

The Enablers of CSR to Drive a Multifaceted Approach in Pakistan's Oil and Gas Sectors *

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Abstract

This study intends to determine the elements for adopting corporate social responsibility (CSR) practices that would boost the organization's performance (OP) either directly or indirectly in Pakistan's oil and gas sectors. This research demonstrates how companies may improve their performance by participating in various CSR efforts, for example, companies can encourage their workers by providing them with information about CSR practices, and they can support multiple facilitators of CSR integration to enhance OP. ¹

Keywords: Pakistan; Oil & Gas Sectors; CSR; CSR Practices; Organization Performance; Stakeholder Theory; ISM-MICMAC; Enablers of CSR and OP; Global Markets

1. Background of the Study

Stakeholders worldwide are increasing pressure on corporations to become good corporate citizens. Firms are required to strengthen their relationships with stakeholders for corporate loyalty and engagement, which in turn supports a more positive public image and deeper trust. This trust is essential for sustaining business operations, especially in environments that are sensitive to social and environmental issues (Brondoni & Plata, 2022). Organizations that engage in dishonest practices, such as using deceptive tactics in external dealings, often experience damaging internal consequences, potentially leading to ruin. Additionally, organizations may engage in behaviors like gift-giving, patronage, or non-meritocratic employment,

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which can legitimize dishonesty and lead to stakeholder skepticism that may directly impair organizational performance (Fierro et al., 2024). Companies should establish and train on strict corporate social responsibility (CSR) to solve these issues. CSR practices are the greatest foundation for advanced proactive intervention to reduce the negative impacts of the industry (Zahidy et al., 2019).

According to Munro (2020), a business that includes CSR into its basic strategies fosters an environment that promotes creativity and raises performance metrics in many operational domains. Improving brand image, encouraging corporate loyalty, and effectively engaging with internal and external stakeholders to enhance performance are all becoming more and more known to need CSR (Yang & Basile, 2021). Main subjects of CSR programs that may increase attendance and commitment and hence organizational performance include work-life balance, health benefits, and employee recognition. This relationship highlights the need of CSR in modern business processes by presenting it as a strategic asset rather than only a compliance or marketing tool (Khan et al., 2023). However, academics pointed out that because of the complex nature of CSR, difficulties in measuring, time delays, contextual variables, and stakeholder perceptions, the connection between CSR results and company success is complex.

It is widely accepted that CSR significantly impacts a business's strategic edge. Past study examining the correlation between CSR and organizational performance have yielded uncertain and equivocal findings (Shakil & Abdul Wahab, 2023). One such study shows a significant correlation between CSR and financial excellence; however, others argue a distorted connection or none (Ling, 2019). A considerable proportion of studies on CSR have focused on CSR practices' outcomes and motivations. Surprisingly, few studies have been conducted on the elements that influence CSR success and how to improve them while improving OP (Testa et al., 2018). Kumar et al. (2019) observed that integrating CSR through literature analysis and expert evaluations, and proposes further research on CSR practices to improve Organizational Performance (OP) within cultural contexts. Hasan et al. (2021) found that the impact of corporate social responsibility and organizational performance are currently unidentified in developing countries. Most of the studies have identified financial performance for measuring the organization performance but the objective of this study is to measure the relationship of CSR with organizational performance as a whole not just with financial performance.

1.1 Research Questions

This study aims to fill in some gaps identified in past studies. The research is focused on the following questions:

RQ1: How does CSR activities determine the effective organization performance as a whole effect?

RQ2: Does CSR and OP enablers are interrelated with each other to improve overall firm performance?

RQ3: How do organizations create value for various stakeholders, not just shareholders?

The contributions of this research are several. First, study expands the scope of inquiry by examining CSR's impact on organizational performance as a holistic entity, beyond just financial outcome, such as the traditional studies have predominantly looked at financial metrics (like profitability, revenue, stock performance, etc.) as indicators of organizational performance. Second, this research introduces a comprehensive set of performance indicators that encompass various dimensions such as employee satisfaction, operational efficiency, innovation capability and stakeholder trust and engagement. Third, the existing study highlights a significant gap in research concerning the broader impacts of CSR on OP, particularly in developing countries which could lead to more nuanced and culturally sensitive CSR strategies that enhance overall organizational effectiveness.

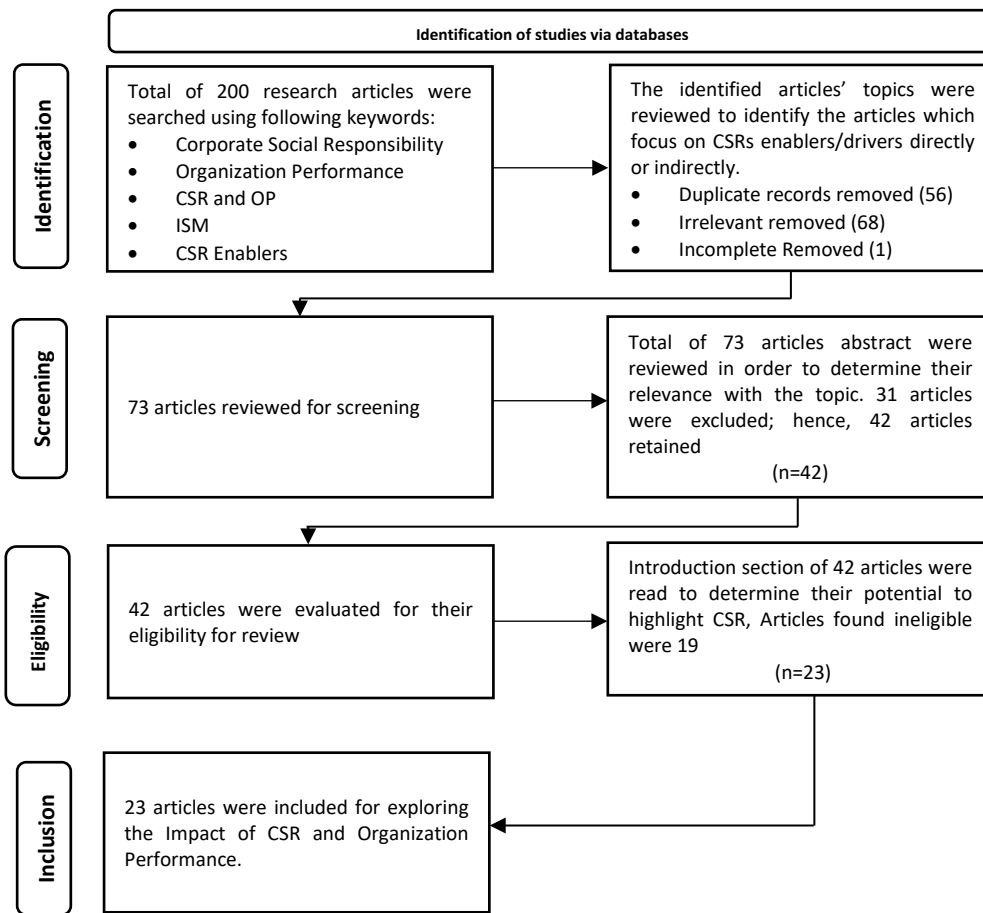
2. Literature Review

2.1 PRISMA Analysis

The first stage of the suggested strategy was to identify the most common CSR practices criteria. Scholars over the past two decades have investigated several enablers to apply CSR in various enterprises. To determine which enablers most, apply to CSR in the oil and gas industry, searched Google Scholar and Scopus for academic papers published between 2010 and 2023. Several closely connected keywords and phrases and search strings such as "enablers to implement CSR" OR "CSR in oil and gas industry" OR "organization performance and CSR" and "organization performance in oil and gas industry" OR "Enablers" for organization performance" OR "CSR impact oil and gas industry" and "impact of organization performance on oil and gas industry" so on were used to identify the Enablers.

Figure 1 is taken from the PRISMA approach (Preferred Reporting Items for Systematic Reviews and Meta-Analyses). PRISMA is a set of guidelines aimed at improving the transparency and quality of systematic reviews and meta-analyses by providing a checklist and flow diagram to standardize the reporting of research methodologies and findings. This extensive literature review initially uncovered more than 200 publications containing essential terms. Only after a thorough full-text screening and adherence to the study procedure were the 23 most pertinent publications, projects, and reports evaluated to answer the research questions. In the appendix, Table 3 summarizes the primary sources that formed the basis of this study.

Figure 1: PRISMA Diagram



Source: Author's own

2.2 Corporate Social Responsibility

Since its creation in 1930 by two Harvard University professors (Russo & Perrini, 2010) concept of corporate social responsibility (CSR) has garnered considerable interest in the field of management studies (Moktadir et al., 2018). Kumar et al. (2019) illustrated, Corporate social responsibility (CSR) has become more widely discussed and studied in recent years in the business world and other nations. As a result, there is a wide range of opinions presented in the existing CSR literature. Common synonyms for CSR include "ethical business," "corporate sustainability," "corporate citizenship," "triple bottom line," and "socially responsible behavior." Integral to the spiritual and cultural fabric of many nations is the practice of corporate social responsibility. Additionally, the word CSR has a major impact on the

worldwide vision and missions of businesses, as well as their management, production, and advertising strategies (Abdullah et al., 2017). Determining CSR's short- and long-term effects on a firm's production has been one of the most critical study focuses in this field. As a result, this has gained importance for corporations now actively pursuing CSR practices for their commercial goals. Some companies have had their marketing reputations, images, and efforts harmed by social responsibility concerns as CSR's influence has grown (Kasamani & Mostafa, 2020). To enhance their public appearance through successful marketing communications, organizations must adopt CSR; these actions help companies draw in and keep shareholders. According to Moktadir et al. (2018), CSR fosters personal and professional growth by enhancing individuals' humanitarian outlooks. In addition to increasing a company's market share and profitability, CSR actions may help its image with its target market. For instance, Brondoni and Plata (2022) said that adopting CSR practices by decision-makers increases the benefits to firms. Pakistan is also becoming increasingly conscious of the need to safeguard the environment. Each year, several groups run numerous campaigns aimed at promoting health and the environment. CSR is underestimated in Pakistan, which may help to explain why Pakistani goods and firms haven't yet established themselves as world-class brands (Abdullah et al., 2017).

2.3 Organization Performance

The term "organizational performance" (OP) refers to an organization's capacity to delegate administrative and operational tasks in a way that supports the accomplishment of the organization's objectives and its capacity to produce the outputs and strategies needed to fulfill its vision and mission. OP describes a company's capacity to achieve organizational and strategic goals (Ullah et al., 2020). OP is a critical term in business studies; it illustrates a firm's ability to achieve desired goals by efficiently using resources. Determining a measurement procedure that provides managers and staff with thorough instructions and organizational goals is also essential (Shakil & Abdul Wahab, 2023). According to scholars in many domains, OP includes corporate strategy, operational process, financial management, legal activities, and organizational learning. As a metric or yardstick in the business sector, organizational performance (OP) is a measure of how well an organization achieves its objectives. It is also a characteristic that has been the subject of most research (Iqbal et al., 2019). Any organization's main goal should be to progress performance management since it promotes organizational growth. Performance is an essential component in establishing an organization's level of efficiency. Based on how well and efficiently it achieves objectives, a company can assess OP (Pang & Lu, 2018). Businesses exist for various reasons; so far, no consensus has been reached about application definitions or important measuring methods for OP. The needs of the organization, its short-, medium-, and long-term goals, as well as its business and geographic and temporal location, all influence this viewpoint, making it possible to define OP as an evaluation of an organization's actual performance and

anticipated outcomes (Shakil & Abdul Wahab, 2023) . Cost reductions, reduced lead times, customer satisfaction, sales volume, inventory turnover ratio, quality issues, and so forth are some of the areas that the OP places special emphasis on (Chowdhury et al., 2019)

2.4 CSR and OP

In recent years, scholars worldwide have devoted significant attention to the relationship between corporate social responsibility (CSR) and organizational performance (OP) (López-Arceiz et al., 2018). Many extensive studies have been constructed to explore the relationship between CSR and OP in the literature. According to some study results, CSR and OP have a positive relationship; they claimed that participating in corporate social responsibility initiatives can improve a firm's standing, public perception, and connections with stakeholders, resulting in heightened patronage, positive word-of-mouth, and enhanced firm performance (Barauskaite & Streimikiene, 2021). CSR initiatives that focus on environmental sustainability, ethical business practices, and community development can contribute to long-term success by attracting socially conscious consumers and investors (Civera & Freeman, 2019); on the other hand, some researchers have claimed that there is still a negative correlation, CSR activities may divert resources and attention away from core business functions, leading to decreased firm performance (Singh & Misra, 2021). Certain conventional academics believed that there was either no link at all or a complicated one between OP and CSR. According to experts, CSR initiatives might have a good impact in certain sectors but could not necessarily result in quick profits for the company (Naseem et al., 2020). The particular goals, methods of execution, and views of stakeholders may all affect how successful CSR projects are. The effect on organizational performance may be restricted if CSR initiatives are seen as just "greenwashing" the firm without taking meaningful action or do not match its basic principles. Barauskaite and Streimikiene (2021) found a strong positive relationship between OP and CSR by use of meta-analysis. An organization is more likely to gain a competitive advantage over competitors that don't the more corporate social responsibility (CSR) initiatives it puts into place. CSR programs enable staff members to actively engage in a range of environmental and community projects. Because people feel a part of the organization's larger purpose and values and the organization's performance is maintained on track, this participation may increase employee pride and engagement (Kong et al., 2021).

2.5 Stakeholder's Theory

Renowned in business ethics and management theories that promote practical, socially conscious, and effective methods to deal with organizational problems in a range of settings is the stakeholder theory (Harrison et al., 2015). Stakeholder theory states that workers would be more loyal to the company if they thought their employer offered reasonable working conditions and fair compensation

(Albuquerque et al., 2019). To him Globally tackling important business issues is benefited by stakeholder theory. This paradigm separates social and stakeholder problems, which enhances strategic choices and creates many phases for assessing corporate social performance (Clarkson, 1995). Maintaining partnerships with key business stakeholders is essential for creating value for the organization. This mutual relationship was addressed by Brondoni (2019), who asserts that over the last decades, stakeholder theory has become a critical frame of reference for managing the CSR concept. Besides Martinez-Conesa et al. (2017), the Stakeholder theory positively correlates CSR activities and organizational performance. According to the stakeholder theory of CSR, individuals who are impacted (or impacted by) a company's plans and actions tend to identify with having played a significant role in the firm and its corporate social performance. Stakeholder theory illustrated that CSR activities that prioritize stakeholder interests help build stronger relationships with key stakeholders. By actively engaging with stakeholders, listening to their concerns, and addressing their needs, organizations can foster trust, loyalty, and long-term partnerships.

2.6 Literature Roundup and Contribution

Organizations frequently employ CSR when addressing social and environmental obligations (Carroll & Buchholtz, 2008). Ethical, legal, philanthropic, and economic accountabilities have all been the subject of research into CSR activity as a framework with responsibilities. The notion of organizational performance is fundamental to the field of management. It is unclear how CSR relates to business bottom-line results (Ling, 2019). While some studies have found a positive connection between CSR and business performance, others have found either no connection or a dysfunctional one (Fierro et al., 2024). This research analyzes the numerous aids to CSR implementation through a thorough literature analysis and expert assessment. Surprisingly, there is a dearth of literature on what makes CSR successful and how it might improve OP (Testa et al., 2018). It is generally agreed that a company's bottom line will benefit from its efforts to be socially responsible since it will recruit and retain a more talented workforce, which will provide it with a competitive edge and motivate its people to work harder (Loosemore & Lim, 2017).

Table 1: Summary of Literature

S#	Author/Year	Purpose	Methodology	Limitations
1	Okafor et al. (2021)	The research offers quantifiable proof of the beneficial impact of funding socially conscious initiatives on the long-term expansion of American technology enterprises.	content analysis with regression model	-
2	Al-Shammari et al. (2022)	In order to explain the connection between corporate social responsibility (CSR) and business performance, the authors want to formulate and test a theory of dual duty. The authors conduct an empirical investigation to determine if companies that fulfill their social and economic obligations at the same time outperform those that don't.	longitudinal panel sample of 137 S&P 500 firms and data for the years between 2004 and 2013 collected from multiple data sources.	The study's conclusions are based on big, publicly traded companies in North America. Further study is thus necessary to determine their generalizability to other situations and different kinds of organizations.
3	Barauskaite and Streimikiene (2021)	This article's objectives are to analyze the advantages and disadvantages of corporate social responsibility (CSR) using a methodical literature analysis and to provide a conceptual framework for relating CSR to business financial success.	CSR based on a thorough assessment of the literature and to provide the theoretical foundation for connecting CSR to business financial performance.	Although the negative and alternate links between these concerns are not as often found in scholarly studies, they nonetheless need to be taken into account and given careful attention.
4	Awaysheh et al. (2020)	By comparing companies to their sector counterparts in a particular year, this research reexamines the relationship between corporate social responsibility (CSR) and financial performance in order to identify best- and worst-in-class companies.	CSR score clustering around the median and significant variations over time and across sectors	-

5	Khan et al. (2023)	In response to the controversy surrounding the merits of corporate social responsibility, we offer a theoretical framework that characterizes the relationship between the supply and demand for socially conscious investment opportunities and the determination of whether or not such activities will increase, decrease, or have no effect on a firm's market value.	Quantitative study using SPSS	-
6	Moneva et al. (2020)	Based on the instrumental stakeholder and slack resources theories, this research examines the reciprocal relationships between the financial success of companies in the tourist industry and adjacent sectors and their CSR performance.	For robustness, panel data regression models that were both static and dynamic were used.	-
7	Singh and Misra (2021)	This empirical study examines the correlation between organizational performance and corporate social responsibility (CSR), with a specific focus on multinational corporations based in Europe.	A two-stage methodology was employed to examine the correlation: In stage one, a theoretical model was developed employing the strategic paradigm found in the literature. In stage two, hierarchical regression analysis was performed.	The research design utilized in this study was cross-sectional, which imposes restrictions on the relationship between exposure and outcomes.

Source: Author's own

3. Methodology

3.1 Rational for Choosing Oil and Gas Industry

In Pakistan, the oil and gas industry has historically been associated with numerous environmental and social challenges, including disputes over land rights, environmental degradation, and local community disruptions. Hence, a robust CSR strategy is imperative not only for ensuring sustainable operations but also for fostering community trust and building strong stakeholder relationships. While globally numerous studies have posited a positive link between CSR practices and improved organizational performance, this relationship in the context of Pakistan's oil and gas sector remains underexplored. For legislators, business executives, and investors, knowing how CSR policies affect financial and non-financial performance measures in this sector may be rather instructive. Research in this field may help future policy-making by ensuring that regulatory measures are in compliance with global sustainability standards and advantageous to the industry. The present

relevance of the oil and gas sector in Pakistan's economic environment, the worldwide trend towards corporate social responsibility, and the complex relationships between ethical business conduct and organizational results provide the foundation for this study.

3.2 ISM Role in CSR Context

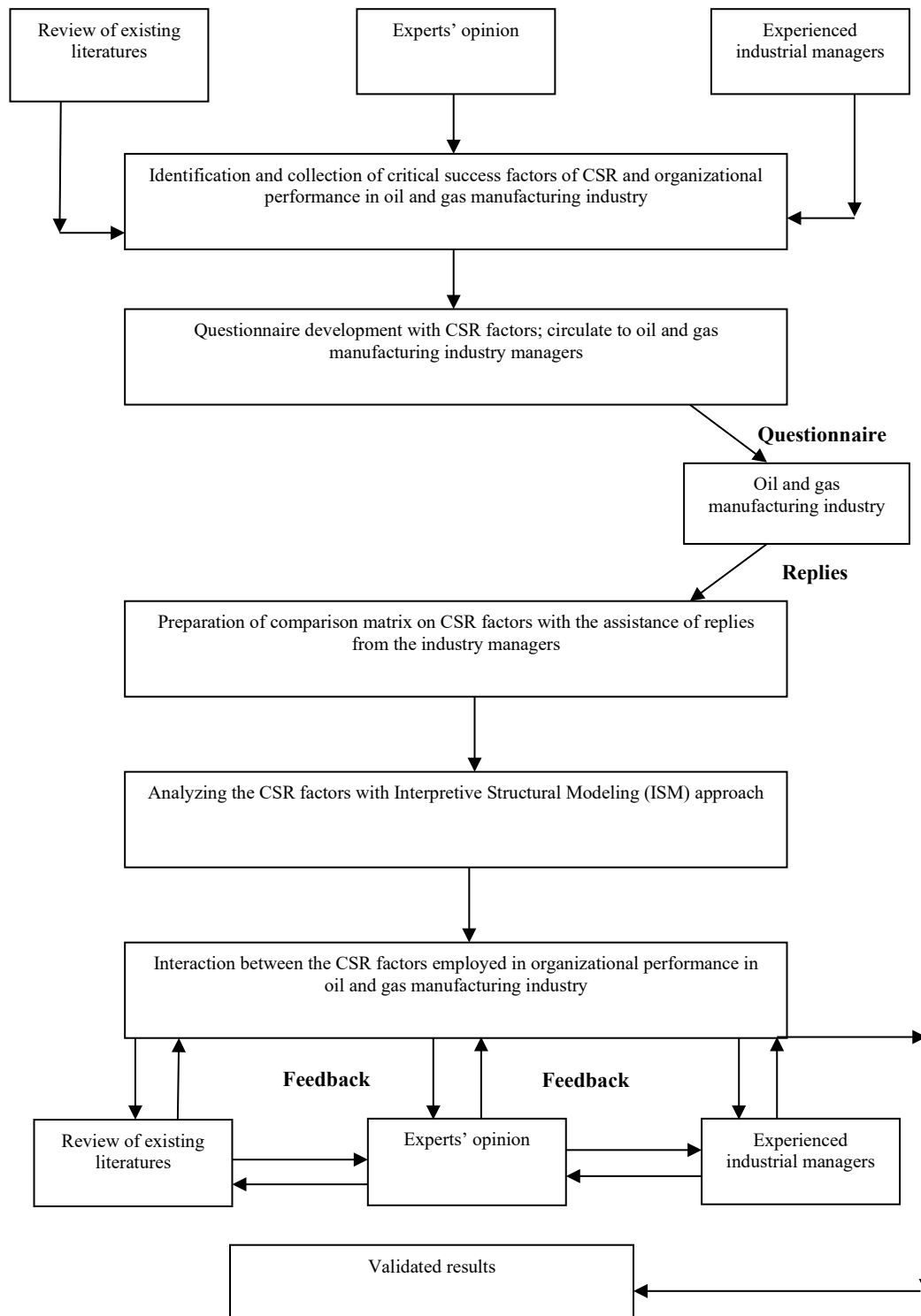
An approach for multi-criteria decision-making called interpretive structural modeling (ISM) clarifies the linkages and connections among the chosen criteria. More accurately than the particular variable taken into account in selection criteria, the indirect and direct relationships between the variables describe the situation, claim Attri et al. (2013). Likewise, Khan et al. (2014) recognized the significance of corporate social responsibility; an effort was undertaken to investigate the many dimensions of CSR in-depth and to identify the critical components of CSR that would encourage CSR practices and influence the contemporary manner of conducting business.

Table 2: *Problems Analyzed with ISM*

Sr. No.	Author	Theme
1	Attri et al. (2013)	The association between CSR and organizational performance is identified in this research.
2	Govindan et al. (2014)	They use a multi-criteria approach to assess the factors that influence corporate social responsibility in the mining sector.
3	Khan et al. (2014)	They study Fuzzy-Micmac methodology, Integrated ISM Modeling of Critical Factors, and Corporate Social Responsibility.
4	Moktadir et al. (2018)	This research examines and assesses the factors that encourage CSR-based sourcing from the standpoint of Bangladesh's footwear sector.
5	Lawande (2019)	The interpretative structural modeling (ISM) approach was used in this research to critically examine several facilitators of the adoption of corporate social responsibility (CSR) in Indian enterprises.
6	Kumar et al. (2019)	there are several facilitators that may facilitate corporate social responsibility (CSR) inside Indian organizations.
7	Zahidy et al. (2019)	Through the lens of the key success factors (CSFs) theory, they investigate and assess the elements essential to the effective implementation of CSR in the construction sector.
8	Bux et al. (2020)	The purpose of this research is to distinguish between and take into account the significant obstacles to CSR performance within the framework of Pakistan's manufacturing sector.
9	Li et al. (2020)	They examine how crucial corporate social responsibility is to the Chinese textile sector's performance.

Source: Author's own

Figure 2: Framework for Analyzing the CSR Factors in Organizational Performance



Source: Author's own

3.3 Data Collection Procedure

In this study, data was gathered to examine the influence enablers of CSR on the factors of organization performance. Experts sampling method in purposive sampling is used for collecting data from the respondents. In purposive sampling, the researcher selects experts based on their knowledge and expertise of the issue, this technique helps researchers stay on track with their study's goals and boosts the credibility of decision analysis-based research findings (Sharma, 2017).

3.4 Selection Criteria and Validation Procedure

The evaluation process for factors influencing CSR and OP in Pakistan was thorough and underwent multiple refinement stages. Initially, 35 factors were identified. Using literature reviews, expert opinions, and data analysis, these factors were whittled down in four distinct phases: In the first phase, the list was reduced from 35 to 27 factors. This was achieved through discussions and brainstorming with academic specialists to eliminate duplicated factors with similar meanings. In the second phase, industry experts further refined the list, narrowing it down from 27 to 22 factors. The third phase involved further discussions and refinements, leading to a reduction from 22 to 18 factors. In the final phase, both industrial and academic experts conducted comprehensive assessments, settling on the final 16 factors relevant to OP and CSR.

Table 3: *Experts Details*

Sr. #	Company	Designation	Experience	Qualification
1	Exxon Mobil	Plant Manager	14 years	PhD
2	Exxon Mobil	A.M technical services	9.5 years	M.Sc (petroleum tech)
3	Exxon Mobil	Senior engineer	7 years	Masters (engineer management)
4	Exxon Mobil	Manager laboratory	9 years	B.S Applied physics
5	Shell	Deputy manager production & planning	8 years	Postgraduate
6	Shell	Maintenance engineer	7 years	Bachelor's engineering
7	Shell	Sr. Executive logistic & warehouse	11 years	MBA
8	Total	HSE engineer	8 years	Graduate

9	Total	Manager inventory control	9 years	Master's in supply chain
10	Total	Assistant manager production	10 years	M.Phil. Scholar

Table 4: *Critical Success Factors of CSR and Organizational Performance*

Critical factors	Description	References
Satisfying customers (F1)	In organizations, the client is regarded as the most important person. Consumers have become more informed because of the development of an international marketplace and the widespread use of information technology.	McDonald and Rundle-Thiele (2008)
Satisfying employees (F2)	Employees that are satisfied with their jobs make substantial contributions to the development of the company.	(Koys, 2001; Zhou et al., 2008)
Corporate reputation (F3)	The public's perception of an organization is referred to as the organization's reputation. It is regarded as a significant intangible asset, yet its value is uncertain.	(Fombrun, 1996; Smaiziene & Jucevicius, 2009)
Meeting government and legal regulations (F4)	Environmental legislation has been enacted by governments in several nations in order to guarantee that businesses behave responsibly. As a result, corporate social responsibility is shifting away from voluntary efforts and toward activities that may be lawfully obligatory for firms.	(Kumar et al., 2019; Williamson et al., 2006)
Top management commitment (F5)	Leadership is the most important decision-maker, and it is their vision and participation that contribute to the inclusion of CSR as a component of strategy development and execution.	(Goyal & Kumar, 2017; Jarnagin & Slocum, 2007)
Organizational culture (F6)	Employee productivity and the company's reputation are heavily influenced by organizational culture. This human-centred approach allows businesses to strive for equality and a healthy work-life harmony inside the company.	(Maon et al., 2009) (Lindgreen et al., 2009; Lingane & Olsen, 2004)
Pressure from NGOs (F7)	Non-governmental organizations (NGOs) are seen as external stakeholders by the corporation, yet they play a critical role in encouraging businesses to behave sensibly.	(Dummett, 2006; Skouloudis et al., 2015)
Community and society (F8)	Training and development, social activities, charity contributions, and donations are just a few examples of how community and society are involved in the business.	(Blomgren, 2011; Fuzi et al., 2015)
Employees' Education and	Positive organizational benefits such as productivity were linked with educational programs that aim to improve workers' technical and management skills and capacities.	(Ağan et al., 2016; Zahidy et al., 2019)

Training on CSR (F9)		
Participation of Key Stakeholders in the CSR Process (F10)	Involvement in a relevant and organized discussion should be encouraged in order to enable the exchange of opinions, comments, and knowledge between a company and its stakeholders regarding the company's CSR objective.	(Singh et al., 2017; Zahidy et al., 2019)
Effective CSR Communication (F11)	Even if businesses are actively engaged in CSR initiatives, these initiatives may have little influence on their bottom line unless and until they articulate these efforts to their stakeholders in an efficient manner.	(Zatwarnicka-Madura et al., 2019)
Managerial or Internal Skills on CSR (F12)	This is critical for developing suitable methods for achieving the CSR ideological agendas objectives and becoming willing to take chances and explore alternative avenues in order to explore and consider about future corporate social responsibility advancements, as well as how such innovations may impact the company's programs.	(Oyugi, 2015; Wesselink et al., 2015)
Operational performance (F13)	An organization having better Operating efficiency would have more operational productivity, a better profit margin and return on investment, and more overall revenue than a comparable rival company.	(Gupta et al., 2019; Kumar et al., 2019)
Financial performance (F14)	The amount of total sales growth, return on investment, and profitability achieved by a company is financial performance.	(Kuo, 2013; Migdadi, 2019)
Market performance (F15)	The degree to which a company performs in terms of revenue, profit margin and customer experience is its market performance.	(Ho, 2011; Migdadi, 2019)
Customer satisfaction (F16)	Customer satisfaction measures how much a business meets or exceeds its consumers' aspirations.	(Luo & Bhattacharya, 2006; Saeidi et al., 2015)

Source: Author's own

3.5 ISM Methodology Description

The ISM approach was used in this research and intends to analyze the practices of CSR behind organizational performance. The various steps involved in the ISM methodology are as follows (Kumar et al., 2017).

- Step 1: Identify the enablers of CSR that contribute to the overall improvement of organizational performance of the business.
- Step 2: A contextual connection between the enablers of CSR described in Step 1 is established. A Structural Self-Interaction Matrix (SSIM) is generated using pair-wise comparisons by the selected experts.
- Step 3: An initial reachability matrix (IRM) is created from SSIM and tested for transitivity.

- Step 4: According to transitivity principles, if a factor 'A' is linked to 'B' and 'B' is linked to 'C,' then 'A' is undoubtedly linked to 'C.' The final reachability matrix (FRM) generated from IRM in Step 4.
- Step 5: After replacing the variable nodes, the resultant FRM is partitioned into multiple levels and is transformed into a digraph.

4. Results

4.1 Structural Self-Interaction Matrix (SSIM)

Based on the conceptual link between the identified CSR enablers and OP, an SSIM was created. This matrix allows for a pair-wise comparison of CSR enablers on the oil and gas sector organizational performance. The symbols 'V,' 'A,' 'X,' and 'O' represent the connection between CSR enablers. If we examine the CSR enablers as *i* and *j*, we may get the following inferences: 'V' indicates that issue *i* affects issue *j*; 'A' indicates that Issue *j* affects issue *i* 'X' indicates that issues *i* and *j* affect one another; and 'O' means that issues *i* and *j* are unconnected. The structural self-interaction matrix for the given point is shown in Table 5.

Table 5: *Structural Self-Interaction Matrix (SSIM)*

Factors	F16	F15	F14	F13	F12	F11	F10	F9	F8	F7	F6	F5	F4	F3	F2
Satisfying customers (F1)	V	O	A	A	O	O	O	X	O	O	A	A	O	A	A
Satisfying employees (F2)	V	A	A	A	A	A	V	V	A	O	X	V	O	A	
Corporate reputation (F3)	V	X	X	X	V	V	A	V	V	A	V	A	A		
Meeting government and legal regulations (F4)	V	O	V	V	O	O	O	O	O	O	V	V			
Top management commitment (F5)	V	V	A	A	V	A	A	A	V	V	A				
Organizational culture (F6)	V	A	A	V	A	A	V	A	V	V					
Pressure from NGOs (F7)	O	O	O	O	V	V	V	V	V						

Community and society (F8)	V	V	A	A	V	A	A	X
Employees' Education and Training on CSR (F9)	V	A	A	V	X	A	V	
Participation of Key Stakeholders in the CSR Process (F10)	V	V	A	A	V	V		
Effective CSR Communication (F11)	O	O	O	O	V			
Managerial or Internal Skills on CSR (F12)	V	O	O	O				
Operational performance (F13)	V	A	V					
Financial performance (F14)	V	V						
Market performance (F15)	V							
Customer satisfaction (F16)								

Source: Author's own

4.2 Reachability Matrix

The initial reachability matrix is obtained from the SSIM created in the preceding step. Table 5 depicts the initial reachability matrix in its original form. The final reachability matrix is made from the initial reachability matrix while considering the transitivity rule; it is shown in Table 6 as an example. The reachability matrix is built using the following principles as a guideline:

- In SSIM, if the i^{th} column and j^{th} row value are V, then the i^{th} column and j^{th} row value are converted to 1, and the j^{th} row and i^{th} column value are converted to 0 in the reachability matrix.
- In SSIM, if the i^{th} column and j^{th} row value are A, then the i^{th} column and j^{th} row value are converted to 0, and the j^{th} row and i^{th} column value are converted to 1 in the reachability matrix.
- In SSIM, if the i^{th} column and j^{th} row value is X, then the i^{th} column and j^{th} row value are converted to 1, and the j^{th} row and i^{th} column value are converted to 1 in the reachability matrix.

- In SSIM, if the i^{th} column and j^{th} row value is O, then the i^{th} column and j^{th} row value are converted to 0, and the j^{th} row and i^{th} column value are converted to 0 in the reachability matrix.

Table 6: *Initial Reachability Matrix*

Factors	F1	F2	F3	F4	F5	F6	F7	F8	F9	F10	F11	F12	F13	F14	F15	F16
F1	1	0	0	0	0	0	0	0	1	0	0	0	0	0	0	1
F2	1	1	0	0	1	1	0	0	1	1	0	0	0	0	0	1
F3	1	1	1	0	0	1	0	1	1	0	1	1	1	1	1	1
F4	0	0	1	1	1	1	0	0	0	0	0	0	1	1	0	1
F5	1	0	1	0	1	0	1	1	0	0	0	1	0	0	1	1
F6	1	1	0	0	1	1	1	1	0	1	0	0	1	0	0	1
F7	0	0	1	0	0	0	1	1	1	1	1	1	0	0	0	0
F8	0	1	0	0	0	0	0	1	1	0	0	1	0	0	1	1
F9	1	0	0	0	1	1	0	1	1	1	0	1	1	0	0	1
F10	0	0	1	0	1	0	0	1	0	1	1	1	0	0	1	1
F11	0	1	0	0	1	1	0	1	1	0	1	1	0	0	0	0
F12	0	1	0	0	0	1	0	0	1	0	0	1	0	0	0	1
F13	1	1	1	0	1	0	0	1	0	1	0	0	1	1	0	1
F14	1	1	1	0	1	1	0	1	1	1	0	0	0	1	1	1
F15	0	1	1	0	0	1	0	0	1	0	0	0	1	0	1	1
F16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1

Source: Author's own

Table 7: Final Reachability Matrix

Factors	F1	F2	F3	F4	F5	F6	F7	F8	F9	F10	F11	F12	F13	F14	F15	F16	Driving power
F1	1	0	0	0	1	1	0	1	1	1	0	1	1	0	0	1	9
F2	1	1	1	0	1	1	1	1	1	1	1	1	1	0	1	1	14
F3	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	15
F4	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	16
F5	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	15
F6	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	15
F7	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	15
F8	1	1	1	0	1	1	0	1	1	1	0	1	1	0	1	1	12
F9	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	15
F10	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	15
F11	1	1	1	0	1	1	1	1	1	1	1	1	1	0	1	1	14
F12	1	1	0	0	1	1	1	1	1	1	0	1	1	0	0	1	11
F13	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	15
F14	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	15
F15	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	15
F16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1
Dependence	15	14	13	1	15	15	13	15	15	15	12	15	15	10	13	16	

Source: Author's own

4.3 Level Partitioning

The final reachability matrix generated in the preceding stage is now separated into levels; the final reachability matrix was used to determine the reachability and antecedent set for each CSR challenge (Warfield, 1974). The reachability set is simply the set that comprises a specific problem and any additional problems that it may assist in solving. The antecedent set is the set that includes a particular problem as well as other problems that may assist in solving this objective. The intersection set is the collection of similar difficulties in reachability and antecedent. The tier is denoted as I if the reachability and intersection set are equal. All additional tiers will be determined from the remainder of continual repetitions. Tables 8 illustrate the rounds of level divisions.

Table 8: *Level Partition (Iteration 1-5)*



Source: Author's own

4.4 ISM Diagraph

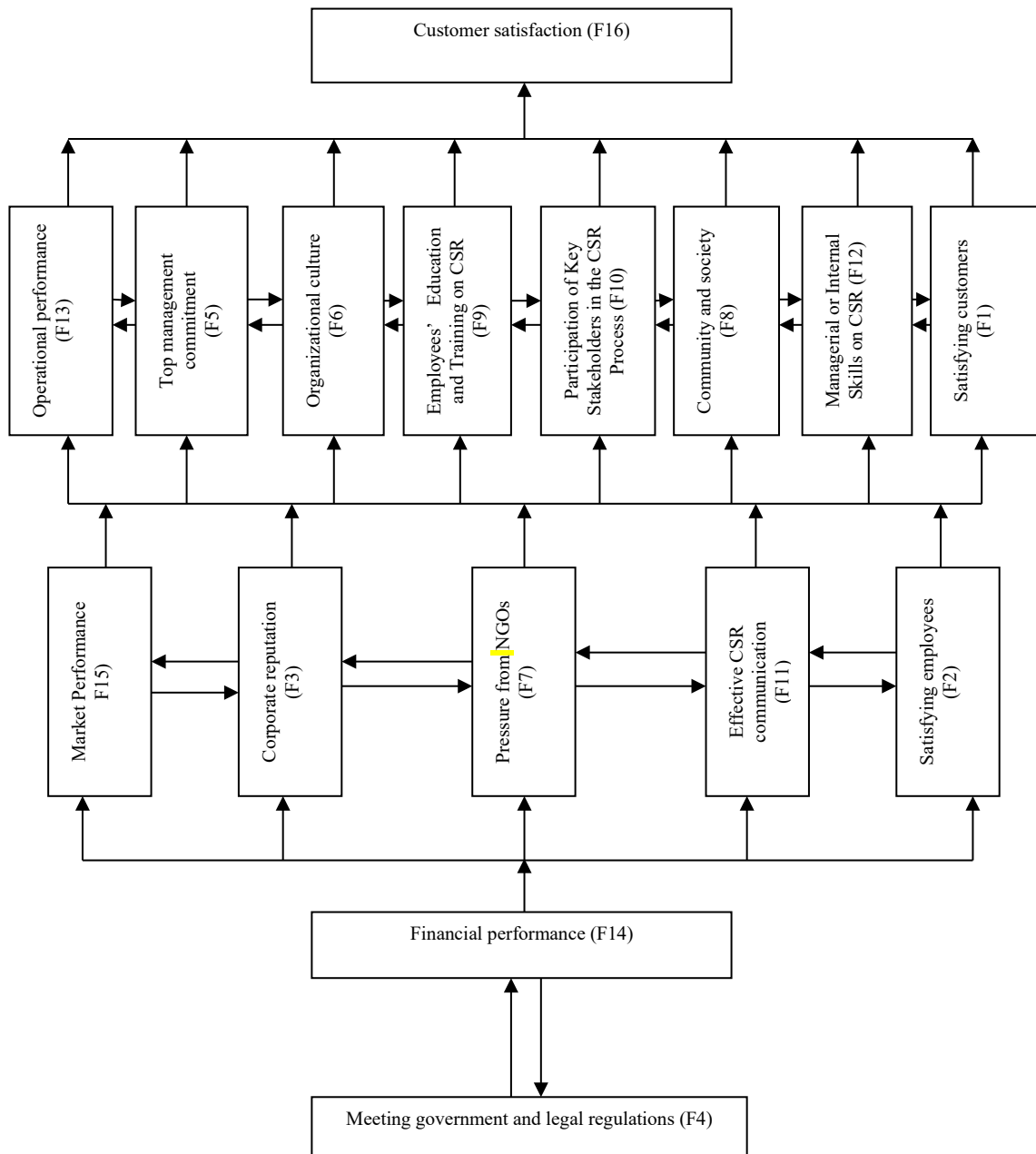
A framework of the numerous CSR enablers associated with organizational performance is presented in Figure 3. utilizing Tables 8.

Table 9: Rank Vector

Sr. No	Factor	Level
1	Meeting government and legal regulations (F4)	5
2	Financial performance (F14)	4
3	Market performance (F15)	3
4	Corporate reputation (F3)	3
5	Pressure from NGOs (F7)	3
6	Effective CSR Communication (F11)	3
7	Satisfying employees (F2)	3
8	Operational performance (F13)	2
9	Top management commitment (F5)	2
10	Organizational culture (F6)	2
11	Employees' Education and Training on CSR (F9)	2
12	Participation of Key Stakeholders in the CSR Process (F10)	2
13	Community and society (F8)	2
14	Managerial or Internal on CSR (F12)	2
15	Satisfying customers (F1)	2
16	Customer satisfaction (F16)	1

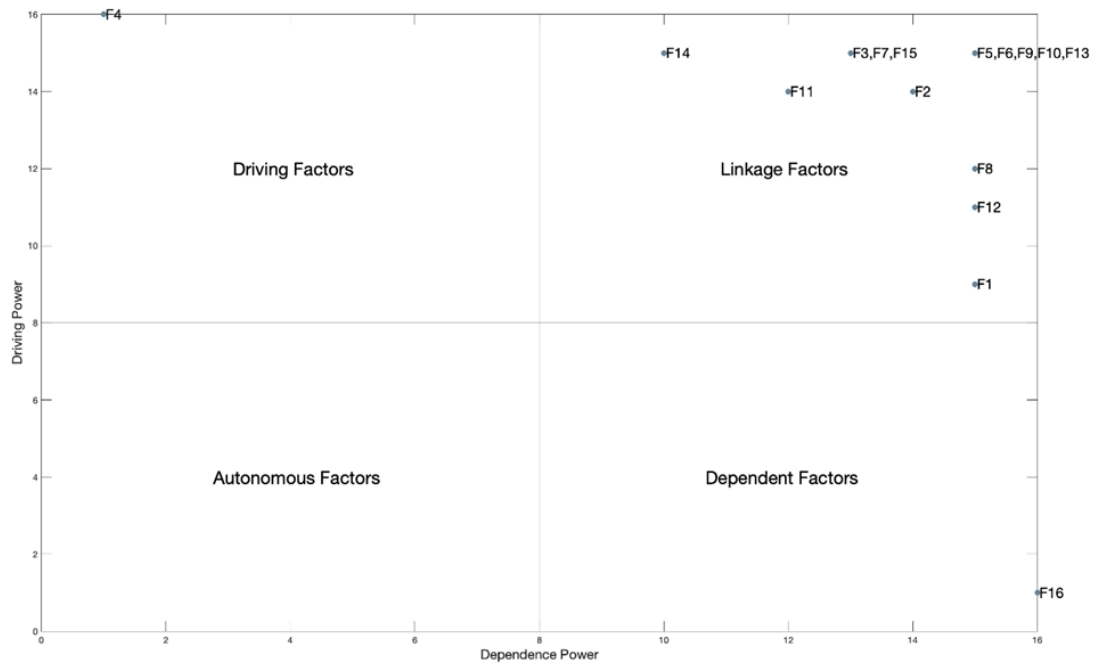
Source: Author's own

Figure 3: ISM Model for the CSR Figure Hierarchy



Source: Author's own

Figure 4: Driving and Dependence Power Diagram (MICMAC Analysis)



Source: Author's own

5. Discussion, Implication and Conclusion

In implementing CSR practices, this research has discovered different factors that require sustaining the Organization performances of the firm. Using the ISM methodology, this research examines enablers of CSR for organizational performance enhancement. In Fig. 3 of the ISM model, five tiers represent different factors found through the literature review.

5.1 Discussion

5.1.1 Level V

According to the ISM model Figure 3, the factors in the low-level hierarchical structure start from Meeting government and legal regulations (F4); these concerns drive all other CSR factors. This factor lies on the second quadrant of MICMAC graph in (Figure 4), showing high driving power to move different elements to achieve OP. Mayer (2021) illustrated that meeting government and legal regulations (F4) is essential for organizational performance in oil and gas sector as it helps avoid legal consequences, enhance reputation and public trust, mitigate operational risks, promote fairness and equality, access government contracts, streamline operations,

and adapt to changing business landscapes. Compliance fosters a conducive business environment that supports sustainable growth and long-term success.

5.1.2 Level IV

In the ISM model, the next level of hierarchical structure includes the financial performance (F14) factor. This factor lies on the third quadrant of the MICMAC graph in (Figure 4), which shows linking power. Financial performance (F14) is a critical linkage power that impacts various organizational competitive factors. Several researchers support that by leveraging financial strength in the oil and gas sector, organizations can enhance their competitiveness, position themselves favorably in the market, and achieve customer satisfaction (Barauskaite & Streimikiene, 2021).

5.1.3 Level III

In the ISM model, the third hierarchical structure includes Market performance (F15), Corporate reputation (F3), Pressure from NGOs (F7), Effective CSR Communication (F11), and Satisfying employees (F2). These factors lie on the third quadrant of MICMAC graph in (Figure 4); these factors are also interlinked. Pressure from NGOs (F7) is a severe concern for organizational performance as NGOs represent the interests of various stakeholders, including consumers, communities, and advocacy groups. Organizations that fail to address NGO concerns may face reputational damage, loss of customer trust, and potential boycotts (Khan et al., 2023). According to Singh and Misra (2021), a robust corporate reputation (F3) is essential for effective CSR initiatives. It builds stakeholder trust, encourages engagement and support, provides a competitive advantage, helps manage risks, facilitates compliance, and ensures the long-term sustainability of CSR efforts (Martinez-Conesa et al., 2017). Effective CSR Communication (F11) allows organizations to be transparent about their social and environmental initiatives and their progress towards meeting CSR goals and, within an organization, fosters employee engagement and pride that leads to Satisfying employees (F2). Market performance and Corporate Social Responsibility (CSR) are interconnected in several ways. CSR initiatives that address local community needs or support inclusive business models in oil and gas organization can open doors to new customer segments, distribution channels, and business opportunities, leading to improved Market performance (F15) (Lawande, 2019).

5.1.4 Level II

In the ISM model, The second hierarchical structure has a substantial impact and connection with other level factors such as Operational performance (F13), Top management commitment (F5), Organizational culture (F6), Employees' Education and Training on CSR (F9), Participación of Key Stakeholders in the CSR Process

(F10), Community and Society (F8), Managerial or Internal Skills on CSR (F12), Satisfying customers (F1). These factors lie on the third quadrant of MICMAC graph in (Figure 4); these factors are also interlinked. The Organizational culture (F6) encompasses its shared values, beliefs, norms, behaviors, and practices that shape the work environment and influence employee attitudes and behaviors that enhance Managerial or Internal Skills in CSR (F12) (Naseem et al., 2020). By demonstrating a genuine Top management commitment (F5) to CSR, top management provides a clear direction for the organization's social and environmental efforts, ensuring they align with the overall business strategy and enhance the participation of Key Stakeholders in the CSR Process (F10) that also play a positive role to fostering Community and society (F8) benefits (Khan et al., 2023). Operational performance (F13) supports organization performance; these measures can help identify gaps, streamline workflows, optimize resource allocation, enhance overall organizational performance, and Satisfy customers (F1) (Barauskaite & Streimikiene, 2021).

5.1.5 Level I

The ISM model's top-level hierarchy includes customer satisfaction (F16). Finally, all factors rely on the organization's customer satisfaction factor. This factor lies on the fourth quadrant of the MICMAC graph in (Figure 4); this factor depended on other factor of the study. Customers are more likely to be satisfied and loyal to companies that align with their values and positively contribute to society. CSR initiatives such as eco-friendly practices, fair trade, community engagement, or charitable initiatives can enhance customer satisfaction by creating a positive perception of the organization. CSR initiatives can directly influence OP and customer satisfaction (F16) (Singh & Misra, 2021).

5.2 Theoretical Implications

A business's excellence is contingent upon its ability to handle stakeholder interactions to improve performance successfully (Martinez-Conesa et al., 2017). Stakeholder theory was used to examine all critical aspects that significantly contribute to CSR success factors, such as corporate reputation as a segment of the industry's nature. Hence, according to stakeholder theory, an organization's overall performance can be improved by working toward socially responsible cooperation (Harrison et al., 2015). Study findings support this idea that actively engages with stakeholders to understand their needs, concerns, and expectations, and it also assists in identifying areas where CSR initiatives can have the most significant impact and where organizational performance can be enhanced (Perrini et al., 2011). By implementing stakeholder theory for CSR and OP, organizations can foster strong stakeholder relationships, align their practices with societal expectations, and enhance long-term sustainability and performance. Firms are always looking for ways to improve their performance in the highly competitive business environment because their primary concern is the well-being of their stakeholders. The study's

findings contribute to the disclosure of social and business issues by assisting organizations in making corporate strategies (Khuong et al., 2021).

5.3 Practical and Managerial Implications

Large businesses are primarily obligated to all stakeholders, as their strategies have functional consequences and present management difficulties in an increasingly globalized world. This study's findings have practical effects on the management team, business executives, and oil and gas industry policymakers. Our research framework is intended to guide large oil and gas manufacturing firms regarding the influence of CSR, compliance with government and legal regulations (F4), and financial performance (F14) on organizational performance enhancement of the oil and gas industry (Kraus et al., 2020). Evaluating CSR seems to be becoming crucially influential for professionals, as it is essential to quantify and acquire the actual value of CSR practices that enable organizations to improve operational performance (F13).

From a practical view, this study will inform senior and middle decision-makers in the oil and gas industry about the critical contribution of CSR in building market performance (F15) along with corporate reputation (F3) and effective CSR communication (F11) and satisfying customer (F1). These factors are critical objectives contributing to an organization's long-term performance, as CSR activities are an essential strategic tool for establishing the organization's social standing (Salvioni & Gennari, 2019). as well as Education and training on CSR (F9), will increase Managerial or internal skills in CSR (F12), followed by customer satisfaction (F16) (Yang & Basile, 2021). Finally, those organization that is socially responsible induces an organizational culture (F6) in performance as an essential role in achieving a higher level of involvement of stakeholders (F10). In practice, oil and gas manufacturing companies fail to achieve desired outcomes without the appropriate organization of top management commitments (F5), satisfying employees (F2), community & society (F8), and pressure from NGOs (F7).

This study suggests courses of action for oil and gas companies by highlighting that meeting government and legal regulations should be the starting point of the strategy that will impact financial performance (Asiaei et al., 2021). Government and legal regulations (F4) should compel businesses to publish CSR policy reports and actively seek out opportunities to create understanding about CSR practices among stakeholders, employees, and customers to help firms integrate CSR effectively. The organization's strategies, operations, and techniques contribute significantly to the company's core performance when employees are adequately trained and informed about CSR Practices (Bux et al., 2020). A few research studies found that financial performance influences reputation, and reputation influences financial performance (F14); this is a two-way relationship. Other advantages of building a reputation include strong relations with authorities, the ability to entice talent, and the prevention of potential crises (Gomez-Trujillo et al., 2020). Pakistani businesses should enhance their interconnections and interactions with key stakeholders (F10)

while ensuring that all key stakeholders are involved in CSR decisions and activities (Zahidy et al., 2019).

Additionally, this study has managerial and stakeholder implications, such as determining the importance of critical drivers to employees and members involved in manufacturing management via unique campaigns, voluntary benchmarking, etc. This work is significant for the oil and gas manufacturing industries considering CSR implementation. This study will assist policymakers in optimizing the use of scarce resources (Civera & Freeman, 2019). Managers are also aimed at empowering CSR practices to engage stakeholders and enhance their firms' reputations, as experts have proposed that enabling CSR practices can help firms improve their repute and help them gain a competitive edge (Fierro et al., 2024). Additionally, managers are advised to reassure stakeholders of their organizations' importance. It would demonstrate that the organization is actively engaged in CSR practices, as such initiatives may motivate them to engage in specific corporate activities (Waheed & Yang, 2019). At the same time as determining the applicability and content of CSR practices, top management (F5) should also work to enlist the support of their workforce, customers, and other stakeholders to help sell the idea of incorporating CSR into a production firm's overall business plan (Bux et al., 2020). It is recommended that Pakistani firms enhance their strategic capabilities in formal CSR (F12). It requires taking measured risks and considering alternative routes to advance the company's CSR plan in light of potential developments (Zahidy et al., 2019).

5.4 Conclusion

This study provides a significant contribution to the literature by creating a comprehensive framework to understand the contextual relationship between identified enablers of CSR on organizational performance in oil and gas companies. The study contributes to this conceptual framework which can enhance the managers' understanding of these factors, thereby enabling them to make informed decisions and devise effective strategies to leverage these factors for successful CSR implementation. This study discloses that CSR activities significantly determine effective organizational performance by aligning business operations with legal and ethical standards, enhancing financial performance, and fostering positive customer satisfaction in oil and gas organization. Organizations create value for a broad range of stakeholders through engagement with NGOs and advocacy groups ensures that the organization addresses broader societal concerns, which can otherwise lead to reputational damage and economic repercussions if ignored. Furthermore, CSR enablers significantly effect OP factors in order to enhance overall organization's performance, such as, Meeting government and legal regulations (F4), Financial performance (F14), Market performance (F15), and Corporate reputation (F3) play pivotal roles in embedding CSR deeply into business strategies and practices, thus enhancing Customer satisfaction (F16), operational effectiveness and stakeholder engagement.

5.5 Limitations and Future Directions

This study has several limitations. In this study, sixteen CSR and organizational performance implementation factors are examined. In the future, research can investigate more factors affecting CSR implementation in oil and gas manufacturing companies considering all the essential stakeholders. Secondly, the ISM and MICMAC method was used to rank the elements, and the technique depends much on experts' judgments. The PLS-SEM (Structural equation modeling) method can be considered with further CSR factors and be evaluated on different stakeholder perspectives like investor perspectives, customer perspectives, and other views. This study only assessed oil and gas manufacturing companies, which cannot ensure generalization in other manufacturing industries. The results generalization is limited since the sample is from a sole country. This study only considers one sector. A comparative analysis can be conducted in future research to understand the differences between different industries and sectors. Also, research on the potential mediating roles of competitive advantage, reputation, and customer satisfaction between CSR and company performance might benefit from the inclusion of data from other developing countries. Future studies can analyze other manufacturing sectors like automobiles, textiles, electronics, etc. As a result, a more robust prospective study is recommended to investigate the effect of many CSR antecedent factors on CSR practices by examining a larger sample size. The study's survey sample is limited to Pakistani oil and gas company senior executives. In order to get a complete picture of what it takes to run a company, researchers should look beyond the top managers and include other internal and external stakeholders.

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Notes

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