A STUDY OF THE RELATIONSHIP BETWEEN CORPORATE SOCIAL RESPONSIBILITY, CORPORATE REPUTATION AND CORPORATE PERFORMANCE BASED ON INTERNAL EMPLOYEE SURVEY DATA

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In the new era, assuming social responsibility has become a necessary consideration for corporate development. Existing studies suggest that fulfilling social responsibilities positively impacts corporate performance, while others argue it increases costs and has negative effects. Therefore, this article delves into the impact of corporate social responsibility (CSR) on corporate performance from the perspective of internal employees and explores the mediating role of corporate reputation between CSR and corporate performance. This theoretical research aims to enhance corporate performance by promoting CSR.

The study employed literature analysis and questionnaire surveys to investigate employees within three Chinese smartphone companies: Xiaomi, OPPO, and Vivo. We verified the research hypotheses through correlation and regression analyses. The findings indicate that, firstly, the economic, legal, ethical, and charitable responsibilities of CSR positively influence corporate performance. Secondly, corporate reputation partially mediates the relationship between each dimension of CSR and corporate performance. Consequently, the study suggests that companies should establish a strategic CSR management mindset, considering fulfilling social responsibilities as a mission to drive sustainable development and thereby enhance corporate performance.

Keywords: corporate social responsibility; corporate performance; corporate reputation; mobile phone companies

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Introduction

With the further development of globalization and the market economy, corporate social responsibility has gradually become an important part of corporate management. In China, the government's expectations and requirements for companies to fulfill their social responsibilities are also increasing day by day, which provides an important research background for the discussion of the relationship between corporate performance and social responsibility. Among them, the Chinese government places great importance on fulfilling corporate social responsibilities and has developed a series of relevant laws and regulations.

For example, laws such as the Company Law, Labor Law, and Environmental Protection Law require companies to respect and protect the rights and interests of employees, environmental resources, and social and public interests while pursuing economic benefits. In addition, the government also guides companies to actively fulfill their social responsibilities and promote sustainable development by issuing policy documents, industry standards, and guidance. In this political context, the impact of corporate social responsibility on corporate performance is particularly important.

For example, fulfilling social responsibilities helps companies establish a positive social image and improve brand value and market competitiveness. This can not only attract more consumers and investors but also create a broader development space for enterprises. Actively fulfilling social responsibilities can also help companies reduce operational risks and avoid penalties and reputational losses due to violations of laws and regulations.

From a market development perspective, the mobile phone industry is facing unprecedented fierce competition with the rapid development of technology and the diversification of consumer demands. In this market context, mobile phone companies must not only focus on traditional competitive factors such as product innovation, cost control, and marketing, but also pay more attention to fulfilling corporate social responsibilities to maintain a good corporate reputation and improve corporate performance.

First, as information transparency increases and the public pay more attention to corporate social responsibility, consumers are paying more and more attention to corporate ethics and social responsibility performance when choosing mobile phone brands. They tend to support mobile phone companies that pay attention to environmental protection, labor rights protection, charity, etc. As a result, mobile phone companies are under pressure to assume social responsibility and actively perform CSR in order to attract and retain consumers. Second, fulfilling corporate social responsibility shapes and maintains corporate reputation.

Protection is crucial. In a highly competitive market environment, corporate reputation has become a valuable intangible asset that can bring differentiated competitive advantages to companies. By actively fulfilling social responsibilities, mobile phone companies can demonstrate their good corporate citizen image and win recognition and respect from all walks of life, thus enhancing their brand value and market influence.

Finally, a good corporate reputation can attract more high-quality partners and investors, bringing more business opportunities and financial support to the company. Moreover, companies that actively fulfill their social responsibilities can often obtain government support and preferential policies, reduce operating costs, and improve profitability.
A STUDY OF THE RELATIONSHIP BETWEEN

In recent years, Chinese mobile phone companies such as Xiaomi, Vivo, and OPPO have joined the ranks of charity marketing, demonstrating their corporate social responsibility awareness. However, while existing research has explored the relationship between corporate social responsibility and corporate performance, it primarily examines the impact of a single dimension of corporate social responsibility on corporate performance.

Therefore, based on the Carroll Corporate Social Responsibility Pyramid Model, taking Chinese mobile phone companies as an example, we explore the impact of various dimensions of corporate social responsibility and corporate performance, as well as the mediating role of corporate reputation between various dimensions of corporate social responsibility and corporate performance.

It will enrich the results related to the impact of multi-dimensional corporate social responsibility on corporate performance and its impact path, as well as provide a reference for companies looking to achieve sustainable development.

Objectives
The study uses questionnaire survey methods, empirical analysis methods, etc. to explore and study the impact of Chinese mobile phone corporate social responsibility on corporate performance and its impact path, aiming to answer the following questions:

First, we will examine the impact mechanisms of various dimensions of corporate social responsibility on corporate performance.

Second, whether corporate reputation plays a mediating role between various dimensions of corporate social responsibility and corporate performance;

The third is how to strengthen corporate social responsibility and improve corporate performance.

Literature review

Review of research on the concept of corporate social responsibility

Scholars and consumers in contemporary society have widely discussed the concept of corporate social responsibility, primarily due to the growing consumer demand for environmentally sustainable products and services (Vătămănescu et al., 2021).

Organizations are experiencing increasing demands from various stakeholders, such as competitors, customers, employees, and governments, to effectively address social and environmental issues (Lu et al., 2021). As a result, CSR has become a prominent and influential global business practice (Govindan, 2022).

However, despite numerous surveys and studies on CSR, the lack of generally accepted and agreed-upon definitions poses significant obstacles to empirical research efforts. To thrive in the contemporary marketplace, businesses must ensure that their performance matches the expectations of a wider audience (Thakur & Hale, 2022). Thus, corporate social responsibility is defined as “the obligation of businesspeople to follow these policies and strategies, make these decisions, or pursue courses of action that are conducive to the goals and values of our society” (Bowen, 2013).

Review of research on corporate social responsibility and corporate performance

Corporate social responsibility has been proven to be an important factor in the success of any organization (McWilliams & Siegel, 2006).
For example, CSR projects have greatly reduced the financial distress of enterprises. Chinese companies with high CSR quality scores have significantly alleviated their liquidity issues (Al-Hadi et al., 2019).

According to existing research findings, scholars generally recognize the positive impact of corporate social responsibility on corporate performance. Despite the recognition of CSR's vital role in business performance, the fundamentals of its actions remain a mystery (Ye et al., 2021).

One view is that CSR is an extension of corporate governance and serves as an external mechanism to take into account the concerns of a wider range of stakeholders (i.e., social or environmental activists) in order to achieve the fundamental goals of the business, which are to maximize and improve company performance (Harjoto & Jo, 2011).

However, the empirical evidence on the relationship between CSR and firm performance is also not entirely conclusive. Some studies indicate a negative relationship, while others report a positive relationship (Kong et al., 2020).

**A review of research on corporate social responsibility and corporate reputation**

In recent years, scholars at home and abroad have invested a lot of energy in studying the relationship between corporate social responsibility and corporate reputation. Corporate reputation refers to "the perceived representation of a company's past actions and future prospects, compared to other major competitors, describing the company's overall attractiveness to all key constituents".

Existing research proves that corporate social responsibility is one of the strategies to improve corporate reputation (Choi & Lee, 2018). From a resource-based perspective, reputation is one of the intangible assets that affect performance, and internal unique strategic resources are the main driver of a company's sustained competitive advantage (Tate & Bals, 2018).

Generally speaking, intangible resources (such as company reputation, corporate culture, and employee knowledge) are more difficult to substitute or imitate than tangible resources (such as physical and financial assets). McWilliams & Siegel (2011) view corporate social responsibility as an asset that augments the value of other intangible assets like expertise, corporate culture, and reputation.

**A review of research on corporate reputation and performance**

Corporate reputation is generally considered to be an intangible asset of a company. Existing research has explored corporate reputation and corporate performance to provide an in-depth analysis of the impact of corporate reputation on corporate performance. Most studies find a positive relationship between reputation and corporate performance; for example, higher past performance leads to a good corporate reputation, which in turn increases the likelihood that the company will perform well in the future (Fombrun & Shanley, 1990).

Research on the relationship between reputation and corporate performance shows that positive financial and non-financial performance is the result of a good reputation (Saeidi et al., 2015), and companies with a good reputation are more capable of maintaining long-term profits in market returns and sales returns. (Eberl & Schwagier, 2005). Furthermore, firms with better reputations can achieve higher profitability than competitors in the same industry (Dowling, 2004).
In addition to profitability, a good reputation can translate into higher customer retention, higher customer satisfaction, new product acceptance, and resilience in the face of critical events (Sageder et al., 2015). Empirical evidence shows that corporate reputation can help a company differentiate itself from competitors and gain a favorable position in the market (Caliskan et al., 2011). Corporate social responsibility initiatives affect corporate reputation, which in turn affects corporate performance (Neville et al., 2005).

**Conceptual Framework**

Resource-based theory holds that an enterprise's internal resources are the key to its development, and unique resources with value, heterogeneity, scarcity, and irreplaceability are the source of a sustainable competitive advantage for the enterprise. Corporate resources include both tangible resources, such as physical assets, and intangible resources, such as corporate reputation. In the business process, intangible resources require a longer accumulation period compared to tangible resources.

Based on corporate social responsibility theory, stakeholder theory, and symbiosis theory, the research analyzes the impact of Chinese mobile phone companies' social responsibilities on corporate performance and constructs the theoretical analysis framework shown in the Fig.1.

![Figure 1 - Theoretical analysis framework diagram](made by the author)

**Research hypothesis**

H1: Corporate social responsibility has a positive impact on company performance.

H1a: Corporate economic responsibility has a positive impact on corporate performance.
H1b: Corporate legal liability has a positive impact on corporate performance.
Corporate moral responsibility has a positive impact on corporate performance (H1c).
H1d: Corporate philanthropic responsibility has a positive effect on corporate performance.
H2: Corporate reputation plays a mediating role between corporate social responsibility and corporate performance.
H2a: Corporate reputation plays a mediating role between corporate economic responsibility and corporate performance.

Methodology

The study mainly uses the following methods to analyze the impact of Chinese mobile phone corporate social responsibility on corporate performance:

One is the literature analysis method. By reading and researching relevant literature on corporate social responsibility and corporate performance, different definitions are given for each, and the connection between the two is summed up and organized. The idea behind the link between social responsibility and corporate sustainable development is also found and studied. internal laws.

The second is the questionnaire-survey method. The study used a questionnaire survey on Chinese mobile phone companies to evaluate the impact of corporate social responsibility on corporate performance.

The study compiled a questionnaire around Chinese mobile phone corporate social responsibility and corporate performance. We compiled the Chinese mobile phone corporate social responsibility and corporate performance questionnaire on the basis of determining variables and drawing on previous research results. We also conducted a questionnaire survey among corporate employees to obtain first-hand data, providing data support for the research.

Results

Descriptive statistical analysis

Firstly, Tab. 1 displays the statistical results for the basic situation of the survey objects.

As shown in Tab. 1, “O” represents OPPO employees, “V” represents Vivo employees, and “X” represents Xiaomi employees. Overall, 155 male employees participated in the survey, while 131 were female. This is more in line with the development characteristics of Internet companies.

According to age structure, the largest number of employees is 26–35 years old, with 137 employees, followed by 36–45 years old, and 37 employees under 25 years old. From an educational standpoint, the employees of the three companies have relatively high academic qualifications, with 191 employees primarily having a bachelor's degree.

The majority of employees in the three companies have tenure between 4 and 6 years, followed by 1 to 3 years from a tenure perspective. From a job perspective, the largest number of employees in basic departments participated in the survey.
A STUDY OF THE RELATIONSHIP BETWEEN

Table 1 - Basic information about survey objects
(made by the author)

<table>
<thead>
<tr>
<th>subject</th>
<th>name</th>
<th>Enterprise code</th>
<th>O</th>
<th>X</th>
<th>V</th>
<th>total</th>
</tr>
</thead>
<tbody>
<tr>
<td>gender</td>
<td>male</td>
<td></td>
<td>45 (29.032%)</td>
<td>52 (33.548%)</td>
<td>58 (37.419%)</td>
<td>155</td>
</tr>
<tr>
<td></td>
<td>female</td>
<td></td>
<td>39 (29.771%)</td>
<td>43 (32.824%)</td>
<td>49 (37.405%)</td>
<td>131</td>
</tr>
<tr>
<td>age</td>
<td>&lt; 25 years old</td>
<td></td>
<td>9 (24.324%)</td>
<td>15 (40.541%)</td>
<td>13 (35.135%)</td>
<td>37</td>
</tr>
<tr>
<td></td>
<td>26-35 years old</td>
<td></td>
<td>37 (27.007%)</td>
<td>47 (34.307%)</td>
<td>53 (38.686%)</td>
<td>137</td>
</tr>
<tr>
<td></td>
<td>36-45 years old</td>
<td></td>
<td>25 (31.646%)</td>
<td>25 (31.646%)</td>
<td>29 (36.709%)</td>
<td>79</td>
</tr>
<tr>
<td></td>
<td>Over 46 years old</td>
<td></td>
<td>13 (39.394%)</td>
<td>8 (24.242%)</td>
<td>12 (36.364%)</td>
<td>33</td>
</tr>
<tr>
<td>Education level</td>
<td>College degree and below</td>
<td></td>
<td>14 (32.558%)</td>
<td>11 (25.581%)</td>
<td>18 (41.86%)</td>
<td>43</td>
</tr>
<tr>
<td></td>
<td>Undergraduate</td>
<td></td>
<td>56 (29.319%)</td>
<td>73 (38.22%)</td>
<td>62 (32.461%)</td>
<td>191</td>
</tr>
<tr>
<td></td>
<td>Graduate students and above</td>
<td></td>
<td>14 (26.923%)</td>
<td>11 (21.154%)</td>
<td>27 (51.923%)</td>
<td>52</td>
</tr>
<tr>
<td>Year of service</td>
<td>Less than 1 year</td>
<td></td>
<td>12 (27.273%)</td>
<td>19 (43.182%)</td>
<td>13 (29.545%)</td>
<td>44</td>
</tr>
<tr>
<td></td>
<td>1-3 years</td>
<td></td>
<td>27 (33.75%)</td>
<td>23 (28.75%)</td>
<td>30 (37.5%)</td>
<td>80</td>
</tr>
<tr>
<td></td>
<td>4-6 years</td>
<td></td>
<td>29 (32.22%)</td>
<td>27 (30%)</td>
<td>34 (37.778%)</td>
<td>90</td>
</tr>
<tr>
<td></td>
<td>7-9 years</td>
<td></td>
<td>8 (22.22%)</td>
<td>14 (38.889%)</td>
<td>14 (38.889%)</td>
<td>36</td>
</tr>
<tr>
<td></td>
<td>More than 10 years</td>
<td></td>
<td>8 (22.22%)</td>
<td>12 (33.333%)</td>
<td>16 (44.444%)</td>
<td>36</td>
</tr>
<tr>
<td>Position</td>
<td>Department employees</td>
<td></td>
<td>70 (29.412%)</td>
<td>81 (34.034%)</td>
<td>87 (36.555%)</td>
<td>238</td>
</tr>
<tr>
<td></td>
<td>Lower level managers</td>
<td></td>
<td>8 (33.33%)</td>
<td>9 (37.5%)</td>
<td>7 (29.167%)</td>
<td>24</td>
</tr>
<tr>
<td></td>
<td>Middle managers</td>
<td></td>
<td>6 (33.33%)</td>
<td>3 (16.667%)</td>
<td>9 (50%)</td>
<td>18</td>
</tr>
<tr>
<td></td>
<td>Top management</td>
<td></td>
<td>0 (0%)</td>
<td>2 (33.33%)</td>
<td>4 (66.667%)</td>
<td>6</td>
</tr>
</tbody>
</table>

Reliability and validity test results
The Tab.2 illustrates the reliability of each dimension.

The purpose of Cronbach's alpha coefficient value is to assess the truthfulness and reliability of the collected data. Generally, if Cronbach's alpha coefficient is above 0.9, the reliability of the test or scale is very good.

Between 0.8 and 0.9 means good reliability; between 0.7 and 0.8 means acceptable reliability; and between 0.6 and 0.7 means reliable.

As shown in Tab. 2, the overall questionnaire's Cronbach's α coefficient and each dimension is greater than 0.9, indicating that the questionnaire has good reliability.

For the KMO test, 0.9 is very suitable for factor analysis; 0.8–0.9 is more suitable. As shown in Tab. 3, the KMO value of the formal survey is 0.855. The KMO value test shows that there is a correlation between the various variable items, which meets the requirements of factor analysis. If the formal survey's Bartlett's test significance is less than 0.05, it rejects the null hypothesis, thereby confirming the feasibility of factor analysis.
Table 2 - Reliability table of each dimension of the questionnaire
(made by the author)

<table>
<thead>
<tr>
<th></th>
<th>Average after removing items</th>
<th>Variance after removing terms</th>
<th>Cronbach's alpha coefficient after deleting terms</th>
</tr>
</thead>
<tbody>
<tr>
<td>Corporate social responsibility</td>
<td>5.021</td>
<td>1.471</td>
<td>0.985</td>
</tr>
<tr>
<td>Business Performance</td>
<td>5.059</td>
<td>1.473</td>
<td>0.953</td>
</tr>
<tr>
<td>Corporate reputation</td>
<td>5.079</td>
<td>1.458</td>
<td>0.949</td>
</tr>
</tbody>
</table>

Table 3 - KMO and Bartlett’s test
(made by the author)

<table>
<thead>
<tr>
<th>KMO sampling suitability quantity</th>
<th>0.855</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bartley's test of sphericity</td>
<td></td>
</tr>
<tr>
<td>Approximate chi-square</td>
<td>1313.412</td>
</tr>
<tr>
<td>degrees of freedom</td>
<td>3</td>
</tr>
<tr>
<td>Significance</td>
<td>0</td>
</tr>
</tbody>
</table>

Table 4 - Correlation analysis table between the independent variable corporate social responsibility and the dependent variable corporate performance
(made by the author)

<table>
<thead>
<tr>
<th>index</th>
<th>gender</th>
<th>age</th>
<th>education level</th>
<th>years of service</th>
<th>position</th>
<th>financial responsibility</th>
<th>legal liability</th>
<th>moral responsibility</th>
<th>charitable responsibility</th>
<th>business performance</th>
<th>corporate reputation</th>
</tr>
</thead>
<tbody>
<tr>
<td>gender</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>age</td>
<td>0.07</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>education level</td>
<td>0.18*</td>
<td>0.38**</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>years of service</td>
<td>0.19*</td>
<td>0.49**</td>
<td>0.43**</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>position</td>
<td>0.31*</td>
<td>0.51**</td>
<td>0.56*</td>
<td>0.66**</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>financial responsibility</td>
<td>0.28*</td>
<td>0.38**</td>
<td>0.43**</td>
<td>0.51*</td>
<td>0.47*</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>legal liability</td>
<td>0.23*</td>
<td>0.43**</td>
<td>0.56*</td>
<td>0.47*</td>
<td>0.58*</td>
<td>0.65*</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>moral responsibility</td>
<td>0.27*</td>
<td>0.37**</td>
<td>0.46**</td>
<td>0.41**</td>
<td>0.66**</td>
<td>0.68**</td>
<td>0.66**</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>charitable responsibility</td>
<td>0.26*</td>
<td>0.46**</td>
<td>0.39**</td>
<td>0.47**</td>
<td>0.53**</td>
<td>0.62**</td>
<td>0.67**</td>
<td>0.59**</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>business performance</td>
<td>0.36**</td>
<td>0.46**</td>
<td>0.58*</td>
<td>0.43**</td>
<td>0.52**</td>
<td>0.64**</td>
<td>0.61**</td>
<td>0.69**</td>
<td>0.67**</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>corporate reputation</td>
<td>0.42**</td>
<td>0.45**</td>
<td>0.51*</td>
<td>0.53*</td>
<td>0.42**</td>
<td>0.66**</td>
<td>0.62**</td>
<td>0.61**</td>
<td>0.66**</td>
<td>0.58**</td>
<td>1</td>
</tr>
</tbody>
</table>

Note: * means p<0.05, ** means p<0.01
**Correlation analysis**

The study used Pearson correlation analysis to find the correlation coefficient (correlation degree) between the two sets of data in order to understand the relationship between the independent variable corporate social responsibility and the dependent variable corporate performance. The results are shown in Tab. 4.

When we use Pearson correlation analysis to calculate the correlation coefficient (degree of correlation) between pairs of data, we obtain Tab. 4.

According to the correlation analysis results, it can be seen that the demographic variables gender, age, education level, tenure, and position are also significantly correlated with the research variables.

The research variables economic responsibility, legal responsibility, moral responsibility, and philanthropic responsibility all show a significant positive correlation with corporate reputation; economic responsibility, legal responsibility, moral responsibility, and philanthropic responsibility also show a significant positive correlation with corporate performance. Consequently, this study establishes H1 and H1a-H1d.

**Mediating effect analysis**

The previous correlation analysis results reveal a significant positive correlation between corporate social responsibility, corporate performance, and corporate reputation. The study uses corporate reputation as a mediating variable to investigate the potential mediating effect between corporate social responsibility and corporate performance. The Bootstrap method is based on the theoretical concept of standard error.

This article replicates 5000 sample sizes, maintaining a 95% confidence interval.

If the result of observing the indirect effect includes 0 in the confidence interval, then this standard applies. If the result of observing the indirect effect includes 0, it does not establish the mediating effect; otherwise, it establishes the mediating effect.

The main points to judge the mediation effect are as follows: if a and b are significant and c’ is not significant, it is a complete mediation.

If a and b are significant, and c’ is significant, and a*b and c’ have the same sign, it is a partial mediating effect. If they have different signs, it is a masking effect.

If at least one of a and b is not significant, and the 95% BootCI of a*b includes the number 0 (not significant), the mediating effect is not significant; if it does not include the number 0, and c’ is not significant, it is a complete mediation.

If it includes the number 0 (significant), and c’ is significant, and a*b and c’ have the same sign, it is a partial mediating effect; if it does not include the number 0 (significant), and c’ is significant, and a*b and c’ are different, it is a masking effect.

As shown in Tab. 5, corporate reputation plays a partial mediating role between corporate economic responsibility, corporate legal responsibility, corporate moral responsibility, corporate philanthropic responsibility, and corporate performance.
Table 5 - Results of the mediation effect test
(made by the author)

<table>
<thead>
<tr>
<th>item</th>
<th>c total effect</th>
<th>a</th>
<th>b</th>
<th>a*b Mediation effect value</th>
<th>a+b (Boot SE)</th>
<th>a*b (z value)</th>
<th>a*b (p-value)</th>
<th>a*b (95% Boot CI)</th>
<th>c' direct effect</th>
<th>test results</th>
</tr>
</thead>
<tbody>
<tr>
<td>Corporate economic responsibility =&gt; corporate reputation =&gt; corporate performance</td>
<td>0.051*</td>
<td>-0.080**</td>
<td>-0.079**</td>
<td>0.069</td>
<td>0.026</td>
<td>2.322</td>
<td>0.02</td>
<td>0.040 ~ 0.200</td>
<td>0.020</td>
<td>Some intermediaries</td>
</tr>
<tr>
<td>Corporate legal responsibility =&gt; Corporate reputation =&gt; Corporate performance</td>
<td>0.627**</td>
<td>-0.050**</td>
<td>-0.079**</td>
<td>0.099</td>
<td>0.027</td>
<td>3.744</td>
<td>0.049 ~ 0.152</td>
<td>0.280</td>
<td>Some intermediaries</td>
<td></td>
</tr>
<tr>
<td>Corporate moral responsibility =&gt; corporate reputation =&gt; corporate performance</td>
<td>0.522**</td>
<td>0.338**</td>
<td>0.192**</td>
<td>0.092</td>
<td>0.057</td>
<td>4.466</td>
<td>0.089 ~ 0.152</td>
<td>0.519</td>
<td>Some intermediaries</td>
<td></td>
</tr>
<tr>
<td>Corporate philanthropic responsibility =&gt; corporate reputation =&gt; corporate performance</td>
<td>-0.192**</td>
<td>0.749**</td>
<td>-1.992**</td>
<td>0.012</td>
<td>0.014</td>
<td>3.801</td>
<td>0.012</td>
<td>0.040 ~ 0.121</td>
<td>1.300**</td>
<td>Some intermediaries</td>
</tr>
</tbody>
</table>

* p<0.05 ** p<0.01

Bootstrap type: percentile bootstrap method
Source: This research was compiled by myself

**Conclusion**

This study used literature analysis to study the relevant theories of corporate social responsibility and corporate performance, laying an important theoretical foundation for studying the relationship between corporate social responsibility and corporate performance. Based on the Carroll Social Responsibility Pyramid Model, the study selected four dimensions of corporate social responsibility: economic, legal, moral, and charitable, and then conducted adaptability using the mature scale that previous studies had tested. We prepared a corporate social responsibility scale after making necessary adjustments.

Simultaneously, we compiled relevant scales of corporate reputation and corporate performance based on previous research results, formulated research hypotheses, and established models.

Based on the questionnaire survey of employees of three Chinese mobile phone companies, Xiaomi, OPPO, and Vivo, and taking the questionnaire survey data as research samples, the impact of corporate social responsibility on corporate performance was
discussed, and the intermediary effect of corporate reputation was analyzed. Draw the following conclusions:

First, corporate social responsibility and its various dimensions positively affect corporate performance. The results of correlation and regression analysis revealed a significant positive correlation between corporate social responsibility, its four dimensions of economic, legal, moral, and charitable responsibilities, and corporate performance, suggesting a positive relationship between these dimensions and business performance.

Second, corporate reputation plays a partial mediating role between corporate social responsibility and corporate performance. The study analyzed corporate reputation's mediating role between the independent variable corporate social responsibility and the dependent variable corporate performance using the mediation effect test and found that corporate reputation plays a partial mediating role between corporate social responsibility and corporate performance.

Corporate performance will significantly benefit from the fulfillment of corporate social responsibilities. Whether it is economic responsibility, legal responsibility, moral responsibility, or charity responsibility, it will positively affect corporate performance to a certain extent. Encourage corporate performance improvement. Among them, the fulfillment of corporate social responsibilities will affect corporate reputation, and corporate reputation will have a positive impact on corporate performance.

Therefore, Chinese mobile phone companies can improve corporate reputation by fulfilling corporate social responsibilities, promoting corporate performance and providing a reference for corporate performance.

Recommendation

First, enterprises should establish long-term strategic corporate social responsibility management awareness in order to gain competitive advantages and achieve sustainable development. Specifically, first, companies need to strengthen their economic responsibilities. Mobile phone companies should continue to innovate, provide high-quality products and services, and meet consumer needs to maintain market competitiveness. Optimize production processes, reduce costs, improve resource utilization efficiency, and achieve sustainable development.

Expand market share, increase sales revenue, and create long-term value for shareholders; second, companies should strictly abide by legal responsibilities. Chinese mobile phone companies should strictly abide by national and local laws and regulations, especially those related to consumer rights protection, environmental protection, labor laws, etc. Ensure that the company conducts all its business activities within the legal scope by strengthening compliance management.

Respond to and cooperate with government regulatory requirements in a timely manner to avoid legal risks; third, enterprises should enhance their moral responsibilities, cultivate and maintain their ethical culture, and ensure that employees, suppliers, and partners follow high standards of ethical behavior. To increase stakeholder trust, communicate corporate information and operating data openly and transparently.

Respect and protect intellectual property rights, as well as avoid unfair competition and infringement; fourth, enterprises should fulfill their philanthropic responsibilities.
Actively participate in social welfare activities, such as education support, poverty alleviation, environmental protection, etc., to establish a good image of the company. Encourage employees to participate in volunteer services and enhance their sense of belonging and pride.

Second, strengthen the practice of corporate social responsibility and give full play to the positive role of corporate social responsibility practice in corporate performance.

First, Chinese mobile phone companies need to determine the core values and commitments of corporate social responsibility and ensure that these concepts are consistent with the company's mission and vision.

The company widely disseminates its corporate social responsibility concepts and practices through various internal and external communication channels, including corporate websites, social responsibility reports, and media releases.

Secondly, integrate corporate social responsibility into corporate strategy and operations, formulate a comprehensive corporate social responsibility strategy, and integrate it into the company's overall business strategy to ensure that corporate social responsibility activities are consistent with the company's long-term goals. Integrate corporate social responsibility practices into all aspects of product research and development, supply chain management, marketing, and so on, such as promoting environmentally friendly design, using sustainable materials, optimizing energy use, etc. Then, establish a crisis management mechanism to promptly respond to emergencies or crises that may damage the company's reputation. During crises, actively demonstrate CSR commitment and actions to repair and rebuild reputations through effective communication and transparency.

Finally, continuously monitor and evaluate CSR performance. Establish an effective corporate social responsibility performance indicator system to regularly monitor and evaluate the company's social, environmental, and economic performance. To continuously optimize and improve, combine corporate social responsibility performance with business performance and analyze the impact of corporate social responsibility activities on corporate reputation and financial performance.

Third, corporate reputation management, as a comprehensive carrier of various corporate management tasks, is a powerful weapon for contemporary corporate competition and a skill that modern corporate managers must master.

First, clarify your reputation management goals. First, companies need to clarify the goals of reputation management, which includes determining the brand image they want to create, the core values they want to convey, and the position they want to establish in the public mind.

Second, gain a deep understanding of your target audience. In the needs, expectations, and concerns of your target audience in order to better serve their needs and earn their trust. Collect information through market research, customer feedback, and other channels to provide strong support for reputation management. Subsequently, build and maintain a good brand image.

Establish and maintain a good brand image through high-quality products and services, innovative marketing strategies, and active social responsibility practices. Ensuring that a company's actions are consistent with its stated values enhances public trust in the company. At the same time, establish an effective internal communication mechanism to ensure that employees understand the latest developments and reputation management strategies of the company.
Lastly, consistently track and assess the company's reputation to identify issues promptly and implement appropriate solutions. Use social media, news reports, and other channels to collect information and analyze public opinions and attitudes towards the company. In short, reputation management is a long-term and complex task that requires companies to start with multiple aspects and establish a comprehensive reputation management system.

By clarifying goals, gaining an in-depth understanding of the audience, establishing a good brand image, strengthening internal communication, and actively responding to crises, Chinese mobile phone companies can effectively enhance and maintain their reputation.

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