study, responsible leadership and brand value creation play the role of moderators, which may have a positive impact on organizational performance. A corporate leader has an important role or function in designing and implementing the Cooperate social responsibility initiatives. Such a relationship may also strengthen the overall organizational performance (Waldman & Siegel, 2008). Therefore, the fourth hypotheses are constructed as follows,

H2: Relationship between Corporate Social Responsibility (CSR) and Organizational Performance (OP) is significantly moderated by Responsible Leadership (RL).

2.3. Brand Value Creation (BVC) as a moderator

The only social obligation of an organization is the utilization of its assets along with the commitment in organizations that are intended to build benefits, keeping up the principles of the game. This way to take part in an open and free rivalry, with no maltreatment or misrepresentation (Friedman, 2007). CSR manages the systems utilized by organizations to build up their business in a moral manner and to regard their relations with different people (Dinu & Bunea, 2019). CSR is a modern idea that catches the patterns of business, is centered around long-haul objectives, and extends into all areas of the organization's business. The idea of organization's conduct towards the environment can essentially affect its position, brand value, and monetary outcomes. In correspondence to the work on value and its creation, there has been growing attention on branding, particularly branding services. In the present study, brand value creation has the role of moderator, and it significantly impacts organizational Performance. Such a relationship may also strengthen the overall performance of an organization. Brand value has been a connection between clients and firms before. Nonetheless, to various managers and researchers, it has been appealing to quantify the arrival of immaterial resources, e.g., brand value, to the healthcare firms (Seelos & Mair, 2012). Understanding the huge remaining brand value in OP, there is a need to leverage the brand value to build the worth of an organization. firmly concur that proprietors or managers are needed to screen brand value.

From a medical services perspective, the brand is the most significant resource a hospital can have, which is the reason healthcare organizations put forth extraordinary attempts to increase the value of their brands, and this must be accomplished if they construct a long-lasting relationship with patients. According to highly reputed healthcare organizations were discovered to be best-practice firms concerning their reporting of sustainability information. On the other hand, Yoon, Gürhan-Canli and Schwarz (2006) have commented that healthcare

organizations with a poor brand value appear to be more keen on building up a superior brand value through CSR because it is accepted that organizations' socially responsible conduct improves the organizational performance. The findings also reveal that the medical care industry is an example of a help industry where brands have a vital influence on business achievement. A renowned medical clinic brand can upgrade investor value and gain a competitive edge. Understanding brand value is a basic beginning stage for marketing strategies and following advancement toward objectives (Gavurová, Kováč, & Šoltés, 2019). The brand management research is fundamentally pointed toward investigating the genuine value of these intangible resources and applying that information solidly to the improvement of the organization's standing and perception (Baharun et al., 2019).

As stated, hospital value refers to alludes to the evaluation of value, proficiency, and quality, which guarantees basic liberties and directs other moral practices while giving healthcare services. Sufficient and proper execution of CSR practices will upgrade brand value as CSR activities help improve service viability, explain quality affirmation, and add to a more secure medical care climate (Brandão et al., 2013). A lot of literature shows that CSR commitment plays a significant part in improving brand value (Li et al., 2021). Brand value acted as a moderator between CSR and OP. The literature demonstrates that brand value can be made, kept up, and extended by fortifying its measurements. Yoo, Donthu and Lee (2000) stressed brand value linkages and noticed a basic future research issue, in particular, the connection between impacts and outcomes of brand value. Even though a few studies are proposing that BVC acts as an intermediate variable, none have estimated branding in such a methodology among the healthcare centers (Seelos & Mair, 2012). It gives directions to proprietors of medical services habitats regarding making and upgrading brand trust and brand direction through brand value in a manner to prompt manageable OP (Baharun et al., 2019). This has brought about the fifth hypotheses as follows.

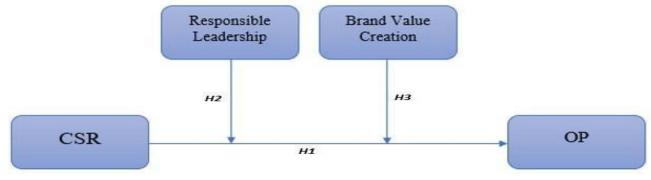
H3: Relationship between Corporate Social Responsibility (CSR) and Organizational Performance (OP) is significantly moderated by Brand Value Creation (BVC).

3. Theoretical Contributions

Social Exchange Theory (SET) is widely recognized as one of the foundational frameworks for understanding behavior within organizational settings. It has been effectively utilized to explore a variety of management and organizational phenomena, including employee commitment, brand perception, board autonomy, and ethical leadership practices . According to the theory is grounded in the idea that individuals engage in voluntary actions with the expectation of receiving something of value in return. SET has been applied across numerous social contexts—ranging from organizational dynamics and consumer behavior to political engagement and media consumption. A key principle of this theory is that trust, commitment, and loyalty evolve through consistent adherence to the norms of reciprocal exchange Central to the theory is the notion that when employees perceive their organization as trustworthy and supportive, they are more inclined to demonstrate positive behaviors that contribute to organizational success. This research seeks to explore how corporate social responsibility (CSR) influences organizational performance (OP), with further emphasis on the mediating roles of responsible leadership (RL) and brand value congruence (BVC) in enhancing organizational outcomes.

The following diagram shows the framework of the study;

Figure 1: Conceptual Framework



Previous studies recommended that corporate social responsibility help to explain the conditions of the social exchange relationship that prevails among workers and their companies. Sharma and Vredenburg (1998) state that corporate social responsibility depends on how successfully a firm engages with its stakeholders and establishes trust across groups. So, in our study, SET gives a common approach for knowing how responsible leaders and employees of the organization are likely to react when they are involved in performing CSR activities, which will benefit them in the form of good brand value and effective organizational performance. The social exchange process brings satisfaction to the employees, leaders, and creates brand value too, when the organizations involved in CSR activities receive fair returns, which effectively enhances performance.

SET assumes that all human relations are established based on "cost-benefit" analysis and comparability of alternatives (Nguyen et al., 2016). This study used social exchange theory as the main theory to depict the relationship between CSR and OP. In this study, we have used two linking theories as well. The first is the Participative Theory of Leadership, and the other is the Theory of Brand. The participative theory of leadership recommends that the ideal initiative style considers the thoughts and ideas of others (Chan, 2019). The theory assumes that leaders' energy, participation, and commitment from members of the group help them to feel more responsible and focused on the dynamic interaction. The leader attempts to upgrade cooperation and improve interchanges and the spirit of the workers, which have an impact on the performance of an organization (Chen & Tjosvold, 2006). However, linking this theory to the moderator of our study is explained below; A responsible leader has integrity, which inspires employees with a common vision of things to come. RL often sets clear objectives and rouses workers towards them. Likewise, RL quarantees that standard work is done dependably and takes care of activities as well, which enhances the OP (Chan, 2019). The leader takes decisions for the group & guides them accordingly, and constantly strives hard for the improvement & success of employees, which ultimately enhances the performance of the hospital. The second theory is the theory of brand, This theory assumes that branding is an act of keeping a particular picture in the marketplace with the sort of item you sell, the packaging you use, the items you send, the price you offer, and places you sell. In this way, these are pointed toward pulling targeted customers, creating value of brand value, and enhancing organizational performance, or we can say it is done to establish a favorable reputation of an organization, which efficiently increases the hospital's performance. This study used social exchange theory as the main theory to dissect the connection between CSR and OP, while the other two theories were used as linking theories in our study.

4. Research Methodology

Research methodology related to the above conceptual framework has been described in detail. For this purpose, this chapter has different sections including Research Design, Nature of Study, Time-Horizon, Type of Investigation, Study Setting, Researcher Interference, Unit of Analysis, Sampling Technique, Target Population, Sample Size, Research Variables, Research Instruments, Measurement Scale, and lastly Data Analysis Techniques in detail. This will help the reader to understand the methodology used in this research.

4.1. Research Design

It is stated that research design provides a framework for the collection of data and analysis of the research study, as well as expressing the connection between research variables.

Table 1: Research Design

Purpose of the Study	Hypothesis Testing
Types of Investigation	Correlational
Researcher Interference	Minimal
Study Setting	Non-Contrived setting
Measurement and Measures	Adaptive
Unit of Analysis	Individual
Study Setting	Minimal
Time Horizon	Cross-Sectional
Sample design	Non-Probability Sampling (convenience)
Data Collection technique	Quantitative
Data Collection instrument	Survey-based Questionnaire
Data Analysis	SEM

Research design is a set of procedures/approaches of a researcher plans to achieve the research objectives of the research study. Research design sets the rational decision-making, choices that set the roadmap for the whole study. Our study is descriptive, and its purpose is to examine the CSR impact on OP with the Moderating role of Responsible Leadership and Brand Value Creation. A good research design must include research techniques, study settings, sampling techniques, and data analysis techniques. All these components for this study are presented in the table above as well as each component is briefly presented.

4.2. Nature of Study

The proposed study has a quantitative nature. The quantitative study is defined as a systematic approach to investigate a phenomenon by collecting quantitative data, applying statistical techniques to analyze the gathered data, and interpreting it to convert results into a meaningful output. As compared to Qualitative research whose purpose is to dig out a human being's emotions about several things, the purpose of quantitative research is to find the consensus about a topic by gathering data from a sample. The main aim of choosing the quantitative research type for this study is to explore more visions about the above framework and verify the hypotheses proposed about the above conceptual framework. Quantitative research is usually causal, correlational, survey, or experimental. This study obtained data using a standardized survey questionnaire. The instrument had observable and latent variables, with all latent variable indicators adopted from research. On a five-point Likert scale, 1 was 'Strongly Disagree' and 5 was 'Strongly Agree. The data is collected in 3 common methods. Questionnaires have been distributed and respondents have to answer them by hand, Google Forms are utilized, and 3rd method is utilized to collect data is Facebook polls.

4.3. Study Setting

This study aims to reach out to the in-depth views of respondents about the conceptual framework. Hence, this study has chosen non-contrived settings for the data collection with minimal interference by the researcher. Which simply means data is collected in a naturalistic environment. Respondents have been allowed to continue their regular work as per schedule.

4.4. Time-Horizon

A cross-sectional approach is utilized to collect data from the respondents. A cross-sectional approach is defined as an approach in which data is collected from the respondents once in each period. stated that a cross-sectional study is a snapshot, and data are collected from sample units to make inferences about the target population for a single period. Current research is a cross-sectional study as it's being conducted for academic purposes with a time constraint. A cross-sectional study has the following advantages;

Sample participants are willing to collaborate for once in a study rather than to participate multiple times (Rotundo & Sackett, 2002). A cross-sectional study does not have an attrition problem. The cross-sectional study has a short time frame and is less expensive than a longitudinal. Reasons for choosing a Cross-sectional approach for this study are: firstly, it is easy and quick to collect data for all variables at once. Secondly, as compared to the longitudinal method, it is economical. Thirdly, this study requires the respondent's opinion about the observed variables at once and at the same time.

4.5. Researcher Interference

As words describe interference, Research interference is defined as the interference of the researcher in data collection in an environment. There are two types of Interference. One is defined as Control Interference, in which the researcher wants to collect data in a specific control environment. Usually, this method is applied in experimental research. However, the second type of interference is minimal inference in which the researcher utilizes the natural environment in an organization and collects data from the respondents without disturbing their normal routines/schedules. Usually, this approach follows the correlational/causal relationship. The main purpose of this research is to explore the causal relationship between the variables proposed in the research framework. Hence, minimal interference is utilized, and data is collected without any interference in *employee's routine work. This study used a noncontrived study setting with minimal interference. The purpose of using a non-contrived environment is to get honest and authentic feedback from the respected respondents.

4.6. Unit of analysis

Bailey and Pearson (1983) stated that the unit of analysis is the unit from which data is collected. Unit of analysis is defined as the interest of a respondent and the group of people, sector, or organization considered for the data collection. The focus of the study is to explore the causal relationship between Corporate Social Responsibility and OP with the moderating role of Responsible Leadership and Brand Value Creation in the private healthcare sector of Pakistan. Hence, the unit of analysis is all the employees of organizations that are currently serving in such a sector.

4.7. Population

Saunder indicated that the population is the number of entities from whom data can be collected. The common definition of population in statistics and research is "Population is the total number of people belonging to the area in which the researcher is interested in collecting data from". Another definition of Population is "a set of items or events that belong to the same entity". In other words, the population is the recipient of research. Commonly, the population is very large in numbers, and in most cases, it is not possible to collect data from a huge population. Hence, the researcher used sampling techniques to draw a sample from the population. Because it is not easy and economical for a researcher to collect data from the whole population. This research study considers employees serving in Private Hospitals as a population. The healthcare sector is the most suitable sector to identify the causal relationship/effects between the variables proposed in the above framework. The total population for the study is 300.

4.8. Sample Size

The sample is used to draw inferences about the population characteristics stated that sample selection is very important to make a research study realistic. It is very difficult for a researcher to consider the whole population for the data collection. Therefore, a researcher must need to decide the sample size for their studies, which needs to be followed by the same characteristics the population has. Some factors that play a crucial role in data collection are the economic resources of a researcher and the time of a study. Considering financial resources and time factors, a researcher needs to define a productive sample size for the study. So that the data is taken quickly and on time. It is very difficult to get information about many number of employees working in Pakistan's healthcare sector. Hence, non-probability sampling is applied in this research thesis. As it is difficult to locate the exact population, convenience sampling is used.

To determine the sample size for the study, three approaches are briefly defined in this paragraph, one by one. According to when the population size is unknown, a sample size between 30 to 500 is appropriate for the research study. Bollen (1989) defines that if the population size is unknown, 10 observations for each observable indicator of a latent variable are enough for the research study. According to Hair Jr et al. (2010), the sample size is enough for a study if it is equal to or more than the 5 times of observable indicators used by a researcher in the scale. Considering the above approaches sample size of more than 175 is enough for the study. However, considering the previous studies, a questionnaire was distributed among more than 370 respondents to achieve a better response rate and sample size of more than 250. The sample size is a subset of a population that represents the opinion or characteristics of the whole population. It is a process in which a sufficient number of elements are selected from the population. So, in our study, convenience sampling is used with a sample size of 300 to 400, and the sample unit is the private healthcare sector employees.

4.9. Research Instrument

A set of observable items is known as a questionnaire. The most common technique used for data collection is a questionnaire. This study aims to collect primary data from the employees working in the private healthcare sector of Pakistan. Hence, a Questionnaire is utilized. The procedure of collecting data is detailed below;

4.10. The procedure of data collection

Data is collected in three shapes. The first method, which is mostly used, is distributed among the respondents and asked to answer the questionnaire by hand.

For the convenience of both researchers and respondents, using Google Forms and Facebook polls, data is collected as well. The Questionnaire link is shared with the respondents using correspondents. To avoid any issues, 370 questionnaires have been distributed among respondents. So, in case of any typo mistakes, handwriting issues, or missing data, etc., the researcher has enough responses to utilize them for the data analysis. Cooper and Schindler (2014) indicated that, Likert scale (interval scale) facilitates the respondent by taking less time, so the construct of the current study is measured by using a five-point Likert scale ranging from 1=Strongly Disagree, 2=Disagree, 3=Neutral, 4=Agree, and 5=Strongly Agree, respectively. In the table below, the role of each variable used in this study has been briefly defined. As well as the number of items with references from where the scale is adapted is presented below in the table.

Table 2: Measurement Scale

Variable	Role	Items	Author
Corporate Social Responsibility (CSR)	IV	18	(Maignan, & Ferrell, 2000)
Brand Value Creation (BVC)	Moderator	12	(Carlson, Wyllie, Rahman, & Voola, 2019)
Responsible Leadership (RL)	Moderator	5	(Voegtlin, 2011)
Organizatioznal Performance (OP)	DV	5	(Tseng, 2010)

4.11. Description of research instrument

The questionnaire has the following features: -

It is designed to measure the demographic characteristics of the sample unit. Variables included in this section are Age, Gender, Education, Nature of Job, Organization Name, and the Job Experience of the employees. The third part consists of the items of each variable. This part has four further four-part which are: -

- Part 1 consists of eighteen items of the Corporate Social Responsibility (CSR) construct.
- Part 2 consists of five items of the Responsible Leadership (RL) construct.
- Part 3 consists of twelve items of Brand Value Creation (BVC) construct.
- Part 4 consists of five items of the Organizational Performance (OP) construct.

5. Data Analysis and Results

This section presents a concise analysis of the data obtained through a structured survey questionnaire. The empirical results derived from statistical analyses provide insights into the research model, address the study's research questions, and support the development of meaningful conclusions. In order to fulfill the study's objectives, test the proposed hypotheses, and examine the causal relationships outlined in the conceptual framework, statistical analyses were conducted using SPSS and SmartPLS version 3.2.7—tools widely recognized for their robustness in academic research (Field, 2024). To ensure clarity and coherence, the data analysis process was organized into distinct phases. The initial phase includes a comprehensive demographic analysis, detailing key characteristics of the respondents. This section presents frequency distributions for variables such as age, professional experience, gender, and the type of organization affiliated with each respondent. The objective of this demographic overview is to provide a clear and informative profile of the sample population, which serves as a foundation for subsequent analyses.

5.1. Demographical Analysis

This section tends to describe the demographic profile of respondents. In the table below, Age, Gender, Experience, and Organization type are presented. The total respondents from which we collected data is 357 in which gender is divided into two groups: male and female. 204 are the male responses, and 153 are the female. Age has been divided into 4 groups: (21-30, 31-40,4150, 51-60), and further, their experience and education are mentioned in the table below.

Table 3: Demographical Analysis

Variable	Groups	Number of Respondents	Total
Age	21-30	145	357
J	31-40	127	
	41-50	57	
	51-60	28	
Gender	Male Female	204	357
		153	
Experience	1-5 (Years)	120	357
•	6-10 (Years)	115	
	Above 10 (Years)	122	
Education	•	Bachelors80	357
	Masters	97	
	MBBS	102	
		78	

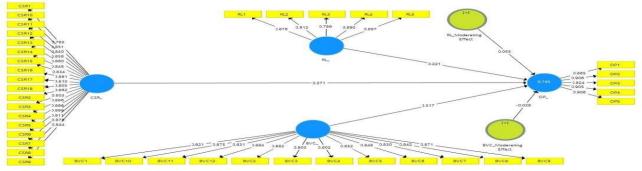
Detailed occupation is mentioned in the table below.

Table 4: Demographical Analysis by Occupation

Variable	Groups		Total Health care workforceNumber ofTo in Pakistan according to theRespondents WHO Report		
	Medical doctors	242099	266	357	
	General medical practit	tioners194265	8		
	Specialist medical practit	tioners47834	7		
Health	Nursing personnel	88571	31		
Workforce	byPharmacists Medical labor	oratory33455	6		
Occupation	Physiotherapists	1751	8		
•	Skilled health profes	sionals220	3		
	Qualified Surgeons Bion	nedical147000	5		
	technicians Other staff	2239	7		
		1200	2		
		11590	14		

The above table shows the demographic analysis according to the respondent's occupation. So, the data of the total healthcare force in Pakistan has been obtained from the World Health Organization Report (2019), which we considered and used as a population for our study. Out population only 357 responses were collected which were taken as a sample of this research study.

Figure 1: Measurement Model



5.2. Reliability Analysis

Research instrument reliability affects measurement tool consistency and dependability, which is crucial to data processing. How reliable and consistent the instrument is when used frequently under similar settings. Jw (2009) defines reliability as consistent findings across time. Additionally, dependability measures how well all scale items measure the same notion, guaranteeing that the instrument accurately represents the construct. High reliability indicates that the instrument measures accurately and reflects the desired concept in the research situation. In social science research, three key metrics are commonly employed to evaluate the reliability of a measurement scale: Cronbach's Alpha, Composite Reliability, and Outer

Loadings. Among these, Cronbach's Alpha and Composite Reliability are considered construct-level indicators, while Outer Loadings assess reliability at the item level.

Cronbach's Alpha is the most common scale internal consistency statistic. It measures latent construct item correlation. The minimal Cronbach's Alpha value is 0.60, while 0.70 or higher is usually sufficient. A high alpha value does not prove a construct is unidimensional or multicollinear. Composite Reliability (CR) serves as another method to determine internal consistency, and some scholars consider it a superior alternative to Cronbach's Alpha. Often referred to as scale reliability, CR is calculated by dividing the total true score variance by the total variance of the scale. A CR value of 0.50 is usually regarded as the minimum acceptable standard for establishing reliability. The strength of the link between indicators and latent constructs is represented by outer loadings. Outer loading values over 0.70 are usually acceptable. The item is not immediately excluded if its value is below this threshold. Whether its removal improves composite reliability or Average Variance Extracted determines its retention. Therefore, decisions to retain or remove items with low loadings should be made judiciously, considering their impact on measurement model reliability and validity.

5.2.1. Cronbach Alpha

The table below shows Cronbach's Alpha values for each latent variable to assess construct internal consistency and dependability. Internal consistency is usually achieved with Cronbach's Alpha values above 0.70. As seen in the table, all latent variables have high internal reliability, with Cronbach's Alpha values above 0.70. This shows that construct measurement items reliably capture the underlying concepts.

Table 5: Cronbach Alpha

	Cronbach Alpha	
CSR	0.976	
RL BVC	0.922	
	0.963	
OP	0.928	

5.2.2. Composite Reliability

Composite reliability measures the study model's constructs' internal consistency. Mantas (2008) states that composite reliability values above 0.50 indicate internal consistency. Table 5 shows that all latent variables have composite reliability values over 0.50, indicating that measurement items accurately represent their constructs.

Table 6: Composite Reliability

	Composite Reliability	
CSR	0.978	
RL	0.941	
BVC	0.967	
OP	0.946	

5.2.3. Outer loading

Individual dependability of all latent variable indicators is measured by outer loadings. For indication reliability, outside loadings over.70 are acceptable (Wong, K.K.K, 2013). All objects have outer loadings over.70, hence no indicators were removed from the measurement model. Enrollment in local colleges, 2005

Table 7: Outer Loading

	BVC	RL
	CSR	
BVC1	0.821	-
BVC10	0.875	
BVC11	0.831	
BVC12	0.884	
BVC2	0.862	
BVC3	0.803	

BVC4 0.802	
BVC5 0.852	
BVC6 0.848	
BVC7 0.830	
BVC8 0.842	
BVC9 0.871	
CSR1 0.783	
CSR10 0.851	
CSR11 0.840	
CSR12 0.858	
CSR13 0.860	
CSR14 0.848	
CSR15 0.834	
CSR16 0.861	
CSR17 0.810 CSR18 0.805	
CSR16 0.803 CSR2 0.862	
CSR3 0.803	
CSR4 0.886	
CSR5 0.866	
CSR6 0.899	
CSR7 0.811	
CSR8 0.876	
CSR9 0.844	
OP1 0.865	
OP2 0.906	
OP3 0.824	
OP4 0.905 OP5 0.906	
RL1 0.876	
RL2 0.912	
RL3 0.786	
RL4 0.890	
RL5 0.897	

5.2.4. Discriminant and Convergent Validity

Validity is how well an instrument assesses its intended target. Alternative definitions of validity include research instrument precision, fitness, relevance, efficacy, and data collection. Two categories of validity exist in SEM. Both convergent and discriminant validity exist. This study assessed the research framework's two types of validity. Each construct must have an AVE greater than 0.5 for convergent validity. The analysis discusses convergent validity using AVE. Discriminant validity is discussed using three criteria and cross-loading of each indicator in the measurement model.

5.2.5. Convergent Validity

Based on theoretical support from earlier research, convergent validity requires each indicator used to measure each latent variable to be connected. Two or more indicators used to measure a hidden variable must be connected in the present research. This study utilized the SEM approach using SMART PLS. In SMART PLS, AVE is the only single measure of convergent validity. To establish convergent validity, the value of AVE for each construct used in the conceptual framework must be more than 0.5. All the variable used in the structural model has the value above a minimum threshold of 0.5.

Table 8: AVE of each construct

	Average Variance Extracted (AVE)	
BVC	0.712	
CSR	0.714	
OP	0.778	
RL	0.763	

5.2.6. Discriminant Validity (Cross Loadings)

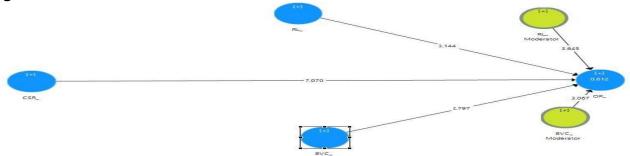
Discriminant validity is usually assessed by cross-loadings. Cross-loadings are extensively used to assess discriminant validity in SMART PLS. This method assures that each item loads more heavily on its intended construct than any other construct in the theoretical

model. An object accurately measures its construct when it has a greater loading on its associated construct and lower loadings on unrelated constructs. In this study, all items have larger construct loadings than other constructs, confirming discriminant validity. This pattern indicates that the measurement items are uniquely associated with their intended constructs and are not influenced by unrelated variables. Furthermore, the absence of significant crossloadings also suggests that multicollinearity among constructs is not a concern. All items retained in the final measurement model show loadings above 0.40 on their respective constructs, reinforcing the adequacy of the measurement structure.

Table 9: Cross loading					
_	BVC	CSR	OP	RL	
BVC1	0.821	0.674	0.722	0.738	
BVC10	0.875	0.723	0.694	0.743	
BVC11	0.831	0.685	0.670	0.685	
BVC12	0.884	0.693	0.695	0.739	
BVC2	0.862	0.722	0.744	0.788	
BVC3	0.803	0.672	0.632	0.676	
BVC4	0.802	0.667	0.623	0.716	
BVC5	0.852	0.702	0.694	0.768	
BVC6	0.848	0.698	0.692	0.750	
BVC7	0.830	0.677	0.650	0.671	
BVC8	0.842	0.665	0.689	0.711	
BVC9	0.871	0.710	0.715	0.765	
CSR1	0.625	0.783	0.639	0.723	
CSR10	0.652	0.851	0.686	0.676	
CSR11	0.659	0.840	0.653	0.675	
CSR12	0.725	0.858	0.696	0.737	
CSR13	0.700	0.860	0.703	0.728	
CSR14	0.693	0.848	0.671	0.699	
CSR15	0.692	0.834	0.702	0.679	
CSR16	0.721	0.861	0.702	0.760	
CSR17	0.682	0.810	0.663	0.717	
CSR18	0.656	0.805	0.641	0.723	
CSR2	0.701	0.862	0.716	0.783	
CSR3	0.674	0.803	0.696	0.675	
CSR4	0.731	0.886	0.764	0.740	
CSR5	0.710	0.866	0.725	0.751	
CSR6	0.739	0.899	0.755	0.758	
CSR7	0.640	0.811	0.648	0.659	
CSR8	0.733	0.876	0.721	0.743	
CSR9	0.703	0.844	0.670	0.737	
OP1	0.725	0.736	0.865	0.745	
OP2	0.742	0.755	0.906	0.745	
OP3	0.655	0.657	0.824	0.628	
OP4	0.733	0.734	0.905	0.728	
OP5	0.728	0.730	0.906	0.725	
RL1	0.754	0.720	0.711	0.733	
RL2	0.801	0.774	0.711	0.912	
RL3	0.677	0.705	0.614	0.786	
RL4	0.786	0.758	0.726	0.890	
	0.755	0.768	0.726	0.897	
RL5	0./33	0.768	0.744	0.09/	

Assessment of Structural Model

Figure 3: Structural Model



5.2.7. Direct Effects

This study has proposed the direct effect of CSR on organizational performance. The results of the test statistics reveal that there is a significant positive effect of Corporate Social Responsibility on organizational performance ($\beta=0.499,\,t=7.070,\,p<.001$). The results explain that an organization that has focused on CSR will lead to a positive increase in organizational performance. Thus, H1 is accepted. Furthermore, results of R square reveal that 61.2% change in Organizational performance is accounted by the Corporate social responsibility.

5.2.8. Moderating Effects

This study has proposed the two potential moderating effects between CSR and OP. This study proposed responsible leadership as a moderator. The results of a test statistics reveal that responsible leadership positively moderate the relationship between CSR and OP (β = 0.223, t = 3.067, p = 0.002). Thus, H2 is accepted. Secondly, the study proposed the moderating effect of Brand Value Creation on the impact of CSR on OP. The results of test statistics will explain that Brand Value Creation negatively moderate the relationship between CSR and OP (β = -0.183, t = 3.645, p = 0.000). Hence, H3 is accepted too.

5.3. Summary of Results

5.3. Summary	of Results			
Hypothesis Proposed	Beta	T Statistics	P-value	Accepted/Rejected
There is a positive impact of CSR on OP	-0.183	3.067	0.002	Accepted
Responsible leadership positively moderate the relationship between CSR and OP				
Brand Value Creation negatively				
moderate the relationship				
between CSR and OP				

6. Findings and Discussion

Based on the social exchange theory, we test a model to elaborate how corporate social responsibility impacts organizational performance including moderator's responsible leadership and brand value creation. Findings provided that CSR has a significant impact on organizational performance and both moderators also have a positive role in enhancing the performance of an organization. The data for the testing of the hypotheses of the current study was collected from healthcare sector employees of Pakistan. The main reason behind the collection of data from this sector is to analyze that how CSR activities significantly impact hospitals' performance and create a brand value of an organization by including the role of responsible leadership. Recent calls have been made within the CSR literature for research that utilizes the functions of CSR which led to well improve organizational performance (Alrowwad et al., 2016; Su & Swanson, 2019).

Previous studies provide theoretically as well as the conceptual framework, built on CSR variables, explaining how the goal can be achieved related to organizational performance (Li et al., 2021). Additionally, several previous researches had established variables which can help in improving the organizational performance, such as brand value creation (Fernández & Pinuer, 2016; Melo & Galan, 2011), and responsible leadership (Lynham, & Chermack, 2006; Choudhary, Akhtar, & Zaheer, 2013). The present research study has provided additional empirical evidence that identifies that organizations involved in CSR practices are accompanying with the high organizational performance. Testing a model to recognize whether Responsible Leadership and Brand Value Creation moderated the CSR and OP, which was the aim of our study. So, our results support the two hypotheses and are also consistent with 453

earlier studies. But the third hypothesis is not consistent with the previous researches. The results of the test statistics reveal that there is a significant positive impact of Corporate Social Responsibility on organizational performance ($\beta = 0.499$, t = 7.070, p < .001). The results also explain that organization who has focused on CSR will lead to a positive increase in organizational performance. Furthermore, results of R square reveal that 61.2% change in Organizational performance has accounted by the Corporate social responsibility. Thus, the Hypotheses (H1) are accepted. Secondly, this study has proposed the two potential moderating effects between CSR and OP. This study proposed responsible leadership as a moderator. The results of a test statistics reveal that Responsible relationship do have significant impact on the impact of CSR on OP (β = 0.223, t = 3.645, p = 0.000). These findings are consistent of the earlier findings (Choudhary, Akhtar, & Zaheer, 2013) and inconsistent with Javed et al. (2020). Improving as well as promoting the organizational performance is a responsibility of the leader as well as managers in any organization, therefore, they play a vital role in such activities due to which they may encourage their employees in determining the new ideas for the work perfection. RL also creates a motivated and energized environment for their employees, so they may work effectively and provides effective services to their customers which supports the performance of an organization, creates brand value, and also leads to financial benefits or gains for shareholders. Thus, H2 is also accepted. Thirdly, the study also proposed the moderating effect of Brand Value creation on the relationship of CSR and OP. The results of test statistics will explain that Brand Value creation insignificantly moderate the relationship between CSR on OP ($\beta = -0.183$, t = 3.067, p = 0.002). So, the result is inconsistent with previous studies. The rationale behind the negative effect of Brand value creation on such relationship is that; Brand value creation creates huge cost, so the organizations which are involved in CSR activities have to spend huge sums on advertising and publicity as well which increase expenses for the organization and effects its performance and also damages its profitability. Hence, H3 is considered as a contribution to our study.

The analysis of the research exposed an effective relationship between CSR and OP and the significant impact of responsible leaders and insignificant impact of brand value creation on relationship of CSR and organizational performance. Healthcare organizations that are highly involved in CSR activities may provide quality services to the patients, which retain customers' trust that ultimately creates their brand value. However, our study contributes to the literature that, BVC creates high cost due to which social responsible hospitals have to spend huge sums on publicity and advertising, which increases expenses for the organization and also damages its profitability, which ultimately negatively affect hospitals performance. Same in the case of responsible leadership, Responsible leadership, the most used style in healthcare organizations which plays a vital role in enhancing the OP. Responsible leadership can say is the best leadership style that enhances the performance of an organization. So. Improving as well as promoting the organizational performance is a responsibility of the leader as well as managers in any organization, therefore, they play a vital role in such activities due to which they may encourage their employees in determining the new ideas for the work perfection. RL also creates a motivated and energised environment for their employees, so they may work effectively and provides effective services to their customers which supports the performance of an organization, creates brand value, and also leads to financial benefits or gains for shareholders . CSR concept rises organizational performance by involving responsible leadership role, but due to high cost of brand value it may damage profits of the organizations. Businesses aspiring to be leaders in this specific industry should therefore adopt and implement this corporate social responsibility concept.

7. Conclusion

A comprehensive questionnaire-based survey was done in hospitals across Pakistan to investigate the relationship between Corporate Social Responsibility (CSR), responsible leadership, and brand value in the healthcare sector. This study provides a unique addition, as previous research has inadequately explored these features within Pakistani healthcare organizations. The examination of data from 357 healthcare organizations indicated that although the notion of CSR is recognized by several institutions, a significant proportion do not actively execute or convey CSR efforts. Moreover, some institutions implement socially responsible behaviors without officially designating their actions inside the CSR framework. Hospitals that proficiently execute and convey their CSR initiatives as an integral

component of a comprehensive plan to augment brand value and organizational efficacy are viewed more favorably by the public. This favorable perception enhances the institutional image and elevates brand equity. Significantly, although CSR activities may enhance corporate performance, there exists a danger of detrimental consequences if these initiatives impose undue financial obligations. The research underscores that including responsible leadership within CSR efforts markedly improves performance results.

Accountable executives are essential in synchronizing CSR initiatives with strategic objectives, therefore enhancing their effectiveness. To maximize CSR's potential, healthcare businesses must actively involve responsible executives, consistently communicate their CSR initiatives, and strategically utilize these efforts to augment brand value. These activities can enhance employee satisfaction and skill development, decrease environmental expenses, bolster customer trust, and increase overall organizational efficiency. Amidst rising competition and changing societal expectations, the nexus between CSR, responsible leadership, brand value, and performance has emerged as a strategic necessity, both in Pakistan and worldwide. This research demonstrates that CSR, when integrated into the daily operations of healthcare facilities and backed by accountable leadership, may significantly enhance organizational performance and reputation. providers in Pakistan Consequently, it is imperative for healthcare institutionalize Corporate Social Responsibility and employ it strategically to enhance their organizational status in a competitive healthcare environment.

7.1. Implications

The study aims to examine the impact of CSR on organizational performance with moderators of responsible leadership and brand value creation. This research has few theoretical and practical implications, which features the benefit of the study. Most researchers analyzed these factors in different contexts and different work settings. But the present research study satisfies the gap by analyzing these variables in the healthcare sector of Pakistan. As previous studies argue that, CSR can transfer different benefits to the healthcare firms, and also to the various stakeholders, including employees/customers: enhancing organizational performance, competitive edge, and organizational repute. Very few studies have addressed such a relationship in the Pakistani context, so this study will help practically contribute through providing information to the healthcare organizations to do CSR activities which may help them to manage their expenses and create their brand value and benefit them in the form of significant performance during and after crisis as well.

7.2. Research Limitations and Future Directions

Similar to other research studies, our study also has some limitations, which can be addressed by future researchers. The first limitation of the study is, very few studies have discussed these variables in the healthcare context, so it is to be noted that it should be studied more in the healthcare sector or in other service industries such as banks or education, plus different dimensions of CSR can be utilized as well. The second limitation is the cross-sectional design, which was adopted due to the shortage of time and resource limitations. In future research longitudinal designed should be adopted for accurate results. The third limitation is, data was collected from the healthcare sector employees working in Pakistan. For the generalizability of the result, data should be collected from other cultural settings. At last, the fourth limitation is, convenience sampling technique, which is used for data collection in this study, so other sampling techniques like cluster sampling may also be used in a future study.

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