

Corporate Social Responsibility of Dipolog City Cooperatives: A Comprehensive Assessment

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ABSTRACT

The study aimed to determine the corporate social responsibility practices of cooperatives in Dipolog City. The researchers utilized a quantitative type of research in profiling the cooperatives, identifying the CSR objectives and assessing the CSR practices of cooperatives and used a modified survey research questionnaire adopted from the study of Cherobon to gather data and achieve the goals of the study.

Findings revealed that Dipolog City has multi-purpose cooperatives and their CSR objectives are focused to the community, employee, and customer. The cooperatives in Dipolog City have truly served its members, community, and employees, which is one of the fundamental reasons for their long-term viability. It can be deduced that cooperatives in Dipolog City were excellent in their CSR practices and that they are considered a beneficial investment for their members and potential members in the future because they were able to serve their true purpose in the society.

Keywords: Corporate Social Responsibility, Cooperatives, CSR Objective, CSR Practices.

INTRODUCTION

Corporate Social Responsibility (CSR) is when a company operates in an ethical and sustainable way and deals with its environmental and social impacts. This means a careful consideration of human rights, the community, environment, and society in which it operates. The shouldering of social responsibility by firms is an issue that continues to generate mixed considerations, debates and thoughts by different subsets of the corporate world and the academia. The proponents argue that “it fosters and promotes ethical behavior by managers, and this has a positive impact on firm reputation”. In other words, shouldering social responsibilities is a feeder to corporate reputation. However, opponents of CSR “claim that it is expensive and inconsistent with the preeminent goal of maximizing shareholder return.”

Cooperatives are based on the values of self-help, self-responsibility, democracy, equality, equity and solidarity. In the tradition of their founders, cooperative members believe in the ethical values of honesty, openness, social responsibility and concern for others. Being socially responsible is not just a nice label for co-operative businesses, it is fundamental to the co-operative culture. Corporate Social Responsibility is not new to co-operatives: as co-operatives have always behaved in a socially responsible way (Cooperatives Europe, 2012). The development of established cooperatives in our community is continuously increasing. In order to succeed, cooperatives must have a strategic advantage. In this study, studying the cooperative social responsibility is crucial.

However, most of the prior researches focus on corporate but not cooperative social responsibility. The research shows that although corporate social responsibility (CSR) activities of the company can be driven by business ethics and reputation, they are also attractive due to the search for competitive advantage and therefore, also related to the opportunistic goals in the firm strategy. Accordingly, the demand for CSR comes from consumers and the company’s stakeholders (Tang et.al, 2020). The idea of corporate social responsibility is not new to us, but with the advent of time, the integration of advanced information technologies, the global evolving business environment, and the development of competitive advantage, the concept of corporate social responsibility has gained any traction in terms of the many changes that have taken place.

Corporate Social Responsibility is an excellent indicator of the legitimacy of a firm. Corporate Social Responsibility is studied from different perspectives and dimension. Most of the published studies exploring perceived CSR and attitude of employees focused either on Organizational Commitment or Behavioral Aspect (Azim, 2016). Going back in CSR, larger firm's performances have faced large number of changes as well as challenges including the aspect of the Corporate Social Responsibility as considered to be the one of the major problems. Thus, it clearly presents the importance of the Corporate Social Responsibility understanding by the firms leading towards society and community. The establishment of a CSR strategy is a crucial component of a company's competitiveness and something that should be led by the firm itself.

Firms that participate in corporate social responsibility practices and behavior are thought to go beyond and above the enforcement factors correlated with environmental and social requirements, resulting in a better view of employee efficiency. Employee results often contribute to the achievement of the firm's targets within the time frame set. Corporate social responsibility is linked to the business' operations. Firms view corporate social responsibility as an investment rather than a cost, illustrating the relationship between the business and stakeholders, such as consumers, owners, workers, and society as a whole.

CSR is thus a way of aligning the interests of business firms with those of the society. Apart from being helpful in building firms' reputation assets, CSR helps to mitigate the chaos that would have come against an organization from the society or communities that are either hurt or feel hurt by the activities of organizations. This chaos would be unpreventable in the case of organizations that choose to remain only profit-focused, caring less about what happens to the communities in which they do business. It must however be noted that, as Deb Abbey asserts in his work "Corporate Social Responsibility", CSR is not about what firms give or can give, it is about how they operate. There are number of mixed reviews, information, and experiences being observed with respect to Corporate Social Responsibility (Du et.al, 2010).

Zamboanga del Norte is a province that has numerous established cooperatives. However, very few numbers of cooperatives are performing the corporate social responsibility activities working for the welfare of the society. This study aims to assess the corporate social responsibility practices among the cooperatives. Base on the information presented above it shows that the previous studies are focusing on the corporations rather than cooperatives CSR. Thus, conducting this study is crucial as it contributes information that may helpful to the cooperatives to know what the CSR that may be useful for them are.

THEORETICAL AND CONCEPTUAL FRAMEWORK

The Corporate Social Responsibility (CSR) field presents not only a number of theories, but also a proliferation of approaches, which are controversial, complex and unclear (Garriga&Mele 2004:51). This statement calls for the need to have a map of the CSR landscape. Garriga and Mele provide this map in their Corporate Social Responsibilities Theories: Mapping the Territory. The authors outlined four main types of theories: instrumental theories, ethical theories, integrative theories, and political theories. This paper will define the first three theories, which are deemed relevant to the study. Thus, the political theories will not be defined.

The study is anchored with Stakeholder Theory of Edward Freeman which states that **stakeholder theory** is the mirror image of corporate social responsibility. Instead of starting with a business and looking out into the world to see what ethical obligations are there, stakeholder theory starts in the world. Stakeholder theory affirms that those whose lives are touched by a corporation hold a right and obligation to participate and directing it. At least in the theoretical form, those affected by the company's actions actually become something like shareholders and owners. Because they are touched by a company's actions, they have a right to participate in managing it (Freeman, 2004a).

Stakeholder theory suggests that the purpose of a business is to create as much as value as possible for stakeholders. In order to succeed and be sustainable overtime, corporation must keep the interests of customers, suppliers, employees, communities and shareholders aligned and going in the same direction Commonly identified stakeholder groups include shareholders (or owners), employees, customers, suppliers, local community, competitors, interest groups, government, the media, and society at large (Carroll, 2004).

According to stakeholder theory, increased CSR makes firms more attractive to consumers. Therefore, CSR should be undertaken by all firms. However, Stakeholder theory has some significant disadvantages. For instance, stakeholder theory runs directly counter to corporate governance. Since shareholders are owners of the firm, the firm should be operated to maximize their returns. Stakeholder theory transfers the corporations' focus from shareholders to the needs of stakeholders. By implementing unprofitable CSR programs, firms are denying their fiduciary responsibility to shareholders (Cheers, 2011).

More recently, Corporate Social Responsibility as growing area of strategic value creation for companies. The stakeholder theory asserts on the need for continuity expectations, with accordance to their performance, as well as appropriate and most firm activities and initiatives. Firms must pay close attention to their stakeholders and be consistent in sustaining their social performance. Thus, it is in relation to this study that stakeholders are essential in CSR as this study hopes to determine the impact of CSR on firm's performance.

A renowned researcher in the CSR field, Archie B. Carroll, has made an attempt to reconcile the firm's economic orientation with its social orientation, or the shareholder and stakeholder perspectives described above. In an effort to give a comprehensive definition of CSR, Carroll created a four-part conceptualization of CSR, to include the idea that the corporation has not only economic and legal obligations, but ethical and discretionary (philanthropic) responsibilities as well (Carroll, 1979). Carroll later conceptualized these obligations in the form of a pyramid (Carroll, 1991), constructed by the four types of social responsibilities that constitute corporate social responsibility: economic, legal, ethical, and philanthropic.

These are presented in the pyramid below:



Figure 1: Carroll's Pyramid of Corporate Social Responsibility

Source: Carroll (1996)

The firm's main economic responsibility is to produce goods and services that customers need and want, while maximizing the profit. This forms the foundation of all businesses, and hence the foundation of the pyramid. Legal responsibilities are built on this foundation, and are a form of —social contract between society and business to comply with rules and regulations. Rules and regulations are a codification of ethics, which are turned into law, and must coexist with economic principles. Beyond the law, firms have certain ethical responsibilities

which are standards, norms and expectations that reflect concern for consumers, employees, and shareholders. At the top of the pyramid are the philanthropic responsibilities. These are for business leaders to act as good corporate citizens, by promoting human welfare or goodwill, of which Carroll emphasizes that this is not expected in an ethical or moral sense. Implementing CSR as a strategy is still a voluntary option for brands. More and more brands are making corporate social responsibility part of their core business. CSR involves a corporate outlook beyond economic objectives, but also considering a brand's impacts on the environment, people and communities. Measuring and reporting the business performance is an important part of CSR. The triple bottom line approach combines the three tiers of 'people, planet, profit and allows companies to consider all three in their performance measures.

This study is also anchored in **Relationship Marketing theory** as cited by Hunt et al (2006) which states *trust* and *commitment* must exist for a relationship to be successful. Relationship marketing theory involves forming bonds with customers by meeting their needs and honouring commitments. Rather than chasing short term profits, businesses following the principles of relationship marketing forge long-lasting bonds with their customers. As a result, customers trust these businesses and the mutual loyalty help both parties fulfil their needs.

According to the Business Dictionary (2018), relationship marketing was first defined as a form of marketing developed from direct response marketing campaigns which emphasizes customer retention and satisfaction, rather than a focus of sales transactions. The relationship marketing theory suggested two approaches namely trust and commitment. Trust is the confidence of the both parties in the relationship has that the other party won't do something harmful or risky. Businesses develop trust by standing behind their promises. On the other side, Commitment involves a long-term desire to maintain a values partnership. That desire causes the businesses to continually invest in developing and maintaining relationship with its customers.

The result of relationship based on commitment and trust are cooperative behaviours that allow both parties to fulfil their needs. Customers not only get the product or service they are paying for, but they also feel valued. The businesses receive customer's loyalty in return, which is valuable, because you won't have to invest in numerous marketing campaigns to obtain new customers. To describe Relationship marketing theory in the linkage of the Corporate Social Responsibility, with the sense of CSR in a company, a strong bond towards the customers will be established since they are one of the stakeholders that will be benefited in practicing Corporate Social Responsibility.

Most CSR studies focus on investigating the relation between CSR and financial performance of firms. Many studies (Beurdin and Gossling, 2008; Cochran and Wood, 1984; Griffin and Mahon, 1997; McGuire et al., 1988; Roman et al., 1999; Waddock and Graves, 1997) form a consensus that a positive relation exist between CSR and financial performance, suggesting that firms that care about their social responsibilities may perform well in today's society. Some studies examine impact of CSR on stakeholders, such as customers and employees. For example, Luo and Bhattacharya (2006) find that CSR activities increase customer satisfaction and customer satisfaction also plays an important role in relationship between CSR and firm value.

CSR rests upon a false view of the world that CSR is oversimplified, taking for granted the idea that the problems and solutions of today have known and agreed solutions! (Henderson, 2001). Business should focus on what they are best at, increase shareholders wealth and create job opportunities. Corporations are not responsible for the world. Private interest, must be separated from the public, they should have nothing to do with CSR. It is politicians that should speak for society, not business people (Henderson, 2001).

Objectives of the Study

The study aimed to assess the corporate social responsibility practices of cooperatives. Specifically, this study attempted to answer the following questions:

What are the demographic profile of the cooperatives in terms of:

1.1 Types of Cooperatives

- 1.2 Capital;
- 1.3 Number of years of operation; and
- 1.4 Number of members?

What are the CSR objectives of each cooperatives?; and

What are the CSR practices of these cooperatives?

METHODOLOGY

The researcher utilized a quantitative research design to obtain a better understanding in assessing the corporate social responsibility (CSR) practices of cooperatives. A survey questionnaire was employed as the primary instrument for data collection. The data gathered were subsequently presented, analyzed, and interpreted to arrive at appropriate conclusions. The study used a five-point Likert scale to measure the respondents' perceptions regarding the different CSR practices of the cooperatives. Respondents were instructed to carefully read, understand, and select the option that best corresponded to their responses. The questionnaire was personally administered by the researcher to ensure the completeness of responses, clarify possible ambiguities, and obtain accurate information from the respondents. This approach was adopted because the study aimed to assess the various corporate social responsibility practices of cooperatives in Dipolog City. Furthermore, the adopted questionnaire-checklist was subjected to expert validation to obtain constructive feedback and ensure the content validity of the research instrument. After validation, the questionnaire underwent pilot testing to determine its reliability. The results indicated that all items in the questionnaire obtained a Cronbach's alpha coefficient higher than 0.70, which signifies acceptable reliability.

This research therefore provides an investigation that aims to gain a deeper understanding of the corporate social responsibility practices and objectives of the selected cooperatives.

RESULTS AND DISCUSSION

Types of Cooperatives	Frequency	Percent	Cumulative Percent
Credit Cooperative	1	8%	8%
Consumer Cooperative	0	0%	8%
Producers	0	0%	8%
Service Cooperative	0	0%	8%
Multi-Purpose Cooperative	12	92%	100%
Total	13	100%	

Table 1.1 presents the data gathered regarding the types of cooperatives where the respondents belong. The table shows that 1 out of 13, or 8% of the respondents belong to credit cooperatives, and 12 out of 13, or 92% of the respondents are multi-purpose cooperatives.

This indicates that the area has a higher number of multi-purpose cooperatives. The prevalence of multipurpose cooperatives in the locality exists because of the advantages of these cooperatives offered to its members and customers. In which they offer two or more types of business activities of these different types of cooperatives. Furthermore, the implementation of R.A. 6938, or the Cooperative Code of the Philippines, ensured that almost all cooperatives are now registered as multipurpose cooperatives, allowing them to perform four functions at the same time: credit, marketing, purchasing, and joint utilization of resources.

The findings are supported by the report of International Co-operative Alliance Asia Pacific (2020), 9 514 out of 8 065 cooperatives are multi-purpose cooperatives and known to be the largest cooperatives in the Philippines. Furthermore, Cooperative Development Authority (2022), supports that the biggest cooperative in the Philippines which ACDI is categorized as a multipurpose cooperative with an asset of nearly 12.29 billion pesos

as of December 2014. In 2015, they are awarded as the Gawad Parangal Most Outstanding Cooperative Large Scale Category by CDA.

Capital	Frequency	Percent	Cumulative Percent
Php 100,000-500,000	0	0%	0%
Php 500,001-1,000,000	3	23%	23%
Above Php 1,000,000	9	69%	92%
No Answer	1	8%	100%
Total	13	100%	

Based on the results in the table above, this presents the initial funds of the cooperatives the time when it was founded. This shows that 3 out of 13, or 23% of the cooperatives started PHP 500,001-1,000,000 as their initial funds or cash, 9 out of 13, or 69% of the cooperatives started Above PHP 1,000,000 as their initial capital.

This means that in Dipolog City, a bigger number of cooperatives started with a capital of more than Php 1,000,000. Cooperatives with capital ranging from Php 500,001 to Php 1,000,000 are also available, therefore capital is dependent on the size of the cooperative.

The findings were supported by Lund (2013), when she stated that the amount of funds needed, as well as the potential sources of capital, will vary depending upon the size of the business, industry and stage of operations. Some industries are much more capital-intensive than others and may require significant funds just to get started. Start-up capital can be some of the most challenging to secure because the co-op has no operating history to rely on.

Number of Years of Operation	Frequency	Percent	Cumulative Percent
Below 5 years	1	8%	8%
6-15 Years	2	15%	23%
16-25 Years	3	23%	46%
26 and Above	7	54%	100%
Total	13	100%	

Table 1.3 presents the number of years of operation of cooperatives from its establishment date. The table shows 7 out of 13, or 54% of the cooperatives operate for 26 years and above it is considered as the highest percentage in terms of the number of years in operation, and 1 out of 13 cooperatives operate below 5 years and it is the lowest percentage in terms of the number of years in operation.

This indicates that cooperatives in Dipolog City have been firmly established and well managed, as evidenced by the data presented, with operations lasting more than two decades. On the other hand, the establishment of new cooperatives can also be seen in the results above, with 1 cooperative operating for less than five years. As a result, the majority of the cooperatives in the area were established a long time ago, and the birth of a new cooperative can also be seen.

The findings above were attested by Wilhoit (2005), cooperative societies were formed long before the fair-trade movement to help workers improve their livelihoods and protect their interests. Furthermore, PHCCI (1971) supported that the cooperatives were formed on early 19th century. The initial members of these organizations are farmers from the different provinces. At the end of 1926 there were 544 rural credit cooperatives organized in 42 provinces and by 1930 there were 571 associations formed all over the country.

Number of Members	Frequency	Percent	Cumulative Percent
5 to 10	0	0%	0%
11 to 20	0	0%	0%
21 and Above	13	100%	100%
Total	13	100%	

The number of members in the cooperatives surveyed by the researchers is shown in Table 1.4. This reveals that 13 out of 13 cooperatives have 21 members or more, while no cooperatives have 11 to 20, or 5 to 10 members.

The table above shows that all of the respondents are composed of 21 and above members in each cooperative. This indicates that the cooperatives in the area have a greater number of members, ICAAP (2020), there are 7,647,800 members in 9,432 cooperatives in the Philippines as of December 31, 2016. As of 2016, this accounted for 7.4 percent of the total population in the Philippines. Furthermore, is because of the nature of this entity, it is based on the members rather than to the monetary aspects. In cooperatives, members play a great role of choosing a board of directors and exercise direct control over the cooperatives.

The findings above are attested by (Cook, 2017), in which he stated that members are the foundation of the cooperative business. Member needs are the reason for the existence of the cooperative. Member support through patronage and capital investment is essential for the cooperative’s economic health.

Number of Employees	Frequency	Percent	Cumulative Percent
5 to 10	6	46%	46%
11 to 20	1	8%	54%
21 and Above	5	38%	92%
Unanswered	1	8%	100%
Total	13	100%	

Table 1.5 presents the number of employees in the cooperatives. The table shows that 46% or 6 out of 13 of the respondents have 5 to 10 employees, 38% or 5 out of 13 of the respondents have 21 and above employees, 1 out of 13 respondents have 11 to 20 employees, and the other 1 did not respond to the survey.

This indicates that cooperatives in Dipolog City have between 5 and 10 employees, or are at the lowest level. Cooperatives are not profit centered entity unlike the conventional type of businesses and also most of the staff or employees are also members of the cooperatives and worker-owners are more committed to their workplaces than traditional employees, and worker co-ops have a productivity advantage over other businesses. Thus, accepting non-member employees are not really necessary.

The findings are supported by data from the International Cooperative Association (2016), which shows that there are only 226,400 employees in 9,432 cooperatives in the Philippines as of December 31, 2016. As of 2016, this accounted for 0.55 percent of the working population in cooperatives out of the total working population in the Philippines.

Table 2.1 CSR objectives of the Cooperatives

What are the CSR objectives of your cooperative?	Category	Frequency	Percent
Positive impact in the community	Goodwill	12	92%
Improved brand image			
Increased customer loyalty	Trust	7	54%
Enhanced ability to attract top talent			

Better employee morale	Commitment	11	85%
Reduced employee turnover			
Greater employee productivity			

Table 2.1 presents the corporate social responsibility objectives of the cooperatives. The table shows the highest CSR objectives of the cooperatives in percentage, 12 out of 13 respondents, or 92 % of the cooperatives the objective is categorized as goodwill, 54% of the respondents, or 7 out 13 of the cooperatives the objective can be categorized as for gaining trust, 7 out of 13 respondents, or 85% of the cooperatives the objective is categorized as for commitment.

This suggests that among the cooperatives in Dipolog City's corporate social responsibility objectives are, creating a good reputation of the cooperatives and being committed to fulfil the needs of their customers and members. In addition, having a good reputation in the community has the highest because it is the most common goal of a firm or company in imposing CSR. Orlitzky et. al., (2011) attested that firms of all types and sizes are called to become socially responsible, ecologically sustainable and economically competitive

According to Mohr and Webb (2001), the study's findings attested to the fact that CSR is a company's commitment to eliminate or reduce its negative impacts on society while increasing long-term beneficial influences on society. In addition, Davis and Blomstrom (2010) define CSR from a social standpoint, stating that CSR refers to actions taken by a corporation to protect and improve social well-being and corporate interests. In addition, Davis and Blomstrom (2010) defined CSR from social perspective, they state that CSR refers to actions taken by a corporation to protect and improve social well-being and corporate interests. Khoury and Rostami (2015) stated that CSR encompasses relationship between a company and all of its stakeholders, such as customers, employees, communities, owners/ investors, government, suppliers and competitors. According to them, the major social responsibilities of corporations consist of community service, the improvement of relationship with employees, job creation, environmental protection and financial returns.

Table 3.1 Philanthropic Responsibility

STATEMENTS	RATING SCALE					ASSESSMENTS	
	5	4	3	2	1	Weighted Mean	Verbal Interpretation
Firms donate to charities to the society.	6	3	4	0	0	4.15	Much Practiced
Firms staff members are involved in charity volunteer work on behalf of the firm.	4	3	6	0	0	3.85	Much Practiced
The firm is actively involved in a project(s) with the local community.	4	5	4	0	0	4.00	Much Practiced
Act as a good citizen in all matters beyond law and ethical spending rules. Return a portion of revenues to community.	7	4	2	0	0	4.38	Very Much Practice
EAI is fully conducted before project is done.	2	7	1	0	0	3.15	Practiced
Lives of the local community improve with the introduction of a project.	2	8	2	1	0	3.85	Much Practiced
WEIGHTED MEAN						3.90	Much Practiced

Legend:

- 4.21 – 5.00 Very Much Practiced (VMP)
- 3.41 – 4.20 Much Practiced (MP)
- 2.61 – 3.40 Practiced (P)
- 1.81 – 2.60 Less Practiced (LP)
- 1.00 – 1.80 Not Practiced (NP)

Table 3.1 presents the corporate social responsibility of the cooperatives under philanthropic responsibility. One statement has a weighted mean of 4.38 and the verbal interpretation is “Very Much Practiced” which states that it “Act as a good citizen in all matters beyond law and ethical spending rules. Return a portion of revenues to community”. The following statements such as Firms donate to charities to the society, Firms staff members are involved in charity volunteer work on behalf of the firm, firm is actively involved in a project(s) with the local community, and Lives of the local community improve with the introduction of a project have a weighted means that could be verbally interpreted as “Much Observed”. Lastly, the statement “EAI is fully conducted before project completion”, has a weighted mean of 3.15 and a verbal interpretation is “Practiced” The overall evaluation of the weighted mean 3.90 and the verbal interpretations is “Much Practiced”.

This means that cooperatives in the area engage in voluntary activities such as donations of goods and services, volunteering, and enterprise or employee involvement in the community or among stakeholders. Furthermore, it implies that these cooperatives value and hold themselves accountable for performing civic duties for the benefit of the community. Thus, corporate social responsibility under philanthropic responsibilities is practiced by the cooperatives of Dipolog City.

The findings are attested by Carroll's (1996) in her conceptualization of corporate social responsibility shows that philanthropic responsibilities are at the top of the pyramid. These are for business leaders to act as good corporate citizens by promoting human welfare or goodwill, which Carroll emphasizes, is not expected ethically or morally.

It is also supported by Merrick Dodd called the philanthropic responsibility as the compact that a company enters and “service to the community” that a company should provide when operating in any industry or society (Karaibrahimoglu, 2010).

Table 3.2 Ethical Responsibility

STATEMENTS	RATING SCALE					ASSESSMENTS	
	5	4	3	2	1	Weighted Mean	Verbal Interpretation
The firm ensures quality assurance criteria that are adhered to in production/service provision.	6	7	0	0	0	4.46	Very Much Practiced
True morality is first and foremost importance.	8	5	0	0	0	4.62	Very Much Practiced
The firm provides full and accurate product use information, to enhance user safety beyond legal spending requirements.	9	3	1	0	0	4.62	Very Much Practiced
The firm follows fundamental ethical spending principles (e.g., honesty in product labeling).	9	4	0	0	0	4.69	Very Much Practiced
The firm target product use information to specific market (e.g., children, foreign speakers) and promote as a product advantage.	3	10	0	0	0	4.23	Very Much Practiced
WEIGHTED MEAN						4.52	Very Much Practiced

Legend:

- 4.21 – 5.00 Very Much Practiced (VMP)
- 3.41 – 4.20 Much Practiced (MP)
- 2.61 – 3.40 Practiced (P)
- 1.81 – 2.60 Less Practiced (LP)
- 1.00 – 1.80 Not Practiced (NP)

Table 3.2 shows corporate social responsibility in the context of ethical responsibilities. Based on the table above, 3 out of 5 statements have a weighted mean of 4.62, 1 out of 5 statements has a weighted mean of 4.23, and the other 1 has weighted mean of 4.69 in which it can be verbal interpreted “Very Much Practiced”. The overall rating of weighted mean is 4.52, which can be interpreted as "Very Much Practiced."

The findings show that ethical responsibilities in Dipolog City cooperatives’ are very much practiced, as evidenced by the following results above. This implies that the cooperatives in Dipolog City practiced ethical responsibilities thoroughly such as, ensuring quality assurance criteria in relation to production and service provision, promotes morality as the most important aspect in operations, provides full and accurate product information, follows ethical spending principles, and finally firm target product use information to specific market. In addition, this also indicates that these firms operate ethically and promotes morality as their core values in operation despite of the fact that they are managed by the owner themselves.

The findings are attested by Bennett (2021), stated that operating in an ethical manner is critical for all businesses. It does not only create a positive image, but it is also a way to demonstrate humanity. This is accomplished by participating in the long-term development of society, the environment, and stakeholders. Furthermore, Pachamama Alliance (2021), stated that the absence of ethical implications of decisions and actions are overlooked for personal gain and the benefits are usually material. This frequently manifests itself in the companies that attempt to cheat the environmental regulations. Thus, the implementations of the ethical responsibility are very crucial in the cooperatives as well as to the other organizations.

Table 3.3 Legal Responsibility

STATEMENTS	RATING SCALE					ASSESSMENTS	
	5	4	3	2	1	Weighted Mean	Verbal Interpretation
Firms operate under the laws and regulations when selling its product/services.	10	3	0	0	0	4.77	Very Much Practiced
The firm takes advantage of regulatory requirements to innovate products or technologies.	6	6	1	0	0	4.38	Very Much Practiced
Firm ensure adequate steps are taken against all forms of discrimination.	7	6	0	0	0	4.54	Very Much Practiced
The firm is committed to the health and safety of employees.	9	3	1	0	0	4.62	Very Much Practiced
Firm considers environmental impact when developing new products (such as energy usage, recyclability, pollution).	9	2	2	0	0	4.54	Very Much Practiced
Wages should be determined by the law of supply and demand.	5	3	5	0	0	4.00	Much Practiced
GENERAL ASSESSMENT OF WEIGHTED MEAN						4.47	Very Much Practiced

Legend:

- 4.21 – 5.00 Very Much Practiced (VMP)
- 3.41 – 4.20 Much Practiced (MP)
- 2.61 – 3.40 Practiced (P)
- 1.81 – 2.60 Less Practiced (LP)
- 1.00 – 1.80 Not Practiced (NP)

Table 3.3 presents the corporate social responsibility with the context of legal responsibility, 5 out of 6 statements reached on the mean range which is 4.21 to 5.00 and can be verbally interpreted as “Very Much Practiced” while

1 out of 6 statements has the reached the range of 3.41 to 4.20 and the verbal interpretation is “Much Practiced”. As a summary the general assessment of weighted mean has a value is 4.47 and the general interpretation is “Very Much Practiced”.

This implies that corporate responsibility under the context legal responsibilities are thoroughly practiced by the cooperatives in the place of study. Based on the findings presented above, this means that the cooperatives in Dipolog City abide the laws and promotes the legal responsibilities. The firms strictly follow the regulations and comply with the necessary requirements in performing their operations particularly in acquiring and providing their products and services. They also provide adequate steps in deterring all kinds of discrimination in the firm. Furthermore, the considerations of prioritizing the wellness of the environment as well the health and safety of their employees are properly observed. Thus, corporate social responsibility in relation to legal responsibilities covers vast aspects of laws.

Lambooy (2014) concurred with the findings CSR has connections to many areas of law, including international and European law, corporate law and corporate governance, tort and contract law, procedural law, labor and environmental law, and criminal law. All of these areas contribute significantly to the development of CSR and, ultimately, to responding to the world's serious challenges. Furthermore, Carroll (1996), stated that important with respect to owners, but in today’s litigious society the threat of litigation against businesses arise most often from employees and consumer stakeholders.

Table 3.4 Economic Responsibility

STATEMENTS	RATING SCALE					ASSESSMENTS	
	5	4	3	2	1	Weighted Mean	Verbal Interpretation
The firm produces quality products and services for customers with reasonable price.	8	4	1	0	0	4.54	Very Much Practiced
The firm has purchasing policies that favor the local communities in which it operates.	4	7	2	0	0	4.15	Much Practiced
The firm has recruitment policies that favor the local communities in which it operates.	5	6	2	0	0	4.23	Very Much Practiced
The firm produces ecologically sound products, use low polluting technologies and cut costs with recycling.	5	7	1	0	0	4.31	Very Much Practiced
Organizations use environmentally friendly packaging/containers	6	6	1	0	0	4.38	Very Much Practiced
GENERAL ASSESSMENT OF WEIGHTED MEAN						4.32	Very Much Practiced

Legend:

- 4.21 – 5.00 Very Much Practiced (VMP)
- 3.41 – 4.20 Much Practiced (MP)
- 2.61 – 3.40 Practiced (P)
- 1.81 – 2.60 Less Practiced (LP)
- 1.00 – 1.80 Not Practiced (NP)

Table 3.4 illustrates corporate social responsibility in relation to economic responsibility, 4 out 5 given statements have the weighted mean of 4.54, 4.38, 4.31 and 4.23 subsequently which are can be interpreted verbally as “Very Much Practiced”, while 1 out of the 5 given statements has a weighted mean of 4.15 and the verbal interpretation is “Much Practiced”. The weighted mean's overall rating is 4.32, which can be translated as "Very Much Practiced."

Based on the study's findings and results, this means that cooperatives in Dipolog City produces quality products and services for customers with reasonable price, and also they promote purchasing and recruitment policies which are most favorable to local communities. In addition, the firms produce ecologically sound products, use low polluting technologies and cut costs with recycling and use environmentally friendly packaging/containers. This also implies that the cooperatives have created an initiative to and take considerations of economic aspects as crucial tool for the development of the cooperatives.

According to this, economic responsibilities are observed in cooperatives. Carroll (2004) attested to the findings, describing the significance of economic responsibilities. The first dimension to adopt CSR practices is economic value, which includes a good return on investment for owners and shareholders, creating jobs and fair pay for workers, and making business developments.

CONCLUSIONS

The study concludes that cooperatives in Dipolog City actively practice corporate social responsibility across philanthropic, ethical, legal, and economic dimensions. These practices demonstrate the commitment of cooperatives to promoting community welfare, maintaining ethical operations, complying with regulatory standards, and delivering economic value to their members and stakeholders. However, while CSR practices among the cooperatives are generally strong, there remain areas that require further development. In particular, environmental sustainability initiatives and the institutionalization of systematic CSR evaluation mechanisms may be strengthened to enhance the long-term impact of CSR programs. Additionally, organizational capacity constraints, such as limited workforce size and resources, may affect the extent to which CSR initiatives can be implemented. Despite these limitations, the study highlights the important role of cooperatives as socially responsible organizations that contribute to community development and stakeholder well-being. Strengthening CSR strategies and integrating sustainable development practices will further enhance the role of cooperatives in promoting inclusive and responsible economic growth.

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