The Importance of Top Management Support in Building a Responsible and Sustainable Corporation - A Case Study of Dubai Civil Aviation Authority-

أهمية دعم الإدارة العليا لبناء مؤسسة مسؤولة ومستدامة

–دراسة حالة هيئة دبي للطيران المدني–

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Abstract:

The main objective of the present study is to explain the importance of adopting a culture of corporate social responsibility and it seeks the promotion of environmental and social concerns via the adoption of a sustainable approach.

The results show a positive correlation between the support of the Top Management and the adoption of corporate social and environmental responsibility in Dubai Civil Aviation Authority, as well as a positive correlation between the adoption of corporate social and environmental responsibility and the building of a responsible and sustainable corporation.

Keywords: Corporate Social Responsibility; Sustainable Development; Top Management Support; Responsible and Sustainable Corporation.

JEL Classification Codes: M14, Q01, M12

ملخص:

تهدف هذه الدراسة إلى إبراز أهمية تبني المؤسسات لثقافة مسؤولة اجتماعيا من أجل تعزيز الاهتمامات الاجتماعية والبيئية وذلك من خلال تبني النهج المستدام. وتوصلت نتائج الدراسة إلى وجود علاقة طردية موجبة بين دعم الإدارة العليا وتبني مبادئ المسؤولية الاجتماعية والبيئية في هيئة دبي للطيران المدني، والتي تساهم بدورها في بناء مؤسسة مسؤولة ومستدامة.

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1. Introduction

Social environmental concerns began in the 1970s, when governments addressed issues of emissions in water and air caused by industrial operations (Sabitova, 2012, p. 686). Development should go along with a contribution to the society. In order to accomplish sustainable development in society, there should be a balanced model based on economy, environment and society. In modern society, the concept of sustainable development is based on three factors, which are economic development, environmental conservation, and social justice. While pursuing new economic development models, long-term sustainable development should not be neglected for short-term individual benefits (Tu, Chiu, Huang, & Hsu, 2013, p. 1). An organization must be socially responsible and has to take into account all stages of decision-making procedures and shape it in the community context in which it appears while taking into account the environment (Coelho, Filipe, & Ferreira, 2011, p. 610). The adoption of SD and CSR practices within the company is likely to motivate the employees and increase their commitment, thereby favoring their identification/sense of belonging to the company and their support of its strategic project (Bouglet, Joffre, & Simon, 2012, p. 218).

Business leaders are expected to lead by values – legal values, moral values, and now socially responsible values. As confirmed by Michael E. Porter "The most efficient method, to meet the most urgent problems of the world often consists in mobilizing the companies in a way which benefits themselves and the society at the same time" (Büchner, 2012, p. 41). It appears Harold Johnson's, focused on the importance of top management in his definition on A socially responsible firm, which he defined as the following: "A socially responsible firm is one whose managerial staff balances a multiplicity of interests. Instead of striving only for larger profits for its stockholders, a responsible enterprise also takes into account

employees, suppliers, dealers, local communities, and the nation" (Caroll, 1999, p. 273). Peter Drucker states that the institution of management has three tasks: (a) increase economic performance; (b) make the worker productive and efficient; and (c) manage social impacts and responsibilities (Phillips, 2006, p. 69).

Consequently, perceptions of CSR should be associated with greater support for ethics/social responsibility and increased ethical reasoning because social performance demonstrates to employees the importance of ethics in both word and deed (Valentine & Godkin, 2009, p. 3). It is clear from the foregoing it is importance to adopt personnel of corporation, especially the top management level of the socially responsible culture in order to achieve sustainable development.

According to previous related theoretical and empirical studies, the main problem that we try to tackle through this study is: Does the Top Management in the organization under consideration seeks to adopt the principles of social responsibility to build a responsible and sustainable corporation?.

In the light of surveys and theoretical background concerning research subject as an initial answer on the problem at hand, the hypotheses of the study are as follows:
- There is a positive correlation between the support of the Top Management and the adoption of corporate social and environmental responsibility in the corporate as a whole.
- There is a positive correlation between the adoption of corporate social and environmental responsibility and the building of a responsible and sustainable corporation**.**

2. The Concept of Corporate Social Responsibility

The concept of corporate social responsibility (CSR) was first introduced by Oliver Sheldon in 1924, and since then CSR has been instrumental in performing social responsibilities beyond financial and legal obligations. Under (CSR), a wide range of activities are commonly discussed, such as decreasing the environmental impact of products and production

processes, simulating employee volunteerism and donating for social causes (Rigby, Mueller, & Baker, 2011, p. 117). The publication by Howard R. Bowen (1953) of his landmark book Social Responsibilities of the Businessman is argued to mark the beginnings of the modern period of literature on this subject (Caroll, 1999, p. 269) The European Commission has also provided a comprehensive definition of social responsibility, as they see it "A concept whereby companies decide voluntarily to contribute to a better society and a cleaner environment —a concept whereby companies integrate social and environmental concerns in their business operation and in their interaction with their stakeholders on a voluntary basis " (Fontaine, 2013, p. 112). CSR is now viewed as a strategic tool to achieve economic objective of the organization and create wealth.

Carroll also offered a division of corporate social responsibility toward the four categories, and made a pyramid of the Economic, Legal, Ethical and Philanthropic responsibilities (Safi & Ramay, 2013, p. 194).

From the foregoing it is clear that means good works to the community and good stewardship of the environment undertaken by a business voluntarily, going beyond legal requirements or trade union requirements (Mandimika, Taderera, Nyikahadzoi, & Matamande, 2013, p. 2).

Based on the the previous definitions it is clear that corporate social responsibility highlights:

2.1. The importance of Stakeholders' approach to achieve corporate responsibility

Many researchers confirm that the economy of organization is affected by the methods through which the organization relates to its stakeholders i.e. community, employees, suppliers, shareholders, competitors and also the natural environment. Economic Responsibility is not only destined to maximize the shareholders' interests but stakeholders' interests too (Safi & Ramay, 2013, p. 195). So, it is clear that the community is not just another stakeholder in our business but the very purpose of our existence (Khan & Manwani, 2013, p. 271).

The understanding of CSR suggests that helping stakeholders is conceptually firmly positioned within the domain of ethical context, and that socially responsible companies have the ability to develop an ethical

environment (and the associated positive work outcomes) through greater support of stakeholders.   In other words, CSR should channel an organization's efforts to help stakeholders, and at the same time, build an ethical context that encourages ethical decision making (Valentine & Godkin, 2009, p. 3).

Tyagi (2011) states that social responsibility encompasses "…a person's obligation to consider the effects of his decisions and actions on the whole social system"; and adds that "the fundamentals of CSR management is to understand the values and principles of those who have a stake in the business operations – the stakeholders." (Mujtaba & Cavico, 2013, p. 59). Harish (2012) takes a "strategic" as well as stakeholder approach to corporate social responsibility: "Corporate social responsibility (CSR) is a concept whereby organizations consider the interests of society by taking responsibility for the impact of their activities on customer, suppliers, employees, shareholders, communities and other stakeholders, as well as the environment'' (Mujtaba & Cavico, 2013, p. 59).

Millon (2011) explains that a constituency or stakeholder approach to corporate social responsibility "requires management to balance shareholder and non-shareholder interests. Strict shareholder primacy – the idea that shareholder interests should enjoy priority over those of nonshareholders – is rejected because of the costs in can inflict on nonshareholders.…Sociall responsible leadership therefore necessitates that management temper its pursuit of profit with regard for such considerations" (Mujtaba & Cavico, 2013, p. 59). Therefore, many researchers believe that a strong argument for organization to adopt CSR comes from stakeholder theory (Safi & Ramay, 2013, p. 196). The very definition of '' stakeholders'' as "Any group or individual who can affect or is affected by the achievement of of an organization's purpose (Freeman, 2010, p. 53). And the main stakeholders of an organization are the shareholders, consumers, public entities and workers of the organization. The stakeholder theory is projected to extend the organization's idea of its rules and responsibilities outside the functions of profit maximization, to involve benefits and rights of non-stockholding groups.

3. The Concept of Sustainable Development

The concept of sustainable development emerged in the social sciences field in the seventies with the awareness of environmental corruption. The concept of sustainability is mainly due to the environmental problems related to energy sources (Katrinli, Gunay, & Biresselioglu, 2011, p. 170). The definition of sustainable development as stated in the Brundtland Report published in 1987 by the World Commission on Environment and Development is described as a ''Development that meets the needs of the present without compromising the ability of future generations to meet their own needs.'' (Persais, 2004, p. 171). This concept was addressed by many researchers: ''We don't inherit the Earth from our parents, but we have borrowed from our children.'' (Milled, 2010, p. 3).

In the path of corporate social responsibility's positive development it is not enough for corporations to be aware of international laws and have significant support and guidance from governments, but they should also possess the concepts of sustainable development, positive professional sustainable development, and responsive ability. (Tu, Chiu, Huang, & Hsu, 2013, p. 2). Unlike corporate social responsibility, sustainability refers not only to a company's responsibility towards its stakeholders, taking into account economic, ecological and social aspects, but also to its responsibility towards humanity as a whole, towards the environment and towards future generations. Sustainable development is looking for a way for the present generation to meet its needs in ways that are not only economically viable, environmentally sound and socially equitable but that also allow future generations to do the same (Büchner, 2012, p. 42). This resulted in the emergence of ''Corporate Sustainability'', ''which is defined as meeting the needs of the present without compromising the ability of future generations to meet their own needs.'' (Büchner, 2012, p. 42).

The roots of sustainability returns to the environmental movement, and responsibility with roots in the social activist movement (Pirnea, Olaru, & Moisa, 2011, p. 41). Sustainability, therefore, relies on the concept of Triple Bottom Line, which measures corporate performance on the basis of not only economic and financial views, but also environmental and social views. In other words, Triple Bottom Line is synonymous with People, Planet, and

Profit (Persons, 2012, p. 64) . Which represents the social bottom line (People), the ecological bottom line (Planet), and the economic bottom line (Profit) (Pirnea, Olaru, & Moisa, 2011, p. 41).

Consequently, SD can be perceived as a motor of growth, making economic, social, and environmental interests compatible (Bouglet, Joffre, & Simon, 2012, p. 213). Many researches suggest that voluntary environmental standards play a positive role in moving firms toward sustainability (Rosen, Beckman, & Bercovitz, 2002, p. 117). The environmentally proactive firms have met the demands of environmental regulation generally by introducing innovations in their products, production and managerial processes (Ramanathan, Black, Nath, & Muyldermans, 2010, p. 1494).

4. Principles of Corporate Social Responsibility to Achieve Corporate Sustainability

CSR is the deliberate inclusion of public interest into corporate decision-making, and the honoring of a triple bottom line: people, planet, profit. Current corporate social responsibility (CSR) approaches attempt to implement the vision of sustainable development at the corporate level. In fact, the term ''corporate sustainability'' may be a more accurate descriptive label for these attempts (Kleine & Von Hauff, 2009, p. 517). Which is confirmed by P. Drucker who says the business enterprise must have ''...concern for the quality of life, that is, for the physical, human, and social environment of modern man and modern community'' (Phillips, 2006, p. 70).

Corporate social responsibility is the application of a strategy which systematically integrates the economic, environmental and social impact of a business into the management of that business (Pirnea, Olaru, & Moisa, 2011, p. 39). With this consideration, Corporate social responsibility as an ''organizational innovation'' must be integrated – analogous to TQM – at all management levels in the corporate development processes (Kleine & Von Hauff, 2009, pp. 527-528). Yet, concomitantly and also propitiously, society as whole is benefitted by these social responsibility activities, and in a modern business sense, social responsibility is an integral strategic component in the company's endeavor to achieve and to sustain larger traditional business objectives (Mujtaba & Cavico, 2013, p. 69).

In their article, Porter and Kramer provide insights and relevant examples of companies that have developed deep linkages between their business strategies and corporate social responsibility. There is another approach that is gaining increasing corporate responsibility interest called Creating Shared Value, or CSV. CSV acknowledges trade-offs between short-term profitability and social or environmental goals, but focuses more on the opportunities for competitive advantages from building a social value proposition into a corporate strategy (Fontaine, 2013, p. 114).

The concept of Shared Value can be defined ''as policies and operating practices that enhance the competitiveness of a company while simultaneously advancing the economic and social conditions in the communities in which operate''. Shared value creation focuses on identifying and expanding the connections between societal and economic progress (Porter & Kramer, 2011, p. 66). The basis of this new approach is to recognize that societal needs, not just conventional economic needs, define markets. Ultimately corporations, by assuming shared-value strategies, have the opportunity to turn capitalism into an environmentally, socially and financially sustainable economic system. (Bosch-Badia, Montllor-Serrats, & Tarrazon, 2013, p. 12).

From here clearly appears the importance of focusing on the deployment of Top Management organizational culture that seeks the consolidation of social responsibility principles among all employees in the organization, in order to build a responsible and sustainable corporation, which is confirmed by Phillips who observes that the Corporate Social Responsibility approaches include "a manager's duty or obligation to make decisions that nurture, protect, enhance and promote the welfare and well-being of stakeholders and society as a whole." (Phillips, 2006, p. 69). Besides, it is extremely important that supervisors and managers consider and respond to employees' viewpoints and ideas. (Amarni & Hachemaoui, 2019, p. 54)

5. Methods and Materials

A descriptive correlational survey design was employed as a research to determine the support of the top management to build responsible and sustainable corporations. This part of the paper explains the population and

the sample of the research; the tools and ways of data gathering and the statistical techniques used for analyzing research data.

5.1 How to prepare the questionnaire:

we have prepared questionnaire from properties on the principles of social and environmental responsibility, measure each item questionnaire through the five points of the Likert scale (1: strongly disagree, 2: somewhat disagree, 3: neutral, somewhat agree: 4, 5: strongly agree). We have divided the questionnaire into two axes; each axis of these hubs tries to answer questions concerning the research problematic, through the confirmation of the validity of the hypothesis of research hypotheses. Note that each axis of the questionnaire contains questions that highlight the importance of adopting socially and environmentally responsible culture of achieving orientation towards sustainable and responsible corporation building, where the questions were addressed to the top management, especially the staff. As adopted in the preparation of the questionnaire on researches related to the theme, we focused in preparing questions for the first axis on the study of Valentine and Godkin (Valentine & Godkin, 2009) and adopted in the preparation of the second axis's questions on the study of (Prašnikar, Ograjenšek, Pahor, Bajde, & Trobec, 2012).

5.2 Test the questionnaire:

Purpose test to ensure the reliability of the questionnaire: we have distributed ten forms to some top management and staff of Dubai Civil Aviation Authority, we then perform a reliability test depending on the scale of reliability coefficient (Scale Reliability Coefficient) using STATA version 15.1, and the result was as follows:

Cronbach Alpha Q1-Q12 :

Average interitem covariance: .4771044

Number of items in the scale: 12

Scale reliability coefficient: **0.9318**

We note that the reliability of the questionnaire test result is 0. 9318, and is a clear indication of the validity of questionnaire, which allows the distribution of the rest of the questionnaires to the rest of the top management and staff of Dubai Civil Aviation Authority.

5.3 Study sample:

The sample consists of top management and Dubai Civil Aviation Authority staff which enables us to reach them, they are a suitable sample is a possibility (non Probability convenience sample).

The study also focused on the Dubai Civil Aviation Authority's top management because who is primarily concerned with the study, as they have a significant impact on responsible and sustainable corporation-building based on social and environmental responsibility principles. But questionnaires have been distributed to employees with the intent to compare top management answers with staff answers to ascertain the extent to which culture is based on environmental responsibility principles. 41 of the distributed forms have been answered and are considered valid for processing. 10 by the top management (upper and central) which represents 24.60% of questionnaires and 31 by employees, so 75.6% of the questionnaires.

5.4 Credibility of the questionnaire -from question 1 (Q1) to question 12 (Q12) of the questionnaire-: we performed a reliability test depending on the scale of reliability coefficient (Scale Reliability Coefficient), and the result was as follows:

Cronbach Alpha Q1-Q12:

Average interitem covariance: .4771044.

Number of items in the scale: 12

Scale reliability coefficient: **0.9372**

We note that the result of the reliability test for the questionnaire is estimated at 0. 9372, a clear indication of the questionnaire's credibility.

6. Results and discussion

6.1 How important the support of top management is in the adoption of environmental and social responsibility principles:

It is important to ensure that top management has sought towards dissemination of a culture based on social and environmental responsibility principles.

6.1.1 How important is a culture of social responsibility principles? : The correlation test was conducted to determine the extent to which the principles

of social responsibility were adopted – from question number 1 (Q1) to question 7 (Q7) of the survey- and the results were as follows:

Table 1. How top management supports the institution under consideration for the culture based on the principles of ethical and social responsibility

	Q1	Q2	Q3	Q4	Q5	Q6	Q7
Q1	1.0000						
Q2	0.1298	1.0000					
Q3	**0.2878**	**0.7032***	1.0000				
Q4	**0.0898**	**0.4600***	**0.5267***	1.0000			
Q5	**0.4013***	**0.4985***	**0.5975***	**0.7924***	1.0000		
Q6	**0.4603***	**0.6419***	**0.6245***	**0.5454***	**0.6769***	1.0000	
Q7	0.2782	0.5616	**0.5654***	**0.5791***	**0.7325***	**0.7517***	1.0000

Source: STATA output, * Significant at the $p < 0.05$ (5%) level.

Note: Q1- Q7 The extent to which top management supports the principles of ethical and social responsibility and the pursuit of a responsible and sustainable corporation.

Through the above results we note a strong correlation between the answers concerning top management support and those embracing the principles of ethical and social responsibility, as evidenced by:

-Q1: The belief of everyone in the organization that great effort allocated to f management in terms of money, time and other resources issues to deal with social responsibility;

-Q2: The belief of everyone in the Organization that business ethics and social responsibility are essential to achieving business success;

-Q3: belief of everyone in the organization that an Ethics Committee seeking the publishment of a code of ethics and work adopted by everyone must be configured

-Q4: Belief of everyone that the corporation should allocate a fixed amount of annual profits for charitable funding;

- Q5: Everyone in the organization believes that the corporation should strive to encourage employees to do volunteering work and seek to include it in their personal responsibilities;

- Q6: The conviction of everyone in the corporation that effective business can be determined to a great extent for being ethically and socially

responsible;

-Q7: The conviction of everyone in the corporation that the adoption of social and ethical responsibility principles is necessary for the long term success of the corporation.

The above results confirm the importance of supporting the top management in achieving social responsibility principles, seeking the diffusion of ethical and social responsibility culture, and making sure everyone adopts it within the corporation.

6.1.2 How important is the dissemination of a culture based on the principles of environmental responsibility?

The correlation test was conducted to determine to which the extent the principles of environmental responsibility were adopted -from question 8 (Q8) to question 12 (Q12) of the questionnaire- and the results were as follows:

Table 2. The extent to which top management supports the principles of environmental responsibility and the pursuit of a responsible and sustainable corporation

	Q8	Q9	Q10	Q11	Q12
Q8	1.0000				
Q9	**0.6855***	1.0000			
Q10	**0.6517***	**0.5823***	1.0000		
Q11	**0.6345***	**0.5877***	**0.8456***	1.0000	
Q12	**0.6774***	**0.6557***	**0.6828***	**0.5616***	1.0000

Source: STATA output, * Significant at the $p < 0.05$ (5%) level.

Through the above results, there is a strong correlation between all the answers related to the support of top management and the adoption of the principles of environmental responsibility that reflected trough :

- Q8: Everyone in the organization believes that actions aimed at protecting the environment are fully cared for by top management;

-Q9: Everyone in the organization believes that top management should publish an internal code to improve the environmental awareness of staff;

- Q10: Everyone in the organization believes that airlines should carry out their activities in accordance with environmental regulations and policies laid down by governments and international treaties;

-Q11: Everyone in the organization believes that airlines should pursue ecological procedures that will reduce CO_2 emissions and move towards renewable energies;

-Q12: The belief of everyone in the Organization that Environment protection is the key sustainable value of the company.

The above results confirm the importance of supporting the management to achieve environmental responsibility principles, through the spreading of culture of environmental responsibility by top management and ensuring that it is adopted by everyone within the corporation.

Based on the previous results, the study reached the importance of supporting top management in achieving the adoption of social and environmental responsibility principles, which indicates a positive relationship between the support of top management and the adoption of social and environmental responsibility principles at the level of the corporation as a whole, which confirms the validity of the first hypothesis.

6.2 How important is the adoption of ethical and social responsibility principles in building a responsible and sustainable corporation (Question No. 7 of the questionnaire):

The results of the study indicate that the percentage of employees in the corporation who agree to a certain extent to the need to adopt ethical and social responsibility principles in order to achieve the long-term profitability of the corporation is 41.46% with 34.15% of them who strongly agree. 75.61% of employees agree that ethical and social responsibility principles should be adopted to achieve a sustainable corporation. As the following results illustrated in detail:

Table 3. The How to understand the importance of adopting the principles of ethical and social responsibility to achieve sustainable and responsible corporation

Q7	Freq.	Percent	Cum.
somewhat disagree	2	4.88	4.88
Neutral	8	19.51	24.39
somewhat agree	17	41.46	65.85
strongly agree	14	34.15	100.00
Total	41	100.00	

Source: STATA output, * Significant at the p < 0.05 (5%) level.

It is worth mentioning here that the results are consistent between the responses of the top management and the employees. That indicates that there is a culture based on the need to adopt the ethical and social responsibility principles in order to achieve a sustainable corporation, as illustrated by the results below in detail:

Table 4. Answers of the top management

Q7	Freq.	Percent	Cum.
Neutral	2	20.00	20.00
somewhat agree	5	50.00	70.00
strongly agree	3	30.00	100.00
Total	10	100.00	

Source: STATA output, Notes: * significant level at 0.05 (5%)

The results above indicate that the percentage of people in **top management** who agree (somewhat agree or strongly agree) with the need to adopt ethical and social responsibility principles in order to achieve a sustainable corporation is 80%, and we note the complete absence of people who disapproved.

Table 5. Answers of the Employees

Q7	Freq.	Percent	Cum.
somewhat disagree	2	6.45	6.45
Neutral	6	19.35	25.81
somewhat agree	12	38.71	64.52
strongly agree	11	35.48	100.00
Total	31	100.00	

Source: STATA output, * Significant at the p < 0.05 (5%) level.

We note from the results above that the ratio of **employees** who agree (somewhat or strongly) with the importance of adopting ethical and social responsibility principles to achieve a sustainable corporation is 74.19%, which is close to the percentage of approving top management members.

In addition to the previous results, the study found a positive relationship between the support of top management for ethical and social responsibility principles and the pursuit of a sustainable corporation, as demonstrated by the results of the chi deux test: (12) = 25.0709 > 21.02607;

Pr = 0.014 Pearson chi2 (Note: We observe from the results of the chi2 test that the calculated values are greater than the tabular values).

As well as a positive relationship between top management's support of the environmental responsibility principles and the pursuit of a sustainable corporation, as illustrated by linear regression:

Table 6. The extent to which top management supports the principles of environmental responsibility and the pursuit of a responsible and sustainable corporation.

Q8	Coef.	Std. Err.	t	P>|t|	[95% Conf. Interval]	
Q12	.61226	.1064553	5.75	0.000	.3969337	.8275862
Cons	1.392171	.4592379	3.03	0.004	.463275	2.321068

Source: STATA output

The study found that top management aims at raising awareness of the importance of ethical and social responsibility to build a sustainable corporation by spreading a culture that seeks the well-being of the corporation and the society in which it is active, as demonstrated by the results of the student test: $5.75 > T (41, 0.05) = 1.684$

Note: through the results of the student test that the calculated values are greater than the values of the table.

Through these results, the study emphasizes the need to adopt ethical and social responsibility principles to achieve a corporation based on creating sustainable and shared value.

6.3 How important is the adoption of environmental responsibility principles to build a responsible and sustainable corporation (Question No. 12 of the questionnaire):

The results of the study indicate that the ratio of top management members and employees who agree to adopt the environmental responsibility principles to achieve a sustainable corporation is 82.93%.

36.59% agree to some extent and 46.34% strongly agree.

Table 7. How to understand the importance of environmental responsibility orientation to achieve responsible and sustainable corporation

Q12	Freq.	Percent	Cum.
somewhat disagree	3	7.32	7.32

Neutral	4	9.76	17.07
somewhat agree	15	36.59	53.66
strongly agree	19	46.34	100.00
Total	41	100.00	

Source: STATA output, Notes: * significant level at 0.05 (5%)

It is worth mentioning here that the results are consistent between the responses of the top management members and the employees. This indicates a growing awareness of the necessity to adopt environmental responsibility principles to achieve a sustainable corporation, as illustrated by the results below in detail:

Table 8. Answers of top management

Q12	Freq.	Percent	Cum.
neutral	1	10.00	10.00
somewhat agree	4	40.00	50.00
strongly agree	5	50.00	100.00
Total	10	100.00	

Source: STATA output, * Significant at the $p < 0.05$ (5%) level.

We note from the results above that the proportion of top management members who agree (somewhat or strongly) that it is necessary to adopt environmental responsibility principles to achieve a sustainable corporation is 90%, and there is noticeable absence of disapproving answers in top management.

Table 9. Employees answers

Q12	Freq.	Percent	Cum.
somewhat disagree	3	9.68	9.68
neutral	3	9.68	19.35
somewhat agree	11	35.48	54.84
strongly agree	14	45.16	100.00
Total	41	100.00	

Source: STATA output, * Significant at the $p < 0.05$ (5%) level.

We also note from the results that the percentage of employees who agree (somewhat or strongly) with the importance of adopting environmental responsibility principles to achieve a sustainable corporation is 80.64%, which is close to the percentage of approving top management members.

The study shows that the corporation's top management seeks to raise

awareness of the importance of guiding environmental responsibility principles to build a sustainable corporation by spreading a culture of contribution to both economic and environmental development. These results emphasize the need for environmental responsibility principles to achieve a sustainable corporation.

Based on all the previous findings, the study demonstrates that there is a positive relationship between the trend of adopting social and environmental responsibility principles and building a responsible and sustainable corporation, and that supporting top management contributes in building such corporation.

7. Conclusion:

Social responsibility is a necessity for corporations and a prerequisite for achieving sustainable development. The pursuit of sustainability alone requires recognition of a number of additional responsibilities towards stakeholders with the corporation, especially on environment and society. The commitment of the corporation to society and the environment must be voluntary and generated from a conviction based on a culture that promotes social and environmental concerns.

This explains the importance of supporting top management in leading the efforts to adopt social and environmental responsibility principles at the corporation level. This support has a great impact in guiding these practices within the corporation by attempting to spread an organizational culture that strives towards consolidating social and environmental responsibility principles for all employees, in order to build a responsible and sustainable corporation.

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