



Corporate Social Responsibility and its Role in Promoting Sustainable Development: A Field Study on a Sample of Employees at the General Company for Chemical Industries

Muhannad Karim Saleh

Middle Euphrates Technical University / Al-Musayyib Technical Institute, Babil, Iraq

muhannad.salah.ims@atu.edu.iq

<http://dx.doi.org/10.47814/ijssrr.v9i7.3506>

Abstract

This research aims to provide a fundamental study of corporate social responsibility (CSR) in social development, specifically in achieving shared development goals. The research covers several topics, including defining the essential elements and key dimensions of this concept. It also highlights the core concept of CSR, focusing on assessing its accuracy from a general ethical perspective. Ultimately, it arrives at a comprehensive understanding of the relationship between social responsibilities. The analytical approach was used in analyzing and interpreting the statistical research results. The deductive approach was also used in drawing conclusions based on statistical indicators. The sample was chosen randomly, and the sample size was 100 employees of the General Company for Chemical Products in Iraq, Babylon, Musayyib. A questionnaire consisting of 18 questions was prepared, and the researcher used the SPSS program to analyze the questionnaire data and used some statistical indicators, including descriptive statistics, the arithmetic mean, and the standard deviation. The study, using correlation and regression analysis, demonstrated a correlation and influence of the independent variable, Corporate Social Responsibility (CSR), on the dependent variable, Sustainable Development (SDD). The study concluded that CSR and SDD are important choices for companies and are essential for long-term success and progress. This is achieved by integrating CSR into their operations. Companies can have a positive impact on society in general and the environment in particular, enhance their brand image, and improve their financial performance. By embracing corporate social responsibility and sustainable development, companies can thrive in a rapidly changing world where social and environmental considerations are paramount.

Keywords: *Corporate Social Responsibility; Companies; Sustainable Development*

Introduction

Corporate Social Responsibility (CSR) is an important concept in the modern world, where the role of companies extends beyond simply generating profits to contributing to sustainable development. This study indicates a significant overlap between the concepts of social responsibility and sustainable

development. The former refers to integrating social and environmental considerations into business activities, while the latter means reconciling social, economic, and environmental aspects. Today, organizations and companies are increasingly focused on preparing sustainability reports that encompass social, ethical, environmental, and economic dimensions. Social responsibility is a key criterion for achieving sustainable competitiveness. Therefore, economic institutions strive to integrate environmental and social concerns into their strategies, ensuring their continuity and improving their economic performance. In addition to relying on economic values to evaluate their performance, modern technologies contribute to creating a dynamic business environment capable of adapting to rapid economic and technological advancements. Among the most prominent of these is social responsibility in its various dimensions (economic, social, and environmental). The application of these principles has a financial impact on numerous factors directly and indirectly related to financial performance. This study will attempt to address this by highlighting key pioneering experiences in the field of social responsibility and their contribution to achieving sustainable development in these countries.

Section One: Research Methodology

First: Research Problem

The research problem is represented in the following:

- 1- What is the impact of corporate social responsibility (CSR) on sustainable development?
- 2- What factors enhance and develop this impact within companies?

Second: Research Hypothesis:

CSR has a positive impact on achieving sustainable development by enhancing economic capacity, improving the social environment within the company, and reducing negative environmental impacts on individuals in society.

Third: Significance of the Research:

- 1- The research highlights the role of companies or economic and industrial systems in fulfilling their social responsibility towards employees and the communities they affect.
- 2- Identifying the motives, objectives, and fundamental principles of sustainable development for various economic companies through the adoption of social responsibility to achieve sustainability goals.
- 3- Factories have become widespread, employing millions of people; therefore, it is essential to establish social foundations for companies.

Fourth: Research Objectives:

1. To study the concept and definition of corporate social responsibility and its relationship to the concept of sustainable development.
2. To study social responsibility among employees of the General Company for Petrochemical Industries.

Section Two: Theoretical Aspect

The Concept of Social Responsibility

Linguistically, social responsibility is defined as a person being responsible for any action they perform in the past and future, and this action has certain consequences, and they are the one who bears the responsibility for these consequences and results. (It is defined in the dictionary as the mediator of responsibility as a state or attribute of someone who is questioned about something for which they are accountable (Dr. Laghwil, Samira: 2026, p. 3)

To understand the statistically significant differences in social responsibility based on years of service.

Fifth: Research Methodology

To achieve the objectives, the researcher used the descriptive-analytical field methodology, which provides a scientific and contextual description of social and environmental responsibility and its relationship to sustainable development. The researcher relied on relevant Arabic references in the study, in addition to the analytical method.

Social responsibility is also defined as the commitment of individuals or organizations (whether governmental, private, or non-profit) to contribute to sustainable development by respecting ethical and legal principles and values, and by actively participating in the development of the community in which they operate. This responsibility encompasses voluntary contributions that aim to reconcile economic profit with social and environmental interests.

1. At the individual level, social responsibility refers to an individual's commitment to positive behaviors toward society, such as respecting laws and societal values, volunteering in charitable work, and protecting the environment (e.g., reducing waste).

Waste management (or water and electricity conservation), supporting those in need, and contributing to strengthening social bonds.

2- It also actively contributes to the construction of schools and hospitals, supports graduate projects, or provides scholarships. Transparency and integrity in financial and commercial transactions, and avoiding manipulation or exploitation of clients.

Second: The Importance of Social Responsibility:

Strengthening the close ties between society, institutions, and individuals. Supporting sustainable development through the integration of economic, social, and environmental dimensions. Enhancing the organization's image and reputation with clients and investors. Encouraging employees and fostering their loyalty to the organization. Creating a healthy community environment characterized by solidarity and cooperation. If you wish, I can add real-world examples or projects that embody social responsibility. Did you like it?

Third: The Theoretical Approach to Social Responsibility

The concept of social responsibility is a constantly evolving and changing one, intrinsically linked to sustainable development. In addition to striving for wealth and profit, it requires institutions to consider the environment and participate in economic and social development. They must also operate within a framework of transparency and accountability, adhering to ethical business practices, respecting employee and worker rights, combating corruption, and ensuring fair competition. The responsibilities of institutions go beyond simply contributing to charitable work to include providing effective mechanisms to address existing social challenges and seek solutions for them, and providing support and assistance

from their senior management and boards of directors to achieve sustainable development in the communities in which they operate, whether at the local or global level () (Aisha Azzouz, 2020, p. 214)

Fifth: Defining Social Responsibility:

The concept of corporate social responsibility has undergone significant development over time, and this continues as society evolves and its expectations change. The common thread among other definitions is that corporate social responsibility is a concept whereby an organization integrates social and environmental concerns into its policies and business activities in order to enhance its impact on society. (Siham Ahas, 2018, p. 33)

Holmes defines it as "an organization's commitment to the community in which it operates through contributing to a wide range of social activities such as combating poverty, improving health services, fighting pollution, creating jobs, and solving housing and transportation problems, etc."

Sixth: Areas of Corporate Social Responsibility

1. Corporate Social Responsibility (CSR) with Key Business Stakeholders: Focusing on business stakeholders is a crucial aspect of corporate social responsibility.

This term refers to the individuals, groups, or organizations directly impacted by the organization's behavior and existence.

2. Corporate Social Responsibility towards Local Communities: This involves empowering and structuring businesses by supporting infrastructure and developing public and recreational areas and communities.

3. Corporate Social Responsibility towards Partners: This includes offering subsidized prices, ensuring high quality, enabling honest advertising, providing detailed product explanations, and offering adequate guarantees.

4. Environmental Social Responsibility: Working to protect the environment from all forms of harm resulting from organizational activities, such as damage caused by factories, and preserving natural resources.

5. Shareholder Social Responsibility: Maximizing share value and achieving the highest possible profit, protecting the organization's foundation, and ensuring the right of shareholders to receive adequate information about the organization's performance.

Seventh: Dimensions of Corporate Social Responsibility

Corporate social responsibility includes:

1- The economic dimension: This involves creating a favorable environment for investors to contribute to the production of goods and services that foster a positive work environment.

2- The legal dimension: This involves providing a regulatory framework whose primary goal is to ensure sound business relationships.

3- The ethical dimension: This encompasses a set of principles and behaviors that form part of the legal framework that employees expect the organization to uphold.

- The human dimension: This represents the individual's expectations of the organization, such as providing support for local projects and charitable activities. This contributes to improving the organization's image in the individual's mind. (Mohammed Saif: 2022. Press Release)

The concept of sustainable development...its definition...its objectives

First: Sustainable Development

The definition of sustainable development, according to the 1981 International Union for Conservation of Nature (IUCN) report entitled "International Strategy for Conservation of the Environment," is "the continuous work of organizing human life, taking into account the capacities and potential of the ecosystem that sustains life" (Abdul Khaliq Abdullah, 1993, p. 239). The IUCN also defines it as "development that includes the environment, the economy, and society" (Mary Shafika, 2017, p. 4). The extracted definition is that sustainable development focuses on the content that the environment is the basis for creating a balanced economic system based on a sustainable environment that considers resources, since natural resources are the basis of all agricultural, industrial and economic activities. If the environment is exploited correctly by current and future generations, then the successful organization and health of the environment contributes to organizing the lives of future generations, and this in turn contributes to the development of the economic reality of the country.

Second: Foundations of Sustainable Development

Sustainable development focuses on a set of objectives it seeks to achieve. Among these objectives are:

- 1- The importance of maintaining a healthy environment and a high level of future environmental performance must be considered, as this is the foundation for future generations.
- 2- Development depends not only on the growth of economic output but also on the quality of those outputs. This, in itself, is important for improving the living conditions of individuals.
- 3- We must reconsider all current investments and encourage investors to use modern, advanced, and environmentally friendly technologies. This, in turn, will help reduce emissions that damage the environment.
- 4- It may not be enough to modify the type of investment if we do not encourage consumers to use environmentally friendly materials, tools, and machinery in terms of quantity and quality.
5. The benefits of development must reach all members of society; this is the fundamental goal of social development (Abdul-Kamil Attia, 2020: p. 314).

Third: The Indian Subcontinent

Development encompasses several dimensions, the most important of which are:

1. **Economic Development:** Economic sustainability refers to methods of producing energy consumed currently without compromising future needs. Therefore, we strive to improve the basic standard of living and increase employment opportunities for all. This, in turn, contributes to achieving balance and ensuring that these benefits reach all segments of society. (Muhammad Eid Balba, 2018: pp. 262-267)
- 2- **Environmental Development:** This focuses on protecting the environment, managing natural resources effectively, and utilizing them for the benefit of humanity without harming the environment, including land, water, air, and existing natural resources. This contributes to the sustainability of human life.
- 3- **Social Development:** This encompasses the organization of individual, human, collective, and institutional relationships, the cooperative efforts that contribute to them, the problems they cause, and the needs, demands, and pressures they place on economic, political, and security systems.

In short, the dimensions of sustainable development are interconnected and complementary; development cannot be achieved without the combined presence of all these dimensions.

Fifth: Sustainable Development Goals

The Sustainable Development Goals (SDGs) are a process for achieving a better and more sustainable future for all. These goals serve to organize the global landscape we navigate, particularly those related to poverty, inequality, climate change, environmental degradation, prosperity, peace, and justice. In addition to linking the goals, and to ensure that no one is left behind, it is crucial that each goal is achieved by 2030. The Sustainable Development Goals (SDGs), also known as the Goals, were adopted by all UN Member States in 2015. Globalization is a global call to end poverty, protect the planet, and ensure that all people enjoy peace and prosperity by 2030. (Mohamed Eid Balbaa: 2018, p. 268)

1- Achieving a better life for the population: by focusing on population activities and the environment, and dealing with natural systems and their contents in a way that sustains human life, through measures to preserve environmental quality.

2- Enhancing population awareness of existing environmental problems, encouraging them to feel responsible for them, and guiding them to actively participate in finding appropriate solutions, through their involvement in preparing, implementing, monitoring, and delivering sustainable development programs and projects.

3. Regulating the natural environment: This can be achieved by focusing on the relationship between human activities and the environment, and by managing natural systems and their components.

4. Rationalizing resource use: This is achieved by regulating development's approach to resources as scarce, thus preventing their depletion or destruction, and ensuring their rational use and utilization.

5. Linking modern development with societal goals: Sustainable development has sought to integrate modern technology to serve societal objectives. This involves raising awareness among the population about the importance of various modern technologies in most areas of development, and how to consolidate existing and new technologies to improve and organize community life and achieve its desired goals for sustainable development.

6- Achieving technological economic growth, which helps preserve natural capital, including natural and environmental resources.

This is evident from the fact that sustainable development is not limited to the economic aspect, but extends to include all administrative, economic, environmental, and social aspects. These three elements form the fundamental pillar of sustainable development. If we consider these pillars as interconnected circles of equal size, we find that the area of intersection represents basic human well-being. The closer these circles are to one another—provided they are complementary, not contradictory—the wider the area of intersection, and consequently, the greater the human well-being.

The Relationship Between Corporate Social Responsibility and Sustainable Development

In today's fast-paced and ever-changing business environment, companies are increasingly recognizing the fundamental importance of corporate social responsibility and sustainable development. With growing consumer awareness of social and environmental responsibility, organizations now understand that their success is not measured solely by financial gains, but also by their impact on society and the environment. In this study, we will delve deeply into the world of corporate social responsibility and sustainable development, exploring their definitions. We will discuss their importance, core principles, benefits, challenges, and more. We will also examine successful examples of corporate social responsibility (CSR) initiatives and their sustainable development practices, as well as the role of government in promoting

these efforts. Finally, we will offer practical advice for companies embarking on their journey toward CSR and sustainable development.

First: Corporate Social Responsibility

Corporate Social Responsibility (CSR) is a way for companies to commit to operating ethically, taking into account all social, economic, and environmental impacts. CSR may extend beyond compliance with legal regulations aimed at making a positive contribution to society. CSR encompasses a wide range of activities, including but not limited to, philanthropy, environmental conservation, ethical business practices, community engagement, and responsible sourcing. It is considered an integral part of a company's overall strategy, as its values are linked to community organization and achieving long-term sustainability.

Second: The Importance of Sustainable Development for Companies

Sustainable development is a concept that represents the necessity of achieving a balance between economic growth, social progress, and fundamental environmental protection. It emphasizes the interconnectedness of economic, social, and environmental factors, aiming to ensure that current actions do not negatively impact the ability of future generations to meet their needs. For companies, sustainable development is not only important for the well-being of the planet and its inhabitants, but it also contributes to long-term benefits and competitiveness. Adopting sustainable practices can lead to cost savings, increased innovation, and enhanced brand reputation. (Al-Rifai: 2019, pp. 1656-1657)

Third: Understanding the relationship between Corporate Social Responsibility (CSR) and sustainable development.

Corporate social responsibility (CSR) is closely linked to sustainable development, as it is considered one of the important means of achieving the Sustainable Development Goals (SDGs). While CSR activities are based on the voluntary efforts that companies contribute to addressing social and environmental issues, sustainable development provides a broader framework and vision for a sustainable future. By integrating CSR into their operations, companies also contribute to sustainable development in many ways, including (Boukheiba Selim: 2021, pp. 136-138).

1. Promoting Social Justice: Corporate social responsibility (CSR) contributions can help address social challenges such as poverty and inequality, and improve education and healthcare. For example, companies may contribute to educational programs for disadvantaged communities or provide healthcare assistance in disaster-prone areas.

2. Ensuring Environmental Governance: Sustainable development requires the rational use of natural resources and the protection of ecosystems. Therefore, companies have a role to play in demonstrating their commitment to environmental governance by reducing carbon emissions, implementing sustainable procurement practices, or investing in renewable energy. 3. Supporting Economic Growth: Companies contribute to job creation and drive economic growth. By adopting fair business practices, promoting resource diversity and inclusion, and supporting local businesses, companies can contribute to inclusive economic growth. The relationship between corporate social responsibility (CSR) and sustainable development is complementary; companies that prioritize CSR contribute more to sustainable development, and sustainable development, in turn, provides an enabling environment for companies to thrive.

Section Four: Practical Aspects

Research Procedures

First - Research Population: Employees of the General Company for Chemical Industries (2025-2026), totaling (100), of whom (60) are male and (40) are female.

Research Sample: The current research sample was selected using a proportional random sampling method. The sample consisted of (100) employees, (60) males and (40) females.

Research Tools: The researcher used a questionnaire to measure social responsibility. The following is a description of the procedures followed:

Social Responsibility Scale: Previous studies were reviewed, including (Prof. Dr. Ibrahim Abdullah Abdul Raouf's study entitled "The Role of Corporate Social Responsibility in Promoting Sustainable Development: An Analytical Study in Egypt") and (Dr. Adel Ezzat Mohamed Eid's study "The Social Responsibility of the Private Sector and its Role in Achieving Sustainable Development: A Field Study"). The researcher then proceeded to construct a body image scale as follows:

Scale Description: The scale consists of (18) self-report items, distributed across five alternatives (apply, somewhat apply, do not apply). Items (1, 2, and 3) are scored respectively. The total score on the scale ranges from (18 to 90), with a hypothetical mean of (54). The following is a statement of the procedures followed in its construction and verification of its validity and reliability.

Item Face Validity: The scale was presented to (16) expert reviewers specializing in sociology, educational sciences, and psychology. It was found that the items possess face validity, as illustrated in Table (1).

Table (1)
Agreement of the arbitrators on the validity of the body image scale items

Statistical significance (0.05)	tabulated chi-square value	Calculated chi-square value	Agreement percentage	Opponents	Those who agree	Total paragraphs	Paragraph number
statistically significant	3.84	16	100%	0	16	9	2, 17, 16, 8, 7, 5, 15, 14 ,12
statistically significant		12.25	93.75%	1	15	7	1, 3, 6, 18, , 9 4, 10,
statistically significant		9	87.5%	2	14	2	11, 13

Statistical analysis of the scale items: as follows:

Rattin's two-group method (item training power) and extreme groups method: (100) forms were sorted from highest to lowest score, and (27%) of the forms with the highest scores were sorted into the upper group, and (27%) of the forms with the lowest scores were sorted into the lower group. Therefore, the number of individuals in each group became (27). Using an independent samples t-test to determine the significance of differences between the upper and lower groups in the scores of each item on the scale, the calculated t-value for the items ranged from 3.102 to 19.092. After comparing this to the critical t-value of 1.96, with 52 degrees of freedom at a significance level of 0.05, it became clear that all the scale items were significant because the calculated value was greater than the critical value. (Table 2) illustrates this.

Table 2: Discriminatory Power of the Social Responsibility Scale Items

Statistical significance 0.05	Calculated T-value	Lower group		Upper Group		Paragraphs
		standard deviation	arithmetic mean	standard deviation	arithmetic mean	
Function	3.445	1.284	3.43	941	3.95	1
Function	6.293	944	4.38	190	4.96	2
Function	4.028	901	2.31	1.084	2.85	3
Function	3.102	712	4.58	383	4.82	4
Function	14.652	447	1.74	506	2.44	5
Function	8.675	465	1.30	447	2.74	6
Function	18.205	192	1.04	447	2.74	7
Function	8.228	447	1.74	0.000	3.00	8
Function	7.081	734	2.00	465	2.70	9
Function	7.858	0.000	2.00	192	2.96	10
Function	14,566	506	1.44	465	2.70	11
Function	7.896	465	1.70	192	2.04	12
Function	19.092	192	1.04	192	1.96	13
Function	17.678	192	1.04	509	2.52	14
Function	3.945	1.284	3.43	941	4.05	15
Function	7.758	447	1.74	0.000	3.00	16
Function	14.652	447	1.74	465	2.30	17
Function	6.138	509	1.48	465	2.30	18

Relationship between Item Score and Total Scale Score: Using Pearson's correlation coefficient, the correlation between the score of each item and the total scale score was calculated using 100 questionnaires, the same questionnaires that underwent statistical analysis using the two-groups method. The correlation coefficient ranged from 0.232 to 0.517, which is statistically significant when compared to the critical value of 0.098 at a significance level of 0.05 and 98 degrees of freedom. Table 3 illustrates this.

Table 3: Correlation Coefficients of Item Score and Total Scale Score for the Social Responsibility Scale

Thevalue of the connection	T	The value of the connection	T
232	10	322	1
393	11	273	2
340	12	417	3
517	13	349	4
259	14	363	5
.265	15	.281	6
.449	16	.253	7
.341	17	.350	8
.342	18	.542	9

4. Psychometric Properties of the Scale: The researcher verified the scale's validity and reliability as follows:

A. Scale Validity Indicators:

- Face Validity: This type of validity was obtained by presenting the scale in its initial form to (16) expert reviewers specializing in educational and psychological sciences, as shown in Table (1).

- Construct Validity: This was verified through (the two extreme groups, the correlation of the item score with the total scale score).

B- Reliability: The researcher used the following methods to determine reliability:

- Test-retest: The scale was administered to a random sample of (40) individuals. It was then re-administered to the same group after (14) days from the initial administration. Pearson's correlation coefficient was used to calculate the correlation between the first and second administrations, yielding a value of (0.719).

- Cronbach's Alpha: To determine reliability, the researcher used the responses of a statistical analysis sample of (100), resulting in a reliability coefficient of (0.744).

Presentation and Interpretation of Results

First Objective: Social Responsibility among Employees of the General Company for Petrochemical Industries

To achieve this objective, the researcher administered a questionnaire to the research sample. The arithmetic mean of the scores was calculated at (60.85), with a standard deviation of (14.394). The hypothetical mean was (54). After a one-sample t-test, the results indicated that the calculated t-value was (4.75), which is greater than the critical t-value of (1.96). This is statistically significant at a significance level of (0.05) and with (98) degrees of freedom. Table (4) illustrates this

T-test table (4)

level Significance (0.05)	degree Freedom	Z-value		deviation Standard	average hypothetical	average Calculation	number Sample	variable
		The schedule	Calculated					
Function	98	1.96	4.75	14.394	54	60.85	100	social responsibility

The results indicate that the arithmetic mean of the sample responses was (60.85), which is higher than the hypothetical mean of (54). This indicates that the level of social responsibility among the participants is high and tends to be increasing. Furthermore, the calculated t-value was (4.75), which is greater than the critical value (1.96) at a significance level of (0.05) and degrees of freedom of (98). This means that the difference between the two means is statistically significant and not due to chance.

Second Objective: Statistically significant differences in social responsibility according to years of service: To achieve this objective, the researcher used the t-test for two independent samples, as shown in Table (5).

level Significance (0.05)	degree Freedom	Z-value		deviation Standard	average Calculation	number Sample	variable
		The schedule	Calculated				
non-functiona	98	1.96	0.623	14,756	61.54	63	years 10 and older
				13,877	59.68	37	under 10 years old

Table (5) shows that there are no statistically significant differences based on years of service, as the calculated t-value of (0.623) is less than the tabulated t-value of (1.96) at a significance level and degree of freedom of (98). This may indicate that years of service did not have a significant impact on the level of social responsibility among the sample members, and that employees, regardless of their length of service, are similar in their level of social responsibility.

Conclusions

1. This research concludes that social responsibility is high among employees of the General Company for Chemical Industries, based on statistical analysis.
2. The study also indicates that there are no statistically significant differences in how years of service affect the level of social responsibility.
3. Corporate social responsibility promotes innovation and sustainability in business operations, leading to reduced environmental impacts and improved community well-being.
4. Corporate social initiatives contribute to building positive relationships with stakeholders, including customers, employees, and local communities.

Second: Recommendations

Recommendations to enhance the role of Corporate Social Responsibility (CSR) in achieving sustainable development:

- 1- Integrate CSR into the company's strategy: CSR should be an integral part of the company's vision, mission, and strategy, not merely a series of promotional or seasonal volunteer activities.
- 2- Enhance transparency and disclosure: Companies should provide regular and clear reports on their social and environmental activities and their impact on society, in line with international standards such as the GRI or ESG.
- 3- Focus on sustainable innovation: Encouraging the adoption of clean technologies and sustainable production practices to reduce the environmental footprint and enhance efficiency.
- 5- Support education and capacity building: Investing in training and education programs, especially in local communities, contributes to job creation and long-term development.

References

- 1- Azzouz Aisha, Touam Zahia, The Role of Social Responsibility in Sustainable Development: Leading Experiences of Some Developed and Arab Countries, *Journal of Business Sciences*, Volume 19, Issue 2, 2020, p. 214.
- 2- Siham Ajas, Corporate Social Responsibility as a Fundamental Approach to Realizing Sustainable Development for Employees: An Analytical Sociological Study, *Rawafed Journal*, Volume 2, Issue 2, 2018, p. 33.
- 3- Al-Saleheen Al-Suhaibani, Social Responsibility and its Role in Private Sector Participation in Development: The Case of the Kingdom of Saudi Arabia, *International Conference on the Private Sector in Development: Evaluation and Foresight*, Arab Planning Institute, 2009, p. 4.
- 4- Laghouil Samira, *Journal of Humanities and Social Sciences*, 2026, Issue 26, p. 3
- 5- Ahmed Elsayed Taha Kurdi, *Managing the Mental Image of Organizations within the Framework of Social Responsibility*, Benha University, Egypt, 2011, p. 15.

- 6- Hamad Atef Mohamed Yassin, "The Reality of Adopting Social Responsibility as an Industrial Act of Organizations," a study requesting opinions from a sample of managers in Jordanian pharmaceutical companies, unpublished Master's thesis, Middle East University for Studies, Jordan, 2008, p. 19.
- 7- Hani Abbas Fadel Al-Qudsi, "Social Responsibility as a Source of Motivation and Innovation in the Business Context: Highlighting the Empowerment Initiative of the Central Bank of Iraq and Iraqi Private Banks," *Journal of Research in Contracts and Business Law*, Volume 9, Issue 2, 2024, p. 11.
- 8- Taher Mohsen, Mostafa Saleh Al-Mahdi Mohsen Al-Amiri, *Management and Operations*, Second Edition, Wael House, Jordan, 2008, pp. 94-96.
- 9- Mohammed Saif Al-Ansari, "Development is Continuous and Social Responsibility is Relevant," a newspaper article published in *Al-Watan Electronic Newspaper*, dated November 6, 2022.
- 10- Abdul Khaliq Abdullah, "Sustainable Development and the Relationship Between the Environment and the Economy," *Al-Mustaqbal Al-Arabi Magazine*, Issue 167, 1993, p. 239.
- 11- Marie Shafika, "Communication and its Relationship to Social and Environmental Responsibility in Economic Institutions," Master's Thesis in Media and Communication Sciences, University of Algiers, 2017, p. 4.
- 12- Abdel Kamel Attia and Haddouch Salah Eddine, "Sustainable Development: A Reading of its Foundations and Dimensions," *Journal of African Studies in Algeria*, Volume 3, Issue 2, 2020, p. 314.
- 13- Mohamed Eid Balbaa, *Corporate Social Responsibility in Achieving Sustainable Development in Egypt*, *Arab Journal of Management*, Vol. 38, No. 4, 2018, pp. 262-267.
- 14- Hamad, Mohamed Saeed Al-Sabreeni, *The Environment and Its Problems*, World of Knowledge Series, No. 22, Kuwait, 1990, pp. 13-23.
- 15- Abdel Latif Mustafa, Abdel Rahman Saniya, *Studies in Economic Development*, Al-Hassan Modern Library for Printing, Publishing and Distribution, Amman, 2014, pp. 175-176.
- 16- Abdel Qader Mohamed Abdel Qader Attia and Sayed Mustafa Ibrahim, *Contemporary Economic Issues*, Alexandria Publishing House, 2005, pp. 123-124.
- 17- Abdel Latif Mustafa, Abdel Rahman Saniya, *Studies in Economic Development*, Al-Hassan Modern Library for Printing, Publishing and Distribution, Amman, 2014, p. 176.
- 18- Mohamed Ghanem, *Integrating the Environmental Dimension into Development Planning from the Site*
19. http://www.ao-alademy.org/wesima_articles/Library.20061208-19.html
- 20- Abdel Latif Mustafa, Abdel Rahman Saniya, *Studies in Economic Development*, Al-Hassan Modern Library for Printing, Publishing and Distribution, Amman, 2014, p. 178.
- 21- *Corporate Social Responsibility*, Palestinian Economic Policy Research Institute, article published on the website: <https://mas.ps/>
- 22- Muftah Othman Al-Rifai, Nasser Milad Bin Younis, Abu Bakr Jumaa Awitel, *Joint Stock Companies and Their Role in Sustainable Spatial Development: Reality and Aspirations*, International Conference on Technical Sciences, Libya, 2019, pp. 1656-1657.



- 23- Saeb Mhammed, Boukheiba Salim, The Relationship Between Social Responsibility and Sustainable Development, Journal of Economic Analysis and Forecasting, Volume 2, Issue 1, 2021, pp. 136-138.
- 24- Mazen Mohammed Al-Daoud, "Corporate Sustainability? Its Concept, Importance, and Measurement Methods," an article published in the Saudi online newspaper Al-Mal on July 24, 2023.
- 25- Mohammed Daw Salem Saeed and Al-Fatih Al-Sikrit Abdul Rahim Al-Fak, "The Likelihood of Sustainability Standards and Their Impact on Corporate Social Responsibility Disclosure in Financial Statements: A Case Study of the Savings and Social Development Bank in a Sudanese Business Environment," *Journal of Humanities and Natural Sciences*, Volume 5, Issue 6, 2022, p. 224.
- 26- "Corporate Social Responsibility and Sustainable Competitive Advantage," Dumitru Miron, Monica Petcu, and Iulia Maria Sobolevschi, *Amfiteatro Economic Journal*, ISSN 2247-9104, Bucharest University of Economic Studies, Bucharest, 2011, Volume 13, Issue 29, pp. 165-168.
- 27- Encourage partnerships with the public sector and civil society: Collaboration between companies, governments, and NGOs enhances the effectiveness of initiatives and ensures their sustainability and relevance to societal needs.

Copyrights

Copyright for this article is retained by the author(s), with first publication rights granted to the journal. This is an open-access article distributed under the terms and conditions of the Creative Commons Attribution license (<http://creativecommons.org/licenses/by/4.0/>).