Impact of corporate social responsibility disclosure on quality of health care institutions: Field study on Al-Kharj province

Fateh Belouadah[a*]

[a]Department of Accounting, College of Business Administration in Hawtat Bani Tamim, Prince Sattam Bin Abdulaziz University, Saudi Arabia

CHRONICLE	ABSTRACT
	This paper aims to investigate the commitment of health facilities in the Al-Kharj Province in Saudi Arabia to the dimensions of social responsibility and their disclosure impact on the improvement of the quality of health care. The study gains its importance from the importance of social responsibility which is one of the topics that contributes to the realization of the kingdom's Vision 2030. Partial Least Squares Structural Equation Modeling (PLS-SEM) is utilized in this study, to examine the relationship between dependent and independent variables. The study documents that the human dimension of social responsibility disclosure positively affects the quality of health care, while there is no clear effect of the legal dimension, the economic dimension, and the ethical dimension on the quality of health care institutions in Al-Kharj Province.

1. Introduction

There is still disagreement over what exactly constitutes corporate social responsibility (CSR). According to Aguinis (2011), Corporate social responsibility (CSR) refers to specific organizational actions and policies that consider stakeholder expectations while addressing the triple bottom line: economic, social, and environmental performance. CSR is predicated in part on the idea that there is a social contract between a company and society, according to which the company has ethical obligations in addition to legal and financial ones (Carroll, 1999).

Businesses have attempted to create strategic capital by taking on corporate social and environmental responsibilities as the risks and opportunities related to these obligations have become clearer. The impact of customer views of corporate social responsiveness, the potential financial benefits of greater social responsiveness, and the appeal of social performance to investors have all been the subject of much research. Research by Ismail and Sukkar (2020) suggests that companies engaging in social responsibility initiatives are more appealing to job seekers, leading to an increased number of applications.

In the context of globalization in the 21st century, CSR has become a significant factor influencing corporate decisions related to sustainability and stakeholder interests (Dahlsrud, 2018). Within sustainable development, businesses are encouraged to work alongside governments and other entities to address social challenges, particularly those impacting public health. As such, companies should use their CSR strategies and policies to engage in collaborative efforts on health determinants, promoting behavior changes that affect both internal and external stakeholders (Johansson et al., 2022).

* Corresponding author.
E-mail address f.belouadah@psau.edu.sa (F. Belouadah)

A significant trend in the evolution of CSR is the emergence of individual and institutional investors who support companies that pursue social objectives (Rosen et al., 1998). Carroll (1979) asserted that to comprehensively address the full spectrum of responsibilities that businesses owe to society, CSR must encompass economic, legal, ethical, and discretionary dimensions. Economic responsibility, according to Carroll, is the foremost social responsibility of businesses, involving the sale of merchandise at a profit. Legal responsibility refers to the obligation of businesses to comply with the law. Carroll's definition of ethical responsibility includes societal expectations beyond legal requirements. Discretionary responsibilities, such as philanthropic activities, involve contributions to the community and society, improving quality of life and fostering leadership abilities and moral principles among staff (Nicolae & Sabina, 2010).

The discussion surrounding the positive aspects of strategic (SCSR) began in 2010, businesses were increasingly able to increase their competitiveness by implementing the CSR/Sustainability strategy comprehensively, while also creating shared value, as described by Porter & Kramer (2011). Consequently, the implementation of corporate social responsibility in a variety of organizations—particularly healthcare institutions- has drawn more attention. One of the most important things that a person requires is healthcare. It has to be developed and enhanced. The commitment and disclosure of health institutions' social responsibility are two factors that contribute to this development.

This study employs sophisticated methods to examine the impact of CSR dimensions disclosure on improving healthcare quality, encompassing structural equation modelling with partial least squares (PLS-SEM), confirmatory composite analysis, coefficient of determination, and effect size. The paper is organized as follows: Section 2 reviews the literature on the definition of CSR, organizational commitment, and empirical studies; Section 3 describes the methodology; Section 4 presents the empirical results and their discussion; and Section 5 provides a summary and concluding remarks.

2. Literature review

In this section, it is of much consideration to go over the issues that relate to the CSR definition, CSR commitment and disclosure, and healthcare quality.

2.1 definition of CSR

The lack of a universally recognized definition of corporate social responsibility (CSR) has created confusion and skepticism about the concept. Different authors offer varying perspectives on CSR. Some suggest that CSR is a powerful marketing tool that should be driven by marketers to boost the company's brand (Lantos, 2001; Lewis, 2003). Some argue that businesses should be involved in socially responsible practices purely because it is the ethical course of action (Novak, 1996; Trevino & Nelson, 1989). These differing viewpoints result in inconsistent representations of CSR.

Freeman and Dmytriyev (2017). observed that companies engaging in socially irresponsible actions are often punished by the stock market, indicating that traditional metrics for assessing social responsibility may be inadequate (Kitchin, 2002). Additionally, certain components of CSR have been criticized as resembling socialism in a covert form (Direction, 2003).

Neoclassical economists, including Friedman (2007) and Henderson (2004), argue that corporate social responsibility (CSR) poses a threat to the fundamental principles of the market economy, considering it a perilous concept.

Henderson (2004) emphasized that the primary role of businesses is economic progress and profitability. He argues that CSR diverts companies' focus from profitability by forcing them to pay unnecessary attention to public welfare and opposes CSR legislation, believing the market can self-regulate.

Mintzberg (1983) identified four forms of CSR:

- CSR is practiced for its own sake, as a noble ethical stance.
- CSR undertaken for self-interest, where firms believe it pays off.
- CSR as a sound investment theory, with socially responsible behavior rewarded by the market.
- CSR practiced avoiding external political interference, preventing authorities from imposing regulations.

Moore (2003) contended that pursuing corporate social responsibility (CSR) for financial gain is akin to placing virtue in the service of greed. Jones (2003) emphasized that companies should adopt CSR as an ethical commitment rather than leveraging it for strategic benefit. Jones argued that when corporations act responsibly purely out of self-interest, they operate outside the ethical domain.

Schwartz and Carroll (2003) described CSR as comprising three areas: legal, ethical, and economic. Hopkins (2017) defined CSR as the ethical treatment of stakeholders or responsibility, which best captures the true essence of CSR.

2.2 CSR commitment and disclosure

2.2.1 Social Responsibility Typology of Corporate Behavior

Anderson (1986) observed that a universally accepted definition of corporate social responsibility (CSR) does not exist. Organizations that include social criteria in their investment decisions typically develop individualized screening criteria. Implementation is challenging because the distinction between responsible and irresponsible firms varies according to the social norms of specific contexts and organizational behavior over time. Additionally, most investment decisions are qualified by criteria such as rate of return and safety.

Anderson's four scenarios of corporate behavior provide a comprehensive framework for understanding how companies can act in terms of social responsibility and ethical practices:

• Affirmative: Companies actively avoid negative behaviors and engage in socially proactive activities.

• Avoidance: Firms strive to avoid activities that are perceived as negative.

• Ambivalent: Firms partake in both socially positive activities and actions that are perceived as negative.

• Undesirable: Companies are seen as engaging in negative practices without balancing them with positive actions.

2.2.2 Organizational Commitment

Ismail and Sukkar (2020) defined organizational commitment as the state in which employees are dedicated to assisting in the achievement of the organization's goals, involving their level of identification, involvement, and loyalty. There are three types of organizational commitment:

• Affective or Moral Commitment: This phenomenon takes place when individuals completely align themselves with the organization's goals and values. Such individuals display high levels of performance, great work attitudes, and a willingness to continue with the organization.

• Continuance or Calculative Commitment: This occurrence transpires when individuals fully integrate their objectives with the goals and values of the organization. Those who achieve this alignment exhibit exceptional performance, favorable work attitudes, and a strong inclination to continue their association with the organization.

• Normative Commitment: This scenario emerges when individuals establish their connection with the organization by weighing the advantages they receive in return for their contributions against the possible drawbacks they would encounter should they choose to depart.

2.2.3 CSR disclosure

 With raising awareness that financial statements alone are insufficient and do not provide crucial information about a company, the requirement to publish non-financial information has grown in relevance over time. Holder Webb et al(2009) consider that the company's social responsibility efforts are insufficient. Rather, information about CSR initiatives must be made available to stakeholders. Along with a growing interest in CSR operations, firms around the world are more willing to disclose information about their CSR performance (Omran & Ramdhony, 2015).

Corporate Social Responsibility Disclosure (CSR) is a type of initiative reporting in which an organization demonstrates its commitment to social responsibility dimensions by presenting information about its social activities. Various stakeholders evaluate the organization's social performance, resulting in increased transparency and credibility, using it.

CSR disclosure aims to communicate a company's ethical business practices to stakeholders and build a favorable reputation. Sustainable literature demonstrates that CSR disclosure enhances firm value (Lubis et al., 2019).

2.3 Healthcare Quality

Healthcare quality encompasses multiple disciplines (Allen-Duck et al., 2017), it includes two main dimensions of quality "access and effectiveness", this means whether individuals receive healthcare when they need it and whether is it delivered effectively. Effectiveness is further divided into clinical care and interpersonal care (Campbell et al., 2000). According to Allen-Duck et al. (2017) healthcare quality includes, an effective, culture of excellence, and desired outcomes, with these elements interdependent to contribute to the delivery of high-quality care. From another analytical perspective, it includes service delivery, patient satisfaction, and the overall effectiveness of health systems (Rauf et al., 2024). Based on the above, it is crucial to provide safe and effective

care. However, this must become an integral part of the healthcare institution's culture to ensure the delivery of high-quality health outcomes.

To determine whether healthcare institutions are committed to providing high-quality care, it is essential to measure this quality. Typically, the assessment of healthcare quality is based on five dimensions, which are: overall service quality, personal characteristics, healthcare facility administration, patient attributes, and the services cape (Rauf et al., 2024). Patient satisfaction is a fundamental measure for evaluating the levels of quality in healthcare services. Their perceptions of healthcare quality are influenced by factors such as the physical appearance of healthcare facilities, the behavior of the staff, and the quality of the healthcare amenities, (Singh, 2022), these perceptions are crucial for driving up the demand for healthcare services (Hanefeld et al., 2017). Therefore, healthcare quality is evaluated by measuring the difference between patient expectations and the care they receive. Yanful et al. (2023) note that poor quality of care and a lack of trust in healthcare systems serve as barriers to both receiving care and enrolling in health insurance programs.

Many researchers have developed models to assess healthcare quality dimensions over the years, including the model proposed by Parasuraman et al. (1988) named SERVQUAL and they determine the quality of healthcare in Tangibility, Reliability, Assurance, Responsiveness, and Empathy. SERVQUAL is utilized as the foundational model for either creating a new one or adding more contextual aspects (Fatima et al., 2019). In this research, we shall use this model to assess healthcare quality.

2.4 Development Hypothesis

In 2022, Arlina Nurbaity Lubis created a sophisticated model by scrutinizing the effects of CSR on the reputation of hospitals, customer loyalty, and the intrinsic values of healthcare institutions. The study involved 200 patients from four public hospitals, who contributed by answering questionnaires. The suggested model was assessed using structural equation modelling (SEM) with AMOS tools. The findings provide empirical evidence that CSR generally affects a hospital's reputation, the loyalty of patients, and the hospital institution's value. Despite the direct negative impact of CSR on hospital institution value, the indirect impact through reputational variables and loyalty of patients demonstrates that corporate social responsibility can enhance hospital value. Practically, these results highlight the necessity of leveraging CSR as a strategic tool to improve hospital value. Some argue that CSR can enhance quality, health, safety, and environmental practices by adhering to comprehensive quality management principles. This includes ensuring health and safety, reducing raw material and energy consumption, and minimizing hazardous waste and pollution to protect the environment. The primary cause of this reinterpretation is public health issues, which corporate entities must consider in their daily operations. Van der Wiele et al. (2015) developed a CSR audit following the methodology for quality/excellence award models. The development examined the integration of quality awards into social responsibility by examining the Malcolm Baldrige National Quality Award and the European Quality Award, the study concluded that these prestigious accolades still fall short of addressing the ethical aspects of social responsibility.

Therefore, a precise explanation of social responsibility and improved auditing tools is crucial. A new definition and audit tool were developed to encourage organizations to consider their stance on social responsibility.

Therefore, the following hypotheses are stated:

H₁: *Disclosure of the ethical dimension of CSR affects the quality of healthcare institutions in Al-Kharj Province.*

H₂: *Disclosure of the legal dimension of CSR affects the quality of healthcare institutions in Al-Kharj Province.*

H₃: *Disclosure of the economic dimension of CSR affects the quality of healthcare institutions in Al-Kharj Province.*

H₄: *Disclosure of the human dimension of CSR affects the quality of healthcare institutions in Al-Kharj Province.*

3. Data and Methodology

The study evaluates the impact of CSR dimensions disclosure on healthcare in Al-Kharj Province. It utilizes secondary data from sanitation reports spanning 2015 to 2023, complemented by a comprehensive literature review. Primary data was collected via questionnaires from 109 respondents working in health facilities in Al-Kharj.

The structural model was assessed utilizing Partial Least Squares Structural Equation Modeling (PLS-SEM), which was chosen for the study due to its effectiveness in analyzing complex interactions between several constructs. This approach is especially effective for closely held companies with small samples, as highlighted by Astrachan et al. (2014) and Sarstedt et al. (2014). Furthermore, studies carried out by Hair and Alamer (2022) and Sarstedt et al. (2020) have demonstrated the reliability of PLS-SEM as a robust structural equation modelling technique.

3.1 Evaluation of PLS-SEM results

Evaluating PLS-SEM (Partial Least Squares Structural Equation Modeling) results involves two key stages:

Stage 1: Examination of Reflective Measurement Models

According to Hair and Alamer (2022), this stage focuses on measurement theory. It involves assessing the validity and reliability of the reflective measurement models, ensuring that the constructs accurately measure the intended latent variables.

Stage 2: Formative Measurement Models

This stage contains structural theory, which examines the relationships between the latent variables that constitute the offered hypotheses. It requires examining formative measurement models to determine the impact of each indication on the latent variable.

3.1.1 Reflective Measurement Model Assessment

When assessing reflectively specified constructs, researchers follow several key steps:

-Indicator Loadings: Start by evaluating the indicator loadings. Over 50% of the variance in the indicator is explained by the construct when these loadings are greater than 0.708.

- Internal Consistency Reliability: Composite Reliability (CR): Assess internal consistency reliability through Composite Reliability. High values indicate greater reliability, with values ranging from 0.60 to 0.70 being acceptable, and values between 0.70 and 0.95 being deemed satisfactory to good (Hair & Alamer, 2022).

Cronbach's alpha is another measure of internal consistency reliability that typically yields poorer results than composite dependability. In PLS-SEM, Cronbach's alpha (α) represents the lower limit, while composite dependability specifies the top limit of internal consistency dependability.

- Convergent Validity: Average Variance Extracted (AVE): Assess convergent validity through the Average Variance Extracted. An AVE of 0.50 or higher indicates that the construct accounts for more than 50% of the variance in its items.

-Discriminant Validity: Heterotrait-Monotrait Ratio (HTMT): After establishing reliability and convergent validity, assess discriminant validity to determine the distinctiveness of a construct from others. This involves examining the Heterotrait-Monotrait Ratio of correlations (Henseler et al., 2015). An HTMT value above 0.90 indicates insufficient discriminant validity. Researchers can use bootstrap confidence intervals to ensure the HTMT value is significantly below 1.00, with a threshold of 0.85 and a 5% significance level.

3.1.2 Formative Measurement Model Assessment

The evaluation involves examining three critical factors: (1) convergent validity, (2) indicator collinearity, and (3) the statistical significance and relevance of the indicator weights.

 Convergent Validity: Convergent validity indicates how well a formatively stated construct corresponds with a different measurement of the same idea. As stated by Hair and Alamer (2022), the correlation between the structurally assessed building and the reflection-assessed components should be at least 0.708.

Indicator Collinearity: Evaluating collinearity entails calculating each item's Variance Inflation Factor (VIF). VIF values exceeding 3 suggest collinearity among the indicators, which could compromise the model's stability and interpretability.

 Statistical Significance and Relevance of Indicator Weights: To evaluate the indicator weights' relevance and statistical significance (i.e., their magnitude), researchers conduct bootstrapping. This process entails drawing a substantial number of subsamples (usually around 10,000) from the original dataset. Each subsample's model is then estimated, yielding several estimates for every model parameter.

3.2 Structural Model Assessment

Researchers must first ensure that collinearity issues do not skew or mislead regression results. This is similar to formative measurement; however, the scores of exogenous latent variables serve as input for the variance inflation factor (VIF). VIF values larger than three imply collinearity between sets of predictor constructs. The subsequent step is to evaluate the coefficient of determination (R^2), which gauges the model's explanatory power (Shmueli & Koppius, 2011). R^2 values are interpreted as follows: 0.25 is considered weak, 0.50 is considered moderate, and 0.75 is considered significant (Henseler et al., 2009; Hair et al., 2011).

Beyond evaluating the R² values of endogenous constructs, determining the significant influence of an external construct on the endogenous constructs can be done by looking at how R² changes when that construct is eliminated from the model. This is measured by the f² effect size. According to Cohen (1988), f² values of 0.02, 0.15, and 0.35 show small, medium, and substantial impacts for an external latent variable. An effect size less than 0.02 indicates no effect.

4. Results and discussion

4.1 Evaluation of measurement model

This study used the confirmatory composite analysis approach as outlined to evaluate the quality of the results by Hair et al. (2021). The evaluation of model fitness in Partial Least Squares Structural Equation Modeling (PLS-SEM) began with an assessment of factor loadings (FL). As stated by Hair et al. (2019), FL values exceeding 0.7 are deemed favorable.

Table 1
FL values

	Ethical dimension	Legal dimension	Quality of healthcare	The economic dimension	The human dimension
Empathy_and_kindness1			0.865		
Empathy_and_kindness2			0.893		
Empathy_and_kindness3			0.825		
Ethical_dimension1	0.848				
Ethical_dimension2	0.936				
Ethical_dimension3	0.882				
Ethical_dimension4	0.879				
Ethical_dimension5	0.931				
Legal_dimension1		0.893			
Legal_dimension2		0.913			
Legal_dimension3		0.899			
Legal_dimension4		0.77			
Legal_dimension5		0.933			
Reliability1			0.745		
Reliability2			0.856		
Reliability3			0.86		
Response1			0.854		
Response2			0.912		
Response3			0.87		
Security1			0.864		
Security2			0.869		
Security3			0.888		
Tangible1			0.888		
Tangible2			0.868		
Tangible3			0.846		
The_economic_dimension1				0.858	
The_economic_dimension2				0.835	
The_economic_dimension3				0.855	
The_economic_dimension4				0.888	
The_human_dimension1					0.863
The_human_dimension2					0.881
The_human_dimension3					0.841
The_human_dimension4					0.897
The_human_dimension5					0.853

The repeated indicators method was initially utilized to assess the validity and reliability of reflective first-order indicators. Subsequently, by analyzing factor loadings, component reliability (CR), average variance extracted (AVE), and (HTMT) of the indicators, the study was able to verify the discriminant validity of formative first-order constructs. The model exceeded the criteria for both CR and (AVE). Table 2 presents the findings on construct validity and reliability according to Hair and Alamer (2022).

Table 2
Composite Reliability (CR)

	Cronbach's alpha	CR	(AVE)
Ethical_dimension	0.938	0.953	0.803
Legal_dimension	0.929	0.947	0.781
Quality of healthcare	0.975	0.977	0.742
The_economic_dimension	0.882	0.919	0.739
The_human_dimension	0.918	0.938	0.752

Table 2 reveals the values for Composite Reliability (CR) vary from 0.919 to 0.977, while the Average Variance Extracted (AVE) for lower-order constructs falls within the range of 0.739 to 0.803. The statistical significance of the indicators was validated through the application of the Smart PLS bootstrapping algorithm, which utilized 50,000 subsamples, all showing p-values less than 0.000. This verification confirms the reliability, convergent validity, and significance of all constructs, as recommended by Hair et al. (2021). By Rasoolimanesh's (2022) recommendations, the (HTMT) approach was used to evaluate discriminant validity. This approach assesses a construct's uniqueness. All of the HTMT readings were below the suggested cutoff of 0.90, as Table 3 demonstrates. Strong evidence of discriminant validity was also provided by bootstrapping with 50,000 subsamples, which showed that the value of one was absent from all of the confidence intervals. By examining the connections with other constructs in the paradigm put forward by Hair et al. (2021), construct validity was further assessed.

Table 3
Construct reliability

	Ethical dimension	Legal dimension	Quality of healthcare	The economic dimension	The human dimension
Ethical dimension					
Legal dimension	0.843				
Quality of healthcare	0.788	0.798			
The economic dimension	0.792	0.766	0.624		
The human dimension	0.828	0.82	0.81	0.68	

The validity of the construct was confirmed by the results, which corresponded exactly to the theoretical predictions concerning the direction, amplitude, and meaning of the relations. This study evaluated the significance and applicability of external weights using the methodology described by Sarstedt et al. (2014) and examined collinearity using the (VIF) to verify the convergent validity of the formative first-order components.

Table 4
Variance Inflation Factor (VIF)

	VIF
Ethical_dimension → Qaulity of health care	2.11
Legal_dimension → Qaulity of health care	2.608
The_economic_dimension → Qaulity of health care	2.191
The_human_dimension → Qaulity of health care	2.689

For the current study, all Variance Inflation Factor (VIF) values were less than the recommended maximum threshold of 3.0 and therefore indicate no significant collinearity between the indicators. Moreover, the relevant outer weights of all formative indicators were substantial in Table 4.

4.2 Assessing the structural model

In (PLS-SEM) structural model assessment, importance is given to several assessment criteria, and the coefficient of determination (R^2) and effect size (f^2) are some of the most important measures to consider. R^2 quantifies the extent to which the variance of the dependent variable is explained by the independent variables (Elliott & Woodward, 2014).
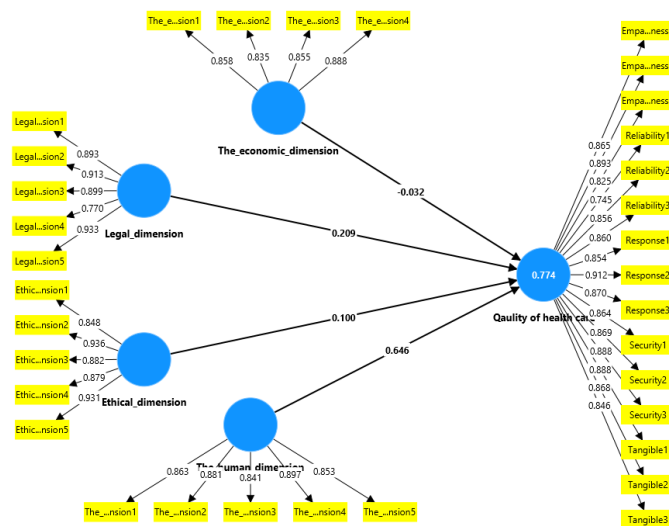

Fig. 1. The results of testing the hypotheses

Table 5

R-square

	f-square	R^2 value
Ethical_dimension → Qaulity of health care	0.009	
Legal_dimension → Quality of health care	0.042	
The_economic_dimension → Qaulity of health care	0.002	0.774
The_human_dimension → Qaulity of health care	0.687	

Chin (1998) categorizes R² values as considerable (> 0.67), moderate (0.33–0.67), weak (0.19–0.33), and acceptable (0.14–0.215), while the F² statistic, measuring the effect of independent variables on dependent ones, is significant (> 0.35), moderate (0.15–0.35), modest (0.02–0.15), or negligible (< 0.02), as explained by Hair and Alamer (2022), with Table 5 detailing the R² and F² results for the model.

4.3 Test of Hypotheses

Our hypothesis testing had a few results which are highlighted in Table 6:

The results of the hypothesis testing provide critical insights into the relationships between the dimensions of social responsibility and the quality of healthcare services provided in the Al-Kharj Province. Every hypothesis was tested with the use of PLS-SEM, which offered a full picture of all the direct and indirect interrelationships that were identified within the variables.

The analysis confirmed that the human dimension of social responsibility has a positive impact on the quality of healthcare that is significant at the one per cent level. This is consistent with the existing literature which states that engaging in human-targeted social responsibility activities such as training and community relations significantly increases service quality.

On the other hand, however, other dimensions of social responsibility exhibited mixed results as to their contributions. The economic and environmental dimensions were shown not to be statistically significant and this could be explained by the varied explanations and practices of social responsibility held by the specific health facilities in the analysis.

Table 6

Hypotheses testing results.

	Original sample (O)	T statistics (|O/STDEV|)	P values
Ethical_dimension → Qaulity of health care	0.100	0.715	0.475
Legal_dimension → Quality of health care	0.209	1.934	0.053
The_economic_dimension → Qaulity of health care	-0.032	0.380	0.704
The_human_dimension → Qaulity of health care	0.646	6.459	0.000

1. **Hypothesis 1 (H1):** Not supported. The Ethical dimension disclosure did not positively impact the Quality of healthcare, with a statistically insignificant effect (β = 0.100, t = 0.715, p > 0.475). The effect size was weak (F² = 0.009).

2. **Hypothesis 2 (H2):** Not supported. The Legal dimension disclosure did not positively impact the Quality of healthcare, with a statistically insignificant effect (β = 0.209, t = 1.934, p > 0.053). The effect size was weak (F² = 0.042).

3. **Hypothesis 3 (H3):** Not supported. The Economic dimension disclosure did not positively impact the Quality of healthcare, with a statistically insignificant effect (β = -0.032, t = 0.380, p > 0.704). The effect size was weak (F² = 0.002).

4. **Hypothesis 4 (H4):** Supported. The Human dimension disclosure positively impacts the Quality of healthcare, with a statistically significant effect (β = 0.646, t = 6.459, p < 0.000). The effect size was moderate (F² = 0.687).

The research results are consistent with the theoretical and empirical literature related to the implementation and disclosure of the concept of social responsibility about both corporate behavior and organizational commitment, as the commitment to CSR is highlighted as a strategic approach to align organizational practices with societal expectations. The reviewed literature identifies various CSR behaviors ranging from ethical stances to strategic investments, with studies by Ismail and Sukkar (2020) and others affirming that CSR disclosure can enhance transparency and credibility. This study builds on such findings by focusing on CSR disclosure's impact on healthcare quality, particularly in the Al-Kharj Province. It highlights the significance of human dimension disclosure, aligning with existing literature that emphasizes the role of empathy and ethical considerations in healthcare.

The literature on healthcare quality emphasizes its multidimensional nature, encompassing service delivery, patient satisfaction, and systemic effectiveness (Allen-Duck, 2017; Rauf et al., 2024). Frameworks like SERVQUAL are employed to evaluate healthcare quality through tangibility, reliability, responsiveness, assurance, and empathy. This study utilizes similar frameworks to assess how CSR dimensions impact healthcare quality, providing insights into which dimensions (e.g., human) contribute most significantly to patient satisfaction and service outcomes.

Empirical studies reviewed in the literature consistently demonstrate the potential of CSR to improve organizational reputation, customer loyalty, and overall value (Lubis et al., 2019; Lubis, 2022). However, mixed findings emerge regarding the direct economic impact of CSR, reflecting challenges in operationalizing and measuring CSR's outcomes in financial terms. This study corroborates these findings, particularly the strong impact of human dimension disclosure and the weaker effects of economic and legal dimensions in the healthcare context.

The literature identifies several gaps, including the lack of consensus on CSR definitions and the varying impact of its dimensions across industries. This study contributes by:

Applying CSR dimensions specifically to healthcare institutions.

Using advanced methodologies (e.g., PLS-SEM) to model the relationships between CSR disclosure and healthcare quality.

Highlighting the importance of human dimension disclosure in fostering quality outcomes, a finding that aligns with theoretical frameworks emphasizing patient-centered care.

The study is highly relevant to the Kingdom of Saudi Arabia's Vision 2030, which prioritizes social responsibility and quality healthcare. The findings reinforce the need for clearer CSR definitions and robust disclosure frameworks to maximize its benefits. The focus on the Al-Kharj Province provides localized insights, enabling healthcare institutions to tailor CSR strategies to regional needs.

5. Conclusions

The statistical analysis demonstrates the assurance of the construct reliability and validity, and the significance of the indicators – Further, the results reveal that there is no significant collinearity between the indicators – In addition, the model explanatory power is considered substantial. Testing the impact of social responsibility dimensions disclosure on health care, the hypotheses testing shows that human dimension disclosure positively impacts the quality of health care.

The Lack of agreed definition of corporate social responsibility Leads to different scenarios of corporate behaviors emanating from the misunderstanding as to what is responsible and irresponsible firms. Also, organizational Commitment is affected by the employee's extent of identification Involvement, and loyalty to the organization's goals. Regarding corporate social responsibility's debating Issue, there emerges the necessity for a clear definition of social responsibility and improved auditing tools, without the organization being in a situation not seriously encouraged to think about its position regarding social responsibility .

The literature review underscores the multifaceted nature of CSR and its implications for healthcare quality. This study bridges theoretical and practical aspects, offering empirical evidence on the critical role of CSR disclosure—particularly the human dimension—in enhancing patient care and satisfaction in the Alkharj Province. Future research could expand on these findings by exploring cross-regional comparisons or longitudinal impacts of CSR practices in healthcare.

Acknowledgements

References

Aguinis, H (2011) organizational responsibility: doing good and doing well. In: ZedeckS (ed) APA handbook of industrial AND organizational Psychology, Washington DC, American psychological association, PP 855-879

Allen-Duck, A., Robinson, J. C., & Stewart, M. W. (2017, October). Healthcare quality: a concept analysis. *Nursing forum, 52*(4), 377-386.

Anderson Jr, J. W. (1986). Social responsibility and the corporation. *Business Horizons*, *29*(4), 22-27.

Astrachan, C. B., Patel, V. K., & Wanzenried, G. (2014). A comparative study of CB-SEM and PLS-SEM for theory development in family firm research. *Journal of Family Business Strategy*, *5*(1), 116-128.

Campbell, S., Roland, M., & Buetow, S. (2000). Defining quality of care. *Social Science & Medicine, 51*(11), 1611-1625. https://doi.org/10.1016/S0277-9536(00)00057-5.

Carroll, A. B. (1979). A three-dimensional conceptual model of corporate performance. *Academy of management review*, *4*(4), 497-505.

Carroll, A. B. (1999). Corporate social responsibility: Evolution of a definitional construct. *Business & Society*, *38*(3), 268-295.

Chin, W. W. (1998). Commentary: Issues and opinion on structural equation modeling. *MIS Quarterly*, *22*(1), 7-16.

Cohen, J. (1988). statistical power analysis for the behavioral Sciences (2nd ed.). Mahwah: Lawrence Erlbaum.

Dahlsrud, A. (2008). How corporate social responsibility is defined: an analysis of 37 definitions. *Corporate Social Responsibility and Environmental Management*, *15*(1), 1-13.

Direction, S. (2003). Corporate socialism unethically masquerades as "CSR": The difference between being ethical, altruistic and strategic in business. *Strategic Direction*, *19*(6), 31-35.

Elliott, A. C., & Woodward, W. A. (2014). *IBM SPSS by example: A practical guide to statistical data analysis*. Sage Publications.

Fatima, I., Humayun, A., Iqbal, U., & Shafiq, M. (2019). Dimensions of service quality in healthcare: a systematic review of literature. *International Journal for Quality in Health Care*, *31*(1), 11-29.

Freeman, R. E., & Dmytriyev, S. (2017). Corporate social responsibility and stakeholder theory: Learning from each other. *Symphonya. Emerging Issues in Management*, *1*, 7-15.

Friedman, M. (2007). The social responsibility of business is to increase its profits. In *Corporate ethics and corporate governance* (pp. 173-178). Berlin, Heidelberg: springer berlin Heidelberg.

Frooman JS (1994) Does the market penalize firms for socially irresponsible behavior? IABS proceedings, PP. 329-334

Hair, J., & Alamer, A. (2022). Partial Least Squares Structural Equation Modeling (PLS-SEM) in second language and education research: Guidelines using an applied example. *Research Methods in Applied Linguistics*, *1*(3), 100027.

Hair, J.F& Sarstedt, M. (2011) PLS-SEM:Indeed a Silver bullet. Journal of Marketing Theory and Practice, 19(2),PP. 139-151

Hair, J.F, Risher, J.J., Sarstedt, M and Ringle, C.M. (2019). When to use and how to report the results of PLS-SEM. European Business Review, 31, 2-24. https://doi.org/to-1108 / EBR-11- 2018-0203.

Hair, J-F., Astrachan, C.B., Moisescu, O., Radomir, Li Sarstedt, M., Vaithilingam, s and Ringle, C.M. (2021) "Executing and interpreting applications of PLS-SEM Updates for family business researchers". Journal of family business strategy. VoL (12) No(3), 100392 doi: 10.1016/j.jfbs. 2020.100392

Hanefeld, J., Powell-Jackson, T., & Balabanova, D. (2017). Understanding and measuring quality of care: dealing with complexity. *Bulletin of the World Health Organization, 95*, 368 - 374. https://doi.org/10.2471/BLT.16.179309 .

Henderson, D. (2001). *Misguided virtue: False notions of corporate social responsibility*.

Henderson, D. R. (2004). The role of business in the modern world. *Available at SSRN 4350545*.

Henseler, J., Ringle, C. M., & Sarstedt, M. (2015). A new criterion for assessing discriminant validity in variance-based structural equation modeling. *Journal of the academy of marketing science*, *43*, 115-135.

Henseler, J., Ringle, C. M., & Sinkovics, R. R. (2009). The use of partial least squares path modeling in international marketing. In *New challenges to international marketing* (Vol. 20, pp. 277-319). Emerald Group Publishing Limited.

Holder-Webb, L., Cohen, J., Nath, L., and Wood, D., 2009. The supply of corporate social responsibility disclosures among U.S. firms. Journal of Business Ethics, 84(4), 497-527.

Hopkins, M. (2017). CSR and Sustainability. In *CSR and Sustainability* (pp. 31-59). Routledge.

Ismail, H., & Sukkar, L. (2020). The impact of dimensions of social responsibility on organizational commitment: An empirical study in telecommunication sector in Syria. *International Journal of Academic Research in Business and Social Sciences*, *10*(1), 126-143.

Johansson, M., Hiswåls, A. S., Svennberg, L., & Macassa, G. (2022). What do we know about corporate social responsibility and stakeholders physical activity? A Public Health Perspective. *Journal of Public Health Research*, *11*(2), 22799036221102490.

Jones, C. (2003). As if Business Ethics were Possible,within Such Limits'... *Organization*, *10*(2), 223-248.

Kitchin, T. (2003). Corporate social responsibility: A brand explanation. *Journal of Brand Management*, *10*, 312-326.

Lantos, S.P. (2001) The boundaries of strategic corporate Social responsibility. *Journal of Consumer Marketing 18*(2), 595-630

Lewis, S (2003) Reputation and Corporate responsibility, Journal of Communication Management 7(4), PP. 356-394

Lubis, A.N (2022) *Corporate social responsibility in health sector, a case study in government hospitals in Medan, Indonesia*. business: Theory and practice, 19th, 25-36

Lubis, H., Pratama, K., Pratama, I., & Pratami, A. (2019). A systematic review of corporate social responsibility disclosure. *International Journal of Innovation, Creativity and Change Vol, 6 (9), 415, 428*.

Mintzberg, H. (1983). The Case for Corporate social responsibility. *The Journal of Business Strategy, 4*(2), 3-15.

Moore, G. (2003). Hives and horseshoes, Mintzberg or MacIntyre: what future for corporate social responsibility?. *Business Ethics: A European Review*, *12*(1), 41-53.

Nicolae, J. C., & Sabina, J. M. (2010). Dimensions and challenges of social responsibility. *Annales Universitatis Apulensis: Series Oeconomica*, *12*(1), 238.

Novak, M. (1996). *Business as a Calling: Work and the Examined life.* The Free press New York.

Omran, M. A., & Ramdhony, D. (2015). Theoretical perspectives on corporate social responsibility disclosure: A critical review. *International Journal of Accounting and Financial Reporting*, *5*(2), 38-55.

Parasuraman, A., Zeithaml, V. A., & Berry, L. L. (1988). Servqual: A multiple-item scale for measuring consumer perc. *Journal of retailing*, *64*(1), 12.

Porter, M. E., & Kramer, M. R. (2011). Creating shared value. *Harvard Business Review*(January-February).

Rasoolimanesh, S. M. (2022). Discriminant validity assessment in PLS-SEM: A comprehensive composite-based approach. *Data Analysis Perspectives Journal*, *3*(2), 1-8.

Rauf, A., Muhammad, N., Mahmood, H., & Aftab, M. (2024). Healthcare service quality: a systematic review based on PRISMA guidelines. *International Journal of Quality & Reliability Management*. *42*(11). https://doi.org/10.1108/IJQRM-12-2023-0403

Rosen, B. N., Sandler, D. M., & Shani, D. (1991). Social issues and socially responsible investment behavior: A preliminary empirical investigation. *Journal of Consumer Affairs*, *25*(2), 221-234.

Sarstedt, M., Hair Jr, J. F., Nitzl, C., Ringle, C. M., & Howard, M. C. (2020). Beyond a tandem analysis of SEM and PROCESS: Use of PLS-SEM for mediation analyses!. *International Journal of Market Research*, *62*(3), 288-299.

Sarstedt, M., Ringle, C. M., Smith, D., Reams, R., & Hair Jr, J. F. (2014). Partial least squares structural equation modeling (PLS-SEM): A useful tool for family business researchers. *Journal of Family Business Strategy*, *5*(1), 105-115.

Schwartz, M. S., & Carroll, A. B. (2003). Corporate social responsibility: A three-domain approach. *Business ethics quarterly*, *13*(4), 503-530.

Shmueli, G., & Koppius, O. R. (2011). Predictive analytics in information systems research. *MIS Quarterly*, 35(3), 553-572.

Singh, A. (2022). Healthcare service quality- a review of literature. *Paripex Indian Journal of Research, 11*(3), 143-147. doi: 10.36106/paripex/6210147

Trevino, L. K., & Nelson, K. A. (2021). *Managing business ethics: Straight talk about how to do it right*. John Wiley & Sons.

Van der Wiele, T., Kok, P., McKenna, R., & Brown, A. (2001). A corporate social responsibility audit within a quality management framework. *Journal of business ethics*, *31*, 285-297.

Yanful, B., Kirubarajan, A., Bhatia, D., Mishra, S., Allin, S., & Di Ruggiero, E. (2023). Quality of care in the context of universal health coverage: a scoping review. *Health Research Policy and Systems*, *21*(1), 21. doi: 10.1186/s12961-022-00957-5

250