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RELATIONSHIP OF CSR, INNOVATION, HUMAN RESOURCE PRACTICES, AND COMPETITIVE ADVANTAGE: A TEST OF TWO MEDIATION MODELS

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Abstract. In the dynamic business environment, manufacturing companies need a competitive advantage for long-term survival, and this can be achieved by focusing on CSR, HR practices, and innovation. While CSR is often viewed as a tool for enhancing corporate reputation and addressing societal concerns, its potential to drive innovation and contribute to a sustainable competitive advantage remains underexplored. Additionally, the role of human resource practices in mediating these relationships is not well understood. This research seeks to address the gap in the literature by examining the relationships between CSR, innovation, human resource practices, and competitive advantage, and investigating how these elements interact to help organizations gain a competitive edge in a rapidly evolving market environment. The current research aims to highlight the influence of CSR on competitive advantage. Moreover, it also examined how mediation mechanisms of innovation and HR practices influence the effect of CSR on competitive advantage. The current study utilized quantitative research approach and the data were gathered from the managers of manufacturing companies in Jordan. The results highlighted that CSR significantly influences innovation, HR practices, and competitive advantage. Furthermore, innovation and HR practices both significantly mediate the relationship between CSR and competitive advantage. The findings of this study can act as a guideline for managers of Jordanian manufacturing companies aiming to achieve competitive advantage.

Keywords: innovation, CSR, human resource practices, competitive advantage, manufacturing sector.

JEL Classification: O15, M14, M10, D41.

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1. Introduction

Corporate social responsibility (CSR) has gained the attention of academicians and practitioners over the last few decades (Zhou et al., 2020), and it is still a hot debate among researchers around the globe (Qa'dan & Suwaidan, 2018). Its history of appearance in the industry dates to the 1980s when some firms voluntarily adopted corporate social responsibility practices. In contrast, others were enforced to engage in them (Darweesh & Abuareish, 2023). Still, the adoption of these practices has become an important standard of business even in developing countries (Qa'dan & Suwaidan, 2018) because the current turbulent and highly competitive business environment in such countries prevailing due to technological turbulence and globalization highlighted the need for adopting CSR and its engagement by companies to remain competitive (Eyasu & Arefayne, 2020). Companies are now more interested in adopting CSR practices to demonstrate their socially responsible behavior besides the financial performance of overall economic success (Qa'dan & Suwaidan, 2018). Qa'dan and Suwaidan (2018) explained CSR as an idea of expanding the scope of a company's goals beyond the shareholder's wealth maximization, which shows that the non-financial and financial goals of companies should be balanced to act in the best interests of society, customer, employees, and environment. In addition, Alawamleh and Giacaman (2020) highlighted that corporate social responsibility is more related to the sustainability of the economy and environment, development of socio-economic conditions, welfare and development activities for society, but in the context of business, it involves ethi-

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cal business practices, training of employees, rights of customers and human resource, and welfare of employees.

The engagement of companies in socially responsible practices and the preservation of the environment can help them become successful (Dhar et al., 2022) and gain a competitive advantage (Zhang et al., 2019; Ali et al., 2020; Barauskaite & Streimikiene, 2021). According to Zhao et al. (2019), many studies examined the correlation between CSR and competitive advantage but still, there is a lack of consistent conclusions because of several underlying factors depending upon the country and nature of the company. In developed countries, companies are more interested in implementing CSR as compared to organizations in developing countries (Latif et al., 2020). Moreover, corporate social responsibility (CSR) disclosure by firms is more in developed countries (Ali et al., 2017), whereas, in many developing countries, CSR is still being debated, even though the debate is increasing rapidly (Pons et al., 2021), but actual disclosure or engagement is still not growing, as in Jordan, the companies are still in early stages of implementing CSR (Jamali & Karam, 2018).

The industrial or manufacturing sector of Jordan is the most important in the economic development of the country (Barghouth et al., 2021), and it contributes to the economy more than the services sector (Al-Khatib, 2022). To survive in the global economy, this sector must cope with environmental turbulence and develop competitive advantage (Shamout et al., 2022) by adopting CSR practices, as they have an important role in economic development and organizational performance, but in comparison to other countries, good corporate social responsibility practices in Jordan are limited (Zraqat, 2019). The reason behind this is the fact that Jordanian companies don't consider the investment in these practices as profitable (Qa'dan & Suwaidan, 2019), and they lack an understanding of their implications or outcomes, such as performance (Zraqat et al., 2021) and particularly the competitive advantage. Marakova et al. (2021) explained that the competitive advantage of any organization is not the outcome of its economic market conditions, as the quality of products or services cannot determine it, but to achieve it, a company should re-design their strategies by involving an important element of corporate social responsibility. Therefore, this research proposed that manufacturing companies in Jordan aiming to gain competitive advantage should emphasize corporate social responsibility.

In this dynamic business environment, manufacturing companies need innovation for their survival (Pérez et al., 2019; Obradović et al., 2021), and it can also help them gain a competitive advantage (Lee & Falahat, 2019; Udriyah et al., 2019; Azeem et al., 2021). Therefore, it's important to highlight the factors leading to innovation in manufacturing enterprises (Feng & Ma, 2020). This research has indicated these factors include corporate social responsibility and human resource practices, as they are essential for the long-term success of manufacturing firms (Zhou et al., 2020). Similarly, Rexhepi et al. (2013) explained that corporate social responsibility is an ethical framework, and its accurate or strategic use can help organizations develop innovative ways for value creation and efficient operations management that will be beneficial for them in staying ahead of competitors. Thus, it can be concluded that innovation become a competitive factor for organizations since they have started to encounter challenges in developing agility for environmental pressure (Martos-Pedrero et al., 2023). Innovation and technological advancement have a pivotal role in the long-term success of an organization (Palmié et al., 2023). In organizations, innovation manages the complementary facets, including the innovation process that involves the development of useful and novel ideas and their conversion into new objects (Radziwon & Bogers, 2019; Anderson et al., 2014) that take various forms such as new processes of production, new business model for operations, and more specifically the new product and services (Kanagal, 2015; Granstrand & Holgersson, 2020; Ritala et al., 2020). Therefore, innovation can be influenced by corporate social responsibility and HR practices, and it can lead to competitive advantage.

Human capital explains innovation (Ayalew & Xianzhi, 2019) because employees are responsible for the success and failure of an organization, and they can increase its performance (Kengatharan, 2019; Bilan et al., 2020). The development of innovation requires a high level of organizational creativity that can only come from a creative workforce (Fonseca et al., 2019); thus, good human capital can help in organizational innovation (Cinnirella & Streb, 2017). The formulation of HR practices based on CSR-oriented strategies enables organizations to carry out more efficient innovative activities (Santos-Jaén et al., 2021); therefore, HR practices can not only influence innovation but can also mediate the relationship between corporate social responsibility and competitive advantage (Waddock, 2004).

1.1. Motivations, contributions and novelty

The research has focused on Jordan, whose whole economy is mainly associated with the manufacturing sector (Dahiyat et al., 2021). The industrial sector, particularly the manufacturing sector in the country, has a major investment share (i.e., 60%) in the market, and it has always contributed to strengthening the Jordanian currency. Moreover, it has always played a pivotal role in the consolidation of financial stability in the country by subsidizing the treasury with more than 1 billion Omani Dinars per annum in taxes. The sector is significantly contributing to GDP, as its annual exports (i.e., 24.5%) account for 4.9 billion dinars (The Ministry of Industry, Trade, and Supply, 2021).

The industrial sector of Jordan is now one of the most growing and active sectors in the country's economy (Al-Khatib, 2022), and the growth of the manufacturing sector is evident from the prosperity of several knowledge-intensive industries (Yaseen et al., 2018). This sector has directed the attention of managers and practitioners toward the importance of innovation (Al-Khatib, 2022) that can

be achieved by corporate social responsibility (Ratajczak & Szutowski, 2016; Bocquet et al., 2019; Ji et al., 2019; Chkir et al., 2021) or HR practices (Waheed et al., 2019; Bos-Nehles & Veenendaal, 2019; Santos-Jaén et al., 2021) and to gain competitive advantage (Udriyah et al., 2019; Azeem et al., 2021; Santos-Jaén et al., 2021).

In Jordan, the manufacturing sector is considered the second biggest industrial sector (Twaissi & Aldehayyat, 2021), and manufacturing companies of the country are playing an important role in economic development by employing 54% of total employment (Alsafadi & Aljuhmani, 2023), but to sustain in the competitive environment, they need competitive advantage (Shamout et al., 2022) that can be achieved by involving in CSR practices, as they are limited in Jordan as compared to other countries (Zraqat, 2019). Currently, there is a paucity of literature in the context of Jordan that focuses on different strategies leading to competitive advantage, and it indicates the immediate demand for comprehensive research on the manufacturing sector. The first objective of this study is to examine the influence of CSR on innovation, HR practices, and competitive advantage. Over the last decades, CSR has gained popularity in management literature as an agent that drives competitive advantage (Curras-Pérez et al., 2018), but identification of CSR practices in the context of Jordan can provide evidence of its effect on performance in developing countries (Zraqat et al., 2021), and enhance the understanding of variance of social responsibility disclosure among Jordanian organization (Omar et al., 2016). Corporate social responsibility should be investigated, particularly in the context of Jordanian industrial companies, so that these firms can engage in practicing CSR to gain a competitive advantage (Darweesh & Abuareish, 2023). These companies can get a competitive advantage by innovating themselves (Al-Nawafah et al., 2019) or engaging in CSR practices (Nyuur et al., 2019; García-Piqueres & García-Ramos, 2020) and adopting best HR practices (Panigrahy & Pradhan, 2015; Rasool et al., 2019; Bulińska-Stangrecka & Bagieńska, 2019). Thus, the second objective of current research is to highlight the mediating role of innovation and HR practices between corporate social responsibility and competitive advantage.

The findings of current research have made significant contributions. First, they contributed to stakeholder theory by realizing that good human resource practices are developed for stakeholders (i.e., employees), and their engagement in corporate social responsibility can enhance organizational performance (Ansong, 2017). HR practices serve as an important resource that explains the influence of a firm's CSR practices on competitive advantage. Secondly, through the theoretical lens of RBV, the findings highlighted corporate social responsibility as a differentiation strategy that helps organizations attain competitive advantage.

The first section of the article is based on an introduction that shows the background, significance, and contribution. The second section highlighted the literature, followed by the third section, which focused on research methodology. The fourth section presented the findings, and the fifth section highlighted the discussion. The sixth section has mentioned the implications of the findings for theory and practice. The last section highlighted the limitations and recommendations for further research.

2. Literature review and hypotheses development

CSR by manufacturing organizations is becoming a topical research issue; the researchers have analyzed the influence of organizational CSR activities or engagement on different organizational outcomes including innovation (Yu et al., 2020; Zhou et al., 2020; Khan et al., 2021), human resource practices (Lombardi et al., 2020; Gimeno-Arias et al., 2021), and competitive advantage (Cegliński & Wiśniewska, 2016; Flammer, 2018; Nyuur et al., 2019). To explore these activities or initiatives, researchers have employed different theoretical underpinnings such as institutional perspective, legitimacy theory, and resource-based view (Flammer, 2018; Walker et al., 2019). According to the institutional perspective, corporate social responsibility initiatives, engagements, activities, and impact collectively make a bundle of informal and formal institutional arrangements (Amaeshi et al., 2016). Moreover, corporate social responsibility helps organizations gain legitimacy from multiple stakeholders, including employees, suppliers, customers, and others (Shirodkar et al., 2018; Walker et al., 209; Awuah et al., 2021). The resource-based view (RBV) contends that firms' internal resources are inimitable and rare, and they can lead to competitive advantage or superior performance (Barney, 1991).

Stakeholder theory underscore that stakeholders are individuals who directly affect or being affected by the organizational objectives (Freeman, 1984), and human resource (i.e., employees) of the organizations are important stakeholders. Thus, besides RBV, this study has emphasized Freeman's Stakeholder theory, which postulates that firms can be profitable by devoting all their energies to individuals influenced by firms' decisions and resolving issues of stakeholders. Current research has focused on the resource-based view (RBV) and stakeholder theory to link corporate social responsibility with innovation, human resource practices, and competitive advantage in manufacturing companies of Jordan.

2.1. Corporate social responsibility, innovation and competitive advantage

Corporate social responsibility (CSR) is an important factor that enhances the competitive performance of organizations, and implementation of CSR practices/programs can help them to achieve non-financial and financial benefits that can contribute to successful business operations, leading to competitive advantage (Eyasu & Arefayne, 2020). Many studies have proposed that it's important for organizational success and plays a significant role in gaining strategic and sustainable competitive advantage (Opoku-

Dakwa et al., 2018; Khan et al., 2019; Shah & Khan, 2020).

Resource-based view (RBV) contends that organizational resources play an important in competitive advantage (Barney, 2001; Stratman & Roth, 2002). Moreover, besides these resources (i.e., tangible or intangible), RBV views organizational capacity as the origin of competitive advantage (Zhao et al., 2019). In the current modern era, organizations should emphasize intangible resources instead of relying on physical assets to gain a competitive advantage (Zahid et al., 2021), and CSR, being an intangible resource can help manufacturing companies in Jordan to gain a competitive advantage. Companies consider CSR as a survival tool (Jatmiko et al., 2021), but despite significant research on this domain for decades, only a few studies have highlighted its impact on firms' competitive advantage, and findings remain contradictory (Nyuur et al., 2019; Zhao et al., 2019), because some focused-on services sector and other emphasized on manufacturing. Darweesh and Abuareish (2023) gathered data from 325 managers of industrial companies in Jordan to investigate the influence of CSR on competitive advantage, and the results revealed a significant relationship, but they also recommended a thorough investigation of these companies so that they can engage in practices CSR for attaining competitive advantage Wu and Li (2024) empirically established significant relationship between CSR and corporate competitive advantage. The study of Lin (2024), also found significant impact of CSR on competitive advantage. Studies of Khan et al. (2024), and Buertey et al. (2024) also confirm positive impact of CSR activities on competitive advantage. Therefore, to examine the relationship between CSR and competitive advantage of Jordanian manufacturing companies, the following hypothesis is developed:

H1: Corporate social responsibility is positively related to competitive advantage.

The notion of corporate social responsibility (CSR) has been investigated by many researchers since last decade (Welford, 2007; Frynas & Yamahaki, 2016; Lombardi et al., 2019), it highlights the organizational strategy and helps to define the practical programs entertained by organizations (Carroll, 2008) but still there is no universal definition to explain this concept (Dahlsrud, 2008). Hopkins (2003) defined it as "corporate social responsibility is concerned with treating the stakeholders of the firm ethically or in a socially responsible manner. Stakeholders exist both within a firm and outside. Social responsibility aims to create higher and higher standards of living while preserving the profitability of the corporation for its stakeholders both within and outside the corporation.", and according to Dahlsrud (2008), the World Business Council for Sustainable Development explained it as "the commitment of business to contribute to sustainable economic development, working with employees, their families, the local community and society at large to improve their quality of life". CSR and innovation are now considered the foundation of business competencies (Rexhepi et al., 2013), but there is a lack of conclusion about the relationship between CSR and innovation (Costa et al., 2015; Ratajczak & Szutowski, 2016; Bocquet et al., 2019). According to Battaglia et al. (2014), studies have found that CSR initiatives taken by companies improve their innovation.

Innovation in organizations is linked to their CSR engagement (Costa et al., 2015); thus, there is a positive association between CSR and innovation (Luo & Du, 2015). Mckinsey conducted a broad level scale of corporate social responsibility professionals and senior executives of companies and highlighted that innovation is an important path through which CSR creates business value (Bonini et al., 2009). Moreover, corporate social responsibility drives and enables organizations to be more efficient and innovative (Martinez-Conesa et al., 2017). CSR-oriented organizations are also more innovative in their product or process development (Bocquet et al., 2019). García-Piqueres and García-Ramos (2020) confirmed the positive relationship between CSR and innovation, but they explained that this happens in the majority of cases, and in some cases, this relationship may differ depending on the types of innovation or nature of CSR initiative. The study of Yang et al. (2024) explored that CSR and innovations get along and leads to firm performance. Wu and Yu (2024) also investigated the impact of CSR on innovations and found significant effect. Study of Bhat et al. (2024) also established significant effect of CSR on innovations. Therefore, it's important to highlight the influence of CSR on innovation in context of Jordanian manufacturing companies. Accordingly, we hypothesized that:

H2: Corporate social responsibility is positively related to innovation.

Innovation means developing new products or changing them to meet customer demands (Wu & Lin, 2014) and D'Amato and Room (2009, p. 35) defined it as "innovation is the invention and implementation of a new management practice, process, structure and technique to the state of the art and intended to further firm's goals". Innovation is linked to corporate social responsibility initiatives (Chinomona & Omoruyi, 2016). The studies focusing on innovation in manufacturing companies mainly emphasized the Resource-Based View (RBV) (Froehle & Roth, 2007). In the context of this theory, innovation plays an essential role in value creation and competitive advantage (Baregheh et al., 2009).

Corporate social responsibility and innovation are both important factors involved in long-term organizational success (Zhou et al., 2020), and there is a paucity of literature on innovation in manufacturing companies (Ettlie & Rosenthal, 2011). Thus, there is a need for investigation on the factors that interplay between CSR and innovation (Zhou et al., 2020). Innovation-oriented organizations emphasize improving their internal capabilities to be competitive in turbulent business environment. To develop process/product innovation, organizations should focus on corporate social responsibility initiatives as they significantly influence overall competitiveness (Marakova et al., 2021). Santos-Jaén et al. (2021) recommended that

it's important to examine the mediating mechanism of innovation between corporate social responsibility and competitive advantage. Shih (2024) also explored the mediating role of innovation between the relationship of CSR and firm performance. Therefore, the following hypotheses are developed:

H3: Innovation is positively related to competitive advantage.

H4: Innovation mediates the relationship between CSR and competitive advantage.

2.2. Human resource practices, innovation, and competitive advantage

Human resources is considered a most significant asset of an organization (Anayat, 2023), and it plays a strategic role in organizations and helps them gain success (Sulistyaningsih, 2023) in the competitive business environment (Vithana et al., 2023). Therefore, good human resource practices are vital for organizational success (Anwar & Abdullah, 2021; Mahapatro, 2022), innovation (Riana et al., 2020), and competitive advantage (Hamadamin & Atan, 2019). Pahuja et al. (2024) explored the competitive advantage through HR practices in Indian banks. Patky and Pandey (2020) gathered data from 257 managers of Indian organizations to investigate the influence of human resource practices on innovation, and the results revealed that these practices significantly influence innovation performance. Moreover, Prieto and Pérez-Santana (2014) highlighted that highly involved human resource practices lead to innovative work behavior of employees in organizations. Human resource practices significantly contribute to organizational competitive advantage not only by increasing the abilities of employees and offering them different opportunities (Delery & Roumpi, 2017) but also by enhancing innovation. Thus, to reveal the influence of innovation on HR practices and competitive advantage, the following hypotheses are developed:

H5: Human resource practices are positively related to innovation.

H6: Human resource practices are positively related to competitive advantage.

2.3. Corporate social responsibility, human resource practices, and competitive advantage

Good CSR initiatives taken by organizations not only help them in their profit maximization, reputation, differentiation from others, and customer/employee loyalty, but they also lead to employee practices (Eyasu & Arefayne, 2020). Moreover, they drive good human resource practices (Santos-Jaén et al., 2021). CSR and human resources management, both are becoming influential tools within organizations, but still, there is insufficient literature highlighting the potential and development of CSR and HRM (Herrera & de Las Heras-Rosas, 2020). Many researchers have studied CSR in several contexts, but there is a paucity of research in the context of human resources, even though employees (i.e., human resources) are the most important stakeholders of any organization (Lombardi et al., 2020). Santana et al. (2020) conducted a systematic literature review to highlight the link between CSR and HRM. They indicated that additional work is needed to better understand the link of CSR with HRM. According to Freeman's (1984) stakeholders' theory, corporate social responsibility should be classified on the basis of stakeholders; thus, by following this theory, current research has selected employees as stakeholders. Stakeholders consider the company involved in CSR as legitimate and reward it, and this recognition leads to competitiveness (Nyuur et al., 2019). Therefore, the following hypotheses are developed:

H7: Corporate social responsibility is positively related to human resource practices.

H8: Human resource practices mediate the relationship between CSR and competitive advantage.

Finally, based on this discussion, Figure 1 shows the research model.

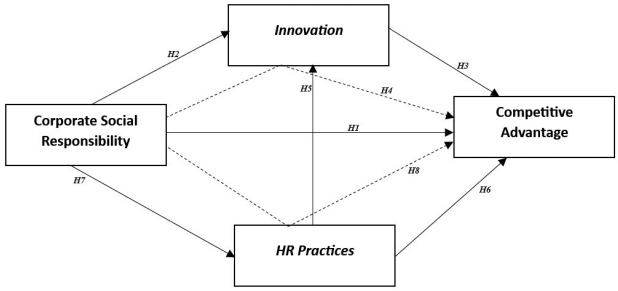

Figure 1. Research model

The research model highlights the direct relationships; between CSR and competitive advantage (H1), between CSR and innovation (H2), between innovation and competitive advantage (H3), between HR practices and innovation (H5), between HR practices and competitive advantage (H6), and between CSR and HR practices (H7). Moreover, the hypothesized research model also clarifies the indirect impact of CSR on competitive advantage through innovation (H4), and indirect impact of CSR on competitive advantage through HR practices (H8).

3. Methodology

The current study adopts a **quantitative approach**, utilizing structured questionnaire as data collection method and structural equation modelling (SEM) statistical analysis to identify patterns and relationships between variables.

3.1. Research instrument and measurements

The methodology followed in this study started with a critical analysis of the literature review to find the most suitable scales or measurements for corporate social responsibility, innovation, human resource practices, and

competitive advantage in the context of manufacturing companies. To achieve the research aims and investigate the mediating role of HR practices and innovation between corporate social responsibility and competitive advantage, a questionnaire was designed by adopting scales developed by prior studies. Corporate social responsibility was measured with four items by following the scale of Gallardo-Vázquez et al. (2019). There are several reasons behind using this scale, first, this is the latest scale highlighting the overall concept of CSR, secondly, its lacks dimensions as many available scales have different dimensions, thirdly, it was developed to be related with innovation, and fourthly, many studies adopted it or used its database to develop their own scales (e.g., Gallardo-Vázquez et al., 2021). The mediating variable "HR practices" was measured with six items-based scale by Santos-Jaén et al. (2021) that compared the practices within the last two years. The second mediating variable, "innovation," was measured with a 4-item scale adopted from the study by Zhou et al. (2020). Competitive advantage was measured with a six-item scale developed by Zhao et al. (2019). Before finalization, the questionnaire was presented to a group of academic and industrial experts, and based on their observations, minor linguistic modifications were done.

Arabic is the local language of Jordan, but most people understand English, and the population considered for this research is fully aware of it; thus, the questionnaire was not translated into a native language. Every item of the questionnaire was measured with a five-point Likert Scale, with the lowest value representing "Strongly Disagree" and the highest value representing "Strongly Agree." These items are shown in Table 3.

The questionnaire was divided into two sections; the first section provided details about the research topic, ethical policy, and consent. The second section was related to variables (i.e., corporate social responsibility, innovation, human resource practices, and competitive advantage) and inquired about them.

3.2. Population and sample

Based on this study's main aim to examine the effect of corporate social responsibility on innovation, human resource practices, and competitive advantage and to identify the mediating mechanisms of innovation, and human resource practices on the relationship between corporate social responsibility and competitive advantage in Jordan's manufacturing sector, the quantitative-deductive approach has been used as its most appropriate for causal studies (Lowry & Gaskin, 2014). This approach emphasizes the development of hypotheses from existing theories in literature and then tests/investigates them (Wilson, 2014). Purposive sampling technique was used for the distribution of the questionnaire, and data were gathered from managerial-level employees because they are more aware of the engagement of the company in CSR practices, organizational innovation, and HR practices. Moreover, they can compare the performance to identify competitive advantage.

The data collection process started on 3rd August 2023 and ended on 17th September. During this period, printed questionnaires were sent to manufacturing companies. Moreover, a link to an online questionnaire was also sent to managers via email. Contact details and addresses of manufacturing companies were taken from the Amman Chamber of Industry (ACI). In Jordan, the majority of manufacturing organizations (i.e., 731) are located in industrial parks/estates developed by the government, including Abdullah II Ibn Al-Hussein Industrial Estate, AQBA International Industrial Estate, Al-Hassan Industrial Estate, Al-Hussein Bin Abdullah II industrial estate, Al Muwaqar industrial estate, Madaba industrial estate, Salt industrial estate, and Tafeileh industrial estate (JIEC, 2021), but some industries are also located beyond these parks (Alzubi & Akkerman, 2022). Therefore, the exact number of manufacturing companies in Jordan is unknown. The sample size considered by previous studies focusing on manufacturing companies ranges from 220 (Twaissi & Aldehayyat, 2021) to 303 (Al-Khatib, 2022). Current research has considered 385 as the sample size as there is a lack of information about the exact population of manufacturing companies in Jordan.

Printed questionnaires were sent to manufacturing companies in nearby premises, and a link to an online questionnaire was sent to managers of companies who are located at a distance. Among 140 printed questionnaires, only 107 were received, but 4 of them were removed due to incorrect/missing responses. Only 284 responses were gathered from online link; thus, a total of 387 responses were considered for the final analysis. The distribution of responses is shown in Table 1 and demographic information is presented in Table 2.

Table 1. Distribution of responses

Respondent's Position	Count
Product Manager	43 (11%)
Operations Manager	59 (15%)
Sales Manager	37 (10%)
Finance Manager	74 (19%)
Manager R&D	63 (16%)
Human Resource Manager	84 (22%)
General Manager	27 (7%)

The distribution of responses gathered from different managers as shown in Table 1, reveals that 11% of the respondents were product managers, 15% were operations managers, 10% were sales managers, 19% were finance mangers, 16% were R&D managers, 22% were HR managers, and 7% were working as general managers.

Demographic details as presented in Table 2, indicate that the majority of the respondents (82%) were male and only 18% were female. Moreover, all the respondents have master degree or above educational qualifications.

Table 2. Demographics

Demographics	Factors	Count
Gender	Male	316 (82%)
	Female	71 (18%)
Qualification	Masters	288 (74%)
	Post Graduation	72 (19%)
	PhD or Professional Degree	27 (7%)
Experience	10–15 years	168 (43%)
	16–21	193 (50%)
	22 Years or Above	26 (7%)

Furthermore, all respondents having work experience of more than 10 years.

4. Results

The study has used Smart PLS 4 and employed the structural equation modelling (SEM) technique by using partial least square because it provides several benefits, including deep investigation of variables and their items. Moreover, this second-generation multivariate analysis technique is most commonly used by researchers of social science to investigate complex models (Asghar Ali et al., 2021a) along with their latent variables (Isnaini et al., 2020). PLS-based SEM is more useful as compared to CB-SEM as it can work for small sample sizes and generate high efficiency while estimating parameters (Asghar Ali et al., 2021b). The data gathered for the research was analyzed in two steps. In the first step, the measurement model was analyzed to highlight the appropriateness and psychometric properties of every item (i.e., ensuring their validity and internal consistency). In the second step, the structural model was developed to test the proposed hypotheses. Before continuing the analysis, items/factors of every variable were assessed for outliers, but there was no outlier present.

In the measurement model, internal consistency is determined by composite reliability (CR) and Cronbach's alpha; the former evaluates the internal consistency of the construct, and later one shows its composite reliability. Further, this model evaluates the Average Extracted Variance (AVE). Darsono et al. (2019) recommended that the outer loading values should be more than 0.40, AVE should be at least 0.50 or more, and value for reliability should exceed 0.70. The same criterion for Cronbach's alpha and factor loadings were suggested by Hair et al. (2014) and Wilujeng et al. (2022), respectively. The findings of the study showed that loadings of all variables are greater than 0.7 except for one factor of competitive advantage; therefore, it was removed from the measurement model. Moreover, the AVE values shown by the model were more than 0.5. Results given in Table 3 have indicated values of loadings, AVE, and Cronbach's alpha. Moreover, the Figure 2 represents the measurement model.

VIF values of all the items were below 3, and there was no issue of Collinearity among constructs (Hair et al., 2021). To identify the discriminant validity, the HTMT ratio was analyzed, and the results given in Table 4 highlight that all values met the threshold (i.e., less than 0.85) (Hair et al., 2021; Voorhees et al., 2016).

Table 3. AVE, loadings, and Cronbach's Alpha

Constructs	Items	Loadings
Corporate Social Responsibility AVE: 0.685 Cronbach's Alpha: 0.847 Composite Reliability: 0.847	My company seeks to offer quality products and services.	0.842
	My company offers products priced in relation to their quality.	0.852
	My company provides complete information about our products and services.	0.822
	My company recognizes the importance of relationships with customers, suppliers, and partners.	0.795
Innovation AVE: 0.657 Cronbach's Alpha: 0.825 Composite Reliability: 0.828	The products designed by our company are very creative.	0.779
	The products designed by our company are often new to the market.	0.833
	The products designed by our company have great impact on the industry.	0.847
	The products designed by our company often involve new techniques.	0.78
HR Practices AVE: 0.656 Cronbach's Alpha: 0.895 Composite Reliability: 0.895	In last 2 years, the company has guaranteed equity in remunerations.	0.797
	In last 2 years, the company has facilitated career development.	0.777
	In last 2 years, the company has provided opportunities to participate in decision-making.	0.821
	In last 2 years, the company has hired strictly according to the requirements of the positions.	0.802
	In last 2 years, the company has invested enough time and money in training.	0.812
	In last 2 years, the company has provided continuous training.	0.848
Competitive Advantage AVE: 0.615 Cronbach's Alpha: 0.843 Composite Reliability: 0.844	The total assets of the company have been increasing in the past three years.	0.791
	The profit level of the company has been rising in the past three years.	0.786
	The company's return on investment has been increasing in the past three years.	0.782
	The company's customer satisfaction has improved significantly in last three years.	0.771
	The market share of the company has increased significantly in last three years.	0.791

Table 4. Discriminant validity

	Competitive Advantage	Corporate Social Responsibility	Human Resource Practices	Innovation
Competitive Advantage	0.784			
Corporate Social Responsibility	0.777	0.828		
Human Resource Practices	0.783	0.808	0.841	
Innovation	0.782	0.753	0.839	0.811

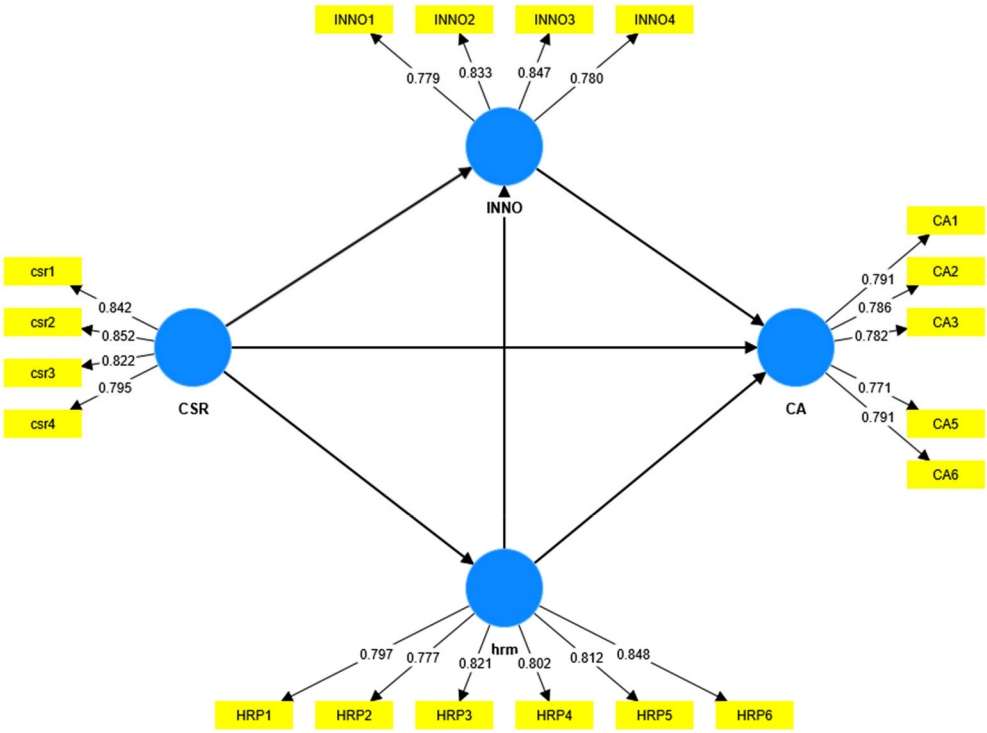

Figure 2. Measurement model

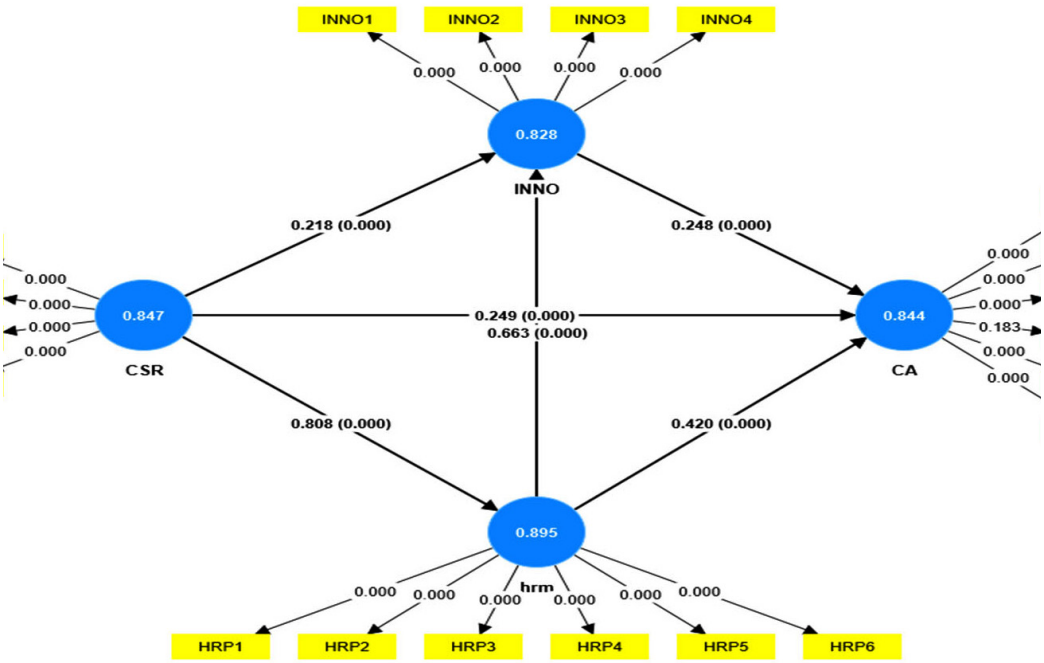

Figure 3. Structural model

In the second step, the structural model was evaluated to test the hypotheses. To test the significance of proposed relationships, bootstrapping with 5000 iterations was done. Figure 3, and Table 5 summarizes the results of the structural model and highlights details of significance.

Table 5. Results summary

Hypotheses	STD Coefficient (β)	Standard Deviation	T-Values	P-Values
CSR -> CA	0.249	0.053	4.672	0
CSR -> INNO	0.218	0.058	3.783	0
INNO -> CA	0.248	0.053	4.644	0
HRP -> INNO	0.663	0.052	12.624	0
HRP -> CA	0.420	0.062	6.786	0
CSR -> HRP	0.808	0.022	36.542	0

Table 5 shows that corporate social responsibility significantly influences competitive advantage (β = 0.249, T = 4.672, P = 0.000), innovation (β = 0.218, T = 3.783, P = 0.000), and human resource practices (β = 0.808, T = 36.542, P = 0.000). Human resource practices positively influence innovation (β = 0.663, T = 12.624, P = 0.000) and competitive advantage (β = 0.420, T = 6.786, P = 0.000). Further, innovation has a significant effect on competitive advantage (β = 0.248, T= 3.783, P = 0.000). Thus, H1, H2, H3, H5, H6, and H7 were supported. The explanatory power of dependent variables by independent variable (i.e., corporate social responsibility) was examined using the determination coefficient. The values of R2 indicated that a variance of 73.8%, 65.3%, and 72% in competitive advantage, human resource practices, and innovation, respectively, could be explained by corporate social responsibility.

In mediation analysis, firstly, analysis was performed to assess the mediating role of innovation in the relationship between corporate social responsibility and competitive advantage. Secondly, the mediation analysis was performed to assess the mediating role of HRM in the relationship between corporate social responsibility and competitive advantage. Results for mediation analysis is shown in Table 6.

The results in Table 6 revealed a significant indirect effect of CSR on competitive advantage through innovation (β = 0.054, T = 3.047, P = 0.002). The total effect of corporate social responsibility on competitive advantage was significant (β = 0.776, T = 31.069, P = 0.000), with inclusion of mediator the effect of CSR on CA was still significant (β = 0.249, T = 4.672, P = 0.000). This shows a complimentary mediating role of innovation in the relationship between corporate social responsibility and competitive advantage. Hence, H4 was supported. Moreover, results in Table 6 also revealed a significant indirect effect of CSR on competitive advantage through HR practices (β = 0.340, T = 6.845, P = 0.000). The total effect of corporate social responsibility on competitive advantage was significant (β = 0.776, T = 31.069, P = 0.000), with inclusion of mediator the effect of CSR on CA was still significant (β = 0.249, T = 4.672, P = 0.000). This shows a complimentary mediating role of HR practices in the relationship between corporate social responsibility and competitive advantage. Hence, H8 was supported.

5. Discussion

In Jordan, organizations can use corporate social responsibility for strategic (Weshah et al., 2012) and competitive advantage (Abu-Alkeir, 2021; Al-Abdallah & Al-Salim, 2021; Darweesh & Abuareish, 2023). Moreover, the alignment of corporate social responsibility and innovation initiatives can help them achieve strategic synergy (Zhou et al., 2020), leading to competitiveness. Over the decades, many studies aimed to examine the relationship between CSR and competitive advantage, but still, there is a lack of consistent results because of the uncertainty of variables that can affect this relationship (Zhao et al., 2019). Therefore, this research has explained that these factors can be human resource practices and innovation, as they can mediate the relationship between CSR and competitive advantage.

The first hypothesis (H1) proposed the positive association between corporate social responsibility and competitive advantage. This positivity demonstrates that CSR can help the manufacturing companies of Jordan to gain a competitive advantage. The results are in line with the study of Darweesh and Abuareish (2023), who focused on the Jordanian industrial sector and presented the significant influence of corporate social responsibility on competitive advantage. Moreover, El-Garaihy et al. (2014) highlighted that corporate social responsibility initiatives are important because of their role in financial

Table 6. Mediation analysis

Hypotheses	Type of Effect	Effect	Coefficient	T-Stats	Remarks
H4	Total Effect	CSR -> CA	0.776	31.069**	Significant total effect
	Indirect Effect	H4: CSR -> INO -> CA	0.054	3.047**	Significant indirect effect
	Direct Effect	CSR -> CA	0.249	4.672**	Significant direct effect
Hypotheses	Type of Effect	Effect	Coefficient	T-Stats	Remarks
H8	Total Effect	CSR -> CA	0.776	31.069**	Significant total effect
	Indirect Effect	H8: CSR -> HRM -> CA	0.340	3.047**	Significant indirect effect
	Direct Effect	CSR -> CA	0.249	6.845**	Significant direct effect

performance, organizational reputation, customer behavior, and particularly competitive advantage. The second hypothesis was developed to highlight the influence of corporate social responsibility on innovation; the results revealed that Jordanian organizations aiming to innovate themselves should emphasize CSR initiatives. The results are also supported by Zhou et al. (2020), who explained that corporate social responsibility significantly influences product and service innovation in manufacturing-oriented organizations. Thus, H1, and H2, both are accepted. The third hypothesis (H3) was developed to highlight the significant influence of innovation on competitive advantage. The findings supported the hypothesis by claiming that innovation is an important factor that can help the organization gain a competitive advantage. Innovation-oriented organizations have better performance (Udriyah et al., 2019), which can help them to gain competitive advantage (Azeem et al., 2021).

The fourth hypothesis (H4) proposed the mediation of innovation between corporate social responsibility and competitive advantage. The findings showed that innovation significantly mediates the relationship between corporate social responsibility and competitive advantage. Innovation is influenced by corporate social responsibility (Szutowski & Ratajczak, 2016; Ji et al., 2019; Zhou et al., 2020; Santos-Jaén et al., 2021) and can help organizations to achieve competitive advantage (Udriyah et al., 2019; Lee & Falahat, 2019). Darweesh and Abuareish (2023) suggested that studies should explore more variables to explain the relationship between corporate social responsibility and competitive advantage, and the results of the current study have highlighted innovation as one of the variables that can better explain the relationship.

To examine the influence of human resource practices on innovation and competitive advantage, H5 and H6 were developed. The findings revealed that human resource practices not only influence innovation, but they enable organizations to gain a competitive advantage. These results are in line with the prior claim of Santos-Jaén et al. (2021), which presented a positive association between human resource practices and innovation. In addition, Saeed et al. (2019) highlighted that human resources can be used in the process of innovation to achieve competitive advantage. The seventh hypothesis proposed the positive relationship between CSR and human resource practices. The findings accepted the hypothesis (H7) by highlighting that best human resource practices can be developed when organizations engage in CSR. These practices are developed for employees who are important stakeholders of an organization, and they consider CSR-oriented organizations as legitimate (Nyuur et al., 2019), and this legitimacy helps organizations in their competitiveness. The last hypothesis proposed the mediating role of human resource practices between CSR and competitive advantage. The results highlighted that human resource practices can better explain the relationship between corporate social responsibility and competitive advantage. Conclusively, upon the call of Darweesh and Abuareish (2023) and Zhao et al. (2019), the results have suggested that the relationship between CSR and competitive advantage can be explained in the presence of innovation and human resource practices.

6. Implications

6.1. Theoretical implications

Corporate social responsibility has always remained an important area of discussion among researchers (Zhou et al., 2020; Curras-Pérez et al., 2018) because of its implications and outcomes, but there is a paucity of research in context on the Jordanian industrial sector (Darweesh & Abuareish, 2023). Therefore, this research has highlighted the importance of CSR in the Jordanian manufacturing sector and explained how companies in this sector can gain a competitive advantage by focusing on CSR initiatives. While discussing several factors helping Jordanian manufacturing companies to gain a competitive advantage, the study has provided implications for academicians and practitioners. In terms of theoretical implications, the study has diverted the attention of researchers toward corporate social responsibility, innovation, and human resource practices. Moreover, it entails explanatory findings that explain the relationship between these factors and their impact on competitive advantage. Furthermore, it has shown abundant literature on corporate social responsibility, innovation, human resource practices, and competitive advantage. This research significantly differs from prior studies as they either focused on examining the influence of CSR on human resource practices (Santos-Jaén et al., 2021) or innovation (García-Piqueres et al., 2020). Moreover, previous studies on CSR focused mainly on the resource-based view (RBV) only, but as this research considered innovation and human resource practices as mediators, it emphasized both the resource-based view (RBV) and stakeholder theory. The researchers can consider this study as a guideline while discussing corporate social responsibility and its outcomes in the context of the manufacturing sector.

6.2. Practical implications

In terms of practical implications, the findings of the study can serve as guidelines for managers or owners of Jordanian manufacturing companies to gain a competitive advantage by focusing on CSR initiatives, innovation, and good human resource practices. In short, the research recommended that Jordanian organizations should invest in corporate social responsibility activities as they will not only create positive word of mouth but also lead to competitive advantage (Alawamleh & Giacaman, 2020). Moreover, they should focus on innovation, as innovation-oriented companies can gain a competitive advantage. Furthermore, the managers of Jordanian manufacturing organizations should attract distinguished human resources and design good HR practices to develop innovation capabilities, which in turn leads to competitive advantage (Al-Khatib, 2022).

7. Limitations and recommendations

CSR has remained a hot debate among researchers over the decades, and this study has contributed a lot to the literature by highlighting the factors influenced by CSR initiatives taken by Jordanian manufacturing companies, but still, it has several limitations that can direct future researchers in developing their research. First, the study has focused only on Jordanian manufacturing companies, and future researchers can emphasize the services sector. Secondly, the study has considered innovation and human resource practices as mediating variables between CSR and competitive advantage, and in the future, the studies can investigate the mediating role of innovation capabilities by following the dynamic capability view. Thirdly, no dimension of CSR was considered, but future studies can take its broader view by including three important dimensions: economic, social, and environmental. Moreover, different types of innovations can be considered by future researchers, as different types of innovation can influence different CSR dimensions (García-Piqueres & García-Ramos, 2020).

8. Conclusions

The study has examined the effect of corporate social responsibility on competitive advantage of Jordanian manufacturing SMEs. Moreover, it has investigated the mediating role of innovation and HR practices in the relationship between corporate social responsibility and competitive advantage. By examining how CSR initiatives influence innovation processes and how human resource practices can foster or hinder the development of competitive advantage, this study aims to provide a comprehensive framework for understanding the dynamic relationships between these factors. Through a combination of literature review and empirical analysis, the research highlights the significance of CSR as a catalyst for innovation and how effective human resource practices can enhance organizational capabilities to leverage CSR for sustained competitive advantage. The findings suggest that organizations that integrate CSR into their innovation strategies, supported by strong human resource practices, are better positioned to differentiate themselves in the marketplace, build long-term value, and gain a competitive edge. The findings revealed that CSR significantly and positively influences innovation, HR practices and competitive advantage. Furthermore, innovation and HR practices complementary mediate the relationship between corporate social responsibility and competitive advantage.

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