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## A Comparative Study On Corporate Citizenship Between Public Sector And Private Sector Companies In Jharkhand.

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### ABSTRACT

Any firm that wants to strengthen itself through improved brand recognition, staff retention, and increased goodwill must prioritize corporate citizenship (CC). The aim of this study is to ascertain the potential critical role that corporate citizenship can play in Jharkhand, India's public and private sectors. 390 managers from Jharkhand's public and private sector companies make up the study's sample. The researcher developed a corporate citizenship questionnaire in 2023 and administered it to assess corporate citizenship within the companies. We examined the data using SPSS software. The data were analyzed using inferential statistics, such as the t-test and analysis of variance (ANOVA). According to the t-test results, there are notable differences between corporations in the public and private sectors when it comes to consumer protection, laws and regulations, ethics, fair competition, sustainable development, employee volunteerism, and community involvement. The results of the ANOVA show that there were significant differences among the four groups (males and females working in the public sector, males and females working in the private sector) on health and safety, laws and regulations, ethics, adherence to fair completion principles, environment stewardship, sustainable development, employee volunteering, family involvement, & industrial relations) in each of the nine variables.

**Key words:** Corporate citizenship (CC), Public sector companies, Private sector companies, Environment stewardship, Sustainable development.

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### Introduction

Corporate citizenship, also known as corporate social responsibility, is a concept that has gained traction in recent years as businesses are increasingly expected to take into account the impact of their operations on society and the environment. This concept goes beyond the traditional focus on profit-making and emphasizes the obligation of businesses to contribute to the well-being of society (Crane et al., 2005). Corporate citizenship is a broad term that includes many different actions, including as community involvement, sustainable environmental practices, ethical labour practices, and philanthropy.

As the global business landscape continues to evolve, the role of corporate citizenship in driving positive social and environmental change is becoming increasingly important. In this research paper, we will explore the significance of Corporate Citizenship, its effects on companies and society, as well as the difficulties and opportunities it presents (Crittenden et al., 2011). Corporate citizenship is a multifaceted approach that recognizes the interconnectedness between business operations and the broader societal and environmental landscape. It acknowledges that companies are accountable to not only generate profits but also to actively contribute to the betterment of the communities and ecosystems in which they operate. This involves taking into account the interests and needs of various stakeholders, including managers, customers, shareholders, suppliers, and the local community. By engaging in corporate citizenship practices, businesses can enhance their reputation, build trust with consumers and investors, attract and retain talented managers, and contribute to sustainable

development goals. Furthermore, corporate citizenship can also serve as a risk management strategy, as it helps businesses address potential negative impacts and mitigate reputational risk. Through this research paper delve into the various dimensions of corporate citizenship, exploring its benefits and challenges for businesses. One of the key aspects of corporate citizenship is the integration of ethical considerations into business decision-making processes. This involves a commitment to transparency, accountability, and fairness in dealings with stakeholders, including Managers, customers, suppliers, and the wider community. By adopting ethical labor practices and ensuring equitable treatment of all stakeholders, organizations can build trust and credibility, thereby enhancing their reputation and long-term sustainability (**Sen & Bhattacharya, 2001**). Furthermore, corporate citizenship encompasses environmental stewardship and sustainability practices also. Environmental sustainability is another cornerstone of corporate citizenship. Businesses are increasingly under pressure to minimize their environmental footprint and adopt eco-friendly practices. This covers programs aimed at lowering pollution, protecting natural resources, and cutting down on carbon emissions. Adopting sustainable practices helps the environment and meets consumer demand, which is rising for goods and services that respect the environment. Moreover, corporate citizenship involves active engagement with local communities to address social issues and support economic development. This can take the form of partnerships with non-profit organizations, investment in education and healthcare infrastructure, or participation in community development projects. Such efforts not only contribute to the well-being of society but also create a positive impact on employee commitment and consumer perception. Corporate citizenship dimensions consist of economic, ethical, legal and discretionary but can be extended to corporate governance, accounting, transparency, disclosures, environment stewardship, anti-bribery, employee volunteering, health & safety, human rights and green logistics and supply chains. Economic citizenship involves contributing to economic development through job creation, investment in local communities, and fostering entrepreneurship (**McWilliams and Siegel, 2001**). The economic dimension of corporate citizenship emphasizes the responsibility of businesses to generate profits ethically while considering the interests of stakeholders and society (**Carroll, 1991**). Companies engage in responsible profit maximization, balancing financial performance with long-term sustainability (**Porter and Kramer, 2011**). Legal citizenship refers to adherence to laws, regulations, and standards governing business conduct within the jurisdictions where companies operate (**Carroll, 1991**). Compliance with legal requirements is the foundational aspect of corporate citizenship, ensuring businesses operate within the bounds of the law (**Crane and Matten, 2016**). Legal citizenship encompasses respect for intellectual property rights, fair competition practices, and compliance with labor and environmental regulations (**Treviño and Nelson, 2016**). Ethical citizenship involves going beyond legal requirements to uphold ethical principles and moral values in business operations (**Carroll, 1991**). Ethical citizenship extends to responsible decision-making, ethical leadership, and a commitment to social responsibility beyond profit motives (Jones, 1991). Companies demonstrate ethical citizenship through integrity, honesty, transparency, and fairness in their interactions with stakeholders (**Ferrell and Fraedrich, 2019**). Discretionary citizenship represents voluntary actions and contributions by businesses to address societal needs and challenges (**Carroll, 1991**). Although discretionary activities not required by law or market forces, these optional actions show a company's dedication to sustainability and social welfare (**Waddock & Graves, 1997**). Discretionary citizenship include philanthropy, community development initiatives, environmental conservation efforts, and corporate volunteering programs (**Matten & Moon, 2008**).

Corporate citizenship and corporate governance are intertwined concepts that shape organizational behavior, stakeholder relations, and societal impact. By integrating principles of transparency, accountability, and ethical leadership into governance structures and citizenship practices, companies can enhance their reputation, create long-term value, and contribute to sustainable development goals (**Tricker, 2012**). Transparency, accountability, and disclosures are essential pillars of corporate citizenship, facilitating trust, accountability, and stakeholder engagement. By embracing transparency and accountability principles and adopting robust disclosure practices, companies can improve their standing, reduce risks, and produce value over the long run for all parties involved (**GRI, 2016 & SASB, 2020**).

Corporate citizenship in environmental stewardship and sustainability is essential for fostering a harmonious relationship between businesses and the surroundings. By welcoming environmental responsibilities, companies can mitigate risks, strengthen competitiveness, and help to create a future that is more sustainable for society and the planet (**Delmas and Toffel, 2008**). Corporate citizenship requires businesses to act responsibly, ethically, and

transparently in all aspects of their operations, including efforts to combat bribery and corruption. By implementing effective anti-bribery practices, companies can enhance their reputation, mitigate legal and financial risks, and contribute to a more sustainable and ethical business environment (**Bauer and Pereira, 2019**). Employee volunteering programs are a powerful mechanism for advancing corporate citizenship goals, enhancing employee engagement, and making a positive impact on communities. By aligning with theoretical frameworks, implementing best practices, and addressing challenges, companies can leverage employee volunteering as a strategic tool for social responsibility and organizational success (**Deloitte, 2017**). Corporate citizenship in health and safety represents a fundamental aspect of responsible business conduct, with far-reaching implications for Managers, communities, and society at large. By prioritizing health and safety practices, companies can enhance stakeholder trust, contribute to sustainable development goals, and create shared value for all stakeholders (**Eurofound, 2019**). Corporate citizenship entails respecting, protecting, and promoting human rights as part of businesses ethical responsibilities to society. By integrating human rights considerations into their operations, policies, and decision-making processes, businesses can strengthen their standing, gain stakeholders' trust, and help create a more equitable and sustainable world (Schultz et al.,2019). Corporate citizenship and green supply chain management are integral components of sustainable business practices, reflecting a commitment to environmental stewardship, social responsibility, and ethical conduct. By integrating green supply chain practices into their operations, companies can enhance stakeholder trust, drive innovation, and create shared value for society and the environment (Zhu et al., 2020).

**Various theories in favour of Corporate Citizenship:**

Stakeholder theory suggests that businesses should consider the interests of all stakeholders affected by their actions, including Managers, customers, suppliers, communities, and investors. It emphasizes the importance of creating value for stakeholders beyond shareholders and advocates for a broader view of corporate responsibility. Agency theory states that the relationship between a company's principles, or shareholders, and its agents, or managers, is the main subject of agency theory. It implies that managers might behave more in their own self-interest than in the best interests of the shareholders, which would result in agency expenses. In order to reduce agency issues, corporate citizenship should help managers align their interests with those of shareholders and other stakeholders.

Legitimacy theory posits that organizations must maintain legitimacy in the eyes of society to secure resources and survive over the long term. Corporate citizenship activities serve as a mechanism for companies to show their dedication to societal norms and values, thereby enhancing their legitimacy and reputation.

Institutional theory studies the ways in which are shaped by and respond to institutional pressures, norms, and values. Corporate citizenship can be seen as a response to institutional demands for responsible business practices, as companies seek to conform to societal expectations and gain legitimacy within their institutional environments. According to the resource-based theoretical perspective, businesses can gain a competitive edge by utilizing their special assets and skills. Corporate citizenship can be considered a valuable intangible resource that enhances a company's reputation, stakeholder relationships, and organizational resilience, leading to sustained competitive advantage.

The triple bottom line idea incorporates social and environmental factors in addition to the conventional emphasis on financial performance. Corporate citizenship, in the context of TBL theory, involves companies striving to optimize their performance across economic, social, and environmental metrics to achieve sustainable development and long-term value creation.

**The objectives of the study are as follows:**

- 1) To examine the significant differences between public and private sector managers on variables of corporate citizenship in Jharkhand.
- 2) To find out the significant differences among four groups of managers (male and female managers in public and private companies) on variables of corporate citizenship in Jharkhand.

**Hypotheses of the Study**

Hypothesis 1: (H<sub>0</sub>): There is no statistically significant difference in corporate citizenship between managers

employed in the public sector and those employed in the private sector in Jharkhand. Hypothesis 1: ( $H_1$ ) Managers in the public sector and private sector in Jharkhand differs significantly in their corporate citizenship.

Hypothesis 2 ( $H_0$ ): There is no statistically significant variation in corporate citizenship among the four groups of managers: male managers in the public sector, female managers in the public sector, male managers in the private sector, and female managers in the private sector, in the region of Jharkhand.

Hypothesis 2 ( $H_1$ ): There exists a significant difference in corporate citizenship among the four distinct groups of managers in Jharkhand, namely public sector males, public sector females, private sector males, and private sector females.

### **Methods of study**

The present study was carried out on the public and private sector companies in Jharkhand. The significance of corporate citizenship indicates that corporate citizenship is incessant for companies to build trust, manage risks, attract talent, drive innovation, and have an advantageous influence on society and the environment. By integrating corporate citizenship activities into their business strategies, companies can create value for all stakeholders while contributing to a more sustainable and equitable world.

### **Sample**

Purposive sampling was employed in this study to gather data from 390 Managers who were chosen from six districts in the Indian state of Jharkhand: Ranchi, East Singhbhum, Latehar, Giridih, Bokaro, and Ramgarh. Among the 390 managers, 170 were selected from public sector industries like Central Coalfields Limited (CCL), National Thermal Power Corporation (NTPC), Steel Authority of India Limited (SAIL) and Jharkhand Industrial Infrastructure Development Corporation (JIIDC). Similarly, 220 were selected from private sector industries like Tata Steel Limited (TSL), Carbon Resource Private Limited (CRPL), Saluja Steel and Power Private Limited (SSPPL), Bokaro Power Supply Private Limited (BPSPL), Hi-tech Chemical Private Limited (HCPL), and Premsons Motor Udyog Private Limited (PMUPL). Out of 170 public sector managers, 107 were male and 63 were females and out of 220 private sectors managers 150 were male and 70 were females. The age range of the respondents are from 25 to 60 years.

### **Tool and technique used for data collection:**

Corporate citizenship scale developed by Dubey (2023) i.e., by the researcher was used for data collection. The questionnaire is a Likert type scale where (1= being strongly disagree, 2 = being disagree, 3= being neither agree nor disagree, 4= being agree, and 5 =being strongly agree). There are 252 items and 29 variables in the scale. The scale measures 29 aspects of corporate citizenship such as condition of work, health & safety, corporate governance, accountability, consumer protection, corporate philanthropy, laws & regulation, ethics, adherence to principle of fair competition, environment stewardship, sustainable development, employee volunteering, community involvement, economic citizenship, legal citizenship, ethical citizenship, discretionary citizenship, transparency, suppliers, corporate citizenship practices, family participation, family involvement, anti-bribery and anti-corruption, performance reporting, industrial relation, logistics and supply chain, education, human rights, and equality. The Cronbach Alpha value of the scale is 0.80. High score indicates a high employee satisfaction.

### **Procedure for data collection**

The researcher began collecting data in companies after completing all the necessary formalities, including obtaining permission from the relevant authorities. The company authorities assured their support and provided a list of managers' names and designations. The researcher then instructed the selected managers to gather in a designated room. Before distributing the questionnaire, the researcher explained the study's objectives, which significantly increased the managers' interest.

The researcher informed the participants that their responses would remain confidential, and that the data would be used solely for research purposes. The researcher handed the questionnaire to 390 managers from both the public and private sectors. The researcher also addressed any confusion the managers had about completing the questions or understanding the instructions.

## Data Analysis

The researchers analyzed the data using SPSS (Statistical Package for the Social Sciences) software. The computed descriptive statistics, including the mean and standard deviation, and used inferential statistics, such as the t-test and analysis of variance (ANOVA), to test the hypotheses.

Table 1. Significance of the Mean Difference in Corporate Citizenship between Public and Private Sector Managers in Jharkhand

Name of the variable	Public sector Managers			Private sector Managers			t-value	Level of Significance
	Mean	SD	N	Mean	SD	N		
Condition of work	41.11	6.80	170	42.17	6.70	220	1.531	NS
Health & Safety	30.80	4.66	170	31.26	4.59	220	0.992	NS
Corporate Governance	27.63	7.44	170	27.74	7.21	220	0.147	NS
Accountability	33.81	5.91	170	32.94	6.27	220	1.386	NS
Consumer protection	25.06	5.69	170	23.88	4.67	220	2.253**	S
Corporate Philanthropy	32.34	6.01	170	33.43	5.573	220	1.847	NS
Laws & Regulation	12.26	6.24	170	9.66	4.35	220	4.831**	S
Ethics	24.53	7.93	170	27.28	5.69	220	3.978***	S
Adherence to principle of fair competition	10.82	4.95	170	9.20	3.74	220	3.662***	S
Environment stewardship	22.62	4.95	170	24.18	4.27	220	3.330	NS
Sustainable development	18.35	4.55	170	19.97	3.79	220	3.815***	S
Employee Volunteering	20.99	10.03	170	16.65	6.80	220	5.074***	S
Community Involvement	23.38	10.43	170	26.25	9.99	220	2.755*	S
Economic Citizenship	25.52	5.60	170	25.78	5.79	220	0.442	NS
Legal Citizenship	13.00	5.03	170	12.64	4.60	220	0.743	NS
Ethical Citizenship	40.09	7.52	170	40.48	7.01	220	0.531	NS
Discretionary Citizenship	16.87	7.17	170	17.00	7.39	220	0.172	NS
Transparency	36.57	6.92	170	36.47	7.02	220	0.146	NS
Suppliers	45.65	7.56	170	46.05	7.08	220	0.562	NS

Corporate citizenship practices	29.61	7.87	170	29.81	7.85	220	0.251	NS
Family Participation	16.88	4.13	170	16.50	3.97	220	0.914	NS
Family Involvement	16.88	3.81	170	20.10	3.60	220	0.382	NS
Anti bribery & Anti corruption	27.45	4.82	170	27.66	4.54	220	0.439	NS
Performance Reporting	29.61	7.87	170	29.85	7.82	220	0.303	NS
Industrial Relation	48.60	7.42	170	48.51	6.90	220	0.119	NS
Logistics & Supply chain	27.41	7.67	170	27.43	7.53	220	0.032	NS
Education	22.05	4.77	170	22.22	4.96	220	0.349	NS
Human Rights	12.73	3.89	170	12.49	3.66	220	0.623	NS
Equality	11.82	2.444	170	12.01	2.31	220	0.123	NS

Note:\*P<.05, \*\*P<.01, \*\*\*P<.001, S= Significant, NS=Not significant.

Table 2 presents the results of the ANOVA on the variables of corporate citizenship in Jharkhand for the four groups of managers: males in the public sector, females in the public sector, males in the private sector, and females in the private sector.

Name of the variable	Source of variation	Sum of squares(SS)	df	Mean Square (MS)	F Value	Level of Significance
Condition of work	Between Groups	168.336	3	56.112	1.232	NS
	Within Groups	17584.754	386	45.556		
	Total	17753.090	389			
Health & Safety	Between Groups	213.269	3	71.090	3.386*	S
	Within Groups	8104.998	386	20.997		
	Total	8318.267	389			
Corporate Governance	Between Groups	60.563	3	20.188	0.376	NS
	Within Groups	20706.127	386	53.643		
	Total	20766.690	389			
Accountability	Between Groups	182.795	3	60.932	1.630	NS
	Within Groups	14431.872	386	37.388		
	Total	14614.667	389			
Consumer protection	Between Groups	173.633	3	57.878	2.183	NS
	Within Groups	10233.126	386	26.511		
	Total	10406.759	389			
Corporate Philanthropy	Between Groups	106.249	3	35.416	1.056	NS
	Within Groups	12946.920	386	33.541		
	Total	13053.169	389			
	Between Groups	645.796	3	215.265		

Laws & Regulation	Within Groups	10764.963	386	27.889	7.719***	S
	Total	11410.759	389			
Ethics	Between Groups	700.961	3	233.654	5.076**	S
	Within Groups	17767.029	386	46.029		
	Total	18467.990	389			
Adherence to principle of fair competition	Between Groups	291.468	3	97.156	5.222**	S
	Within Groups	7181.221	386	18.604		
	Total	7472.690	389			
Environment stewardship	Between Groups	237.516	3	79.172	3.754*	S
	Within Groups	8139.982	386	21.088		
	Total	8377.497	389			
Sustainable development	Between Groups	228.641	3	76.214	4.408**	S
	Within Groups	6674.203	386	17.291		
	Total	6902.844	389			
Employee Volunteering	Between Groups	1805.649	3	601.883	8.546***	S
	Within Groups	27185.348	386	70.428		
	Total	28990.997	389			
Community Involvement	Between Groups	728.611	3	242.870	2.329	NS
	Within Groups	40258.181	386	104.296		
	Total	40986.792	389			
Economic Citizenship	Between Groups	27.041	3	9.014	0.275	NS
	Within Groups	12666.949	386	32.816		
	Total	12693.990	389			
Legal Citizenship	Between Groups	94.444	3	31.481	1.367	NS
	Within Groups	8886.553	386	23.022		
	Total	8980.997	389			
Ethical Citizenship	Between Groups	336.841	3	112.280	2.166	NS
	Within Groups	20011.367	386	51.843		
	Total	20348.208	389			
Discretionary Citizenship	Between Groups	97.179	3	32.393	0.631	NS
	Within Groups	19805.152	386	51.309		
	Total	19902.331	389			
Transparency	Between Groups	123.215	3	41.072	0.847	NS
	Within Groups	18714.282	386	48.483		
	Total	18837.497	389			
Suppliers	Between Groups	256.683	3	85.561	1.615	NS
	Within Groups	20447.125	386	52.972		
	Total	20703.808	389			
Corporate citizenship practices	Between Groups	28.414	3	9.471	0.153	NS
	Within Groups	23868.461	386	61.835		
	Total	23896.874	389			
Family Participation	Between Groups	92.312	3	30.771	1.900	NS
	Within Groups	6252.765	386	16.199		
	Total	6345.077	389			
Family Involvement	Between Groups	132.059	3	44.020	3.289*	S
	Within Groups	5166.200	386	13.384		
	Total	5298.259	389			
Anti bribery & Anti corruption	Between Groups	19.829	3	6.610	0.303	NS
	Within Groups	8433.206	386	21.848		

	Total	8453.036	389			
Performance Reporting	Between Groups	28.414	3	9.471	0.153	NS
	Within Groups	23868.461	386	61.835		
	Total	23896.874	389			
Industrial Relation	Between Groups	539.592	3	179.864	3.609*	S
	Within Groups	19236.039	386	49.834		
	Total	19775.631	389			
Logistics & Supply chain	Between Groups	35.393	3	11.798	0.204	NS
	Within Groups	22375.951	386	57.969		
	Total	22411.344	389			
Education	Between Groups	12.910	3	4.303	0.180	NS
	Within Groups	9251.913	386	23.969		
	Total	9264.823	389			
Human Rights	Between Groups	88.965	3	29.655	2.107	NS
	Within Groups	5432.433	386	14.074		
	Total	5521.397	389			
Equality	Between Groups	26.083	3	8.694	1.554	NS
	Within Groups	2158.915	386	5.593		
	Total	2184.997	389			

Note:\*P<.05, \*\*P<.01, \*\*\*P<.001, S= Significant, NS=Not significant.

### Results and Discussions

**Table 1** presents the comparison between public and private sector managers regarding corporate citizenship (CC) variables. It reveals significant differences between the two sectors for seven corporate citizenship variables: consumer protection, laws and regulations, ethics, adherence to principles of fair competition, sustainable development, employee volunteering, and community involvement.

These results indicate that managers in the public sector and those in the private sector differ significantly in their approaches to and practices related to these aspects of corporate citizenship.

**Table 2** illustrates the differences among the four groups of managers: public sector males, public sector females, private sector males, and private sector females. Significant differences were observed for nine corporate citizenship variables: health & safety, laws and regulations, ethics, adherence to principles of fair competition, environment stewardship, sustainable development, employee volunteering, family involvement, and Industrial relations. These findings suggest that corporate citizenship practices vary significantly not only between the public and private sectors but also among different groups within these sectors.

Table 1 shows that the managers of public and private sector differ significantly on seven variables out of 29 variables. The first significant variable is consumer protection and this was found to be less profound in private sector ( $M = 23.88$ ) and more profound in public sector ( $M = 25.06$ ). This might be due to the fact that in the context of consumer protection, the public sector is often better equipped to serve the interests of the general public. The public sector has a responsibility to regulate, supervise, and control the sale and purchase of goods and services in order to create a conducive system that ensures fair and ethical practices. The second variable, laws and regulation, is less profound in private sector ( $M = 9.66$ ) and more profound in public sector ( $M = 12.26$ ). This could be attributed to the public sector's responsibility to protect the common good. The public sector's primary objective is to serve the public interest by enforcing laws and regulations that safeguard the welfare, safety, and rights of the general population. The third variable, ethics, is less profound in public sector ( $M = 24.53$ ) and more profound in private sector ( $M = 27.28$ ). This may be because of that private sector companies are often owned by individuals, families, or private investors with a direct stake in the company's success. This ownership structure can foster a stronger sense of accountability and responsibility among management and shareholders, leading to a greater focus on ethical behavior. The fourth variable, adherence to principles of fair competition is found to be less profound in private sector ( $M = 9.20$ ) and more profound in public sector ( $M = 10.82$ ).

This might be because public sector companies are typically established to serve the public interest rather than focusing solely on profit. Consequently, they often emphasize fairness and equity in their practices to ensure they effectively fulfill their mandate of providing essential services or goods to the public. The fifth variable, sustainable development is found less profound in public sector ( $M = 18.35$ ) and more profound in private sector ( $M = 19.97$ ). This could be because sustainable practices, such as improving energy efficiency, reducing waste, and optimizing resource use, can result in cost savings and greater operational efficiency. Private sector companies may prioritize these sustainability initiatives to boost their profitability and gain financial advantages. The sixth variable, employee volunteering, is less profound in private sector ( $M = 16.65$ ) and more profound in public sector ( $M = 20.99$ ). This might be because public sector organizations have a mandate to serve the public interest and promote community welfare. Employee volunteering aligns with this mandate by allowing public sector employees to actively support and engage with the communities they serve. The seventh and last variable, community involvement, is less profound in public sector ( $M = 23.38$ ) and more profound in private sector ( $M = 26.25$ ). This could be because that private sector companies have more flexibility and autonomy in decision-making compared to public sector organizations, allowing them to implement community involvement initiatives more swiftly and creatively. Private companies can tailor their community engagement efforts to align with their business objectives, market priorities, and corporate values without bureaucratic constraints.

Table -2 depicts that the four groups of managers showed a significant difference on the variable of health & safety. Health and safety are essential components of a successful and sustainable workplace. By prioritizing the health and safety of employees, organizations can create a positive work environment, improve performance, and achieve long-term business success. In terms of laws and regulations, four groups differed significantly. Laws and regulations provide the necessary structure and guidance for companies to operate ethically, responsibly, and profitably within the broader societal context. Compliance with these regulations is essential not only for legal reasons but also for maintaining trust, reputation, and sustainable growth in the long term. The third significant variable is ethics. Ethics are essential for companies to build trust, maintain legal compliance, enhance reputation, foster employee satisfaction, attract customers and investors, and contribute positively to society. By prioritizing ethical behavior, companies can create value not only for their shareholders but also for their employees, customers, and communities. The fourth significant variable is adherence to principles of fair competition. Adherence to principles of fair competition is essential for fostering innovation, ensuring consumer choice, preventing monopolistic practices, encouraging efficiency, leveling the playing field, promoting economic growth, protecting small businesses, and building trust and confidence in the marketplace. By embracing fair competition, companies contribute to a vibrant and competitive market environment that benefits both businesses and consumers. The fifth significant variable is environment stewardship. Environmental stewardship has become a paramount concern for companies across industries. Adopting environmentally responsible practices aren't just a moral obligation. it's also essential for long-term sustainability and success. By embracing environmental responsibility, companies can create value for society, the environment, and their stakeholders while ensuring long-term sustainability and success. The sixth variable is sustainable development. Sustainable development can foster a positive work culture where employees feel proud to work for a company that prioritizes environmental and social responsibility. Engaging employees in sustainability initiatives, providing opportunities for volunteerism and community involvement, and offering training and development in sustainable practices can improve morale, motivation, and retention. The seventh significant variable is employee volunteering. Employee volunteering is important for companies as it enhances corporate social responsibility, boosts employee morale and engagement, develops leadership and teamwork skills, promotes employee well-being, attracts and retains talent, strengthens community relationships, and contributes to skill-based volunteering initiatives. By encouraging and supporting employee volunteering, companies can create a positive impact both within their organization and in the communities they serve. The eighth significant variables is family involvement. Family involvement in companies can bring continuity, stability, commitment, loyalty, trust, communication, flexibility, alignment of values, long-term investment, community engagement, and succession planning. By leveraging the strengths of family involvement, companies can build resilient organizations that thrive over generations. The ninth and last significant variable is industrial relations. Industrial relations are vital for companies as they contribute to maintaining productivity, employee satisfaction, conflict resolution, and compliance with labor laws,

organizational culture, innovation, change management, trust, and reputation. By fostering positive industrial relations, companies can create a conducive work environment that supports the achievement of business objectives and long-term success.

#### **Implication to the Business Organization:**

1. **Support for Human Resources:** Corporate citizenship activities contribute positively to an organization's human resources by boosting employee morale, improving retention rates, ensuring quality production, and enhancing job satisfaction. Therefore, all industry levels, from small to large enterprises, should integrate corporate citizenship initiatives, tailoring them to their financial capabilities.
2. **Risk Management:** Corporate citizenship plays a significant role in risk management. To ensure compliance and effectiveness, appropriate government bodies must conduct thorough inspections and monitoring of corporate citizenship activities within industrial organizations.
3. **Expansion of Corporate Citizenship Activities:** Government policies should broaden and better define Corporate Citizenship activities, with a primary focus on education, health, and rural development.
4. **Focus on Remote and Rural Areas:** To ensure that the benefits of corporate citizenship activities reach a broader population, we should design corporate citizenship initiatives for remote and rural areas. This approach will help in addressing the needs of underserved communities.
5. **Brand Differentiation and Equity:** Corporate citizenship contributes to brand differentiation and enhances an organization's image and reputation. To control this, we could introduce a policy that imposes advertising fees on companies that prominently showcase their corporate citizenship initiatives in advertisements.
6. **Facilitating Business Operations:** Corporate citizenship activities can make it easier for the government to grant permissions and approvals for business operations. However, the nature of products and their environmental impacts—such as pollution or hazards—should be carefully considered when designing corporate citizenship strategies.
7. **Business Opportunities and Competitive Advantage:** Corporate citizenship can serve as a source of business opportunities and competitive advantage, helping organizations secure their future in a competitive market. To maximize the impact of corporate citizenship, the government should manage and potentially reduce the estimated expenditure on specific corporate citizenship activities, ensuring efficient resource allocation.

#### **Conclusion**

Both hypotheses are partially accepted because the results indicate that the groups from the public and private sectors displayed more similarities than differences. The findings demonstrate how sincerely public sector businesses are putting corporate citizenship into practice. Corporate citizenship is useful for employee commitment because it provides a sense of purpose, aligns with employees' values, increases engagement, enhances the employee experience, strengthens organizational culture, attracts and retains talent, and contributes to a positive reputation and brand image. By prioritizing corporate citizenship, companies can foster a more committed and engaged workforce, leading to improved employee satisfaction, retention, and overall organizational performance. The study gives some insightful learning to the businesses or practitioners that extremely helpful into the significance of corporate citizenship to achieve organizational strength in the form of increased goodwill, better brand image and retaining talented employees. By embracing corporate citizenship practices, companies may contribute to inclusive and sustainable economic growth that benefits society. Since the data set is relatively small, further research with a larger sample from various public and private organizations across different locations could provide more comprehensive insights.

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