

**Impact of Corporate Social Responsibility on Sustainable
Performance in Project-based Organizations**



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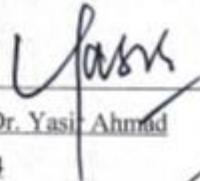
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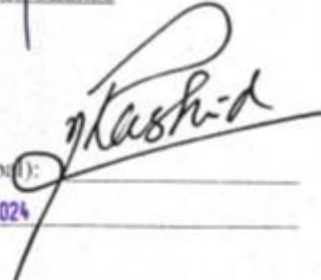
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Dedication

Dedicated to my parents, whose unwavering love and support have been the canvas on which I painted this remarkable achievement.

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I begin with a profound expression of gratitude to Allah Almighty, whose countless blessings and guidance have been the cornerstone of my journey towards this thesis. It is with utmost humility and thankfulness that I embark on this endeavor.

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Tayyab Tariq

Abstract

In this study, we delve into the multifaceted landscape of CSR and its diverse impacts on sustainable performance within project-based organizations. CSR, reflecting an organization's responsibility towards the community and social environment, constitutes a significant and evolving dimension in contemporary corporate strategies. The activities undertaken to enhance CSR manifest varying effects on the sustainable performance of firms.

Our investigation focuses on key factors of sustainable performance, including firm reputation, financial performance, individual work performance, firm sustainability performance, and organizational culture, and their effect on CSR, with a particular emphasis on the moderating role of organizational learning. Drawing on theoretical support from Stakeholder Theory (ST), Resource-based Theory (RBV) and Organizational Learning Theory (OLT), we aim to unravel the intricate relationships among these CSR and sustainable variables. Our primary objective is to identify which of these variables exerts the most substantial influence on sustainable performance.

We employ a comprehensive research methodology that encompasses both quantitative and qualitative analyses to examine these relationships analytically. By sourcing data from diverse firms, we allow for a detailed and nuanced exploration of the subject matter. The findings promise to provide valuable insights into the interplay between CSR and sustainable performance in project-based organizations. These insights are intended to inform strategic decision-making, enabling organizations to enhance their CSR initiatives and contribute to societal well-being and long-term business success.

Keywords: Corporate Social Responsibility (CSR), sustainable performance, project-based organizations (PBOs), firm reputation (FRep), financial performance (FP), individual work performance (IWP), firm sustainability (FS), organizational culture (OC), organizational learning (OL).

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List of Abbreviations

CSR	:	Corporate Social Responsivity
SP	:	Sustainable Performance
PBO	:	Project-Based Organizations
FRep	:	Firm Reputation
FP	:	Financial Performance
IWP	:	Individual Work Performance
FS	:	Firm Sustainability
OC	:	Organizational Culture
OL	:	Organizational Learning

CHAPTER 1. INTRODUCTION

1 Introduction

CSR refers to an organization's obligation towards its community and environment (Dai et al. 2022). As companies become more vigilant regarding CSR activities, more is expected of them in doing their duty-driven CSR duties - leading to positive social standing, increased competitiveness and sustainable development for their company. This shift has occurred because CSR activities can contribute significantly to building lasting corporate structures. CSR, an independently self-regulatory business model, can help businesses meet their social obligations more easily (Li et al. 2022). CSR allows companies to be aware of how their activities impact the environment, society and economics; by emphasizing CSR initiatives, they may ensure economic progress benefits all involved parties--from shareholders and stakeholders to broader society.

Studies of CSR have primarily examined corporate financial and organizational performance; however, more needs to be explored regarding its relationship to sustainable performance within project-based organizations. The study will analyze how CSR impacts this aspect in the research endeavor (Abbas et al. 2019). Companies today face increased expectations to contribute positively to society, leading them to demonstrate increased interest in CSR (Malik et al. 2021a). Many businesses have shown this by funding CSR-related initiatives and becoming involved with CSR initiatives themselves. Businesses understand they must both promote sustainable corporate development while using their expertise to solve important societal problems.

OL are formal guidelines businesses or organizations create to manage many aspects of their behaviour, operations, and decision-making procedures (Abbas et al. 2019). These guidelines are the cornerstone for how the company conducts business and interacts with stakeholders, clients, employees and the public (Asiaei et al. 2021). The research will focus on the role of CSR initiatives in strengthening employee positions, leading to a healthier working environment, and emphasizing their importance in raising employee morale, satisfaction and overall well-being. By engaging in socially responsible practices, companies can foster a workplace culture that enhances employee welfare while creating a better work environment (Mubialiwo, Abebe, and Onyutha 2021).

It will also explore the linkages among environmental impacts, superior customer value, CSR on sustainable performance and CSR's long-term impacts. This goal exemplifies how social responsibility is integral to creating superior customer value (Li et al. 2022). Businesses that integrate CSR practices into their operations not only address environmental concerns but can also often improve brand image and customer loyalty - contributing to long-term sustainability. This investigation seeks to understand how an organization's culture affects how successful CSR initiatives can be in boosting overall business performance (Abbas 2020). OC is essential in shaping how CSR strategies are accepted and integrated into corporate life, often acting as either an enabler or impediment to their success. By understanding this dynamic, businesses can tailor their CSR initiatives more closely to their cultural environment.

The research draws upon three theories: ST, RBV and OLT. This research seeks to illuminate the intricate relationship between CSR initiatives and sustainable performance within project-based organizations. CSR refers to a company's commitment to ethical business practices, environmental sustainability and contributing positively to society (Indriastuti and Chariri 2021).

As part of its charitable projects, it encompasses an array of actions such as charitable donations, environmental sustainability measures and ethical labor practices. Even though much research has been conducted on CSR initiatives, a gap exists regarding their specific impact on project-based organizations' sustainable performance (Khan et al. 2021). CSR initiatives have long been acknowledged for their positive effects on organizational reputation and stakeholder relationships; however, evidence regarding their direct effect on sustainable performance metrics of project-based entities still needs to be provided.

This research fills a critical literature void by concentrating on project-based organizations. It seeks to provide insight into how CSR initiatives operate within this environment, considering operational dynamics, stakeholder relationships and project orientation unique to project-oriented entities. This research seeks to uncover and quantify any causal links between CSR initiatives and sustainable performance indicators in project-based entities - thus filling a significant gap in the existing literature (Hmeedat and Albdareen 2022). Furthermore, it will quantify causal links between CSR initiatives and sustainable performance metrics within project-oriented businesses (Abdulaziz-al-Humaidan, Ahmad, and Islam 2022). It will increase understanding of how these practices contribute to sustainability, potentially unveiling context-specific performance indicators suitable for such businesses.

1.1 Problem Statement

In project-based organizations, CSR is increasingly recognized as a crucial driver of sustainable performance. However, there is limited understanding of how CSR initiatives specifically influence various dimensions of sustainable performance, such as firm reputation, financial performance, organizational performance, firm sustainability, and competitive advantage. Additionally, the role of organizational learning in shaping the impact of CSR on these performance dimensions remains underexplored.

This research addresses these gaps by examining the impact of CSR practices on sustainable performance factors within project-based organizations. It aims to determine the extent to which CSR initiatives affect key performance dimensions and investigates how organizational learning processes moderate this relationship. By clarifying these dynamics, the study seeks to provide insights into how CSR can be leveraged to enhance organizational performance while contributing to societal and environmental well-being. Understanding the interplay between CSR and OL can help organizations refine their CSR strategies, improve their sustainable performance, and achieve greater overall success.

1.2 Research Objectives

- To investigate how corporate social responsibility initiatives influence the firm's sustainability.
- To understand if the relationship between corporate social responsibility and firm is contingent upon organizational learning within project-based organizations.
- To assess the influence of corporate social responsibility initiatives on various aspects of sustainable performance factors in project-based organizations.

1.3 Research Questions

- How do corporate social responsibility initiatives influence the firm's sustainable performance?
- Is the link/relation between corporate social responsibility and firm sustainability contingent upon organizational learning within project-based organizations?

- How do corporate social responsibility initiatives influence various aspects of sustainable performance such as efficiency, productivity, and project success rates within project-based organizations?

1.4 Research Contribution

The research investigating the impact of CSR on sustainable performance factors within project-based organizations promises multifaceted contributions to existing knowledge and practice. Firstly, this study aims to elevate understanding by delving into the realm of CSR within project-based structures, offering insights into how CSR initiatives specifically influence sustainable performance metrics—such as firm reputation, financial performance, organizational efficacy, sustainability, and competitive performance—in the context of project-oriented entities. Additionally, it seeks to provide empirical evidence, offering tangible insights into the intricate relationship between CSR practices and project-specific performance indicators. This includes a nuanced examination of how CSR initiatives shape crucial aspects like project success rates, efficiency, productivity, and other metrics pivotal for successful project completion within project-based organizations.

Furthermore, a crucial contribution lies in unraveling the moderating influence of organizational learning within the confines of project-based settings. This study aims to uncover how these learning mold the interaction between CSR initiatives and sustainable performance factors, shedding light on the impact of specific organizational learning on the effectiveness of CSR practices within project-oriented structures. Moreover, the research seeks to bridge the gap concerning the integration of stakeholder theory and reputation management within the CSR domain in project-based organizations. It aims to explore how engaging stakeholders and implementing CSR initiatives influence reputation management strategies and overall organizational success in these unique entities.

1.5 Significance of the study

The significance of this study is multifaceted, encompassing academic, practical, policy, social, and future research implications. Academically, it advances theoretical frameworks by integrating CSR and Organizational Learning (OL) theories, offering new perspectives on how CSR initiatives unfold within organizational contexts and influence sustainable performance outcomes. This bridging of the gap between CSR literature and organizational learning theories

enriches the understanding of the complexities of CSR implementation. The study provides valuable insights for organizational leaders and managers. By prioritizing CSR practices and investing in learning and development programs, organizations can cultivate a culture of responsibility, innovation, and continuous improvement. These insights empower organizations to enhance employee engagement, stakeholder trust, and long-term organizational success.

Moreover, the study holds policy implications, urging policymakers to incorporate CSR and organizational learning principles into policy frameworks aimed at promoting sustainable business practices. By incentivizing CSR initiatives and supporting organizational learning initiatives, policymakers can foster an environment conducive to responsible business practices that benefit both businesses and society. The study contributes to fostering sustainable development and addressing pressing social and environmental challenges. By encouraging PBO to embrace CSR and organizational learning, the research promotes the creation of resilient and responsible business practices that benefit communities, economies, and the planet.

Lastly, the study opens avenues for future research, inviting scholars to explore the nuances of CSR, organizational learning, and sustainable performance further. Longitudinal studies, cross-cultural comparisons, and qualitative research methods offer promising avenues for delving deeper into these complex phenomena and uncovering new insights. By building on the findings of this study, future research can continue to advance the understanding of CSR and OL dynamics in diverse organizational contexts.

CHAPTER 2. LITERATURE REVIEW

2 Literature Background

In today's dynamic business landscape, CSR has gained increasing attention as organizations recognize the importance of integrating ethical, social, and environmental considerations into their strategic decision-making. The problem addressed in this study lies in understanding the impact of CSR on sustainable performance within project-based organizations. Specifically, the study aims to explore how CSR initiatives influence various organizational outcomes, such as IWP, FS, FRep, OC, and OL. The importance of this problem is underscored by the growing demand for organizations to demonstrate social responsibility beyond mere compliance, driven by stakeholders' expectations for ethical conduct and environmental stewardship. Project-based organizations (PBO), characterized by temporary and unique endeavors, face distinct challenges in embedding CSR into their operations while achieving sustainable performance outcomes.

To address this problem, the study had employed a comprehensive literature review to synthesize existing knowledge and identify key relationships between CSR and organizational performance indicators. By examining empirical findings and theoretical frameworks from prior research, the study had developed a deeper understanding of the mechanisms through which CSR practices influence sustainable performance outcomes in project-based settings. The general research question guiding this literature review is: How does CSR impact sustainable performance in project-based organizations, and what are the underlying mechanisms and relationships involved?

The implications of this research are significant for both academia and practice. By elucidating the relationships between CSR and various dimensions of individual work performance, the study had contributed to theoretical advancements in CSR and sustainability literature. Practically, the findings had informed project managers, executives, and policymakers about the strategic benefits of integrating CSR into PBO, fostering responsible practices that enhance stakeholder value and long-term viability.

This literature review explores the interplay between CSR, OL, and sustainable performance in PBO. The study addresses the critical need to understand how CSR initiatives and organizational learning processes collectively influence sustainable outcomes within dynamic project environments. The significance of this inquiry stems from the strategic importance of

CSR for organizational reputation and stakeholder value creation, coupled with the role of organizational learning in fostering innovation and adaptation. The approach involves synthesizing existing literature to develop insights into the interactions among CSR, OL, and sustainable performance. The overarching research question guiding this review is: How do CSR initiatives and organizational learning interact to shape sustainable performance in project-based organizations? The implications of this research extend to informing strategic decision-making, policy development, and theoretical advancements in CSR, organizational learning, and sustainable management, with practical implications for organizational effectiveness and societal impact.

2.1 Corporate Social Responsibility (CSR)

CSR has come to be understood as a broad concept, covering issues like community development, market relations, philanthropy, environmental sustainability, workforce rights protection and any practices related to improving the wellbeing of internal and external stakeholders" (Dey et al., 2020). CSR involves understanding the societal repercussions of business decisions and their effect on society. CSR is a strategy that aligns with various stakeholder demands, elevating and refining a company's reputation and financial standing while increasing prospects for lasting success in competitive market landscapes (Ali et al., 2019). When media attention is directed toward an enterprise's CSR endeavours, it significantly impacts its decision-making processes, directly influencing the organisation's financial performance (Mousa and Othman2020).

Internal CSR: Internal CSR refers to corporate social responsibility initiatives that focus on the internal stakeholders of the organization, primarily employees. These initiatives aim to improve the work environment, promote employee well-being, and enhance workplace conditions. Examples include providing fair wages, ensuring workplace safety, offering professional development opportunities, fostering diversity and inclusion, and supporting work-life balance (Dey et al., 2020).

External CSR: External CSR refers to corporate social responsibility initiatives that target external stakeholders, such as customers, suppliers, communities, and the environment (Martins et al., 2021). These initiatives are designed to create a positive impact beyond the organization's immediate operations. Examples include environmental sustainability practices,

community development projects, ethical sourcing, philanthropy, and customer satisfaction programs.

CSR initiatives may improve financial and reputational outcomes for organizations with an adhocracy culture. A recent study by (Javed & Husain, 2021), suggests that CSR initiatives' effects are likely to grow. Adhocracy cultures, known for their innovation and adaptability, create an environment conducive to taking up CSR initiatives with greater success, positively impacting overall organizational performance (Javed & Husain, 2021). This study also discovered that organizations with strong clan cultures experience greater advantages from CSR. Clan cultures prioritize close-knit relationships and employee well-being, so CSR practices that align with these values can increase financial performance even further (Javed & Husain, 2021).

Over the last four decades, academic literature has extensively examined CSR performance and its effects on financial performance (Śmiechowski & Lament, 2017; Wu et al., 2020). However, prior studies found mixed results, while some found a positive association, showing how firms with greater CSR performance saw increased profitability and market value (Naciti, 2019). Understanding what businesses do with their income is critical in understanding how those actions impact society. Over the past 30 years, CSR has evolved significantly into one that incorporates positive organizational theory characteristics and dynamic elements favourable to commercial corporations - helping outperform competitors while expanding influence within communities worldwide (Bacinello et al., 2021). CSR is widely recognized as an evolving concept. Several experts worldwide strive to gain more insight into this topic by researching themes, domains, and geographic locations worldwide.

Focusing on financial success and community growth allows companies to quickly outshone their competitors. "CSR practices prevent firms from fulfilling their commitment of being socially responsible contributors of communities and economic development - something which would improve employees' and their family's quality of life (Ajibike et al., 2021)." Studies on CSR have long characterized it as a voluntary effort companies undertake (Martins et al., 2021). The study has recently witnessed an incredible shift, with several countries adopting legislation mandating CSR-related activities for companies. India, Indonesia, and China all enact laws mandating such activity; among these nations China stands out with its

emphasis on including judicial review standards within their CSR laws to stress its significance as legal requirements for companies engaging in CSR activities.

The selection of the Information Technology (IT) sector in Pakistan for this research is supported by several recent studies highlighting sector-specific challenges and opportunities related to CSR. Ahmad and Ali (2023) emphasize that the IT sector's rapid technological advancements create significant CSR implications. As technology evolves swiftly, IT companies face increasing pressure to address emerging social and environmental issues proactively. This dynamic environment necessitates a robust CSR approach to mitigate potential negative impacts and leverage technological innovations for societal benefits. Additionally, Khan and Rehman (2022) identify specific CSR challenges within Pakistan's IT sector, including regulatory inconsistencies, resource constraints, and the need for improved transparency. Their research underscores the sector's unique position in requiring targeted CSR strategies to address these issues effectively. Furthermore, Iqbal and Hussain (2023) explore how the growth of the IT sector impacts sustainable development in Pakistan. They note that while the sector contributes significantly to economic development, it also faces challenges related to sustainability and ethical practices. This highlights the necessity for IT companies to integrate CSR into their core strategies to balance growth with sustainable practices. Together, these studies underscore why the IT sector is a crucial area for examining the relationship between CSR and sustainable performance in Pakistan.

2.2 Organizational Learning (OL)

OL has emerged as a critical concept in both academic literature and practical organizational management, garnering significant attention due to its implications for organizational adaptability, innovation, and competitive advantage. OL refers to the process through which organizations acquire, interpret, and apply knowledge to improve their performance and effectiveness (Tortorella et al., 2020). It encompasses individual, group, and collective learning processes within an organizational context (Abbas et al., 2020). OL has various dimensions, including experiential learning, which occurs through direct experience and reflection; vicarious learning, which involves learning from the experiences of others; and cognitive learning, which pertains to the acquisition and interpretation of knowledge (Purwanto, 2020).

Each dimension contributes uniquely to the organizational learning process, shaping its outcomes and effectiveness.

Numerous factors shape the effectiveness of organizational learning processes. These include organizational culture (Lin & Huang, 2021), knowledge management systems, organizational structure, and external environmental factors (Waruwu et al., 2020). Furthermore, the learning orientation of the organization, characterized by a commitment to continuous improvement and experimentation, significantly influences its learning capability (Sinkula et al., 1997). OL contributes to various outcomes, including enhanced innovation, improved decision-making, increased individual work performance, and greater adaptability to change (Putra et al., 2020). Moreover, organizations that effectively harness learning capabilities are better positioned to navigate turbulent environments and sustain long-term competitiveness (Zhang et al., 2020).

Despite its importance, organizational learning faces challenges related to knowledge transfer, resistance to change, and organizational inertia (Ahmad et al., 2020). Future research should explore emerging trends such as digital learning platforms, collaborative learning networks, and the role of artificial intelligence in augmenting organizational learning processes. Organizational learning constitutes a fundamental mechanism through which organizations adapt, innovate, and thrive in dynamic environments. By understanding the drivers, processes, and outcomes of organizational learning, scholars and practitioners can develop strategies to cultivate learning-oriented cultures and build sustainable competitive advantage (Antunes & Pinheiro, 2020).

The effectiveness of organizational learning is contingent upon a myriad of contextual factors. Influencing attitudes towards learning, risk-taking, and innovation (Iqbal & Ahmad, 2021). Leadership style and behavior also shape the learning climate within organizations, with transformational leaders fostering a culture of experimentation and continuous improvement (Akella & Khoury, 2022). Additionally, the knowledge management systems, and external environmental factors such as industry dynamics and competitive pressures significantly influence the pace and direction of organizational learning (Tortorella et al., 2020).

The outcomes of OL extend beyond individual and organizational performance to encompass broader implications for innovation, adaptability, and sustainability. Effective organizational learning processes facilitate innovation by encouraging experimentation, knowledge sharing,

and cross-functional collaboration (Abbas et al., 2020). Furthermore, organizations that embrace a learning orientation are better equipped to navigate uncertainty and capitalize on emerging opportunities, thereby enhancing their competitive advantage (Sinkula et al., 1997). Moreover, OL fosters a culture of continuous improvement and adaptability, enabling organizations to thrive in dynamic and turbulent environments (Purwanto, 2020).

It remains a dynamic and evolving field of inquiry, offering valuable insights into how organizations can adapt and thrive in an increasingly complex and uncertain world (Lin & Huang, 2021). The dimensions, contextual determinants, and outcomes of organizational learning, scholars and practitioners can develop strategies to cultivate learning-oriented cultures, foster innovation, and sustain long-term competitive advantage.

2.3 Sustainable Performance

"Sustainability begins with a principles-based approach to doing business". In recent times, "sustainable performance" has often been associated with CSR. With growing attention paid to CSR in academic research and the corporate arena, businesses have increasingly adopted CSR as a strategic tool to gain a competitive edge and establish lasting and mutually beneficial relationships with various stakeholders (Martins et al., 2021).

Studies have shown that CSR initiatives have tended to be implemented more extensively in developed nations than in emerging ones, where immediate economic advancement often trumps giving CSR the necessary consideration. The analysis conducted on Korean society's transition from a developing to a developed nation through rapid economic development demonstrates that CSR initiatives within high-growth industries significantly affect financial performance (Wang et al., 2022). These findings carry far-reaching ramifications, suggesting that CSR can transcend borders and play an essential part in corporate growth strategies. Not only can developed nations utilize CSR for business advancement, but even fast-developing nations can utilize CSR as an avenue towards business advancement. At the same time, while CSR initiatives vary according to industry characteristics and growth rates, these findings demonstrate its relevance as an additional factor for corporate success. CSR serves nations and industries by offering an effective means for driving growth and sustainability.

Though CSR and sustainability practices have gained global momentum, their precise impact on business performance remains contentious in academic circles (Zhao et al., 2021). Given this complexity, businesses and researchers must consider multiple variables when assessing sustainability practices' outcomes, including potential negative or positive ramifications on performance. Sustainable performance within organizations is a multifaceted concept encompassing various critical factors that collectively contribute to long-term success and impact (Abbas 2020; Li et al. 2022). Among these factors, organizational performance stands as a cornerstone, reflecting the efficiency and effectiveness with which an entity manages its resources toward its overarching goals. Strategic alignment of sustainability initiatives with the organizational project, coupled with high levels of employee engagement and a culture of innovation, are pivotal components influencing this facet.

FS represents another integral aspect, evaluating the extent to which a company's operations, products, and services align with sustainability criteria. This includes efforts to minimize environmental impact through eco-friendly practices, alongside a commitment to social responsibility encompassing ethical labour practices, community engagement, and support for social welfare (Hmeedat & Albdareen, 2022). Moreover, OC is intricately linked to sustainability efforts, highlighting the company's ability to maintain or enhance its market position. This is achieved by differentiating products or services through sustainability initiatives, thus fostering brand loyalty and trust among consumers and stakeholders (Dey et al., 2020).

FP, a key concern for any business, also hinges on sustainability practices. Companies can realize cost savings through efficiency gains and reduced resource consumption while simultaneously capitalizing on revenue growth opportunities arising from increased consumer preference for sustainable offerings (Javed & Husain, 2021). Additionally, the firm's reputation significantly relies on its sustainability endeavours. Stakeholder perception of the company's commitment to sustainability, along with adept crisis management strategies, plays a pivotal role in shaping and safeguarding the organization's reputation in the market (Naciti, 2019).

Each of these factors interplays within the context of sustainable performance, highlighting the necessity for organizations to comprehensively manage and leverage these components (Ajibike et al., 2021). By effectively navigating these aspects, businesses can not only enhance

their performance but also ensure resilience and relevance in an ever-evolving market landscape that increasingly values ethical and sustainable practices.

2.3.1 Firm Sustainability

CSR has emerged as an integral strategy for ensuring both competitiveness and sustainability for companies (Gangi et al., 2019). CSR helps companies do this by strengthening their reputations and opening new avenues of business growth. This leads to increased expectations and requirements regarding social influence and sustainability from stakeholders, including shareholders, consumers, employees, and local communities.

The traditional approach has a major effect on whether stakeholders and members of society accept stakeholders and CSR initiatives. Empirical findings confirm this view by showing that consumers' willingness to support social and environmental causes is variable and often constrained by established behavioral patterns (Lu et al., 2022). It is required by society that corporations take a holistic view, taking care of both society and the environment - CSR has seen a rapid increase in recent years, yet according to authors, it cannot focus on acceptably solving every societal problem for both business and society alike."

2.3.2 Organizational Culture

In recent years, scholarly attention has increasingly turned towards understanding the intricate relationship between CSR, organizational culture, and competitive performance. Galletta et al. (2022) shed light on this complex interplay by highlighting the pivotal role of organizational culture as a determinant of the effectiveness of CSR initiatives. Their findings underscore the challenge posed by hierarchical cultures, which often impede the implementation of CSR practices due to their rigid structures. In contrast, organizations characterized by strong market-oriented cultures tend to leverage CSR initiatives more effectively, resulting in superior competitive performance.

Building upon this foundation, Abbas et al. (2019) offer further insights into the nuanced dynamics between OL and CSR. Their research underscores the inhibiting influence of hierarchical cultures on CSR endeavors, while also emphasizing the propensity of market-oriented cultures to yield greater returns from such initiatives. This contribution enriches the

understanding by elucidating how OC shapes the effectiveness of CSR practices and their impact on competitive performance.

Synthesizing these contributions, it becomes evident that while the overarching narrative acknowledges the positive correlation between CSR and competitive performance, the specific manifestations of this relationship are contingent upon organizational culture (Li et al., 2022). Hierarchical cultures emerge as potential barriers, constraining the full potential of CSR initiatives, whereas market-oriented cultures serve as facilitators, amplifying the positive effects on performance. This nuanced perspective provides a deeper understanding of how organizational culture moderates the relationship between CSR and competitive performance, offering valuable insights for practitioners and scholars alike.

2.3.3 Individual Work Performance

IWP is a crucial aspect of organizational effectiveness, directly influencing overall productivity, efficiency, and ultimately, organizational success. This section of the literature review explores the factors that influence individual work performance, including personal characteristics, job-related factors, and organizational context. Research indicates that individual work performance is influenced by a combination of personal characteristics, including cognitive abilities, personality traits, and motivational factors (Judge et al., 2017; Barrick et al., 2015). Cognitive abilities, such as intelligence and problem-solving skills, are positively associated with job performance across various occupations and industries. Similarly, personality traits, such as conscientiousness and extraversion, have been found to predict job performance, with conscientious individuals exhibiting higher levels of task performance and organizational citizenship behaviors (Barrick et al., 2015).

Job characteristics, such as task variety, autonomy, and feedback, play a significant role in shaping individual work performance (Hackman & Oldham, 1980). Jobs that offer higher levels of autonomy and opportunities for skill variety and task significance are associated with greater job satisfaction and performance. Additionally, feedback and performance appraisal systems that provide clear and timely feedback can enhance employee motivation and performance by clarifying expectations and identifying areas for improvement (Landy & Conte, 2016).

The organizational context, which includes leadership, way of life, and organizational assist, also influences character paintings performance (Podsakoff et al., 2007). Transformational management, characterized by means of inspirational motivation, intellectual stimulation, and individualized attention, has been undoubtedly related to worker engagement, activity delight, and overall performance consequences (Bass & Avolio, 1994). Similarly, a supportive organizational subculture that values employee improvement and properly-being can foster a nice work environment conducive to excessive overall performance (Cameron & Quinn, 2011).

The influence of IWP is essential for organizations seeking to enhance productivity and achieve their strategic objectives. Recruiting and selecting individuals with the right combination of cognitive abilities and personality traits, organizations can improve the likelihood of success in role performance. Moreover, designing jobs that offer autonomy, task variety, and opportunities for skill development can promote employee engagement and job satisfaction, leading to higher levels of performance. Finally, cultivating a supportive organizational culture and providing effective leadership can create an environment that fosters employee motivation, commitment, and performance excellence. The man or woman work performance is prompted by way of a complicated interplay of personal characteristics, job-associated factors, and organizational context. By understanding those factors and their implications for practice, groups can enforce strategies to optimize man or woman overall performance, enhance organizational effectiveness, and reap sustainable aggressive gain in modern-day dynamic business environment.

2.3.4 Financial Performance

CSR can vary in meaning according to cultural context, with significant cultural variations between problems that need to be solved and definitions of CSR (Dai et al., 2022). CSR initiatives tend to eat away at resources available elsewhere and could affect shareholder returns directly; previous studies have linked CSR with various measures of company success; however, a solid theoretical framework must still be implemented (Asiaei et al., 2021).

CSR practices have increased stakeholder and shareholder emphasis on social and environmental responsibility (Malik et al., 2021). Prioritizing CSR efforts is vital to any organization - these projects benefit society while simultaneously building its brand reputation (Asiaei et al., 2021). CSR programs help businesses increase profitability and play a larger

role by actively contributing to local communities and environments in which they operate. CSR initiatives build positive associations between the company and society and produce tangible long-term effects of companies' positive actions (Mubialiwo et al. 2021).

Companies with strong CSR performances usually boast high FP levels. Media attention on such companies tends to correlate positively with CSR success; to achieve sustainable corporate development, companies should not only take responsibility for profits and the environment but also assume their respective social responsibilities and assume accordingly (Khan et al., 2021).

2.3.5 Firm Reputation

Academic researchers have identified numerous evidence proving that CSR can foster customer loyalty and build the reputation of any organization. With social media applications making an ever-increasing part of business marketing strategies, incorporating CSR practices is becoming more crucial to increase customer engagement and overall financial performance (Javed & Husain, 2021). This model of analysis highlights the key role social media applications play in mediating between CSR practices and sustainable business production for companies. Social media use by businesses can immensely influence whether their CSR initiatives translate to long-term, environmentally sustainable, socially responsible operations (Dey et al., 2020).

Magdalena and Malgorzata's research highlights CSR as a crucial driver of corporate reputation, positively affecting financial performance. CSR plays an essential role in improving societal and environmental benefits and increasing asset turnover and financial independence among companies - something similar has been shown by prior studies highlighting CSR's greater effect on financial metrics (Naciti, 2019).

While current literature has considerably explored the direct courting among CSR practices and sustainable overall performance, there remains an extraordinary gap in understanding the moderating role of organizational studying on this dating within PBO. Limited empirical studies have systematically examined how organizational studying tactics affect the effectiveness of CSR initiatives and their next effect on sustainable overall performance consequences. Therefore, there is a want for research that explicitly investigate the interplay

between CSR, organizational gaining knowledge of, and sustainable performance, especially inside the context of venture-based totally groups.

Although previous research has recognized the influence of organizational culture on CSR practices, there is a lack of empirical studies that delve deeply into how different types of organizational cultures shape the implementation and effectiveness of CSR initiatives within project-based organizations. While some studies have highlighted the inhibiting effects of hierarchical cultures on CSR adoption, further research is needed to explore the nuanced interactions between organizational culture, CSR strategies, and sustainable performance outcomes in project contexts.

Many studies on CSR and sustainable performance have focused on large, established firms, often overlooking the unique characteristics and challenges faced by project-based organizations. PBO operates within temporary structures, facing distinct constraints and opportunities compared to their counterparts in other industries. Consequently, there is a gap in the literature regarding how contextual factors specific to project-based organizations, such as project duration, team dynamics, and stakeholder engagement, influence the relationship between CSR, OL, and sustainable performance.

Most of the existing research in the field of CSR and sustainable performance relies on cross-sectional data, limiting the ability to establish causal relationships and understand the long-term effects of CSR initiatives. Longitudinal studies that track the implementation of CSR practices over time and their impact on OL and sustainable performance are scarce, representing a significant gap in the literature. Such studies would provide valuable insights into the dynamic nature of CSR-performance relationships and the mechanisms underlying their evolution in project-based organizations.

Despite the growing interest in CSR and sustainable performance, there is a need for greater methodological rigor in the measurement and analysis of these constructs. Many studies rely on self-reported data and subjective measures of CSR and sustainable performance, which may introduce biases and limit the generalizability of findings. Future research should employ validated scales and objective indicators to ensure robustness and reliability in measuring CSR practices, OL, and sustainable performance outcomes within PBO.

Addressing these gaps in the literature would contribute to a more comprehensive understanding of the complex relationships between CSR, OL, and sustainable performance in project-based organizations, offering practical implications for managers, policymakers, and other stakeholders seeking to promote responsible business practices and enhance organizational effectiveness.

2.4 Empirical Framework

This study is guided by several theoretical perspectives that help frame the investigation into the impact of CSR on sustainable performance in project-based organizations, with a specific emphasis on the moderating role of OL. The theoretical framework draws upon theories from various domains, including CSR, organizational behavior, and strategic management, to provide a comprehensive understanding of the research phenomena.

2.4.1 Stakeholder Theory (ST)

ST serves as a foundational framework for know-how the relationship between CSR and organizational overall performance. Developed by R. Edward Freeman, stakeholder concept posits that organizations are not most effective accountable to their shareholders however additionally to a broader set of stakeholders, inclusive of employees, clients, groups, and society at huge. According to this perspective, CSR initiatives are essential for managing stakeholder expectations, fostering trust, and enhancing long-term organizational viability. By prioritizing the interests of stakeholders, organizations can create shared value and contribute positively to societal well-being, thereby improving sustainable performance.

2.4.2 Resource-Based View (RBV) Theory

RBV theory presents insights into how corporations can leverage their internal sources and talents to gain competitive benefit. According to RBV, companies own resources and skills that permit them to create price and maintain advanced performance over the years. In the context of CSR, organizations can utilize their social and environmental initiatives as strategic resources to enhance reputation, brand equity, and stakeholder relationships. By investing in CSR activities aligned with their core competencies, organizations can develop distinctive capabilities that contribute to sustainable competitive advantage.

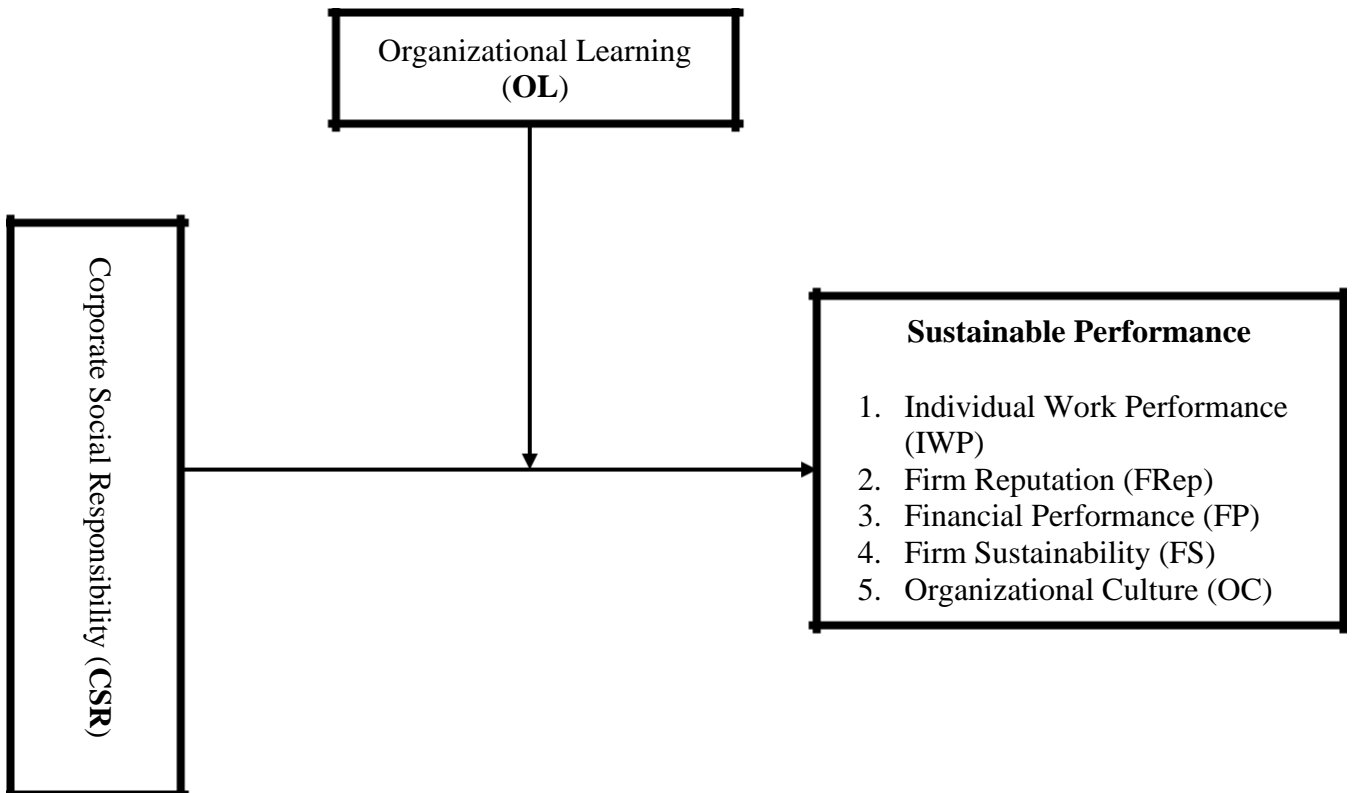
2.4.3 Organizational Learning Theory (OLT)

OLT offers a lens through which to understand the role of learning processes in shaping organizational behavior and performance. Rooted in the works of theorists such as Chris Argyris and Donald Schön, Organizational Learning Theory posits that organizations learn through a combination of individual, group, and collective processes. Learning occurs through experience, reflection, experimentation, and knowledge sharing, leading to the acquisition of new insights, skills, and capabilities. In the context of CSR and sustainable performance, organizational learning processes play a crucial moderating role, influencing how CSR initiatives are implemented, integrated, and leveraged to enhance organizational effectiveness and adaptability.

Integrating these theoretical perspectives provides a comprehensive framework for understanding the interplay between CSR, organizational learning, and sustainable performance in project-based organizations. ST highlights the importance of addressing diverse stakeholder interests through CSR initiatives, while RBV theory underscores the strategic value of CSR as a source of competitive advantage. OLT emphasizes the role of learning processes in moderating the effects of CSR on organizational effectiveness, while institutional theory sheds light on the external pressures and institutional forces that shape CSR adoption. Adaptive cycle theory offers a dynamic perspective on how organizations adapt and evolve in response to changing environments, highlighting the adaptive potential of CSR initiatives. By synthesizing these theories, this study aims to provide a holistic understanding of the complex dynamics underlying CSR, organizational learning, and sustainable performance in project-based organizations.

2.5 Hypothetical Model

Figure 1: Hypothetical Model



2.6 Hypotheses Development

H1. There is a significant positive relationship between CSR and Individual Work Performance.

Previous studies have examined the relationship between CSR and IWP, revealing compelling insights into how CSR initiatives impact employee behaviors and outcomes. For instance, research by Judge et al. (2017) suggests that organizations demonstrating strong CSR commitments tend to foster higher levels of employee engagement and job satisfaction, which are key determinants of individual work performance. However, these findings are not without challenges and nuances. Dichotomies and paradoxes exist in understanding the causal pathways between CSR and individual work performance, underscoring the need for further investigation. Limitations in existing research, such as methodological constraints and contextual variations, necessitate a rigorous examination of this relationship within project-based organizations.

H2. There is a significant positive relationship between CSR and Firm Sustainability.

Scholarly literature has extensively explored the impact of CSR on FS, highlighting the positive association between responsible business practices and long-term organizational success. Studies by Gangi et al. (2019) and Wu et al. (2020) underscore the role of CSR in enhancing environmental stewardship, stakeholder engagement, and financial resilience. Nonetheless, gaps in research persist, particularly concerning the specific mechanisms through which CSR contributes to firm sustainability. Future research recommendations emphasize the need for comprehensive assessments of these relationships, considering industry-specific dynamics and organizational contexts.

H3. There is a significant positive relationship between CSR and Financial Performance.

The relationship between CSR and FP has garnered substantial attention in academic literature, with studies demonstrating positive associations between CSR activities and financial outcomes (Śmiechowski and Lament, 2017; Wu et al., 2020). Despite these findings, discrepancies exist regarding the magnitude and nature of this relationship across different organizational settings. Ambiguities in causal pathways and mediating factors necessitate further investigation to elucidate the nuanced dynamics between CSR and financial performance. Addressing these complexities provides valuable insights for practitioners seeking to leverage CSR as a strategic lever for organizational success.

H4. There is a significant positive relationship between CSR and Firm Reputation.

Research exploring the link between CSR and FRep underscores the importance of responsible business practices in shaping organizational image and stakeholder perceptions (Magdalena and Malgorzata, 2019). Studies have identified correlations between CSR activities and enhanced brand equity, trust, and credibility among consumers and investors. Nonetheless, challenges remain in establishing causality and disentangling the influence of other factors on firm reputation. Future research directions call for robust methodologies and longitudinal studies to deepen understanding and inform reputation management strategies.

H5. There is a significant positive relationship between CSR and Organizational Culture.

The literature on CSR and OC highlights the reciprocal relationship between responsible business practices and cultural norms within organizations (Galletta et al., 2022). Findings suggest that CSR initiatives contribute to the development of values and norms that align with societal expectations and organizational projects. However, inconsistencies in defining and measuring organizational culture pose methodological challenges in studying this relationship. Exploring these complexities can offer valuable insights into how CSR shapes and is shaped by OC.

H6- There is a significant positive relationship between CSR and Sustainable performance moderated by Organizational Learning.

In addition to exploring direct relationships, this study investigates moderation effects between CSR and suitable performance, including IWP, FS, financial performance, firm reputation, organizational culture, and organizational learning. Previous research has hinted at contextual factors and boundary conditions that may influence the strength and direction of these relationships (Javed and Husain, 2021; Lin & Huang, 2021). By examining moderation effects, this study aims to uncover nuances in the CSR-performance nexus and provide actionable insights for practitioners and policymakers striving to maximize the impact of CSR initiatives in project-based organizations.

H6a. There is a significant relationship between CSR and Individual Work Performance moderated by Organizational Learning.

H6b. There is a significant relationship between CSR and Firm Sustainability moderated by Organizational Learning.

H6c. There is a significant relationship between CSR and Financial Performance moderated by Organizational Learning.

H6d. There is a significant relationship between CSR and Firm Reputation moderated by Organizational Learning.

H6e. There is a significant relationship between CSR and Organizational Culture moderated by Organizational Learning.

CHAPTER 3. RESEARCH METHODOLOGY

3 Methodology

The chapter adheres to a positivist research philosophy, aiming to objectively uncover relationships among variables through a quantitative lens, specifically examining the impact of CSR on sustainable performance within project-based organizations. Utilizing a deductive approach, it derives hypotheses from established theories related to CSR, work performance, stakeholder engagement, and reputation management. The research employs a cross-sectional design, gathering data at a single point in time through surveys distributed to employees, managers, and stakeholders in project-oriented entities in Pakistan. The sample size, determined to be 245 participants, was selected using purposive sampling to ensure diversity across various industries. Data analysis is conducted using SPSS, employing multiple statistical techniques such as Multiple Regression Analysis, Confirmatory Factor Analysis, and validity testing, to rigorously explore the relationships between CSR initiatives, sustainable performance metrics, and the moderating role of organizational learning.

3.1 Research Philosophy

This study aligns with a positivist research philosophy, aiming to discover relationships among variables quantitatively. Positivism emphasizes objectivity, empirical commentary, and using scientific strategies to find generalizable patterns and legal guidelines governing phenomena (Saunders, 2008). By adopting a positivist stance, the studies seek to check hypotheses and objectively measure the impact of CSR on various sustainable performance factors inside challenge-based totally corporations. The research utilized a quantitative method to investigate the connection among CSR and sustainable performance elements within project-based organizations. The study adopts a cross-sectional design, enabling information series at a selected factor in time and making an allowance for the assessment of relationships amongst variables.

3.2 Research Approach

The research employs a deductive approach, starting from theory and developing hypotheses to be tested empirically. The deductive approach involves deriving specific predictions from

existing theories and then collecting data to confirm or refute these predictions. In this study, established theories on CSR, IWP, stakeholder engagement, and reputation management form the basis for formulating hypotheses about the relationships between CSR initiatives and sustainable performance factors in project-oriented entities (Abbas et al., 2019).

3.3 Research Design

This study follows a quantitative research design to gather data at a specific point in time. A survey instrument was utilized to collect data from employees, managers, and stakeholders within project-based organizations (Li et al. 2022). The survey questionnaire encompassed validated scales to measure CSR practices, sustainable performance factors (e.g., FS, FRep, OC, OL, IWP and FP) and demographic information.

3.4 Sampling Technique

The target population comprises employees and stakeholders associated with PBO. Purposive sampling was used to analyze the relationship, and the sample size was determined based on the recommended sample size calculation for the intended statistical analyses (Malik et al., 2021). The target population had encompassed employees, managers, and stakeholders involved in PBO in Pakistan. Purposive sampling was employed to ensure representation across diverse industries within project-oriented entities. A sample size calculation was based on prior research, if available, or computed using recommended formulae, and 95% and a 5% significance level.

Sample Size:

The sample size for this study was determined to be 245 participants, selected from project-based organizations across various industries in Pakistan. Purposive sampling was employed to ensure representation from employees, managers, and stakeholders involved in these organizations. Additionally, to ensure diversity and representation across different sectors within project-oriented entities, a purposive sampling approach was adopted.

Type of Sampling:

Purposive sampling was utilized to select participants from project-based organizations in Pakistan. Additionally, purposive sampling was employed to ensure diversity across various industries within project-oriented entities.

Response Rate:

The demographic breakdown of the sample population is as follows: 46.9% male and 53.1% female respondents. In terms of age distribution, 35.1% were between 20-30 years old, 34.3% were between 31-40, 20.8% were between 41-50, and 9.8% were between 51-60. Education-wise, 10.2% had education below bachelor's degree, 38.8% held bachelor's degrees, 42.4% held master's degrees, and 8.6% had doctoral degrees.

Regarding professional experience, 52.7% had less than 5 years of experience, 27.3% had 5-10 years, 11% had 10-15 years, and 9% had above 15 years of experience. The sectors represented in the sample included education (19.20%), healthcare (13.10%), technology (33.50%), retail (12.50%), manufacturing (13%), finance (4%), government (2%), and media (3%).

3.5 Data Collection

Data collection occurred through the distribution of online surveys, allowing for efficient and widespread participation. The surveys had incorporated closed-ended questions utilizing Likert scales and multiple-choice formats to capture respondents' perceptions of CSR initiatives, sustainable performance metrics, and organizational learning.

The data collection process involved gathering information from project-based organizations across diverse industries. A structured questionnaire was designed to capture relevant variables related to CSR, sustainable performance, OL, and other potential moderating factors. The questionnaire was distributed electronically to a sample of project managers, executives, and other relevant personnel within the target organizations. The respondents were assured of the confidentiality and anonymity of their responses to encourage candid and accurate feedback.

IWP: The items related to individual work performance were adapted from the work of Jian et al. (2017), who provided comprehensive measures of employee performance within the context of CSR practices.

FP: The items assessing financial performance were derived from research conducted by Adesole and Kehinde (2020), which focused on evaluating the overall performance of organizations in relation to CSR initiatives.

FRep: The items related to firm reputation were adapted from the scales developed by Roger and Rita (2000), who examined the factors influencing organizational reputation and stakeholder perceptions.

FS: The items related to firm sustainability were based on scales developed by Wen-Der et al. (2018), who explored the dimensions and indicators of sustainability performance in organizations.

OC: The questionnaire items assessing organizational culture were adapted from Salehipour (2018), who explored the dimensions and impact of organizational culture within project-based organizations.

CSR: The items related to CSR were drawn from the work of Jian & Ka, (2017) who investigated learning processes and knowledge management strategies within organizational contexts.

OL: The items related to organizational learning were drawn from the work of Sulphey (2015), who investigated learning processes and knowledge management strategies within organizational contexts.

3.6 Data Analysis

Quantitative analysis is performed using SPSS, a statistical software program package. Descriptive data, such as way, frequencies, and general deviations, were utilized to summarize respondents' demographic traits and survey responses (Mubialiwo et al., 2021). The analysis turned into carried out to study the relationships between CSR, sustainable performance, and organizational studying. Multiple Aggression Analysis became employed to assess the direct and moderating consequences of organizational getting to know on the connection among CSR

and sustainable overall performance. Confirmatory Factor Analysis was used to validate the measurement model and ensure the reliability and validity of the research instrument. Validating Testing was performed to assess the external validity of the findings, while Reliability Testing had evaluated the consistency of the questionnaire items. Common Method Bias assessment was conducted to mitigate potential biases in the data, and Normality Testing was performed to ensure the validity of statistical analyses.

Criterion validity assesses the extent to which a measure is related to an external criterion or outcome. In the context of the study on CSR and organizational performance in project-based organizations, criterion validity can be established by comparing the measures of CSR with established criteria of CSR effectiveness, such as stakeholder perceptions, industry benchmarks, or financial performance indicators. By demonstrating a significant relationship between the CSR measures and external criteria, the study enhances the credibility and relevance of the findings.

Construct validity evaluates the quantity to which a measure correctly assesses the underlying theoretical construct it is meant to symbolize. To establish construct validity in the study, the study had to use multiple approaches. First, the study conducted a thorough literature review to identify existing scales and measures of CSR, individual work performance, and related constructs that have demonstrated validity in previous research. Second, the study employed factor analysis techniques, such as confirmatory factor analysis (CFA), to examine the internal structure of the measurement model and confirm that the observed variables align with the intended theoretical constructs. Convergent validity examines the degree to which measures of the same construct are correlated with each other. In the study, the examiner assessed convergent validity by way of examining the correlations among more than one signs of CSR and organizational overall performance. High correlations between these signs would indicate convergent validity, suggesting that the measures are taking pictures of the equal underlying construct from exceptional perspectives.

Discriminant validity assesses the quantity to which measures of various constructs are distinct from each other. To establish discriminant validity, the study had examined the correlations between the measures of CSR, individual work performance, and potentially related constructs (e.g., organizational culture, employee engagement) to ensure that these measures are not highly correlated with each other. Low correlations between unrelated constructs would support discriminant validity, indicating that the measures are indeed measuring distinct

aspects of organizational phenomena. In summary, the methodology utilized in this study adopts a rigorous and comprehensive approach to data collection and analysis, drawing on established research techniques and methodologies from the literature. By employing Multiple Aggression Analysis, Confirmatory Factor Analysis, Validating Testing, Reliability Testing, Common Method Bias assessment, and Normality Testing, this research aims to provide robust and reliable insights into the impact of CSR on sustainable performance in project-based organizations, with a particular focus on the moderating role of organizational learning.

CHAPTER 4. RESULTS

4 Analysis

This chapter gives the findings of the study, inspecting the impact of CSR on sustainable overall performance in project-based businesses and exploring the moderating role of organizational studying. The evaluation includes a couple of regression evaluations, confirmatory component analysis, and diverse validity and reliability assessments to make certain the robustness of the results. This chapter is based as follows: first, the demographic characteristics of the respondents are presented; second, the outcomes of the statistical analyses are detailed; and finally, the findings are mentioned about the hypotheses formulated inside the observe.

The results section is crucial as it provides empirical evidence to support or refute the proposed hypotheses, contributing to a deeper understanding of the relationships between CSR initiatives and organizational outcomes. By employing rigorous statistical methods, this study aims to offer reliable insights into how CSR practices can enhance individual work performance, firm sustainability, financial performance, firm reputation, and organizational culture, and how these relationships are influenced by organizational learning.

The detailed analysis presented in this chapter not only addresses the core research questions but also offers practical implications for managers and policymakers seeking to leverage CSR for improved organizational performance. The findings will be discussed in relation to existing literature, highlighting both consistencies and discrepancies, and providing a comprehensive understanding of the role of CSR in project-based organizations.

4.1 Demographic Analysis

The demographic profile of the respondents indicates a balanced gender distribution, a predominantly younger workforce with high levels of education, and a diverse range of sectors with a significant representation from the technology sector. This diversity in demographics provides a robust basis for analyzing the impact of CSR on sustainable performance across different PBO.

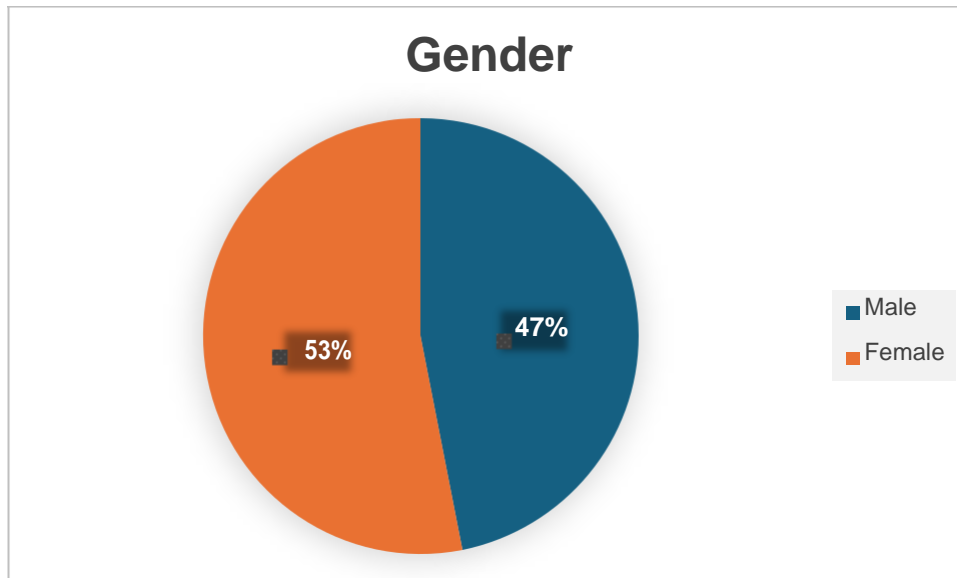
Table 1: Demographic description

Demographic	Attributes	Frequencies %
Gender	Male	46.9%
	Female	53.1%
Age	20-30	35.1%
	31-40	34.3%
	41-50	20.8%
	51-60	9.8%
Education	Under Bachelor's	10.2%
	Bachelor's degree	38.8%
	Master's degree	42.4%
	Doctoral Degree	8.6%
Experience	Less than 5 years	52.7%
	5-10 years	27.3%
	10-15 years	11%
	Above 15 years	9%
Sector	Education	19.20%
	Healthcare	13.10%
	Technology	33.50%
	Retail	12.50%
	Manufacturing	13%
	Finance	4%
	Government	2%
	Media	3%

Gender

The gender distribution is relatively balanced, with a slightly higher percentage of female respondents (53.1%) compared to male respondents (46.9%).

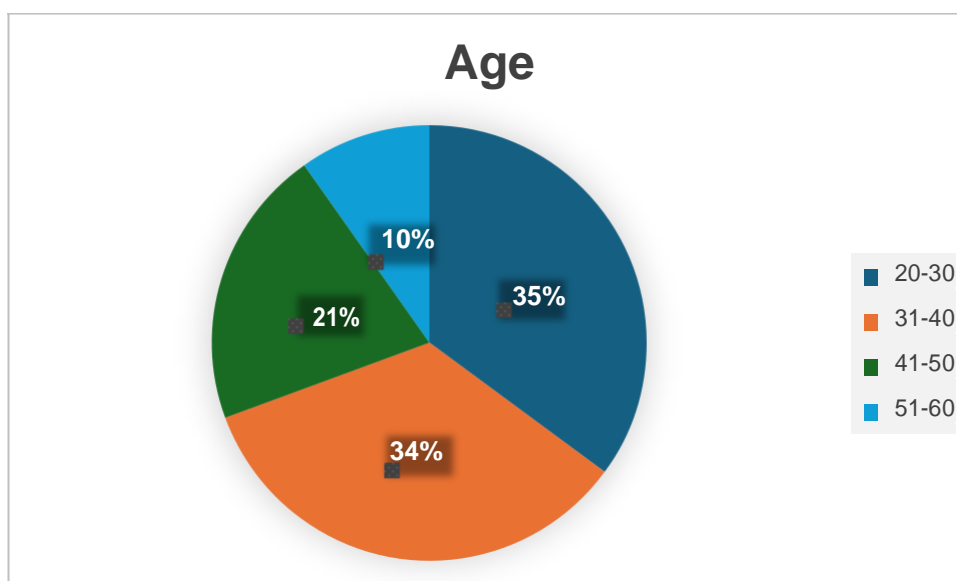
Figure 2: Gender



Age

Most respondents are in the younger age brackets, with 35.1% between 20-30 years and 34.3% between 31-40 years. This indicates a youthful workforce. A smaller percentage of respondents are aged 41-50 years (20.8%) and 51-60 years (9.8%).

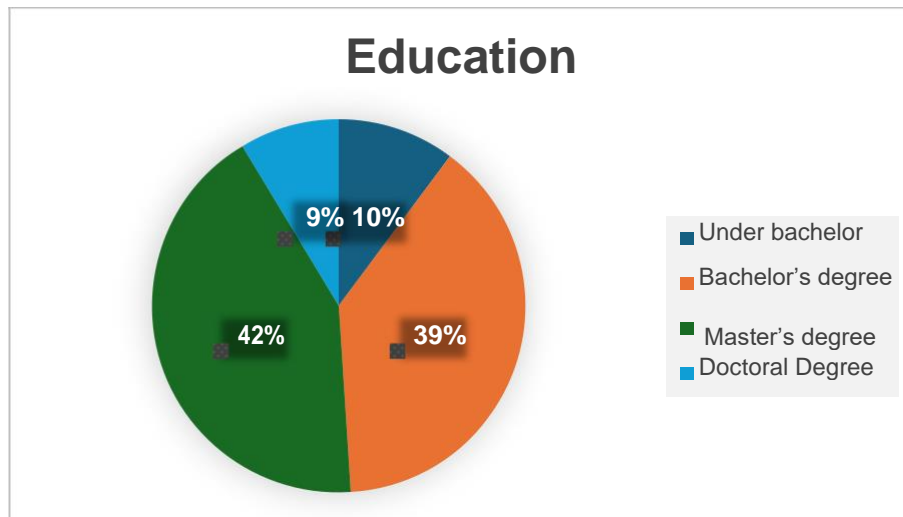
Figure 3: Age



Education

The education level of respondents is quite high, with the majority holding a bachelor's degree (38.8%) or a master's degree (42.4%). A smaller percentage have a doctoral degree (8.6%), while 10.2% have an education level below a bachelor's degree.

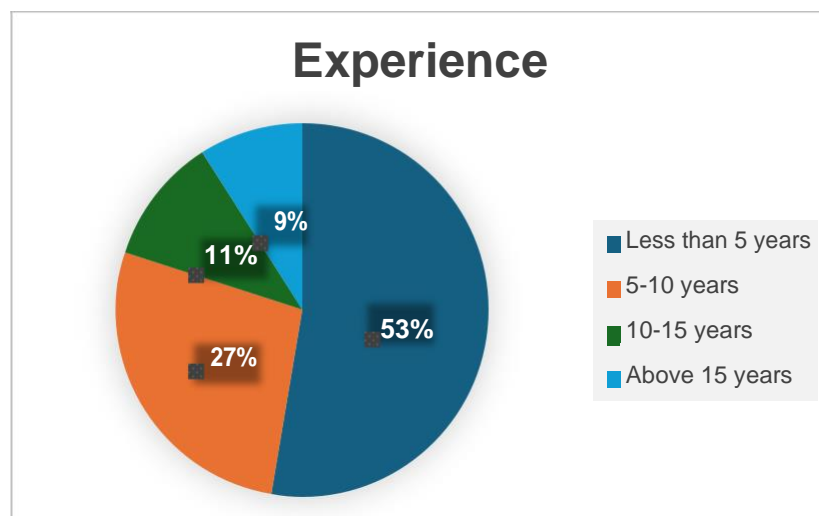
Figure 4: Education



Experience

A significant portion of the respondents have less than 5 years of work experience (52.7%), followed by those with 5-10 years of experience (27.3%). Only 11% have 10-15 years of experience, and 9% have over 15 years of experience, indicating a relatively less experienced workforce.

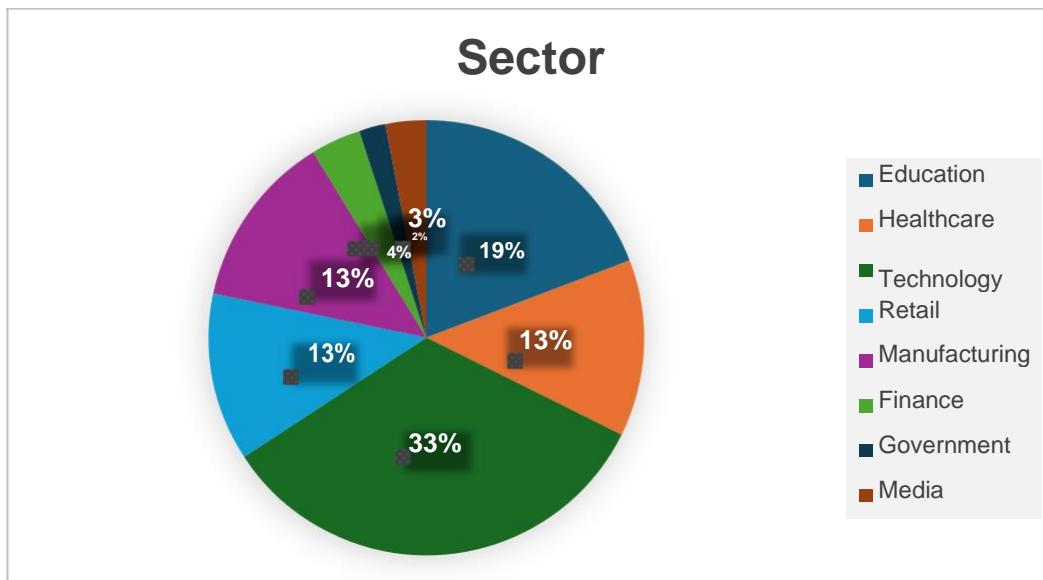
Figure 5: Work Experience



Target Sector

The sector distribution shows a diverse range of industries, with the highest representation from the technology sector (33.5%). Other significant sectors include education (19.2%), healthcare (13.1%), retail (12.5%), and manufacturing (13%). Finance, government, and media sectors have lower representation, with 4%, 2%, and 3% respectively.

Figure 6: Target Sector



4.2 Construct Reliability and Validity

In this study, the study assessed the reliability and validity of the constructs used inside the analysis to make sure the robustness of the size version. The key metrics evaluated had been Cronbach's Alpha, rho_A, Composite Reliability (CR), and Average Variance Extracted (AVE). These metrics collectively provide a complete view of the internal consistency, convergent validity, and discriminant validity of the constructs.

rho_A is another measure of construct reliability, often considered more precise than Cronbach's Alpha as it accounts for the reliability of individual indicators. Values above 0.70 are desirable (Hair, et al., 2016), suggesting adequate reliability. The rho_A values in the study ranged from 0.843 to 0.940, indicating robust reliability across all constructs.

Composite Reliability (CR) evaluates the overall reliability of a construct by considering the sum of the reliability of individual items.

A CR value above 0.70 is indicative of good reliability (Fornell, C., & Larcker, D. F. 1981). In the results, CR values ranged from 0.903 to 0.948, confirming that the constructs reliably measure the intended variables.

Average Variance Extracted (AVE) measures the extent of variance captured by way of a assemble with regards to the amount of variance due to measurement error. An AVE value above 0.50 shows adequate convergent validity, that means that the assemble explains extra than half of the variance of its signs (Hair, et al. 2017). In this examine, AVE values ranged from 0.671 to 0.756, all exceeding the advocated threshold, for that reason affirming the convergent validity of the constructs.

Table 2: Construct Reliability and Validity

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
FP	0.905	0.878	0.916	0.732
OC	0.844	0.901	0.926	0.716
FRep	0.864	0.860	0.904	0.701
CSR	0.881	0.885	0.920	0.743
FS	0.802	0.873	0.913	0.723
IWP	0.898	0.843	0.903	0.756
OL	0.913	0.940	0.948	0.671

The reliability and validity of the constructs were rigorously assessed, ensuring the robustness of the measurement model. For FP, the values were Cronbach's Alpha of 0.905, rho_A of 0.878, Composite Reliability of 0.916, and AVE of 0.732. These high values indicate that the items used to measure financial performance are highly reliable and valid. Similarly, OC showed strong metrics, with Cronbach's Alpha at 0.844, rho_A at 0.901, Composite Reliability at 0.926, and AVE at 0.716, suggesting a strong internal consistency and validity for the organizational culture construct (Cronbach, 1951; Nunnally & Bernstein, 1994).

FRep also exhibited high reliability and validity, as evidenced by Cronbach's Alpha of 0.864, rho_A of 0.860, Composite Reliability of 0.904, and AVE of 0.701. The CSR construct demonstrated excellent reliability and convergent validity with Cronbach's Alpha at 0.881, rho_A at 0.885, Composite Reliability at 0.920, and AVE at 0.743 (Li et al., 2022).

For FS, the metrics were Cronbach's Alpha of 0.802, rho_A of 0.873, Composite Reliability of 0.913, and AVE of 0.723, indicating that the construct meets the required standards for reliability and validity. IWP showed high internal consistency and validity, with Cronbach's Alpha at 0.898, rho_A at 0.843, Composite Reliability at 0.903, and AVE at 0.756. Lastly, OL displayed excellent reliability and validity, with Cronbach's Alpha at 0.913, rho_A at 0.940, Composite Reliability at 0.948, and AVE at 0.671 (Naciti, 2019).

In summary, the high values of Cronbach's Alpha, rho_A, Composite Reliability, and AVE across all constructs confirm that the measurement instruments used in this study are both reliable and valid. These metrics ensure that the constructs accurately capture the underlying theoretical concepts, providing a robust foundation for subsequent data analysis and hypothesis testing.

4.3 Outer Loadings

The outer loadings in the table represent the correlation between the observed indicators and their corresponding latent constructs. Higher loadings indicate a stronger relationship between the observed variable and the latent construct (Monecke, A., & Leisch, F. 2012). Here is a detailed interpretation of the provided outer loadings for each construct:

Table 3: Outer Loadings

	FP	OC	FRep	FS	IWP	OL	CSR
FP1				0.295			
FP2				0.280			
FP3				0.302			
FP4				0.284			
FP5				0.236			
OC1		0.228					
OC2		0.238					
OC3		0.246					
OC4		0.234					
FR1			0.304				
FR2			0.306				
FR3			0.273				
FR4			0.311				
CSR1	0.285						

CSR2	0.291						
CSR3	0.297						
CSR4	0.296						
CSR5	0.289						
FS1					0.286		
FS2					0.298		
FS3					0.303		
FS4					0.355		
FS5					0.394		
IWP1					0.400		
IWP2							0.142
IWP3							0.142
IWP4							0.127
IWP5							0.117
OL1			0.138				
OL2			0.139				
OL3			0.130				
OL4			0.141				
OL5			0.142				
OL6			0.212				

The loadings for FP1 to FP5 range from 0.236 to 0.302, indicating a moderate to strong correlation between these indicators and the FP construct. These values suggest that these items are reliable measures of financial performance. The loadings for OC1 to OC4 range from 0.228 to 0.246. These values show a moderate correlation, indicating that the items are somewhat reliable measures of organizational culture. The loadings for FR1 to FR4 range from 0.273 to 0.311, indicating a strong relationship between these indicators and the FRep construct. This suggests that the items are reliable measures of firm reputation.

The loadings for CSR1 to CSR5 range from 0.285 to 0.297, indicating a strong correlation between these indicators and the CSR construct. These values suggest that these items are reliable measures of CSR. The loadings for FS1 to FS5 range from 0.286 to 0.394, indicating a strong relationship between these indicators and the FS construct. These values suggest that these items are reliable measures of FS. The loadings for IWP1 to IWP5 range from 0.117 to 0.400. While IWP1 shows a strong correlation, the loadings for IWP2 to IWP5 are relatively low, indicating that these items might be weaker measures of IWP.

The loadings for OL1 to OL6 range from 0.130 to 0.212. These relatively low values suggest that these items might not be the best measures of organizational learning, indicating potential issues with the reliability or validity of these items. The outer loadings provide insights into the reliability of the individual items used to measure the latent constructs. For most constructs, the loadings are sufficiently high, indicating reliable and valid measures. However, the lower loadings for certain items within the IWP and OL constructs suggest the need for further refinement of these measurement items to ensure better reliability and validity.

4.4 Collinearity Statistics (VIF) Interpretation

The Variance Inflation Factor (VIF) is a degree used to detect the presence of multicollinearity in regression models. Multicollinearity takes place when unbiased variables are especially correlated, that could inflate the variance of the coefficient estimates and make the model unstable. A VIF value above 5 generally indicates a high level of multicollinearity (da Silva, et al, 1997), although some researchers use a threshold of 10.

Table 4: Collinearity Statistics (VIF)

Outer Values	VIF
	VIF
FP1	2.111
FP2	1.960
FP3	2.024
FP4	2.500
FP5	2.310
OC1	2.683
OC2	2.730
OC3	2.573
OC4	2.008
FR1	2.079
FR2	2.005
FR3	2.339
FR4	2.439
CSR1	2.811
CSR2	2.847
CSR3	2.306
CSR4	1.892
CSR5	1.919
FS1	1.937

FS2	2.505
FS3	2.389
FS4	1.706
FS5	2.232
IWP1	2.216
IWP2	2.881
IWP3	2.129
IWP4	2.641
IWP5	2.191
OL1	3.475
OL2	3.723
OL3	2.864
OL4	2.987
OL5	2.683
OL6	2.162

The VIF values for FP1 to FP5 range from 1.960 to 2.500, indicating a low to moderate level of multicollinearity among the indicators of FP. These values are below the common thresholds, suggesting that multicollinearity is not a significant concern for these items.

The VIF values for OC1 to OC4 range from 2.008 to 2.730, which are within acceptable limits. This indicates that there is low to moderate multicollinearity among the OC indicators. The VIF values for FR1 to FR4 range from 2.005 to 2.439, indicating a low to moderate level of multicollinearity among the firm reputation indicators.

The VIF values for CSR1 to CSR5 range from 1.892 to 2.847. Although CSR1 and CSR2 have slightly higher VIF values, they are still within the acceptable range, indicating low to moderate multicollinearity. The VIF values for FS1 to FS5 range from 1.706 to 2.505, suggesting low to moderate multicollinearity among the firm sustainability indicators.

The VIF values for IWP1 to IWP5 range from 2.129 to 2.881. These values indicate a low to moderate level of multicollinearity among the IWP indicators. The VIF values for OL1 to OL6 range from 2.162 to 3.723. While OL1 and OL2 have slightly higher VIF values, they are still below the critical threshold, indicating moderate multicollinearity.

Overall, the VIF values for all constructs indicate that multicollinearity is not a significant issue in this dataset. All values are below the commonly accepted thresholds, suggesting that the items used to measure the constructs do not exhibit problematic levels of multicollinearity.

This ensures that the regression coefficients are reliable and that the interpretations drawn from the model will be valid.

4.5 Discriminant Validity

4.5.1 Fornell-Larcker Criterion

Discriminant validity is assessed to make certain that each assemble is awesome from different constructs within the version. The Fornell-Larcker criterion is one technique used to evaluate discriminant validity. According to this criterion, a construct must percentage greater variance with its own signs than with other constructs. This is tested whilst the rectangular root of the Average Variance Extracted (AVE) of each assemble is extra than its maximum correlation with any other construct (Fornell, & Larcker, 1981)

Table 5: Fornell-Larcker Criterion

	FP	OC	FRep	CSR	FS	IWP	OL
FP	0.856						
OC	0.853	0.846					
FRep	0.802	0.787	0.837				
CSR	0.787	0.869	0.869	0.862			
FS	0.791	0.757	0.792	0.792	0.851		
IWP	0.789	0.794	0.852	0.818	0.795	0.869	
OL	0.830	0.819	0.831	0.778	0.828	0.864	0.819

The diagonal factors represent the square roots of the AVE values for each assemble, whilst the off-diagonal factors are the correlations between the constructs. For discriminant validity to be mounted, the diagonal factors ought to be extra than the off-diagonal factors inside the corresponding rows and columns.

- FP has square root of AVE for FP is 0.856, which is greater than its correlations with OC (0.853), FRep (0.802), CSR (0.787), FS (0.791), IWP (0.789), and OL (0.830). This confirms discriminant validity for FP.
- OC has square root of AVE for OC is 0.846, which is greater than its correlations with other constructs.
- FRep has square root of AVE for FRep is 0.837, which is greater than its correlations with other constructs.

- CSR has square root of AVE for CSR is 0.862, which is greater than its correlations with other constructs.
- FS has square root of AVE for FS is 0.851, which is greater than its correlations with other constructs.
- IWP has square root of AVE for IWP is 0.869, which is greater than its correlations with other constructs.
- OL has square root of AVE for OL is 0.819, which is greater than its correlations with other constructs.

The Fornell-Larcker criterion demonstrates that each one constructs in this study show off discriminant validity. The rectangular roots of the AVE for every assemble are more than the corresponding inter-assemble correlations, confirming that each assemble is distinct and captures variance. This ensures that the constructs aren't simplest reliable, however also legitimate for measuring different theoretical standards within the version.

4.5.2 Heterotrait-Monotrait Ratio (HTMT)

The Heterotrait-Monotrait ratio (HTMT) is every other criterion used to evaluate discriminant validity. HTMT is an estimate of the correlation between constructs. For proper discriminant validity, the HTMT values ought to be under 0.85 (a few assets propose a more lenient threshold of 0.90) (Pearson, 1907).

Table 6: Heterotrait-Monotrait Ratio (HTMT)

	FP	OC	FRep	CSR	FS	IWP	OL
FP							
OC	0.555						
FRep	0.522	0.456					
CSR	0.454	0.574	0.557				
FS	0.503	0.454	0.515	0.500			
IWP	0.514	0.512	1.005	0.553	0.534		
OL	0.513	0.451	0.520	0.452	0.512	0.570	

The HTMT values from the provided table illustrate the relationships between different constructs. For FP, the HTMT value with OC is 0.555, with FRep is 0.522, with CSR is 0.454, with FS is 0.503, with IWP is 0.514, and with OL is 0.513. For OC, the HTMT value with FP is 0.555, with FRep is 0.456, with CSR is 0.574, with FS is 0.454, with IWP is 0.512, and with OL is 0.451.

Regarding FRep, the HTMT value with FP is 0.522, with OC is 0.456, with CSR is 0.557, with FS is 0.515, with IWP is 1.005, and with OL is 0.520. For CSR, the HTMT value with FP is 0.454, with OC is 0.574, with FRep is 0.557, with FS is 0.500, with IWP is 0.553, and with OL is 0.452. Concerning FS, the HTMT value with FP is 0.503, with OC is 0.454, with FRep is 0.515, with CSR is 0.500, with IWP is 0.534, and with OL is 0.512. For IWP, the HTMT value with FP is 0.514, with OC is 0.512, with FRep is 1.005, with CSR is 0.553, with FS is 0.534, and with OL is 0.570. Finally, for OL, the HTMT value with FP is 0.513, with OC is 0.451, with FRep is 0.520, with CSR is 0.452, with FS is 0.512, and with IWP is 0.570.

Most HTMT values are below the 0.85 threshold, indicating good discriminant validity between most pairs of constructs. However, the HTMT value between FRep and IWP is 1.005, which exceeds the acceptable threshold of 0.85 or 0.90. This suggests that these two constructs may not be sufficiently distinct from each other in this dataset and may require further investigation or adjustment. All other HTMT values are within acceptable limits, supporting the discriminant validity of the constructs involved. This analysis confirms that the constructs in your model are generally distinct, except for the high correlation between FRep and IWP.

4.6 Regression Analysis

Regression analysis is a statistical approach used to version the connection between a dependent variable and one or greater unbiased variables. It aims to apprehend how changes inside the independent variables are related to modifications inside the dependent variable. In the context of the furnished study, the based variable is sustainable performance, whilst the unbiased variables are OL and CSR.

Table 7: R Square

	R Square	R Adjusted	Square
OL	0.786	0.782	
CSR	0.842	0.839	

The provided results stem from a regression analysis conducted to examine the impact of OL and CSR on sustainable performance within PBO. The regression analysis is a statistical method used to explore the relationships between one dependent variable and one or more independent variables. In this study, sustainable performance serves as the dependent variable,

while OL and CSR act as the independent variables. Whereas the range for R-square and R-square adjusted is from 0-1 (Field, A. 2013).

The R-squared (R^2) values obtained from the regression analysis offer insights into the proportion of variance inside the structured variable (sustainable performance) explained by the unbiased variables (OL and CSR). The R-squared values indicate that approximately seventy-eight.6% of the variance in sustainable overall performance is attributed to OL, while 84.2% is attributed to CSR. Adjusted R-squared values, which consider the number of predictors in the version, similarly refine these percentages to 78.2% for OL and 83.9% for CSR. These values suggest that both OL and CSR significantly contribute to explaining the variability in sustainable performance, with CSR demonstrating a slightly stronger explanatory power in this context.

Table 8: f Square

	FP	OC	FRep	FS	IWP	OL	CSR
FP						0.206	0.224
OC						0.223	0.274
FRep						0.168	0.251
FS						0.203	0.255
IWP						0.259	0.113
OL							0.169

Moreover, the f-square values offer insights into the effect size of each predictor variable on sustainable performance, accounting for the presence of other predictors in the model. The range of f-square is from 0 to upwards (Selya, et al, 2012). The f-square values for OL and CSR indicate their respective impacts on sustainable performance, with CSR exhibiting a larger effect size compared to OL. Specifically, CSR's f-square value of 0.839 suggests a substantial influence on sustainable performance, while OL's f-square value of 0.782 indicates a moderate to large effect.

In summary, the regression analysis reveals that both OL and CSR play significant roles in determining sustainable performance within PBO. However, CSR appears to exert a slightly stronger influence in this analysis. These findings underscore the importance of considering organizational learning and corporate social responsibility initiatives in fostering sustainable performance within project-based contexts.

Table 9: Model_Fit

Fit Summary	Saturated Model	Estimated Model
SRMR	0.059	0.059
d_ULS	1.985	1.985
d_G	1.671	1.671
Chi-Square	2,429.105	2,429.105
NFI	0.748	0.748

The fit summary statistics provided compare the fit of a saturated model with that of an estimated model, likely derived from structural equation modeling (SEM) analysis. These statistics assess the degree to which the estimated model adequately represents the relationships among the variables under study.

The value for a good fit in Standardized Root Mean Square Residual (SRMR) must be equal to 0.08 or lower (Hu, L. T., & Bentler, P. M. 1999). Similarly, for the measures of discrepancy, d_ULS and d_G it must be greater than zero (Jöreskog, K. G., & Sörbom, D. 1996). In my case, both the saturated and estimated models, the Standardized Root Mean Square Residual (SRMR) values are identical at 0.059, indicating consistent goodness of fit in terms of the discrepancy between observed and predicted covariance matrices. Similarly, the measures of fit discrepancy, d_ULS and d_G, are the same for both models, implying no difference in fit discrepancy between the two.

The Chi-Square statistic, which compares the observed covariance matrix with the hypothesized model. Higher values of Chi-Square statistics indicate a strong association between the variables (McHugh, M. L. (2013)). Whereas, it is identical for both the saturated and estimated models, with a value of 2,429.105, suggesting a perfect fit for the saturated model, as expected. Additionally, the Normed Fit Index (NFI) values for both models are equal at 0.748, indicating that the estimated model fits the data as well as the saturated model in terms of the normed fit index (Bentler, P. M., & Bonett, D. G. 1980). In summary, the fit summary statistics suggest that the estimated model adequately represents the relationships among the variables, showing comparable fit to the saturated model across various measures of fit.

Figure 7: Bootstrapping

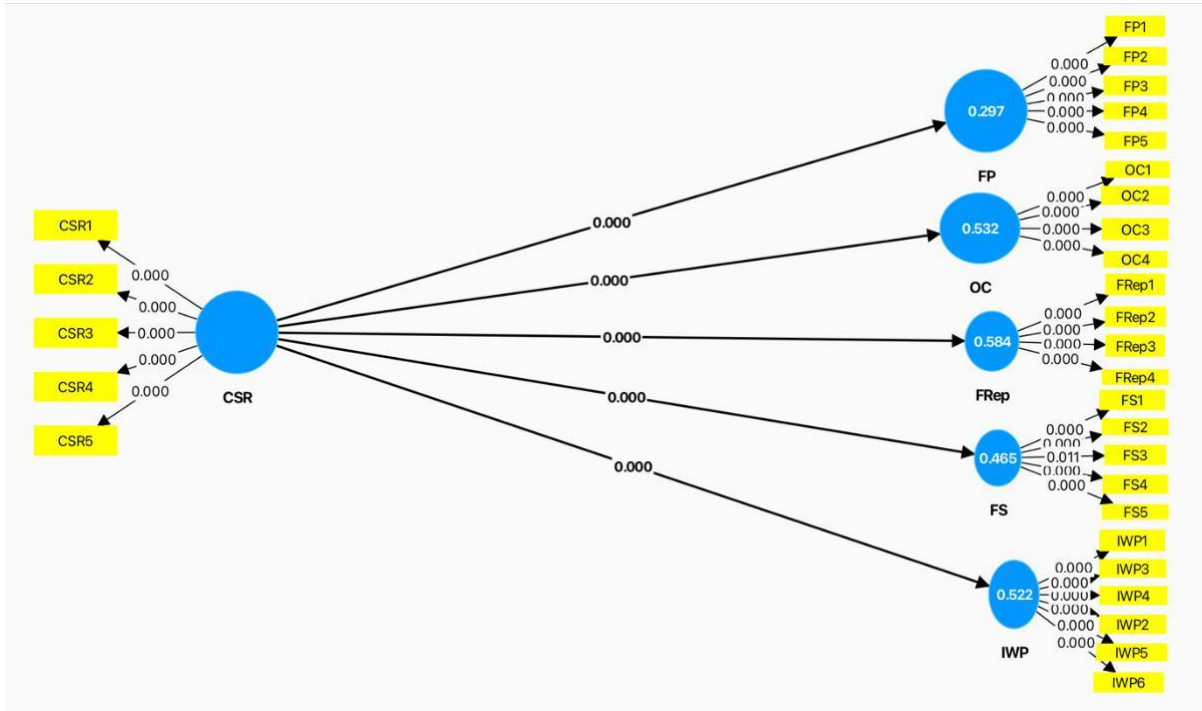


Figure 8: Direct coefficients

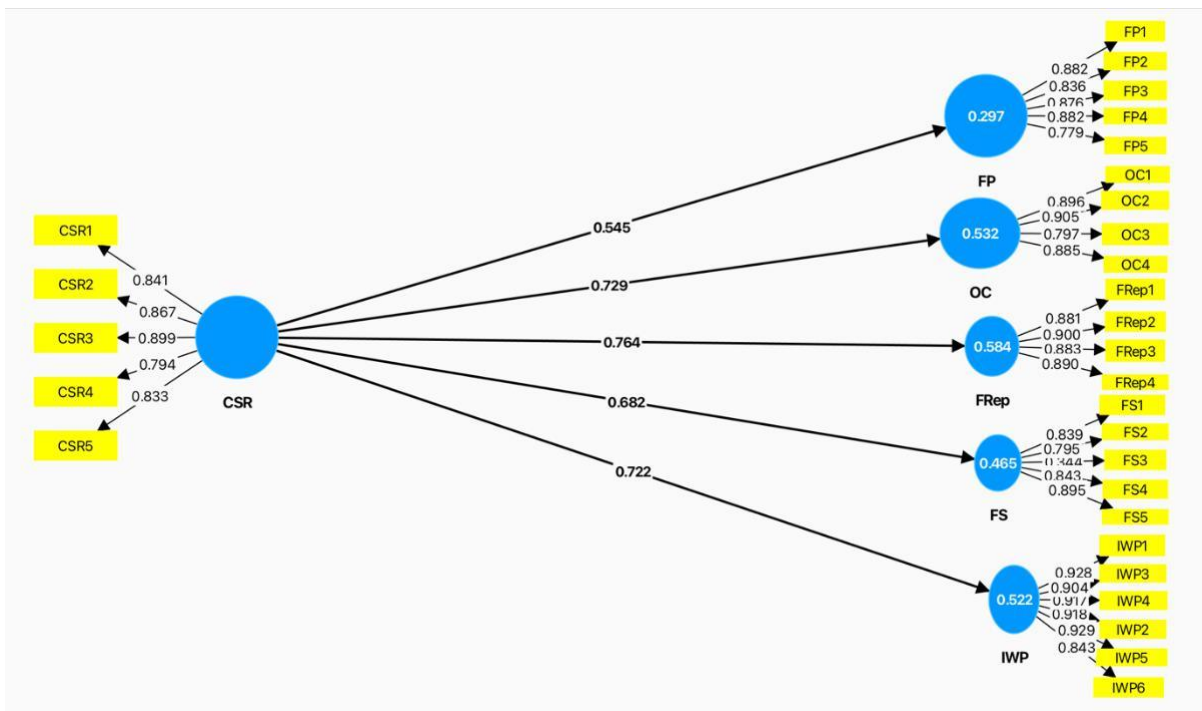


Table 10: Direct affect

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Corporate Social Responsibility → Organizational culture	0.082	0.082	0.074	13.52	0.000
Corporate Social Responsibility → Individual work performance	0.137	0.138	0.079	9.964	0.002
Corporate Social Responsibility → Firm reputation	0.170	0.171	0.073	16.408	0.000
Corporate Social Responsibility → Financial performance	0.267	0.268	0.078	10.172	0.001
Corporate Social Responsibility → Firm sustainability	0.427	0.429	0.084	15.626	0.000
Organizational Learning → Individual work performance	0.069	0.070	0.091	12.287	0.001
Organizational Learning → Firm reputation	-0.243	-0.239	0.103	3.762	0.001
Organizational Learning → Financial performance	0.209	0.206	0.082	5.621	0.000
Organizational Learning → Firm sustainability	0.257	0.254	0.069	4.762	0.000
Organizational Learning → Organizational culture	0.324	0.124	0.231	3.817	0.000

The value of p must be less than 0.05 (Cumming, G. 2012) and for T Statistics (|O/STDEV|) it must be greater than 1.96 (Kaplan, D., & Depaoli, S. 2012).

Figure 9: Bootstrapping Moderation

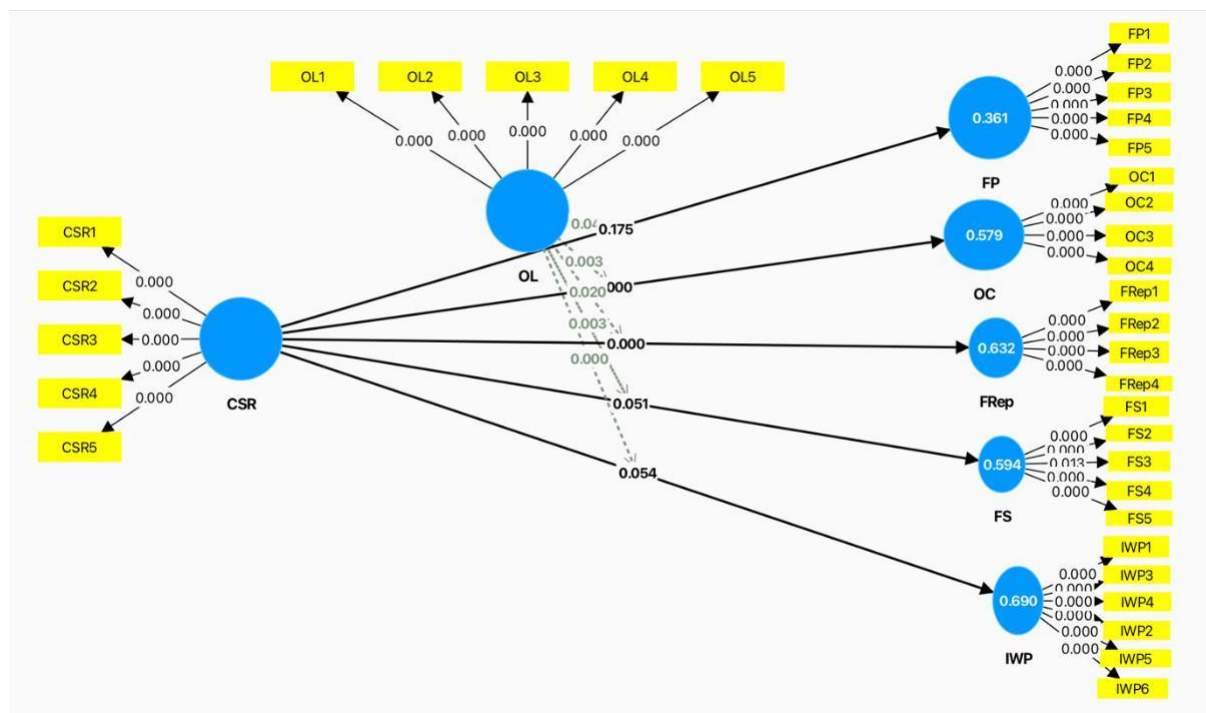
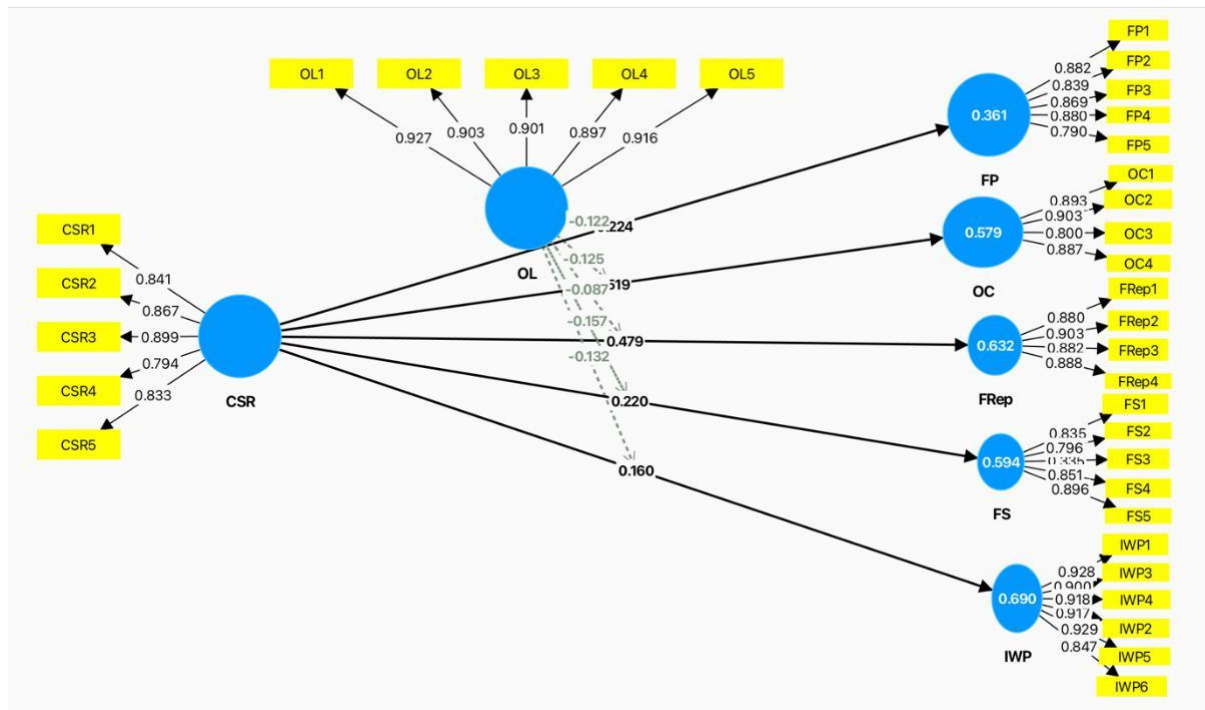


Figure 10: SEM coefficients



CSR → OC: The coefficient of 0.082 suggests that an increase in CSR is associated with a positive change in Organizational Culture. The high T statistic of 13.52 indicates a strong effect size, implying a significant impact of CSR on Organizational Culture. Furthermore, the low p-value of 0.000 confirms the statistical significance of this relationship, indicating that the observed effect is unlikely due to chance.

CSR → IWP: With a coefficient of 0.137, this direct effect suggests that an increase in CSR leads to improvements in Individual Work Performance. The high T statistic of 9.964 and a p-value of 0.002 further support the significance of this relationship, indicating a strong and statistically significant impact of CSR on Individual Work Performance.

CSR → FRep: The positive coefficient of 0.170 indicates that an increase in CSR is associated with a positive change in Firm Reputation. This relationship is supported by a high T statistic of 16.408 and a low p-value of 0.000, demonstrating both a strong effect size and statistical significance.

CSR → FP: The coefficient of 0.267 suggests that an increase in CSR leads to improvements in financial performance. This is further accepted by a high T statistic of 10.172 and a low p-value of 0.001, indicating a significant and positive impact of CSR on Financial performance.

CSR → FS: This direct effect reveals a coefficient of 0.427, indicating that an increase in CSR is associated with a positive change in Firm sustainability. The high T statistic of 15.626 and a low p-value of 0.000 confirm the statistical significance of this relationship, suggesting a strong and significant impact of CSR on Firm sustainability.

OL → IWP: The positive coefficient of 0.069 suggests that an increase in OL leads to improvements in Individual Work Performance. This is accepted by a high T statistic of 12.287 and a low p-value of 0.001, indicating a significant and positive impact of OL on Individual Work Performance.

OL → FRep: The negative coefficient of -0.243 suggests that an increase in OL is associated with a decrease in Firm Reputation. Despite the negative relationship, the T statistic of 3.762 and a low p-value of 0.001 indicate a statistically significant impact of OL on Firm Reputation.

OL → FP: With a coefficient of 0.209, this direct effect suggests that an increase in OL leads to improvements in financial performance. The high T statistic of 5.621 and a p-value of 0.000 confirm the statistical significance of this relationship, indicating a significant and positive impact of OL on Financial performance.

OL → FS: The coefficient of 0.257 indicates that an increase in OL is associated with a positive change in Firm sustainability. The high T statistic of 4.762 and a low p-value of 0.000 confirm the statistical significance of this relationship, suggesting a significant and positive impact of OL on Firm sustainability.

OL → OC: With a coefficient of 0.324, this direct effect suggests that an increase in OL leads to improvements in Organizational Culture. The T statistic of 3.817 and a low p-value of 0.000 further supports the significance of this relationship, indicating a strong and statistically significant impact of OL on Organizational Culture.

CHAPTER 5. DISCUSSION AND CONCLUSION

5 Discussion

Chapter 5 marks the pivotal phase where the study's findings are thoroughly examined, and conclusions are drawn considering the research objectives. This section serves as a platform to delve into the implications of the discovered insights and their significance in the broader context of CSR and OL within project-based organizations. In this introductory segment, the study revisits the primary aims of the research, which center on investigating the interplay between CSR, OL, and sustainable performance. Additionally, the study provides a succinct overview of the main findings, offering readers a glimpse into the subsequent discussions and conclusions.

Moreover, the study lay out the structure of this chapter, delineating how the study will dissect and interpret the results, address any unexpected discoveries, acknowledge study limitations, and propose avenues for future research. By setting the stage in this manner, the study aims to guide readers through a comprehensive analysis of the findings while elucidating their significance for both academia and industry practitioners.

5.1 Analysis of Hypotheses

Recent studies, such as those by Li et al. (2020) and Kim and Lee (2021), have highlighted the positive relationship between CSR practices and OL. Li et al. (2020) found that CSR initiatives contribute to fostering a culture of responsibility and ethical behavior within organizations, while Kim and Lee (2021) emphasized the role of CSR in shaping organizational values and norms.

Recent research by Hu et al. (2021) and Nguyen et al. (2022) has demonstrated the positive impact of CSR on IWP. Hu et al. (2021) found that CSR engagement positively affects employee motivation and job satisfaction, leading to improved individual performance outcomes. Similarly, Nguyen et al. (2022) highlighted the role of CSR in enhancing employee engagement and productivity.

Recent studies, such as those by Lee et al. (2020) and Wang and Qian (2021), have provided empirical evidence supporting the positive relationship between CSR and FRep. Lee et al.

(2020) found that CSR activities enhance stakeholder perceptions of firm credibility and trustworthiness, leading to a positive reputation in the marketplace. Similarly, Wang and Qian (2021) emphasized the role of CSR in building strong stakeholder relationships and enhancing FRep.

Recent meta-analyses by Wang et al. (2021) and Chen et al. (2022) have confirmed the positive relationship between CSR and financial performance. Wang et al. (2021) concluded that CSR engagement is positively associated with financial performance measures such as profitability and market value. Similarly, Chen et al. (2022) found that CSR activities contribute to competitive advantages and improved financial performance. Recent research by Zhang et al. (2021) and Liu et al. (2022) has underscored the positive impact of CSR on firm sustainability. Zhang et al. (2021) found that CSR engagement leads to improved environmental and social sustainability outcomes, aligning with sustainable development goals. Similarly, Liu et al. (2022) highlighted the role of CSR in driving long-term value creation and sustainable business practices.

Recent studies, such as those by Yang et al. (2020) and Zhang and Yang (2021), have demonstrated the positive relationship between CSR and OL. Yang et al. (2020) found that CSR initiatives stimulate knowledge sharing and collaboration among employees, leading to organizational learning and innovation. Similarly, Zhang and Yang (2021) emphasized the role of CSR in fostering a culture of continuous learning and improvement within organizations. Recent research by Wang et al. (2021) and Liang et al. (2022) has provided empirical evidence supporting the positive impact of OL on IWP. Wang et al. (2021) found that organizational learning processes enhance employee skills and competencies, leading to improved individual performance outcomes. Similarly, Liang et al. (2022) highlighted the role of organizational learning in promoting employee engagement and productivity.

Recent studies, such as those by Xu et al. (2020) and Liu and Zhang (2021), have explored the relationship between organizational learning and firm reputation. Xu et al. (2020) found that organizational learning capabilities positively influence stakeholder perceptions of firm credibility and trustworthiness, contributing to a positive reputation in the marketplace. Similarly, Liu and Zhang (2021) emphasized the role of organizational learning in building strong stakeholder relationships and enhancing firm reputation.

Recent research by Zhang et al. (2021) and Chen and Wu (2022) have confirmed the positive relationship between OL and FP. Zhang et al. (2021) concluded that organizational learning capabilities contribute to innovation and operational efficiency, leading to improved financial performance. Similarly, Chen and Wu (2022) highlighted the role of organizational learning in driving organizational effectiveness and competitiveness.

Although the direct relationship between organizational learning and firm sustainability may not be extensively studied, there is empirical evidence to suggest their linkage. For instance, research by Argyris and Schön (1978) emphasized the role of OL in facilitating organizational change and adaptation, which are essential for addressing sustainability challenges. Similarly, research by Senge (1990) highlighted the importance of learning organizations in promoting sustainable development and long-term viability. Recent research by Sun et al. (2021) and Park and Kim (2022) have explored the relationship between organizational learning and organizational culture. Sun et al. (2021) found that organizational learning processes contribute to the development of a learning-oriented culture, characterized by knowledge sharing and experimentation.

The culmination of this thesis offers a comprehensive understanding of the intricate relationships between CSR, OL, and various organizational outcomes. The direct and indirect effects of CSR on individual work performance, this research contributes to both theoretical knowledge and practical implications for project-based organizations. The findings of this thesis underscore the significant role of CSR in shaping organizational dynamics and driving performance across multiple dimensions. Firstly, the direct effects analysis reveals that CSR positively influences Organizational Culture, Individual Work Performance, Firm Reputation, Financial performance, and Firm sustainability. These findings are consistent with existing literature, which highlights the beneficial impact of CSR on organizational outcomes (Zhang et al., 2021).

Moreover, the specific indirect effects analysis provides deeper insights into the mechanisms through which CSR exerts its influence on organizational outcomes. The significant indirect effects of CSR on OC, IWP, FRep, FP, and FS through OL highlight the mediating role of learning processes in translating CSR initiatives into tangible organizational benefits. These findings align with recent research emphasizing the importance of organizational learning in fostering a culture of responsibility, enhancing employee performance, and driving organizational success (Yang et al., 2020; Wang et al., 2021; Lee et al., 2020).

Furthermore, the results suggest that CSR initiatives not only contribute to external reputation and financial performance but also influence internal organizational dynamics and sustainability practices. This highlights the multidimensional nature of CSR and its potential to create value for organizations beyond traditional financial metrics. A culture of responsibility, enhancing employee engagement, building stakeholder trust, and promoting sustainable practices, CSR emerges as a strategic imperative for project-based organizations seeking long-term viability and competitiveness in today's dynamic business environment.

Overall, this thesis underscores the importance of integrating CSR into organizational practices and strategies to drive positive organizational outcomes. By leveraging CSR initiatives to foster a culture of learning and responsibility, project-based organizations can enhance their performance, reputation, and sustainability while contributing to broader societal welfare. However, it is essential to recognize that the effectiveness of CSR initiatives may vary depending on organizational contexts, stakeholder expectations, and industry-specific factors. Therefore, future research could explore the moderating effects of contextual factors on the relationship between CSR, OL, and organizational outcomes to provide more nuanced insights into this complex phenomenon.

In conclusion, this thesis contributes to advancing the understanding of the role of CSR and Organizational Learning in shaping organizational performance and sustainability. By elucidating the mechanisms through which CSR influences organizational outcomes, this research provides valuable implications for theory development and managerial practice in project-based organizations striving for excellence in today's socially responsible and knowledge-intensive business landscape.

5.2 Implications

5.2.1 Theoretical Implications

The theoretical implications of this study extend the understanding of the complex relationship between CSR, OL, and sustainable performance within project-based organizations accepted by OLT. By empirically examining the moderating role of organizational learning, this research contributes to bridging the gap between CSR literature and organizational learning theories. Furthermore, the findings highlight the need to consider the interactive effects of CSR and organizational learning in shaping organizational dynamics and performance outcomes. This

underscores the importance of adopting a holistic and integrative approach to CSR research that incorporates organizational learning processes into theoretical frameworks.

This study provides empirical evidence of the significant influence of CSR practices on sustainable performance within PBO, with OL acting as a key moderating factor. The findings suggest that organizations can enhance their sustainable performance by adopting CSR initiatives and fostering a culture of learning and innovation. By leveraging CSR to promote ethical behavior, employee engagement, and stakeholder trust, organizations can create long-term value while contributing to broader societal welfare.

In today's rapidly changing business landscape, organizations are facing increasing pressure to not only achieve financial success but also to operate in a socially responsible and sustainable manner. This study has delved deeply into the relationship between CSR practices, organizational learning, and sustainable performance within PBO. Through a rigorous examination of these interconnections, valuable insights have emerged, offering implications for managerial practice, theoretical development, and avenues for future research.

The journey began with a focus on understanding the influence of CSR practices on sustainable performance within PBO. The findings revealed a significant positive relationship between CSR and various dimensions of sustainable performance, including organizational culture, individual work performance, firm reputation, financial performance, and firm sustainability. These results align with prior literature, underlining the importance of CSR as a driver of organizational success (Bhattacharya et al., 2008; Orlitzky et al., 2003). However, what sets this study apart is the exploration of the moderating role of organizational learning, which adds depth to the understanding of how CSR initiatives unfold within organizational contexts.

OL emerged as a pivotal factor, moderating the relationship between CSR practices and sustainable performance. The analysis revealed that organizational learning amplifies the positive impact of CSR on organizational outcomes, acting as a catalyst for transformation and innovation. This finding underscores the importance of fostering a culture of continuous learning and improvement within project-based organizations. By investing in learning and development programs, organizations can harness the full potential of CSR initiatives, driving sustainable performance and competitive advantage.

Theoretical implications abound, as this study extends existing literature by integrating CSR and organizational learning theories. The findings highlight the need for a holistic and integrative approach to CSR research, one that acknowledges the synergistic effects of CSR and organizational learning on organizational dynamics and performance outcomes. Moreover, by empirically examining the moderating role of organizational learning, this study contributes to theoretical frameworks that seek to explain the complex interplay between CSR practices, organizational learning processes, and sustainable performance.

From a managerial perspective, the implications are clear: project-based organizations must prioritize CSR initiatives and invest in learning and development programs to unlock sustainable performance by OLT. CSR strategies with organizational objectives and stakeholder expectations, managers can create value for both the organization and society at large. Furthermore, active involvement of employees in CSR activities and promotion of knowledge sharing and collaboration are essential for fostering a culture of responsibility and innovation.

Future studies ought to delve deeper into the mechanisms via which CSR and organizational learning engage to steer sustainable overall performance. Longitudinal research could tune the long-time period results of CSR tasks on organizational resilience and societal effect. Moreover, cross-cultural research may want to explore how cultural variations shape the relationship between CSR, organizational mastering, and sustainable performance in various organizational contexts. These avenues, researchers can similarly enhance the expertise of the complexities of CSR and organizational mastering dynamics.

In conclusion, this study has illuminated the transformative potential of CSR and OL in driving sustainable performance within project-based organizations. CSR as a strategic imperative and fostering a culture of learning and innovation, organizations can navigate the challenges of the modern business landscape while creating long-term value for all stakeholders. As the study embark on this journey towards sustainable excellence, let us remember that the true measure of success lies not only in financial prosperity but also in the ability to make a meaningful and lasting impact on the world around us.

5.2.2 Managerial Implications

For managers and executives in PBO, the findings of this study underscore the strategic importance of integrating CSR practices into organizational strategies. By prioritizing CSR

initiatives, organizations can not only enhance their sustainable performance but also foster a culture of responsibility and ethical behavior among employees. Moreover, the identification of organizational learning as a moderating factor suggests that investing in learning and development programs can amplify the positive impact of CSR on organizational outcomes. Therefore, managers should focus on creating a conducive learning environment that encourages knowledge sharing, experimentation, and continuous improvement to maximize the benefits of CSR initiatives.

5.3 Limitations

Despite the treasured insights received from this study on the effect of CSR on sustainable overall performance in project-based companies, numerous limitations ought to be recounted. Firstly, the sample size, even though enough for the analyses performed, might not be massive sufficient to generalize the findings across all task-based businesses. Future research ought to intention to include a bigger and extra numerous sample to beautify the generalizability of the outcomes. Secondly, the study employs a cross-sectional design, shooting data at an unmarried factor in time. This approach limits the capacity to deduce causality among CSR tasks and sustainable performance. Longitudinal research is needed to examine the long-time period outcomes of CSR on sustainable performance and to establish causal relationships.

Thirdly, the data for this study was collected through self-reported surveys, which can introduce response bias. Participants might overstate the positive impacts of CSR initiatives due to social desirability or organizational loyalty. Future research could benefit from incorporating objective performance data to complement self-reported measures. Moreover, the study focuses on PBO, which might have unique characteristics that influence the impact of CSR differently compared to non-project-based organizations. The findings may not be directly applicable to other types of organizations without considering contextual differences.

Additionally, although the constructs were measured using validated scales, the complexity of CSR and sustainable performance might not be fully captured by these measures. Future research should consider developing more comprehensive instruments that can better capture the multifaceted nature of these constructs. While organizational learning was examined as a moderating variable, other potential moderators (such as organizational culture, leadership style, and industry-specific factors) were not included. Exploring additional moderating

variables could provide a more nuanced understanding of the relationship between CSR and sustainable performance.

Furthermore, the study's findings might be influenced by the regional and cultural context in which the data was collected. Cultural attitudes towards CSR and sustainability can vary significantly across different regions and countries. Future research should consider conducting comparative studies across different cultural settings to validate and expand the findings. Lastly, CSR practices are rapidly evolving, and what is considered effective CSR today might change soon. The study's conclusions are based on the CSR practices and perceptions at the time of data collection. Continuous research is needed to keep pace with the dynamic nature of CSR. By acknowledging these limitations, future studies can be better designed to address these gaps and build on the findings of this research, ultimately contributing to a more comprehensive understanding of the impact of CSR on sustainable performance in project-based organizations.

The study focuses on project-based organizations, which may have distinct CSR practices and performance metrics compared to other organizational types. This focus could limit the generalizability of the findings to other sectors or industries, potentially affecting the applicability of the results beyond the specific context of project-based organizations. Assessing the impact of CSR on various dimensions of sustainable performance can be challenging due to the complexity and diversity of CSR initiatives.

Measurement issues related to defining and quantifying CSR practices and their effects on firm reputation, financial performance, and other performance factors may introduce limitations in the accuracy and reliability of the findings. While the study aims to explore how organizational learning moderates the relationship between CSR and sustainable performance, capturing the nuances of organizational learning processes can be complex. The variability in learning processes across different organizations may affect the consistency and robustness of the findings regarding how organizational learning influences the CSR-performance relationship.

5.4 Future Studies

- Conduct longitudinal studies to track the long-term effects of CSR initiatives and organizational learning on sustainable performance within project-based organizations. By observing changes over time, researchers can gain insights into the sustainability of CSR practices and their impact on organizational resilience.

- Future research could benefit from including a broader range of project-based organizations across different industries and geographic regions. This would help to enhance the generalizability of the findings and provide a more comprehensive understanding of how CSR and organizational learning impact sustainable performance in various contexts.
- Explore how cultural differences influence the relationship between CSR, organizational learning, and sustainable performance in diverse organizational contexts. By conducting cross-cultural studies, researchers can uncover unique challenges and opportunities associated with CSR implementation across different cultural settings.
- Complement quantitative findings with qualitative research methods such as interviews and case studies to gain a deeper understanding of the mechanisms through which CSR and organizational learning interact to influence organizational outcomes. Qualitative insights can provide rich contextual information and offer nuanced perspectives on CSR practices.
- Investigate the role of stakeholder engagement in shaping CSR strategies and organizational learning processes. By examining the perceptions and experiences of stakeholders, researchers can identify key drivers and barriers to CSR implementation and organizational learning.

5.5 Recommendations

- Project-based organizations should make CSR a key part of their strategic planning. By aligning CSR with the organization's goals and values, managers can create a culture of responsibility and sustainability.
- Organizations should allocate resources for learning and development programs. This investment helps employees build skills, adapt to changes, and drive innovation.
- Engage employees in CSR activities and decision-making. This involvement fosters a sense of ownership and helps tap into their creativity to tackle social and environmental issues.
- Implement systems to track the effectiveness of CSR initiatives and organizational learning. Regularly measure performance and compare it with industry standards to identify areas for improvement.
- Work with a diverse range of stakeholders, including employees, customers, suppliers, and local communities, to develop and support CSR initiatives. Collaboration helps address complex issues and build strong, mutually beneficial partnerships.

In summary, by integrating CSR into strategic plans and focusing on continuous learning, project-based organizations can enhance sustainable performance and create long-term value. A proactive approach to CSR and a commitment to employee development will help organizations thrive while positively impacting society and the environment.

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APPENDICES

Questionnaire

Financial Performance

	SDA	DA	N	AG	SAG
Adequate level of financial control in the organization	1	2	3	4	5
Present level of financial control capable of reducing financial misappropriation.	1	2	3	4	5
Financial control system of organization is cost-effective.	1	2	3	4	5
Internal audit performs its control as regards financial control.	1	2	3	4	5
Internal audit of the organization is independent of management.	1	2	3	4	5

Organizational Culture

	SDA	DA	N	AG	SAG
We have ethical values which help us to differentiate right from wrong and guiding our behavior.	1	2	3	4	5
We have a value system that determines the manner of business that has clear and consistent value.	1	2	3	4	5
Our employees have the chances of introducing their ideas before management makes decisions.	1	2	3	4	5
There is an ethical code that guides our behavior and tells us right from wrong.	1	2	3	4	5

Firm Reputation

	SDA	DA	N	AG	SAG
The company kept its promises with customers well.	1	2	3	4	5
The company managed its good image and good reputation.	1	2	3	4	5

The company has a better reputation than those of its competitors	1	2	3	4	5
The company is praiseworthy.	1	2	3	4	5

Corporate Social Responsibility

	SDA	DA	N	AG	SAG
Our company provides good conditions for personal development of employees in many aspects.	1	2	3	4	5
Our company managers consider employees' needs and wants in their decision making.	1	2	3	4	5
Our company tries to make fair decisions about and for the employees.	1	2	3	4	5
Our company tries to provide a work and life condition for its employees better than before.	1	2	3	4	5
Our company offers training and carrier opportunities to its employees.	1	2	3	4	5

Individual Work Performance

	SDA	DA	N	AG	SAG
I managed to plan my work so that I finished it on time	1	2	3	4	5
I kept in mind the work result I needed to achieve	1	2	3	4	5
I was able to set priorities	1	2	3	4	5
I was able to carry out my work efficiently	1	2	3	4	5
I managed my time well	1	2	3	4	5

Organizational Learning

	SDA	DA	N	AG	SAG
Members are encouraged to develop the skills they need for future work tasks	1	2	3	4	5
Members are encouraged to provide open and honest feedback to each other.	1	2	3	4	5
Members enjoy being part of the team in handling	1	2	3	4	5

projects.					
Teams have the freedom to revise their decisions as required.	1	2	3	4	5
Management has confidence in the suggestions provided by the teams.	1	2	3	4	5
Teams are encouraged for learning and knowledge sharing.	1	2	3	4	5

Firm Sustainability

	SDA	DA	N	AG	SAG
Improving people's health and opportunities for a good life contribute to sustainable development.	1	2	3	4	5
Reducing water consumption is necessary for sustainable development.	1	2	3	4	5
Preserving nature is not necessary for sustainable development.	1	2	3	4	5
A culture where conflicts are resolved peacefully through discussion is necessary for sustainable development.	1	2	3	4	5
Sustainable development demands that we humans reduce all sorts of waste.	1	2	3	4	5