

The impact of social responsibility on organizational legitimacy

El impacto de la responsabilidad social en la legitimidad organizacional

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Abstract

As part of the strategies that companies implement to stay current and comply with international guidelines is social responsibility. The objective of this research is to analyze the factors of social responsibility that lead to the construction of the organizational legitimacy of companies in Ciudad Obregón. The importance of this research focuses on verifying to what extent the social responsibility activities carried out by companies lead to legitimization. As part of the intellectual merit and the contribution that this research intends to make to knowledge is the quantitative measurement of the organizational legitimacy variable, this variable has been measured in studies that come from European countries, so it is intended to analyze the variable in this country. The research is non-experimental quantitative, cross-sectional correlational, the hypotheses of this study will be verified through the structural equation model (SEM). Among the findings identified, it is found that legitimacy is explained by 45% by the dimensions of social responsibility of socially responsible companies in Ciudad Obregón, identifying that the social activities they promote are the key factor for the perception of the legitimacy of said companies.

Dimension, Social responsibility, Legitimacy, Structural equations

Resumen

Como parte de las estrategias que implementan las empresas para mantenerse vigentes y cumplir con lineamientos internacionales se encuentra la responsabilidad social. El objetivo de esta investigación es analizar los factores de responsabilidad social que conducen a la construcción de la legitimidad organizacional de las empresas de Ciudad Obregón. La importancia de la presente investigación se centra en comprobar en qué medida las actividades de responsabilidad social que llevan a cabo las empresas conducen a legitimarse. Como parte del mérito intelectual y la contribución que pretende aportar esta investigación al conocimiento es la medición cuantitativa de la variable legitimidad organizacional, dicha variable ha sido medida en estudios que provienen de países Europeos, por lo que se pretende analizar la variable en este país. La investigación es cuantitativa no experimental, correlacional de corte transversal, las hipótesis de este estudio se comprobarán a través del modelo de ecuaciones estructurales (SEM). Entre los hallazgos identificados se encuentra que la legitimidad es explicada en un 45% por las dimensiones de la responsabilidad social de las empresas socialmente responsables en Ciudad Obregón, identificando que las actividades sociales que fomentan son el factor clave para la percepción de la legitimidad de dichas empresas.

Dimensiones, Responsabilidad social, Legitimidad, Ecuaciones estructurales

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Introduction

In recent years, the increase of companies recognized as socially responsible has been constant, as well as the integration of best practices in their sustainability reports, according to the report published by International Business Report (2017), companies that issued best practice reports following the Global Reporting Initiative (GRI) model worldwide, increased from 44% in 2011 to 57% in 2017.

In the case of Mexico, the report reflects that 75% of the leading companies that present their Social Responsibility reports under the GRI methodology agree that sustainability should be integrated into financial reports, according to the IBR report. However, despite the results, there is a questioning by social groups about the validity of the numbers in the published reports, because at the same time that the number of companies that publish their sustainability reports increases, the social, economic and financial crises of the last years also increase, which implies a discussion about the legitimization process and the impact that such actions can generate in the companies.

With the passage of time, companies have begun to improve their internal and external practices, and these strategies have become an axis in which they insert their Social Responsibility activities, mostly oriented to mitigate social problems and reduce environmental impact; however, despite the great progress in the application and dissemination of these activities, it has not been possible to measure the impact that this generates in the legitimacy of these organizations before their stakeholders, which is gaining strength in the academic and business environment.

According to the International Business Report (2017), for which more than 2,500 interviews were conducted with leading entrepreneurs in social responsibility in 34 economies around the world, in a period from 2008 to 2014, it was identified that beyond financial results, customer demand is the key driver in the movement towards a development of socially sustainable business practices.

On the other hand, in academia, most of the literature on CSR in developing countries focuses on the social issue (Visser, 2008), these countries where globalization, economic growth, investment and business activity are likely to have greater impact by addressing social and environmental issues (World Bank, 2006).

Although the literature frames the debate on organizational legitimacy in a global context, there is still little empirical research on the nature and scope in developing countries, Vives and Peinad (2011) point out that the social responsibility agenda in Latin America has been very marked by socioeconomic and political conditions, which is due to the fact that these situations have tended to aggravate environmental and social problems, such as deforestation, unemployment, inequality and crime. The importance of the legitimacy of companies, the way in which they are carrying out their social actions, the disclosure of information in the annual sustainability reports and the legitimacy of such social actions highlight the importance of empirical studies that outline an overview at the national level on how social responsibility has a significant impact on the construction of legitimacy in organizations before their stakeholders.

Therefore, there is a need to know the differences that occur between the dimensions of social responsibility and the legitimacy of organizations. Likewise, legitimacy has been studied under a multidimensional concept (Thomas, 2005), authors such as Díez, Blanco, Cruz and Prado (2014), Chung, Berger and DeCoster (2016) have presented their proposals on the effects of CSR on legitimacy, but the impact it has on each dimension of social responsibility has not been identified. This knowledge would allow organizations to direct their efforts towards those dimensions that increase the organization's legitimacy to a greater degree and strengthen the dimensions that are less supported.

However, there are studies that have analyzed different aspects involving the concept of legitimacy, such as Meyer and Rowan (1977), Zucker (1987), Zimmerman and Zeitz (2002). Some of these authors affirm that legitimacy represents a key success factor for the survival of organizations.

There is research that has analyzed different aspects of legitimacy in the field of organizations, where strategic actions that improve their legitimacy have been identified, such as Suchman (1995) and Zimmerman and Zeitz (2002), it has not been identified in the literature through empirical studies in Mexico if the initiatives supported by socially responsible companies to mitigate social problems have an impact on the legitimacy of these companies. The intellectual merit of this research is to try to quantitatively measure the organizational legitimacy variable, a variable that has been scarcely measured in European countries, with which we intend to contribute to the knowledge of the study of the legitimacy variable in this country.

In recent years, emphasis has been placed on trying to recognize the way in which organizations argue that social responsibility is strategic, as well as the way in which they manage their social actions to legitimize themselves before their stakeholders; however, the percentage of companies that disclose the amounts they invest in the development and implementation of socially responsible actions is still low. There are consulting agencies that recommend companies to avoid risks through the attention and fulfillment of the expectations of their stakeholders, but on the other hand they neglect the opinion that consumers have about certain companies, that prioritize the example of large corporations in sustainability, but leave out the obstacles faced by small and medium-sized companies in the search for this path.

In spite of the work carried out by the organizations in charge of promoting the benefits that companies can achieve with the implementation of social responsibility and of large companies to maintain their position in the market and before their stakeholders, what has not yet been evaluated is to what extent social responsibility leads to the construction of organizational legitimacy in the companies of Ciudad Obregón. Therefore, the main objective of this research is to analyze the factors of social responsibility in its three dimensions (economic, social and environmental) that lead to the construction of organizational legitimacy of companies in Ciudad Obregón.

Research Hypothesis

H1: Social responsibility contributes to the construction of organizational legitimacy.

Institutional theory

Institutional theory studies organizations and explains the reasons why they share certain characteristics with each other in the organizational environment. DiMaggio and Powell (1983) define the organizational domain as the set of key attributes that make up organizations such as suppliers, consumers of resources and products, regulatory agencies and other organizations that produce similar products or services" (p. 147). Referring to Oliver (1991) Carpenter and Feroz (2001) emphasize that institutional theory views organizations as a set of firms operating within a social framework of norms, values and assumptions that are taken for granted in society.

For Deegan (2009) institutional theory links organizational practices with CSR and other accounting practices, with the values and norms of the society in which the organization operates. This connection ultimately leads an organization to the need to maintain, gain or regain its legitimacy through the legitimized practices that organizations implement, thus organizations adopt institutional practices (Dillard *et al.* 2004). They voluntarily disclose their CSR activities and promote volunteering in organizational activities through which they are considered part of institutional practice (Idem, 2009).

Legitimacy theory

Legitimacy theory refers to organizations ensuring that they are operating in accordance with the norms that society establishes as acceptable (Deegan, 2009). This explains that legitimacy theory assumes that there is a "social contract" between an organization and its stakeholders (Deegan 2006; Samkin and Schneider 2010). This social contract is responsible for ensuring that an organization operates within the limits and norms established by society itself or by society's expectations. Thus, organizations try to ensure that these terms are not breached in order to keep their legitimacy intact, as this allows the organization to continue to exist.

The legitimization strategies outlined by Lindblom (1994) can be applied by adopting Corporate Social Responsibility (CSR) activities and disseminated through the publication of their own financial or sustainability reports.

This strategy implies that through CSR disclosure, organizations seek to communicate their legitimizing actions (Deegan 2006; Deegan and Soltys 2007). As Tilling (2004) states, there are two currents in legitimacy theory: one is a broader perspective and the other is a narrow perspective. The broader perspective, generally identified as the "macro theory" of legitimacy theory or institutional legitimacy theory, is concerned with how organizational structures have gained legitimacy in society at large. This perspective was preferably informed by Marxist thought (Tilling 2004; Gray *et al.* 2010).

For their part Guthrie and Parker (1989) apply legitimacy theory in trying to explain disclosures over 50 years of CSR activities as evidence for the explanation of legitimacy theory in a leading organization in the Australian mining industry. Finally, the results concluded that the legitimacy theory could not be confirmed in this particular corporate case (p.351). O'Dwyer (2002) obtained similar results in a study analyzing managers' perceptions of the benefits of CSR reporting and whether CSR reporting would be a successful legitimacy strategy. The findings confirm that CSR reporting cannot be considered a success.

In relation to the results mentioned above, the main limitation of the theory is its ambiguity in the area of CSR, in the literature it has not been possible to identify what type of CSR activities could be disclosed to improve legitimacy, therefore the legitimacy theory is the theoretical perspective most commonly used in studies on the relationship of these variables (Tilling 2004; Thomson 2014).

For its part, stakeholder theory states that Managers in an organization try to satisfy the expectations of the stakeholders who control the critical resources required by the organization. The more critical the stakeholder demanding the organizations resources the greater the managerial effort the organization must expend to satisfy the expectations of those stakeholders (Deegan 2009). This perspective can be employed in an organization-centric approach, (Gray *et al.*; 2010).

From the managerial perspective, an organization is expected to inform in the first instance the group with the most influence or power in the organization about the management it carries out, instead of informing all stakeholders as an ethical perspective.

In this managerial perspective, stakeholder activism or participation is considered of utmost importance to the organization, which can positively or negatively affect the company (Murray & Vogel 1997).

The main challenge of this perspective is to identify who their critical stakeholders are, to whom they are accountable and to what extent accountability extends (O'Riordan & Fairbrass 2008). Likewise, the managerial perspective of stakeholder theory focuses primarily on managing the relationship between an organization and its critical stakeholders. Unlike the ethical perspective, the organization-centered perspective of the managerial perspective of stakeholder theory can be, and often is, tested by empirical studies (Deegan 2009).

The relationship between legitimacy theory and social responsibility practices

The legitimization strategies proposed by Lindblom (1994) can be achieved by adopting social responsibility activities and publicizing them through sustainability reporting. Because organizations tend to disclose their activities through positive social responsibility behavior rather than negative news (Gray *et al.* 2010). This strategy implies that through the dissemination of social responsibility, organizations seek to communicate their legitimizing actions (Deegan *et al.* 2002; Deegan and Soltys 2007). In this way, it is a matter of recognizing the impact that these socially responsible actions have on the legitimacy of organizations.

Moreover, in today's social and political environment, corporate managers are expected to recognize the importance of the actions taken by companies in their duty to be a good corporate citizen (Cohen and Werbin, 2022).

Stakeholder theory

Stakeholder theory is a theory that deals with the relationship between an organization and its stakeholders. One of the pioneers in the use of this term was Ansoff (1965), but the term was adopted in the 1980s. From the publications of Freeman (1984; Freeman 1994; 2005); Donaldson and Preston, (1995); Harrison and Freeman 1999; Carrol (1991), Carroll and Shabana (2010).

Freeman's contributions define the use of this theory as a purely strategic management methodology. This research also addresses this strategic and non-normative approach despite the fact that several studies have made proposals to unite the theories and strengthen the management of the ethical dimension of the company, the approach suggested here is at the strategic level.

On the other hand, around the stakeholder theory in the literature its application in different areas has been identified, one of them is CSR (Freeman 1984; Freeman 1994; Donaldson and Preston 1995; Harrison and Freeman 1999; Belal 2016). After several studies have identified the assumptions to this theory, among the most appreciated in the application of this is the ability conferred by stakeholders to put pressure on an organization in conjunction with activities and stakeholder attributes, since stakeholders put pressure on the organization because it has certain expectations about it. It should also be able to balance the conflicting interests of internal and external stakeholders.

Methodology

The present research will be quantitative with a correlational scope. The correlational study aims to answer the following research question: To what extent does social responsibility lead to the construction of organizational legitimacy in the companies of Ciudad Obregón? The purpose of this study is to determine the relationship between the dimensions of social responsibility and the dimensions of legitimacy.

The research will be of a non-experimental type since only the level of compliance with the subject of study in question will be measured and the variables involved in the present study will not be manipulated. Cross-sectional, due to the type of research, in which the data are collected in a single moment, in a single time, with a correlational-causal approach. For this research, socially responsible companies operating in Ciudad Obregón will be considered as the unit of analysis; the intention is to carry out a population-based study due to the number of socially responsible companies operating in the city.

For the design of this research, it has been decided to develop it in two phases, the first one through a qualitative study, which will consist of conducting a transcendent search in the literature on the variables involved to define the construct(s). The instrument is divided into three sections, the first with six questions related to general aspects of the companies, in the second section are the items that will measure social responsibility, for which 15 items were used which were an adaptation of the contributions of Bansal (2005); Chow and Chen (2011); Ramos, Manzanares and Gómez (2014) and Ayuso and Navarrete-Báez (2018), who measure CSR through the dimensions (economic, social and environmental) under a stakeholder approach.

Economic Dimension
1. Information about the company's products and/or services.
2. Supplier selection systems.
3. Preference policy for local suppliers
4. Complaint handling through effective procedures.
5. Anti-corruption policy
Social dimension
6. Employment of people at risk of social exclusion.
7. Policy for hiring senior executives from the local community.
8. Training and development of its employees.
9. Employee development plan, quality of life and benefits.
10. Safety and health programs.
Environmental Dimension
11. Use of consumables, in-process and/or processed products with low environmental impact.
12. Energy saving plan.
13. Activities related to the protection and improvement of the natural environment.
14. Plans to reduce the environmental impacts generated by the company.
15. Policy or procedure in favor of the use, purchase or production of environmentally friendly goods.

Table 1 Independent variable ítems

To measure the legitimacy variable, it will be adapted from Díez-Martín *et al.* (2013); Suchman (1995), as well as from the proposal of Alexiou and Wiggins (2019); which captures individual perceptions of pragmatic, moral and cognitive legitimacy. This measure allows capturing the perceptions of individuals involved in the implementation of CSR in their organizations. Twelve items will be used to measure this variable. The instrument will be measured using a 5-point likert scale.

L16. Attention to the interests of its members.
L17. Activities benefiting immediate stakeholders.
L18. Comparison with similar organizations in operation and management
L19. Comparison with similar organizations, understands the needs and concerns of its customers.
L20. Ethical behavior in their field.
L21. Importancia de la organización para la región.
L22. The operation promotes the common good.
L23. Policies and procedures to make the world a better place.
L24. This organization is necessary in the region.
L25. The activities are appropriate for the region.
L26. The activities have an essential function for the region.
L27. The policies are specific to their activity.

Table 2 Dependent variable items

Source: Adapted from Alexiou and Wiggins (2019) *Measuring individual legitimacy perceptions: Scale development and validation instrument. Strategic Organization*

The study subjects for this research are 19 companies located in Ciudad Obregón, Sonora, which were selected from the list of companies certified by the Mexican Center for Philanthropy (CEMEFI) that have the ESR label for the year 2020 and 2021, most of which belong to the transformation and services sector. The means of contact was through the managers and/or employees directly responsible for the implementation of social responsibility, it should be noted that the instrument was sent and answered through an online platform which was sent by email. The sampling selected for this research was by convenience, which worked because it was based only on considering representative data that could have an impact throughout the process (Gómez, 2012).

To measure the reliability of the constructs and the purification of data for the application of the surveys was through Cronbach's Alpha the result will allow to know the reliability and validity of each construct (environmental, economic and social) which are part of CSR and legitimacy. Likewise, in order to test the hypothesis of this study, the statistical tool Smart-PLS will be used through the structural equation model (SEM).

The hypothesis to be tested in this research is through the structural equation method is as follows:

H1: Social responsibility contributes to building organizational legitimacy.

Results

As a result of the application of the instrument, it was possible to determine the first model (Figure 1) which reflects that some items do not have the factor load required to measure the construct; therefore, it was necessary to purge them since they do not explain the dimension. The items eliminated are: Ec1, Soc 6 and M11, L18, L21, 23 and L27, the intention is to raise the factor loadings for each of the constructs which allows to improve the explanation of the results through a higher R2 result, also theoretically a value of 0.750 in Cronbach's α is acceptable. The alpha results for the first model are as follows; economic dimension 0.761, social 0.859, environmental 0.803 and legitimacy 0.899, which shows that the items are acceptable for data analysis.

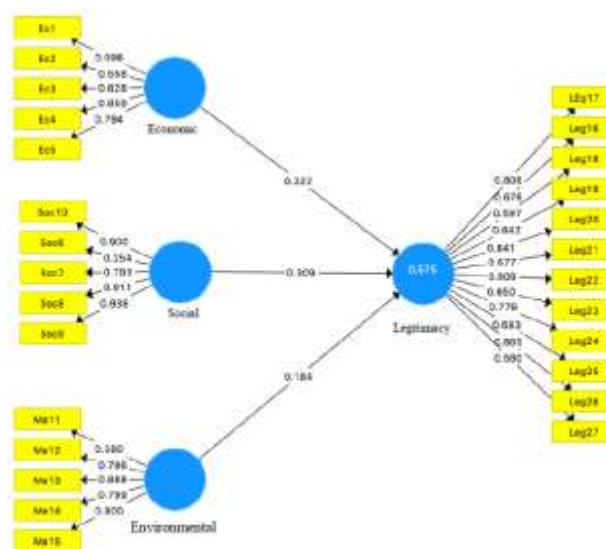


Figure 1 Statistical model, step 1, prior to debugging
Source: Own Elaboration

Once the aforementioned items had been filtered, the data were analyzed again to obtain the final model. The results show more robust data in two of the independent variables (economic and social dimension), but not in the environmental dimension, which was affected by the purification.

The values of the reliability indicators are shown in Table 3. It can be seen that both the composite reliability indices and Cronbach's α have high internal consistency in the three CSR dimensions analyzed.

Legitimacy has a Cronbach's α of 0.919, which is considered statistically acceptable. These results confirm that the dimensions used to measure CSR and legitimacy are reliable, thus verifying the internal consistency of the instrument. Convergent validity is considered to exist when the items correlate closely with the theoretical constructs (Gefen and Straub, 2005), for which the first criterion of validity is established through the analysis of factor loadings (Chin, 1998).

	Cronbach's alpha	Rho_A	Composite reliability	Average variance extracted (AVE)
Economic	.775	.793	.868	.688
Social	.909	.937	.936	.712
Environmental	.853	.894	.899	.690
Legitimacy	.919	.934	.937	.712

Table 3 Reliability and Construct Validity
Source: Own Elaboration

According to the results of the final model, the hypothesis of this research H1: Social responsibility contributes to the construction of organizational legitimacy and is explained by 63.9% of socially responsible companies in Ciudad Obregón. The economic and social dimensions have the greatest impact on the organizational legitimacy of the companies, with the social dimension being the one with the greatest contribution to the literature in this study.

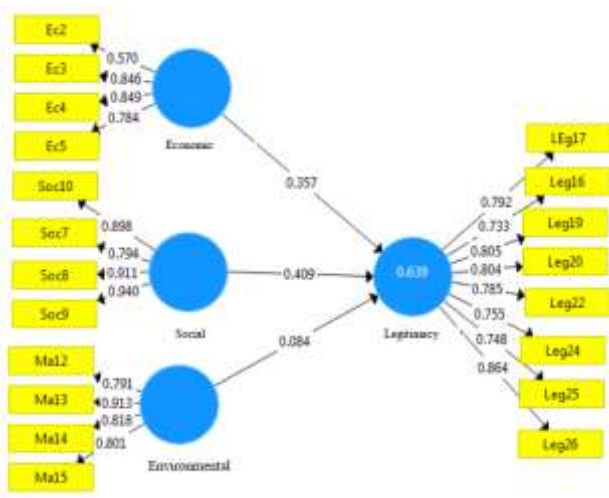


Figure 2 Final statistical model
Source: Own Elaboration

Blanco, Cruz, Díez and Prado (2014) point out that the results obtained showed a positive relationship between CSR and legitimacy.

In turn, organizations that have positive variations in CSR manage to improve their legitimacy through the implementation of strategies; therefore, the strategy that most influences legitimacy is CSR. Furthermore, previous studies such as those by Alcantara (2006) and Tornikoski and Newbert (2007) affirm that organizations are not passive elements in legitimacy, but that by working together they can drive and persuade the perceptions of the environment.

The measurement of CSR could be improved by expanding the data obtained through companies, internally and externally, in conjunction with company personnel and company consumers. In this sense, the analysis of legitimacy could be completed by taking into account the different dimensions that make up CSR. In this way, it would be possible to identify which dimension of CSR has the greatest effect on results, or which would have the greatest effect on legitimacy.

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Conclusions

The three dimensions of social responsibility (economic, social and environmental) were analyzed, which allows solving the research question: To what extent does social responsibility lead to the construction of organizational legitimacy in the companies of Ciudad Obregón? The social dimension is the factor with the greatest impact on the perception of legitimacy of socially responsible companies in Ciudad Obregón. With the analysis of the data, it was possible to identify that the social responsibility of the companies in Ciudad Obregón, measured through the three dimensions, has a 63.9% impact on organizational legitimacy.

It can be observed that the impact is representative considering that the environmental dimension did not have a representative impact on legitimacy. It was expected to find a similar impact among the dimensions demonstrating that the three dimensions could have a direct and significant impact on the organizational legitimacy of the companies.

To identify the social responsibility factors that are associated with the perception of organizational legitimacy in socially responsible companies in Ciudad Obregón, the results show that the objective of this research was satisfactorily achieved by analyzing the three social responsibility factors associated with the perception of organizational legitimacy, identifying that social actions are the key factor for the perception of legitimacy of socially responsible companies in Ciudad Obregón.

We conclude by noting that the activities carried out by socially responsible companies are a key factor for the perception of legitimacy and that they can increase their legitimacy in the eyes of society by investing more time and resources in these activities. It is important for companies to be aware of their CSR potentialities, which generate responsible management in their strategy, hoping to obtain competitive success.

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