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FACTORS INFLUENCING CORPORATE SOCIAL RESPONSIBILITY IMPLEMENTATION IN ORGANIZATIONS: A CASE STUDY OF STATE-OWNED ENTERPRISES IN GAMBIA

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ABSTRACT

***Purpose**: This study investigates the factors influencing the implementation of Corporate Social Responsibility (CSR) in the Gambia, a developing country in West Africa. Despite the growing importance of CSR in the Gambia, empirical research on the subject is scarce. Furthermore, State-owned enterprises seek strategies to support government policies and programs. Restoring good governance together with accountability and Corporate Social Responsibility represents some techniques for improvement. The special economic and social framework of Gambia demands a detailed evaluation of what determines Corporate Social Responsibility implementation in the country.*

***Design/methodology/approach:** Survey methods combined with structural equation modeling analytics were used to study how Gambia state-owned enterprise CSR implementation relates to corporate governance through partnership and collaboration as well as organizational culture and the regulatory setting.*

***Findings:** The study results demonstrate that five positive factors influence CSR implementation and ethical leadership along with partnership and collaboration enhance corporate governance. The study proves that Gambia requires localized community-focused CSR strategies instead of global economic-based approaches to CSR.*

The research delivers concrete recommendations to boost CSR practices in the Gambia which benefits the society and improves business durability throughout competitive worldwide markets. The corporate culture of state-owned enterprises in the Gambia needs to incorporate strategic collaborations, ethics, and regulatory compliance to enhance their CSR implementation practices.

The study brings fresh theoretical findings which deal with the CSR information deficit found in developing nations such as the Gambia..

KEYWORDS: *Corporate Social Responsibility; Organizational Commitment; Partnership & Collaboration; Organizational Culture; Corporate Governance.*

1. INTRODUCTION

In recent years, Corporate Social Responsibility (CSR) has become an increasingly important consideration for businesses around the world as it has corporate economic benefits, particularly in developed countries (Sharma, 2019), whilst in Africa is termed as organization's contribution to sustainable development and its accountability for the environmental and social repercussions of its operations (Wirba, 2024; Ntoutoume, 2024). Most organizational leaders and executives in Africa lack a profound comprehension of this concept (Cheruiyot and Onsando, 2016). Organizations perceive CSR as charity and fail to recognize its potential to yield long-term strategic and economic advantages, leading to insufficient proactive and systematic planning in practice (Cheruiyot and Onsando, 2016). Due to a lack of government policies, robust laws, good governance, accountability, and revitalizing and transforming economies have always been challenging in African countries (Mohamed, 2023), and definitive norms and guidance are absent for corporate social responsibility conduct (Ntoutoume, 2024). For instance, these organizations, assuming social responsibility, may require heightened expenses, and with constrained resources, organizations struggle to reconcile economic objectives with social responsibilities (Cheruiyot and Onsando, 2016).

Fallah et al. (2022) highlight that organizations assess difficulties and challenges that influence society and select one based on their inadequate understanding to effect changes targeting localized contexts. Maintaining environmental sustainability, community support, workplace diversity, and ethical labor practices are challenging as there is no single CSR standard or regulation in SOEs hindering enterprises' ability to execute, assess, and compare CSR activities directly across service sectors (Ntoutoume, 2024; Wirba, 2024).

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Nonetheless, social responsibility practices remain emerging in the Gambia, linking Agenda 2030 of the Sustainable Development Goal (SDGs) Goal 1 to Goal 4, International Peace Institute (IPI, 2018). Many organizations continue to depend on conventional approaches like charitable donations and lack a thorough comprehension of social responsibility and systematic implementation (IPI, 2018; Unicef, 2015). This localized context reviews the Gambian state-owned enterprises in different service sectors on factors influencing CSR implementation and challenges like leadership in organizations' governance, culture, and accountability. These social provisions, governance gaps (Unicef, 2015), and lack of well-grounded systematic empirical evidence make CSR vulnerable more than ever in developing countries (Sharma, 2019; Visser, 2008), and little attention has been paid to the indirect impact of partnership and collaboration on corporate governance structures among developing countries (Wirba, 2024) on CSR.

Therefore, this research seeks to investigate the factors influencing CSR implementation, such as ethical leadership, partnership and collaboration, organizational commitment, law and regulation, corporate governance, organizational culture, and the regulatory environment that affect the implementation. The paper structure includes the introduction, literature review, methodology, results, discussion, and conclusion.

2. LITERATURE REVIEW

2.1. Corporate Social Responsibility (CSR)

Different studies analyzed corporate social responsibility through evaluations of private businesses (Chen et al., 2021) and state-owned enterprises (Masoud and Vij, 2021) to understand the usable opportunities. A company's self-regulatory corporate social responsibility practice involves having responsibility to influence stakeholders along with society to enhance brand reputation and customer loyalty (Khuong et al., 2021; Vuong and Bui, 2023). Hamm et al., 2022 noted that an organization's settings interact with corporate social responsibility through leadership and governance and organizational cultural elements which determine its corporate performance and reputation framework. CSR represents a voluntary drive that helps businesses make favorable societal influence and stakeholder impact (Carroll, 2016; Wirba, 2024; Chen et al., 2021). Carroll (1991), have emphasized the significance of CSR, which specifically covers private enterprises. The adoption of Corporate Social Responsibility in state-owned firms leads to organizational benefits together with decreased negative social and environmental image concerns (Khuong et al., 2021). This study, therefore, adopted Carroll's CSR model to examine the theoretical background more clearly in the field of CSR, especially in the most influential African context in the fourth dimension of the model, where businesses are encouraged to act fairly and justly, considering societal norms and stakeholders' expectations (Carroll, 1991).

Carroll's CSR model offered a comprehensive perspective guarantees that CSR is integrated to enhance corporate resilience and promote sustainable development (Moon et al., 2017). Given the relationship between CSR and financial performance, a primary concern in Carroll's model is that CSR can positively influence firm profitability and foster economic reward, mitigating operational risks in the European context (Martinez-Ferrero et al., 2016). In contrast, in Africa, there is more civic engagement and support for elevating poverty (Carroll, 2021).

3. HYPOTHESIS DEVELOPMENT

Factors influencing CSR adoption in firms include ethical leadership, partnership, and collaboration, organizational commitment, law and regulation, corporate governance, organizational culture, and regulatory environment, elaborated as follows.

3.1. Ethical Leadership

Ethical leadership is an act of directing an organization or group under ethical ideas and values, including justice, integrity, accountability, and respect for others. Ethical leaders exhibit integrity, transparency, and compassion in decision-making (Northouse, 2023). Leaders are dedicated to cultivating a culture of trust and reciprocal respect inside their enterprises, which is essential for effective CSR efforts (Abraham, 2024). Thus, in this research, we propose that ethical leadership positively influences CSR implementation. Therefore, moral leadership is significant in corporate social responsibility initiatives. Leaders must promote ethical principles, confront challenges, and foster a culture of honesty and responsibility (Zhang et al., 2024). Ethical executives fulfill their duties to stakeholders, enhance corporate social performance, and cultivate sustainable relationships with communities (De and Farooq, 2018). They must recognize evolving ethical standards and stakeholder opinions to avert compromise and sustain confidence among employees, customers, and the community (Carroll, 2016). Similarly, ethical leadership is significant for cultivating an organization's corporate social responsibility culture (Kim and Thapa, 2018). Researchers contend that executives who emphasize ethical conduct inspire employees to participate in socially responsible actions and enhance employee loyalty and corporate reputation (Zhang et al., 2024). Ethical leadership facilitates the resolution of conflicts between economic, legal, ethical, and philanthropic responsibilities, reconciling immediate profitability with enduring ethical principles (Valentine et al., 2024). This strategy enhances the organization's reputation and

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fosters sustainable business practices that conform to societal standards, underscoring the need for ethical leadership to propel substantial social transformation. Therefore, by integrating the above discussion, the hypotheses are as follows.
H1: *Ethical leadership has a positive influence on CSR implementation.*

3.2. Partnership and Collaboration

In businesses and CSR, partnerships typically entail collaboration among corporations, non-governmental organizations (NGOs), governmental entities, and communities to tackle social, economic, or environmental issues (Alvarez-Risco et al., 2023). These collaborations are founded on reciprocal advantage, with each participant contributing distinct knowledge, resources, or networks to address intricate challenges that no individual entity can resolve independently (Carroll, 1991). CSR alliances and cooperation in corporate social responsibility to enhance a company's social performance (Carroll, 2016). Firms can address intricate social and environmental challenges by engaging with diverse stakeholders, including governmental bodies, non-profit organizations, and communities (Maak et al., 2022). Literature research demonstrates that teamwork stands vital in creating successful CSR initiatives (Dahan et al., 2023). Companies utilize this strategy to exchange effective methods and gather knowledge which enables them to develop new solutions for social problems (Porter and Kramer, 2011). CSR brings dual benefits of increased social value performance together with economic gains through which companies gain competitive advantages (Du et al., 2010). Exemplary CSR practice requires partnerships together with collaborative measures according to Scholars (Zhang et al., 2024). A profound understanding of CSR anchors on cooperation because it requires diverse stakeholders to actively collaborate for appropriate management of intricate social and environmental issues (Carroll, 2016). Organizational development in CSR implementation becomes limited when organizations fail to establish partnerships alongside lacking joint collaboration efforts. The research predicts that collaborative activities between partners will result in improved CSR implementation procedures.
H2: *Partnership and collaboration has a positive influence on CSR implementation*

3.3. Organizational Commitment

The concept of organizational commitment includes multiple facets which influence organization stakeholders and personnel (Carroll, 2016). Carroll (2016) presents organizational commitment as a key factor which supports ethical conduct and social responsibility within organizations. The extent to which employees stay loyal and committed to their organizations determines their level of CSR implementation performance through increased social responsibility actions (Chen and Zhang, 2023). Organizational commitment makes companies gain a positive reputation for responsible corporate conduct (Carroll, 2021). At the same time (Visser, 2005), fostering a devoted workforce is important because each type of commitment can influence employee conduct and retention. The quality and extent of CSR disclosures can foster overall sustainability (Bidari and Djajadikerta, 2020). Hence, this study posits that organizational commitment positively influences CSR implementation.
H3: Organizational commitment has a positive influence on CSR implementation.

3.4. Laws and Regulations

Law describes overarching concepts and structures for governance, whereas regulations furnish specific recommendations for adherence (Coupette et al., 2021). Collaborating guarantees a fair, orderly, and efficient operating society and regulates many aspects, from personal conduct to corporate practices and environmental safeguards (Batory and Svensson, 2019). Rendering them is essential to the functioning of contemporary society, and enhancing compliance may encourage socially responsible conduct (Vogel et al., 2021; Ko et al., 2021). organizations must comply with legal obligations, including fulfilling contractual duties and implementing welfare systems, to preserve confidence and circumvent restrictions in international commerce (Vogel et al., 2021; Ko et al., 2021). Therefore, CSR may be shaped by legislative duties that firms must comply with at federal, state, and local levels (Carroll, 1991). Furthermore, legal responsibilities in Africa are less important than those in industrialized countries, resulting in a distinct approach to corporate social responsibility (Visser, 2005). Additionally, (Baden, 2016) commitments must take precedence over legal obligations, particularly in poor countries, where compliance with human rights and environmental protection rules is frequently inadequate. Therefore, the research (Carroll, 2021) legislative framework is significant in promoting ethical business practices and forecasts that laws and regulations would impact the execution of CSR. Therefore, this study hypothesizes that law and regulation positively influence CSR implementations.
H4: *Law and regulation have a positive influence on CSR implementation.*

3.5. Corporate governance effects on CSR implementation

The primary objective of corporate governance is to guarantee that enterprises operate transparently, ethically, and with accountability, harmonizing the interests of the board of directors, management, and shareholders (Karsono, 2023). Different countries and regions may adopt distinct methods of corporate governance, frequently shaped by their legal and regulatory frameworks, cultural norms, and economic environments. The implementation of CSR may often be impeded due to a lack of corporate governance structures (Carroll,

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2021). Corporate governance improves transparency and accountability and enhances the implementation of CSR board diversity stakeholder involvement outcomes (Khan and Manurung, 2023). Effective governance frameworks synchronize the interests of shareholders and stakeholders, mitigate agency problems, and promote responsible actions (Adama and Abhayawansa, 2022). Corporate governance shapes organizational behavior and stakeholder relations, resulting in internal and external advantages (Aguinis and Glavas, 2012). For instance, it is not recommended that legal and ethical dimensions be assigned low priority; however, they are often treated as such in practice (Visser, 2005) and could be crucial for influencing corporate governance standards and promoting companies to adopt CSR efforts.

H5: *Corporate governance influences ethical leadership, partnership, and collaboration positively influence CSR implementation*

3.6. Organizational Culture effects on CSR implementation

Collective ideals, attitudes, and practices influence individual behavior inside an organization (Carroll, 2021). The importance of organizational culture in shaping CSR efforts is substantial, and enthusiasm for the practices often depends on a strong organizational culture (Jiang and Fang, 2024). It promotes ethical conduct and social responsibility and encourages employees to contribute to CSR initiatives (Teng et al., 2022), demonstrating that companies dedicated to CSR frequently foster a culture of inclusivity and creativity, enabling employees to engage in social activities actively. Whereas a weak culture may result in symbolic involvement (Carroll, 2021), altering a company's culture is frequently a complicated and incremental endeavor that necessitates robust leadership and dedication from all levels of the organization, primarily when resistance to change exists. Thus, this study hypothesizes that this connection positively influences CSR implementation.

H6: *Organizational culture influences organizational commitment to influence CSR implementation positively*

3.7. Organizational Culture effects on CSR implementation

The regulatory environment influences companies' CSR practices, with laws, norms, and certifications significantly influencing companies' approaches to CSR, legislation being a critical determinant of companies' conduct (Aguinis and Glavas, 2012). It demonstrates that solid regulatory frameworks might motivate companies to implement CSR programs by providing explicit rules and accountability mechanisms (Ioannou and Serafeim, 2023). By contrast, in less regulated situations, corporations may possess greater latitude to formulate their CSR strategy, potentially resulting in creative practices or limited involvement (Aguinis and Glavas, 2012).

H7: *The regulatory environment influences law and regulation, which in turn positively influences CSR implementation (Figure 1)*

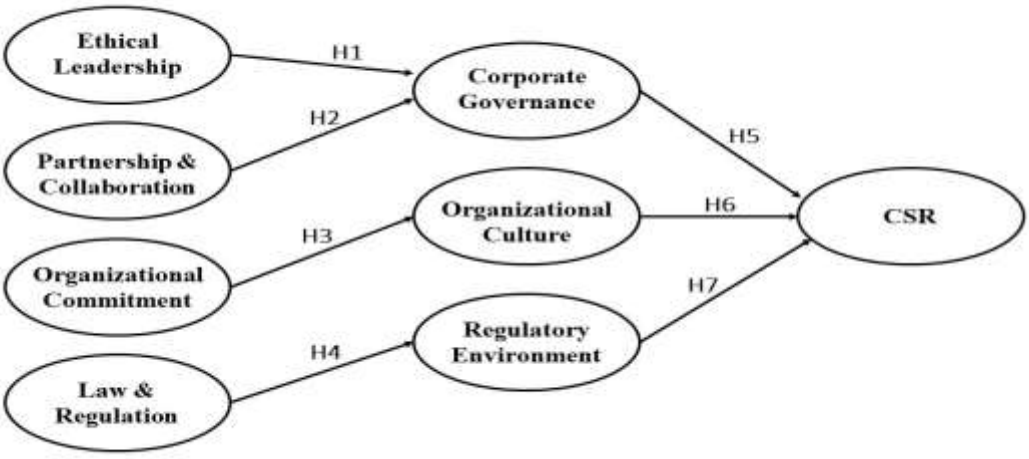


Figure 1 Research Model

4. METHODOLOGY

The study used a quantitative method approach. The data was collected using a Google survey questionnaire to collect online data. The questionnaires were distributed randomly to SOE companies. They cover general CSR practices and the 15 dimensions of the seven influencing factors of implementation in this study, targeting SOE staff, middle-level managers, and directors (such as operation directors and managers). Ethical considerations were observed in this study, and participants knew their information was to be treated confidentially and anonymously. Participation in the survey was voluntar**y.**

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4.1. Measures

The set of measurements for this study was developed with insights from previous research, and all dimensions were measured on a 7-point Likert scale ranging from "strongly disagree (1)" to "strongly agree (7)." These questions were prepared in consultation with academics with over 15 years of experience to ensure rigor and validity. The constructs of ethical leadership were drawn from two scholars (Bahadori et al., 2021; Yang et al., 2020). Similarly, partnership and collaboration constructs were sourced from two scholars (Sari et al., 2022; Grilo, 2005). Additionally, organizational commitment were derived from one scholar (Batra and Rastogi, 2023). Law and regulation content from two scholars (Cross, 1999; Moore, 2017).

Corporate governance items established an assessment from (Switzer and Tahaoglu, 2015). The organizational culture measures from (Janosy et al., 2023; Supriyadi et al., 2017). The regulatory environment construct measure two from (Achy and Joekes, 2016; Azimi et al., 2023). The assessment of corporate social responsibility (CSR) from (Lu and Wang, 2021; Zhang et al., 2021).

5. DATA ANALYSIS AND RESULTS

A research analysis examines how CSR factors change between male and female mid-level managers who work in Gambian State-Owned Enterprises (SOEs). The Google questionnaire provided an online platform which made both the information and results highly accessible and reliable. The research discovered that men among the 223 participants showed higher interest in CSR implementation. The research excluded entry-level positions which did not participate in Corporate Social Responsibility (CSR) practices because it aimed to investigate CSR operations thoroughly. The research adopted English as the investigation language to demonstrate why mid-level management plays a crucial role in advancing CSR practices in organizations.

5.1. Demographic Information of Participants

The demographic profile of the sample indicated a gender disparity, comprising 64.1% of male and 35.9% of female participants. The predominant group comprised mid-career professionals, while younger and older members were underrepresented. Professional roles were diverse, with officers constituting the majority (33.6%). The unequal distribution of participants by gender and hierarchical level may impact the generalizability of the findings since senior roles and female perspectives may be underrepresented. It is essential to contextualize these findings regarding demographic composition to comprehend organizational dynamics and decision-making processes, as shown in (Table 1).

Table 1: Descriptive Sample Statistics of Participants

Demographics Variables	Item	Sample size	Percentage
Gender	Male	143	64.1
	Female	80	35.9
Age	18 - 24	17	7.6
	25 - 34	57	25.6
	35 - 44	80	35.9
	45 - 54	53	23.8
	55 - Above	16	7.2
Position	Officer	75	33.6
	Assistant Manager	27	12.1
	Manager	31	13.9
	Senior Manager	34	15.2
	Director	25	11.2
	Deputy Managing Director	11	4.9
	Managing Director	20	9

5.2. Evaluation of Reliability and Validity

We distinguished between each measure and assessed the convergent validity of each construct. To check this, we carried out a principal component analysis using varimax rotation and Cronbach's alpha. We deleted each item construct that did not fit and slowly loaded it into the elements concerned (CSR1, CSR2, and CSR3), (EL1, EL5) (LAR5, LAR6), (OC1, OC6, OC7, OC10, OC11), and (OOC1, OOC2, OOC4), as shown in (Table 2)'

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Table 2: Result of the Cross-Factor Loadings

Constructs	Indicators	1	2	3	4	5	6	7	8
Corporate Governance (CG)	CG1	**0.651**	0.289	0.344	0.298	0.315	0.371	0.168	0.214
	CG2	**0.754**	0.397	0.436	0.386	0.411	0.349	0.307	0.256
	CG3	**0.846**	0.354	0.482	0.544	0.493	0.533	0.525	0.526
	CG4	**0.814**	0.408	0.343	0.473	0.451	0.544	0.476	0.486
	CG5	**0.857**	0.381	0.535	0.566	0.465	0.469	0.551	0.577
Corporate Social Responsibility (CSR)	CSR4	0.295	**0.717**	0.241	0.216	0.396	0.419	0.501	0.251
	CSR5	0.367	**0.753**	0.306	0.388	0.367	0.548	0.511	0.346
	CSR6	0.511	**0.807**	0.511	0.506	0.593	0.625	0.634	0.485
	CSR7	0.189	**0.761**	0.301	0.285	0.365	0.495	0.439	0.201
	CSR8	0.163	**0.703**	0.324	0.326	0.428	0.500	0.397	0.173
	CSR9	0.412	**0.639**	0.371	0.343	0.323	0.197	0.109	0.248
Ethical Leadership (EL)	EL2	0.477	0.412	**0.735**	0.498	0.509	0.362	0.498	0.416
	EL3	0.506	0.371	**0.712**	0.532	0.470	0.376	0.475	0.452
	EL4	0.427	0.274	**0.704**	0.479	0.383	0.397	0.500	0.513
	EL6	0.612	0.511	**0.841**	0.541	0.485	0.615	0.525	0.524
	EL7	0.541	0.492	**0.816**	0.532	0.593	0.556	0.637	0.416
	EL8	0.551	0.323	**0.806**	0.485	0.545	0.525	0.452	0.605
Law and Regulation (LAR)	LAR1	0.507	0.421	0.654	**0.799**	0.590	0.587	0.509	0.572
	LAR2	0.613	0.515	0.677	**0.885**	0.471	0.619	0.611	0.671
	LAR3	0.532	0.376	0.595	**0.828**	0.426	0.464	0.556	0.589
	LAR4	0.562	0.432	0.728	**0.848**	0.489	0.472	0.572	0.616
Organizational Commitment (OC)	OC2	0.216	0.374	0.356	0.324	**0.698**	0.366	0.386	0.197
	OC3	0.397	0.501	0.516	0.396	**0.785**	0.607	0.536	0.394
	OC4	0.398	0.361	0.535	0.469	**0.758**	0.218	0.451	0.335
	OC5	0.256	0.249	0.227	0.282	**0.665**	0.224	0.304	0.352
	OC8	0.514	0.468	0.542	0.498	**0.764**	0.486	0.502	0.466
	OC9	0.448	0.459	0.441	0.415	**0.705**	0.483	0.449	0.404
Organizational Culture (OOC)	OOC3	0.247	0.437	0.423	0.401	0.493	**0.703**	0.483	0.357
	OOC5	0.375	0.59	0.436	0.445	0.519	**0.732**	0.600	0.393
	OOC6	0.399	0.542	0.394	0.408	0.496	**0.839**	0.567	0.382
	OOC7	0.422	0.463	0.385	0.444	0.528	**0.820**	0.536	0.37
	OOC8	0.355	0.534	0.536	0.348	0.492	**0.797**	0.542	0.486
	OOC9	0.189	0.332	0.201	0.245	0.374	**0.624**	0.365	0.391
Partnership and Collaboration (PAC)	PAC1	0.634	0.418	0.477	0.351	0.351	0.486	**0.754**	0.583
	PAC2	0.437	0.395	0.381	0.353	0.264	0.333	**0.663**	0.442
	PAC3	0.488	0.542	0.539	0.529	0.537	0.607	**0.831**	0.482
	PAC4	0.458	0.483	0.528	0.511	0.563	0.362	**0.764**	0.455

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	PAC5	0.533	0.548	0.625	0.615	0.591	0.582	**0.772**	0.498
	PAC6	0.291	0.403	0.445	0.354	0.397	0.412	**0.650**	0.204
	PAC7	0.365	0.57	0.397	0.392	0.471	0.562	**0.728**	0.348
	PAC8	0.535	0.576	0.542	0.469	0.523	0.546	**0.749**	0.385
	PAC9	0.352	0.674	0.458	0.44	0.533	0.622	**0.700**	0.412
Regulatory Environment (RG)	**RG1**	0.485	0.403	0.511	0.541	0.422	0.525	0.501	**0.728**
	RG2	0.449	0.254	0.454	0.439	0.261	0.406	0.364	**0.705**
	RG3	0.326	0.241	0.353	0.415	0.433	0.349	0.491	**0.764**
	RG4	0.293	0.221	0.279	0.154	0.278	0.371	0.355	**0.644**
	RG5	0.412	0.317	0.437	0.182	0.242	0.383	0.279	**0.783**
	RG6	0.445	0.251	0.374	0.307	0.261	0.303	0.402	**0.719**

Eigenvalue	4.14	3.64	3.51	2.84	2.840	2.740	2.550	2.15
Cumulative %	22.54	29.74	38.54	51.38	58.120	64.240	69.030	74.52
Cronbach's α	0.844	0.825	0.862	0.848	0.824	0.848	0.895	0.820

We also conducted confirmatory factor analysis using Amos software, incorporating 48 constructs observed items maintained in (Table 2) and eight latent constructs. The CFA shows a good model fit statistic, and the measuring model fit indexes were as follows: $\chi 2$=698.27 (df=223, p=0.000), GFI= 0.842, CFI=0.894, TLI=0.896, IFI=0.945, NFI=0.924, RFI=0.905, RMSEA=0.0618. The suggested values are indicated in parentheses according to the standards set by (Hu and Bentler, 1999; Browne and Cudeck, 1992) (RMSEA<.08, RMR<.05, CFI>.90).

(Table 3) displays the Average Variance Extracted (AVE) for each construct, surpassing 0.5. The square root exceeded the inter-construct correlations, confirming discriminant validity

Table 3: Results of Analysis Correlation between Constructs and AVE

	CG	**CSR**	**EL**	**LAR**	**OC**	**OOC**	**PAC**	**RG**
CG	0.788							
CSR	0.466 (0.234)	0.732						
EL	0.723 (0.344)	0.514 (0.321)	0.771					
LAR	0.729 (412)	0.529 (0281)	0.801 (0.514)	0.829				
OC	0.568 (0.201)	0.643 (0.294)	0.671 (0.326)	0.593 (0.268)	0.731			
OOC	0.603 (0.354)	0.755 (0.438)	0.621 (0.358)	0.647 (0.362)	0.732 (0.435)	0.756		
PAC	0.643 (0.287)	0.717 (0.416)	0.763 (0.465)	0.708 (0.421)	0.692 (0.405)	0.744 (0.432)	0.736	
RG	0.451 (0.278)	0.449 (0.228)	0.705 (0.364)	0.541 (0.249)	0.495 (0.214)	0.619 (0.359)	0.533 (0.278)	0.725

5.3. Result of Testing Hypothesis

We conducted a structural equation analysis using Amos software to test the hypotheses. The results show that ethical leadership (CR=3.65, p<.01) and partnership and collaboration (CR= 7.46, p<.01) positively influenced corporate governance in the backing of H1

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and H2. Additionally, Organizational culture was positively influenced by organizational commitment (CR=4.84, p<.01), supporting H3, and the regulatory environment was positively influenced by law and regulation (CR=6.38, p<.01), supporting H4, which subsequently had a considerable influence on corporate social responsibility (CSR), thereby substantiating these assumptions. However, hypothesis testing reveals ambiguous outcomes concerning the links, indicating that these constructs do not directly predict CSR, as corporate governance does not positively affect CSR (CR=0.53, p>.596). Similarly, the regulatory environment does not have a positive impact on CSR (CR=0.585 p>0.558), thus rejecting H5 and H6, but organizational culture positively predicted CSR (CR=4.27, p<.01) in support of H6 directly predicting CSR in this context, as shown in (Table 4). The model fit indices, CFI = 0.942, GFI = 0.897, and RMSEA = 0.0698, signify a strong model fit, demonstrating its efficacy in elucidating linkages. The R-squared values indicate moderate explanatory power for Corporate Social Responsibility (57.2%), corporate governance (54.2%), organizational culture (53.5%), and regulation (54.9%), implying that the predictors adequately accounted for the variance in these categories.

Table 4: The Result of Hypothesis Testing

	Hypotheses	Original sample (O)	SE	CR	P values	Result
H_5	**Corporate Governance -> Corporate Social Responsibility**	0.055	0.097	0.53	0.596	Rejected
H_1	**Ethical Leadership -> Corporate Governance**	0.555	0.057	3.65	0.000	Accepted
H_4	**Law and Regulation -> Regulatory Environment**	0.741	0.039	6.38	0.000	Accepted
H_5	**Organizational Commitment -> Organizational Culture**	0.732	0.037	4.84	0.000	Accepted
H_6	**Organizational Culture -> Corporate Social Responsibility**	0.762	0.054	4.27	0.000	Accepted
H_2	**Partnership and Collaboration -> Corporate Governance**	0.220	0.041	7.46	0.005	Accepted
H_7	**Regulatory Environment -> Corporate Social Responsibility**	-0.064	0.109	0.585	0.558	Rejected

	R-square	
Corporate Governance	0.542	**$\chi 2$=912.34, GFI=0.897, CFI=0.942, TLI=0.907 IFI=0.965, RMSEA=0.0698**
Corporate Social Responsibility	0.572	
Organizational Culture	0.535	
Regulatory Environment	0.549	

6. CONCLUSION AND THEORETICAL CONTRIBUTION

The research examine the factors influencing CSR implementation in State-owned enterprises in the Gambia. It reveals that partnership and collaboration and cultural strength are crucial for a successful CSR practices. While corporate governance does not directly influence CSR, it must unite with leadership and cultural elements. Partnership and collaboration and ethical leadership improve organizational integrity. However, bureaucracy, lack of transparency, and accountability hinders the contribution of corporate governance to CSR.

This study's findings show that partnership and collaboration is a major contributing factor in corporate governance structure, which concurred with (Wang et al., 2025) strategic partnership and collaboration with other stakeholders, organizations, or communities leads to performance growth, social connection, and even prescribed governance structure. Equally, (Nolan, 2017) said that effective implementation of partnership and collaboration reduces unethical practices and promotes inclusion in decision-making and public trust towards the organization. Likewise, (Wirba, 2024) also confirms that government entities should leverage complementary resources, expertise, and capabilities to foster innovation and enhance social impact. In addition, this research indicates that the lack of ethics, justice, and legal compliance affects the implementation of CSR, which is vital for corporate governance in organizations. Nyuur et al. (2014) added that a comprehensive and context-sensitive partnership can leverages the capabilities of organizations and communities to devise and execute their solutions to advance CSR.

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Even though shaping a partnership can be complicated because of its nature and complexity, organizations must factor in a way out for a successful partnership and collaboration for sustainable CSR practices for appropriate operational solutions. Therefore, this study contributes to the growing literature and theoretically contributes to a deeper understanding of CSR implementation in organizations.

6.1. Managerial Implication

This study highlights the importance of ethical, stakeholder's participation, and regulatory compliance in the implementation of CSR in State-owned Enterprises in the Gambia, requiring clear policies and awareness initiatives.

6.2. Limitation

This study has limitations including it specificity to Africa and Gambian settings, its focus in linear effects of governance and stakeholder reactions on leadership. Additionally, the study does not consider the impact of moderators like business size, on these linkages, which could influence CSR initatives.

6.3. Future Research

This study highlights the need for future research on cultural sensitivity and external influences on CSR policy development in The Gambia,

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