

Research Article

Using the Concept of Precedence as an Approach to Explain the Logical Interaction and Interrelationships among Corporate Social Responsibilities: Battal's CSR Train VS. Carroll 's CSR Pyramid

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Abstract: Purpose: The model of CSR devised by the American scientist "Archie B. Carroll in 1991" - which became well-known in academic circles as Carroll's CSR pyramid, has been criticized by academics and researchers. The researcher firmly believes that one of the most important reasons that led to the emergence of these criticisms was Carroll's adoption of the idea of the pyramid as a form to illustrate his idea of CSR. The content of the pyramid does not match the accompanying explanations given by Carroll. Carroll's CSR pyramid does not reflect the concept of simultaneous CSRs. Also, Carroll's CSR pyramid does not reflect the logical interaction and interrelationships among CSRs. It is also noted that, Carroll's pyramid reflects the expectations of stakeholders and does not reflect the expectations of companies from their commitment to their social responsibilities. This study aimed to design a model for CSR, in which the content of its figure matches the explanations attached to it, and reflects the concept of simultaneous CSRs, in addition to the logical interaction and the interrelationship among those responsibilities. **Method:** The researcher used the concept of precedence as an approach to explain the logical interaction and interrelationships among CSRs. The idea of precedence is clearly found only in the railway industry. The interaction of CSRs with each other can be likened to the interaction of the components of a classic train (a cockpit and coaches). Therefore, the researcher adopted the idea of the classic train as an innovative model to address some of the shortcomings of Carroll's pyramid. Battal's CSR train as an innovative model- in this study, can reflect the notion of simultaneous CSRs, the logical interaction and interrelationships among CSRs, and expectations and aspirations of both stakeholders and companies. **Result:** By adopting the idea of the classic train work and its components, this study was able to produce a model of CSR as an alternative model for Carroll's pyramid (1991). **Originality/Value:** Battal's CSR train is an educational model that is designed to address some of the shortcomings of Carroll's CSR pyramid "as a figure and content." The content of Battal's CSR train matches the attached explanation, and this will help to understand how CSRs interact with each other, as well as the concept of simultaneous CSRs. It is an enrichment of the thought of CSR.

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Abbreviations: Corporate Social Responsibility/Responsibilities (CSR/CSRs).

1. Introduction

The researcher describes the theory of CSR as a plane that took off from the airport runway and did not settle in the air yet. The theory of CSR is still under development and improvement. There are many issues that are still controversial in academic circles. One of those issues is the CSR model developed by Carroll (1991). Carroll used the pyramid as an illustration to present his idea of CSR. The researcher believes that using the idea of the pyramid in itself wasn't right. The researcher also believes that Carroll's adoption of the pyramid idea " *as a form to illustrate* " is the main reason behind the production of that huge amount of controversy about his model. As a result of the developments that have occurred in the field of CSR, whether at the scientific level or at the level of practice, it will be necessary to develop old CSR models to be in line with those developments. CSR thought in the second decade of the twenty-first century is not the same as it was in the tenth decade of the twentieth century. The researcher believes that Carroll's model " *based on the pyramid as a geometric figure, in that order* " is no longer compatible with those developments. The arrangement of CSRs " *relative importance of CSRs* " that Carroll adopted in his pyramid has been criticized by academics and researchers. As a result, several alternative models to Carroll's 1991 CSR model have been proposed. Unfortunately, all the models developed and proposed by researchers as alternative models to Carroll's model in 1991 do not fully correspond to the researcher's proposed vision in this study.

In recent decades, academics and researchers have been able to define CSRs. These responsibilities have become clear to all, whether companies or stakeholders. Companies, especially in developed countries, have become aware of the importance of adhering to the requirements of CSRs because of their positive effects on the results of their economic activities. As for stakeholders, their vision of the importance of these responsibilities may differ, for example, environmentalists may be more concerned with environmental responsibility than other responsibilities. Also, shareholders may be more concerned with economic responsibility than other responsibilities, and the poor in society may be more concerned with philanthropic responsibility than other responsibilities and so on. They may arrange the importance of CSRs in line with their own interests. To achieve development within contemporary societies and the economic growth for companies, all requirements for fulfilling CSRs are important and must be adhered to by companies as a single block without discrimination or preference. The order of priority is a matter related to the interests of stakeholders, what may be less significant to a particular category of stakeholders is more significant to another. Therefore, companies should view their social responsibilities and stakeholders as a single mass without discrimination or preference.

Before embarking on a detailed substantive discussion of Carroll's CSR pyramid, it will be necessary to identify the economic gains that companies achieve as a result of their obligation to the requirements of CSR.

1.1. *Corporate Reputation and CSR "Reciprocal Effects"*

The commitment of companies to all their social responsibilities directly affects their reputation, especially in developed countries. The firm's reputation mainly stems from its past actions in the environment in which it operates [63]. Corporate reputation is a powerful differentiation tool which can be earned through obligation to CSR [59]. Reputation is important to a business organization. Without a good reputation, the success of any organization will be limited and an organization's long-term future is cast in doubt. A good reputation has a positive impact on the economic performance of the enterprise. A company's reputation is a standardized agreement of opinions and beliefs about a company based on its historical performance and future prospects, compared to competitors in the market. The outstanding performance of a company can contribute to creating a good reputation for that company. Company can gain a good reputation in the environment in which it operates by respecting applicable laws, safeguarding the rights of stakeholders, and interacting with the issues and aspirations of society in that

environment. In short, in order to gain a good reputation, the organization must align its interests with those of its stakeholders. Reputation loss is now a major concern for businesses, and the loss of reputation is always accompanied by significant financial loss in the short term and sometimes in the long term. [5, 2]. In developed countries and competitive environments, there is no doubt that the commitment of company to its social responsibility contributes to enhancing its reputation in the society in which it operates, and the good reputation of the company contributes to enhancing its economic performance " *maximizing profit*." This is what is known as the reciprocal effect.

1.2. Competitive Advantage and CSR

Porter (1985) stated that "competitive advantage grows fundamentally out of value a firm is able to create for its buyers that exceeds the firm's cost of creating it. Value is what buyers are willing to pay, and superior value stems from offering lower prices than competitors for equivalent benefits or providing unique benefits that more than offset a higher price." Urbancová (2013) competitive advantage means producing products at the lowest cost and with the best quality compared to those manufactured by competitors. A competitive advantage exists when a company delivers the same goods as its competitors but at a lower cost (*cost advantage*), or delivers goods that exceed those of competitors (*differentiation advantage*) [59]. Social responsibility has become a strong and irreversible part of corporate actions. When managed effectively, CSR programs and projects can create significant benefits in terms of reputation and returns as well as the motivation and loyalty of employees. CSR can also contribute toward strengthening valuable partnerships [36]. Husted and Allen (2001) state that CSR strategies can create competitive advantages if used properly, pointing out that there is a positive association between strategic social responsibility actions and competitive advantage [17]. Ashley (2002) states that CSR is currently a source of competitive advantage that companies should employ in the quest for greater competitiveness and better results [17]. CSR practices such as addressing environmental and social matters, meeting stakeholder requirements, contributing to economic growth and societal development can create valuable intangible resources that differentiate a firm from its competitors. Thus, implementing CSR practices leads to a competitive advantage in the long term. The resource-based view of the firm is also used to explain the relationships between CSR, reputation, and competitive advantage. Reputation is an intangible asset that is valuable and difficult to imitate [21]. The company's reputation is another source of competitive advantage" *a good reputation can be a source of competitive advantage*". Also, the competitive advantage can be enhanced through optimal commitment to the requirements of CSR. In other words, both CSR and reputation are strategic resources that help to achieve corporate competitive advantage [31]. Based on the foregoing, the researcher defines competitive advantage as follows: It is the company's ability to increase its profits by reducing the costs of its products while maintaining quality and selling at the same prices as competitors or through attractive incentives such as discounted selling prices that must be offset by a decrease in costs and an increase in the volume of sales, outstanding quality and good reputation, with the possibility that its buyers will enjoy better benefits and economic savings that competitors cannot offer them. When a company can reduce costs while competitors are unable to do so, it can lower selling prices and sell more quantities than the quantities sold by its competitors, it will generate more profits and buyers will achieve economic savings. The good reputation that companies can earn from their continued commitment to CSR is also considered a magnet for buyers.

1.3. Carroll's Pyramid

Carroll (1979) proposed what is arguably the first unified definition of CSR stating that: "The social responsibility of business encompasses the economic, legal, ethical, and discretionary (*philanthropic*) expectations that society has of organizations at a given point

in time" [8, 9, 12, 28]. In 1991, using the pyramid as a figure, the American scientist "Archie B. Carroll illustrated the CSRs in a pyramid, which arranges and classifies CSRs in order of relative importance" [6]. The ones he had already referred to in 1979 (*economic, legal, ethical, discretionary responsibilities*). From the bottom of the pyramid to the top of the pyramid, Carroll ranked the four social responsibilities of companies as follows: Economic responsibility; legal responsibility; ethical responsibility; and philanthropic responsibility. In this model, Carroll replaced discretionary expectations with philanthropic responsibility.

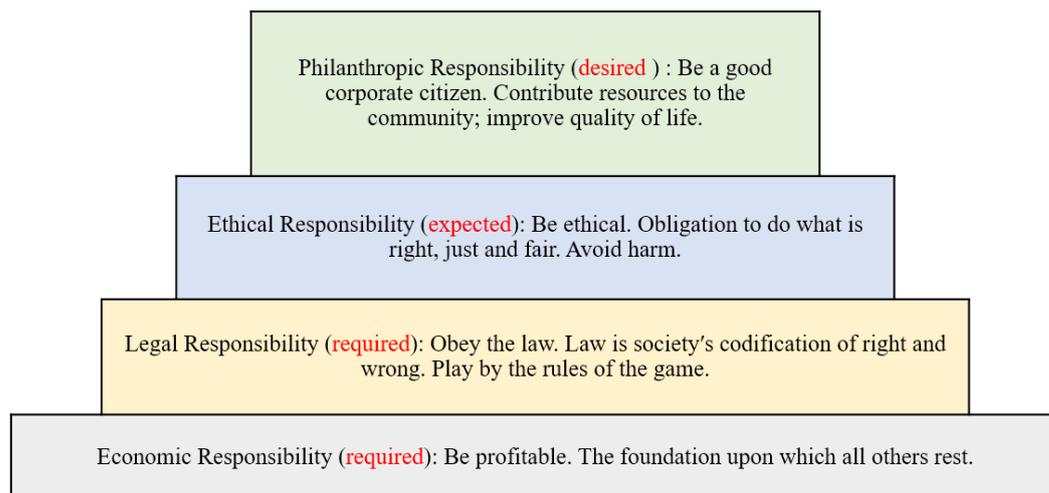


Figure 1. The Pyramid of CSR (Carroll, 1991)

According to Carroll (1991) "all other business responsibilities are dependent on the economic responsibility of the firm, because without it the others become moot considerations. Economic responsibility is the foundation upon which others rest. Carroll's CSR pyramid is designed to reflect the expectations of stakeholders, or what stakeholders expect from businesses. The pyramid of CSR is depicted in Figure 1. It describes the four basic components of CSR, beginning with the basic building block notion that economic performance undergirds all else. At the same time, business organization is expected to obey the law because the law is society's codification of acceptable and unacceptable conduct. Next is business's responsibility to be ethical. This means the obligation to do what is right, just, and fair, and to avoid or minimize harm to stakeholders. Lastly, business organization is expected to be a good corporate citizen. Business is expected to contribute its economic resources to improving the quality of life in the community in which it operates [9]."

1.4. Expected scenarios for understanding Carroll's CSR pyramid

The illustration or figure is used as a supporting tool that contributes to enhancing the understanding of a specific idea. Usually the content of the figure must match the explanation attached to that figure. Unfortunately, this congruence was not achieved in Carroll's model, which he presented in 1991. Carroll's model with that arrangement does not reflect the simultaneity concept (*economic activities must be carried out in an ethical manner within the limits of applicable laws*). The researcher believes that Carroll's reliance on the pyramid as an illustration to submit his perception to others was a fundamentally wrong idea. Carroll's explanation of his model is inconsistent with the idea of using the pyramid as a geometric figure, for illustrative purposes, nor even with its ascending order. As a result, understanding the content of Carroll's CSR pyramid without knowing the explanations associated with it cannot be deviated from one of the following scenarios:

First Scenario: " *ranking the importance and priority of commitment*". The order of responsibilities in the pyramid from bottom to top may be interpreted as an order of priority and importance. According to this scenario, the most important responsibility is economic responsibility and the least important responsibility is philanthropic responsibility. In a more precise sense, the company must first abide by its economic responsibility, then legal, then ethical and finally philanthropic. To avoid this misunderstanding, Carroll explicitly mentioned that this pyramid is a mere pictorial representation of the definition and is not indicative of the priorities of business responsibilities. **Second Scenario:** " *ranking based on interdependence*". This scenario is what Carroll meant. Economic responsibility is the primary responsibility without which there would be no other responsibilities. Economic responsibility is the responsibility that contributes to creating other responsibilities. In 2003, Schwartz and Carroll modified Carroll's model (1991). They proposed a non-hierarchical model that includes three dimensions of CSR: economic, legal, and ethical [40]. "The proposed model eliminates the separate philanthropic category and subsumes it within the economic and/or ethical spheres" [46]. **Third Scenario:** The ascending order of CSRs in Carroll's CSR pyramid may be understood as the order of the idealism "devotion level." The company's commitment to its philanthropic responsibility, which is at the top of the pyramid, may be interpreted as the company's access to the ideal level regarding its commitment to its social responsibility. The level of idealism will improve by moving from one level to another towards the top.

By staring carefully at the components of Carroll's CSR pyramid, no interrelationship among responsibilities, or even any logical interaction among them, can be inferred.

1.5. The Researcher's Logical Argument

The researcher believes that the sequential arrangement of CSRs presented by the American scientist - Archie B. Carroll in 1991 using the idea of a pyramid "as a geometric figure" does not reflect the logical interaction and interrelationships among those responsibilities. Without diving into the content of the pyramid (*the responsibilities arranged in an ascending manner according to priority*) and regardless of any explanations and justifications provided by Carroll, through which the researcher's belief can be refuted, the researcher also believes that using the idea of the pyramid in itself to arrange CSRs is fundamentally wrong. The use of the idea of the pyramid as a geometric figure can be considered one of the main reasons that contributed to the emergence of a large wave of controversy around the idea of Carroll. This controversy would have been less intense if Carroll had used another illustration. The relationship among the CSRs that the pyramid shows is nothing more than a priority arrangement that does not reflect any logical interaction among those responsibilities.

It was proven beyond a reasonable doubt that the commitment of companies to their social responsibilities has a positive impact on their economic performance, especially in developed countries. In those countries, companies are no longer able to maximize their profits and enhance their reputation and competitive advantage without adhering to their legal, ethical and environmental and philanthropic responsibilities. On the other hand, companies cannot fulfill some requirements of legal and philanthropic and environmental responsibilities as payment of income taxes and donations unless there is strong economic performance. In view of the foregoing, it may be said that, Companies cannot be committed to their economic responsibilities without their commitment to other social responsibilities and vice versa. During the fiscal year, all CSRs are in a state of interaction with each other to achieve the desired goal that is maximizing profit. The commitment of companies to their economic responsibilities must coincide with their commitment to other social responsibilities. There is no priority order for those responsibilities. It should be noted that, some legal and philanthropic responsibilities do not require financial obligations. Certain requirements for the fulfillment of legal and philanthropic

responsibilities that rely mainly on profits such as corporate income taxes and donations are postponed until the result of the company's activity is known, whether profit or loss.

The question that arises is, does Carroll's CSR model in the same order that he presented reflect the logical interaction and interrelationships among CSRs, and does Carroll's CSR model reflect the expectations and aspirations of both stakeholders and companies? The answer is of course no. Carroll's pyramid is nothing more than a geometric shape whose content reflects the order of CSRs priority. The arrangement of CSRs in the model does not match the expectations of all stakeholders. Several studies confirmed this. The content of the pyramid also does not reflect the ambitions that companies expect through their commitment to their social responsibilities. The model is designed to meet the expectations of stakeholders without taking into account the gains that companies expect through their commitment to their social responsibilities. CSR is no longer only the focus of stakeholders' attention, but even companies nowadays are interested in it. Accordingly, the CSR thought is in dire need of a model that reflects the logical interaction and the interrelationship among CSRs, as well as the expectations and aspirations of both stakeholders and companies. This is what this study attempts to achieve.

1.5.1. Method

As researchers, we have become aware of the importance of CSR, whether for companies or stakeholders. We have also become familiar with the types of CSRs and the interrelationship among them. As researchers in the field of CSR, we need a comprehensive model that embodies that knowledge. The thought of CSR is in need of a model of CSR that reflects the logical interaction and the interrelationships among those responsibilities, as well as the concept of synchronization of CSRs. The thought of CSR is in need of a realistic model that includes the expectations and aspirations of both stakeholders and companies and transcends the vortex of controversy that has arisen around previous models.

According to Michael Porter's roadmap (2003) for researchers, which incites researchers to the need to provide careful thinking, a clear rational framework, evidence and intellectual arguments when they participate in conducting research and studies in the field of corporate philanthropy and corporate social initiatives[38]- which are an integral part of CSR. Therefore, the researcher adopted the idea of dependency and the concept of precedence, as it is in the traditional railway industry (*in which every classic train has a cockpit -motorized at the front of the train, and coaches to transport passengers. Among the basic components of any classic train, there is a cockpit -with a driving force, and coaches. The cockpit pulls the first coach, and the first coach pulls the next coach, and so on*) to propose an alternative model for CSR with a logical form for clarification that is more logical than Carroll's CSR pyramid. **Dependency:** Something that is dependent on something else. **Precedence:** Something happens before something else.

In working life, there is a responsibility that precedes all social responsibilities, which is the legal responsibility "*which one of the most important requirements is to obtain a license to practice economic activity. This requirement is considered necessary, and is the first obligation, without which the requirements of other CSRs cannot be fulfilled.*" There are also responsibilities that must be fulfilled simultaneously such as economic, legal, ethical, environmental responsibilities. As well as, there are requirements for social responsibilities that can only be carried out after committing to a certain responsibility such as legal and philanthropic responsibilities, which depend on economic responsibility - *or realized profit*, (taxes, distribution of profits, and donations). It should be noted that there is an interaction among CSRs. Obtaining a license to practice the activity as one of the requirements for legal responsibility allows the company to carry out its other responsibilities. Adhering to legal, ethical, environmental and philanthropic responsibilities contributes directly or indirectly to strengthening the commitment to

economic responsibility "*maximizing profit*" whether by avoiding sanctions or by improving reputation. Also, the company's commitment to its economic responsibility makes it able to fulfill some requirements of legal and philanthropic responsibilities such as taxes, donations and dividends. The good reputation and competitive advantage that the company gains as a result of its commitment to its social responsibilities have positive repercussions on economic responsibility, which means maximizing profit.

In fact, the interaction of CSRs with each other is very similar to what happens in the railway industry. In this industry, there is a cockpit in every train that pulls several coaches behind it. Each coach pulls the next one on the same train. The researcher took advantage of this similarity in designing his model of CSR.

1.5.2. The importance of the initiative

The proposed model of CSR reflects the expectations and aspirations of both stakeholders and companies at the same time, as well as the logical interaction and the interrelationships among CSRs. This is what Carroll's CSR pyramid as a figure lacks.

1.5.3. The goal of the initiative

This initiative aims to propose an educational model for CSR that can contribute to addressing the distortions that the Carroll's CSR pyramid as a figure suffers from.

2. A Literature Review and Argumentative Discussion

2.1. Criticism of Carroll's CSR Pyramid "Carroll's Model Components"

Despite numerous definitions of CSR over the past 50 years, Carroll's four-part conception has been the most enduring and widely cited in the literature [14, 61, 62]. But like all models, there are always criticisms and shortcomings. The following are the substantive criticisms leveled at Carroll's (1991) four part model, whether by researchers and academics, or by Carroll himself [61, 62]. It should also be noted that there is another set of new objective criticisms that the researcher will add in this study.

2.1.1. The economic responsibility of non-profit public sector institutions

Carroll's CSR model is designed for for-profit organizations, not all organizations, whether for-profit or not-for-profit. The researcher believes that this specificity or distinction led to the lack of a definition of the economic responsibility of the non-profit public sector institutions. This specificity also contributed to the lack of clear features of the social responsibilities of organizations in countries that adopt the socialist economic system.

2.1.2. Carroll's definition of economic responsibility was incomplete

The researcher points out that Carroll's definition of corporate economic responsibility -which means profit maximization, reflects the expectations of shareholders and does not reflect the expectations of society as a whole. The researcher defines corporate economic responsibility according to the expectations of society as follows: It is the company's contribution to strengthening the national economy of the state. This study will discuss this issue later.

2.1.3. It is not an educational model

The researcher believes that Carroll's pyramid (1991) is not suitable as an educational model in university circles because it lacks harmony between the content of the pyramid and the explanation attached to the model. Carroll wrote in his attached explanations about the reality of simultaneous CSRs and logical interaction among the CSRs, but these explanations do not correspond to the content of the pyramid as an illustrative form. This

contradiction between the content of the geometric shape and the attached explanations may create a kind of confusion in the students' minds.

2.1.4. Misunderstanding of the intended meaning

Carroll's pyramid -with that arrangement, contributed to creating a state of misunderstanding and wrong conclusions among many researchers and academics. By looking at the top and bottom of the pyramid, one can conclude that philanthropic responsibility is more important or more valuable than economic responsibility and therefore all companies must strive to fulfill it. For example, Reidenbach and Robin (1991) understood Carroll's pyramid, contrary to what Carroll intended [41]. They used the pyramid to describe their conceptual model of corporate moral development, and suggested that the apex of the pyramid represents the highest or most advanced stage of moral development [i.e., the "ethical" corporation], while the base of the pyramid depicts the lowest or least advanced stage [i.e., the "amoral" corporation] [61, 62]. This is clearly not the perspective of the pyramid's rankings of CSR priorities that Carroll intended, since he stipulates that the economic and legal domains are the most fundamental while philanthropic responsibilities are considered less important than the other three domains [9]. However, the pyramid framework could lead one to misunderstand the priorities of the four CSR domains [46].

2.1.5. Logical interaction and interrelationships

Carroll's pyramid does not clearly reflect the interrelationships among the domains of CSR [the overlapping nature of the CSR domains], a dilemma recognized by Carroll (1993). Such mutuality is an essential feature of CSR [13] and of such fundamental importance that it must be included and clearly described in any suggested CSR model [46]. Also, many researchers and academics have pointed out that Carroll's pyramid as an illustrative form does not reflect the interaction of different responsibilities with each other [56, 19, 32]. This issue was mentioned by Schwartz and Carroll in 2003, which states that the hierarchical arrangement of CSRs (*CSR domains*) does not clearly reflect the logical interactions that occur among those responsibilities.

2.1.6. Missing logical classification in Carroll's 1991 model

According to Carroll (1991) all other business responsibilities are dependent on the economic responsibility of the firm, because without it the others become moot considerations. Economic responsibility is the foundation upon which others rest. This distinction is not clear. There is more than one scenario to understand it: 1) Without economic responsibility, which means profit maximization, there will be no other responsibilities. In other words, in order to maximize profit, other responsibilities must be adhered to; 2) Those responsibilities do not exist except in the presence of economic responsibility; 3) Any company must first fulfill the economic responsibility in order to be able to fulfill the rest of the other responsibilities ,etc. These explanations may be logical, but they are not sufficient to derive a logical classification of those responsibilities. In fact, no company can maximize its profits without adhering to all its social responsibilities. Economic responsibility cannot be fulfilled without other supporting responsibilities (*legal, ethical, environmental and philanthropic*). These responsibilities will support the economic responsibility in achieving its goal. Accordingly, the social responsibilities of companies can be classified as follows: Economic responsibility (*profit maximization*) is a primary responsibility, while the other responsibilities are supportive responsibilities for profit maximization.

2.1.7. Not all expectations

Carroll's pyramid does not reflect the expectations of companies (*the gains that companies can reap from their commitment to CSR*). Carroll's pyramid only reflects the

expectations of stakeholders. The expectations of stakeholders are embodied in the social responsibilities that companies must abide by while carrying out their economic activities.

2.1.8. The Debate over philanthropic responsibility

In addition to the misunderstanding of the content of Carroll's pyramid as an educational model, which has become virtually certain, there is a clarification and correction by Carroll, and an objection by scholars to the inclusion of philanthropic activities within the list of CSRs because of their voluntary or discretionary nature. Carroll acknowledges that a "philanthropic / discretionary " category may in fact be "inaccurate"[8] or a "misnomer"[10] to call such activities "responsibilities" due to their voluntary or discretionary nature [29, 49, 61,62]. Schwartz and Carroll agree that such a category, if it were believed to exist, would better be subsumed under ethical and/or economic responsibilities [46]. Schwartz and Carroll in 2003 also criticized the inclusion of the philanthropic dimension of social responsibility as a separate component in Carroll's model (1991). Given the voluntary and discrete nature of charitable activity, it would be inappropriate to include it in CSRs. Corporate philanthropy cannot be considered as a responsibility in itself, but it can be considered as something desirable, rather than a required duty. Moreover, this notion of philanthropy is so close to the ethical dimension in the Carroll model that there may be some confusion between them [9]. This is one of the reasons why Schwartz and Carroll removed the philanthropic dimension of the new model of CSR that they proposed and incorporated it into the economic\or ethical dimension.

2.1.9. Missing responsibilities in Carroll's Pyramid

In Carroll's (1991) model, nothing is mentioned regarding the environmental aspect. In today's world, the participation of companies in protecting the environment is considered one of the CSRs that must be adhered to, especially after the climate changes that have occurred, to ensure the improvement of the quality of life for current and future generations [56, 61,62].

2.1.10. They are requirements, not components

Corporate economic responsibility means profit maximization. It is a goal that all profit-seeking companies aspire to. There are a number of requirements that contribute to achieving this goal. These requirements were mentioned by Carroll in his 1991 model as components of economic responsibility such as maximizing earnings per share, be committed to being as profitable as possible, a strong competitive position, a high level of operating efficiency, a successful firm be defined as one that is consistently profitable. In fact, they are a requirement and a set of results that other social responsibilities contribute to achieving, not components. By reviewing the previous components mentioned by Carroll, one component can be considered the only requirement for corporate economic responsibility, which the company must adhere to in order to fulfill its economic responsibility, which is "a high level of operating efficiency". Operational efficiency means optimum use of economic resources. The other components are results that can be achieved through commitment to all social responsibilities. They are not components or requirements of corporate economic responsibility. The researcher confirms the following: In fact, to maximize profit, the company must enjoy a strong competitive position in the market. In order to reach that competitive position, the company must abide by all its social responsibilities. The company's commitment to social responsibilities will contribute to enhancing its reputation and competitive advantage in the market, and then it can maximize its profits. Therefore, it can be said that the only requirement for economic responsibility is the optimal use of available economic resources. As for the strong competitive position, it can be reached by adhering to the requirements of all responsibilities.

2.1.11. Expected misunderstanding regarding philanthropic responsibility

One of the components of philanthropic responsibility that Carroll identified in his 1991 model is: "It is important that managers and employees participate in voluntary and charitable activities within their local communities." In this regard, Carroll did not set specific criteria to determine which charitable activities in which employees participate and which should be included and attributed to the charitable activity of the institution. For example, when a surgeon working in a private clinic waives his\her financial rights in favor of the patient in appreciation of the patient's economic conditions, while that clinic does not waive its financial rights (the bill usually includes the surgeon's fee and the clinic's revenue that covers expenses for each sick case, and contributes to achieving a profit margin). In such a case, is the charitable work attributed to the clinic or to the surgeon? According to the researcher's point of view, the criterion "who incurs the cost" should be used to include or not include of these activities in the list of the institution's achievements in the charitable field. Therefore, charitable initiatives implemented by employees through their financial rights and their own resources cannot be attributed to the charitable activity of the institution.

2.2. Limits of Carroll's Pyramid " Possibility of Application"

There are many limitations regarding the applicability of the Carroll's CSR pyramid in practice, including, for example, the following:

2.2.1. It is not fully applicable in the context of developing country

Carroll's pyramid was created in an American context, and this may be one of the reasons that led to the criticism of Carroll's model [33, 56]. It cannot be fully applied in the context of developing countries. Visser (2006) used Carroll's CSR model to explore the nature of CSR in Africa. He found that the hierarchy of the pyramid is economic, philanthropic, legal, and ethical. He also pointed out that this model has been used to survey in different states and the significance of the hierarchy of the pyramid has been found dissimilar. If Carroll's basic four-part model is accepted, it is suggested that the relative priorities of CSR in Africa are likely to be different from the classic, American ordering. It is also proposed that Carroll's CSR pyramid may not be the best model for understanding CSR in general, and CSR in Africa in particular [56].

2.2.2. Conflict of responsibilities

Although Carroll's model (1991) is considered the most cited model in the CSR literature, it is not without some limitations. According to Crane and Matten (2004), Carroll's model does not specify what happens when two or more responsibilities conflict with one another, which is very common in the business world, especially when it comes to economic responsibilities and ethical responsibilities [14,1].

2.2.3. Keeping pace with changes

Carroll's pyramid, in the same order, may not be in line with the change in the aspirations of contemporary societies. According to Baden (2016), Carroll's CSR model needs updating to reflect the increased power and influence of business in society [6]. Current conceptions of the relative importance of business responsibilities differ greatly from Carroll's rankings. The relative importance of business responsibilities "arrangement of responsibilities" must keep pace with the modern aspirations of contemporary societies [27]. This means that Carroll's arrangement of CSRs may not be acceptable in a given society, and at some point. Failure to respond and update may adversely affect the results of the community's assessment of CSR.

2.2.4. Negative economic effects

Shuqin (2014) agreed that implementing CSR activities will increase operating cost for businesses as a result of the additional measures needed to fulfill the CSR activities. Even though CSR can help maintain corporate image, the effect will probably be slow and can therefore be seen as a burden for businesses since CSR inevitably will cost profits. Shuqin (2014) continues that since firms are not charity organizations, they do not have any obligations to resolve societal problems and should merely focus on profit maximization. [47, 27]. Another argument against CSR is that companies that engage in social activities may weaken their focus on economic productivity which may lead to a division of the interests of their leaders. The result may be that one group wants to prioritize CSR activities while the other group's sole focus is profit [16]. Thus, this disagreement could weaken the business in the marketplace and result in that the business performs poorly in both economic and social roles [15].

2.2.5. Lack of required skills

Davis (1973) also theorized that businessmen lack the social skills necessary to perform CSR activities because their primary focus is the economic factor and therefore would be philosophically and emotionally unfit to pursue social responsibility [27]. In Libya, as a developing country, the culture of CSR is still limited. There is a common misunderstanding among people, including officials in institutions, that CSR means only providing assistance to society, while it goes beyond that. Sufficient knowledge of CSR may be missing in many institutions in several parts of the world, and this may be one of the most important obstacles that impede the correct application of CSR in those institutions [43].

2.2.6. Commitment quality

The researcher presented the following argument about economic responsibility in all models, including Carroll's pyramid, which is that, making a profit is not a sufficient indicator of the corporation's commitment to its economic responsibility. The profit figure appearing in the financial statements indicates that there is a commitment by the corporation to its economic responsibility, but it does not reflect the level of quality of that commitment "whether the commitment is weak, good or excellent" [45]. The lack of criteria for evaluating the quality of companies' commitment to their social responsibilities may be one of the greatest drawbacks of Carroll's model and other models.

2.2.7. The issue of classifying corporate activities according to CSRs

Regardless of the logical interaction among CSRs, there is a very important issue, which is that there are some obligations that have the characteristics of more than one responsibility. As a result, they can be included within the requirements of more than one social responsibility. For example, a company's commitment to environmental protection laws is a commitment to environmental and legal responsibilities. The commitment of companies to their environmental responsibilities may be an ethical obligation - without legal coercion, that reflects responsiveness to the will of society. And in the event of not responding to that desire, the government enacts laws to oblige companies to comply. In this case, is the company's commitment classified under legal responsibility or environmental responsibility? Also, in environmentally-friendly industrialization, is the company's commitment classified under economic responsibility or environmental responsibility? Environmentally friendly industry contributes to protecting the environment and maximizing profits, especially in developed countries. Schwartz and Carroll (2003) indicated that there is another issue with Carroll's model is the incomplete discussion and inclusion of criteria for assessing corporate activities or motives as falling into each of the domains, especially the legal and ethical domains. Carroll provides little discussion of how corporations may engage in multiple domains other than by suggesting that a toy manufacturer making safe toys would be complying simultaneously with its

economic, legal, and ethical responsibilities [8]. Such a cursory discussion limits the theoretical foundation that is necessary to utilize the model for certain kinds of empirical study and for teaching purposes [46]. The researcher stresses that this issue is considered a dilemma that hinders the classification of CSRs activities.

2.2.8. Rejecting the idea of CSR

The 1976 Nobel Prize winner in economics, Milton Friedman, is one of those people who reject the idea of CSR. Friedman (1970) argued that the only social responsibilities businesses have is to increase its profits. For example, if businesses refrain from increasing the price of a goods or a service in order to prevent inflations or make expenditures on reducing pollution beyond what the law requires, the corporation would need to spend unnecessary money, hence reducing returns to stockholders as well as reducing the salaries of employees [18]. Therefore, Friedman (1970) theorized that free markets should decide what is best for the world and not corporations.

3. The Researcher's Initiative

3.1. The Model Proposed by the Researcher "Battal 's CSR Train"

Abiding by Michael Porter's roadmap (2003) for researchers-which incites researchers to the need to provide careful thinking, a clear rational framework, evidence and intellectual arguments when they participate in conducting research and studies in the field of corporate philanthropy and corporate social initiatives- which are an integral part of CSR, the researcher adopted rational thinking and logical argument in building the proposed educational model for CSR. The proposed model "Battal 's CSR Train" integrates all the logical visions and perceptions in the literature of CSR with the results of practical practices in an attempt to design an educational model that simulates reality, in which the content of the figure matches the attached explanations. The innovative model is designed to reflect the four requirements to design any educational model for CSR, which are: 1) The logical interaction and interrelationships among CSRs; 2) The notion of simultaneous CSRs; 3) The expectations of stakeholders" or what stakeholders expect from businesses" 4) The expectations of companies" or what companies expect from CSR."

3.1.1. Requirements for the Innovative Model of CSR

The innovative model is based on six basic requirements: 1) Developing a contemporary definition of CSR that includes all the logical perceptions and visions about the concept of CSR, which reflects the demands of stakeholders and the expectations of companies; 2) Description of CSRs; 3) Explanation of the logical interaction and interrelationships among CSRs; 4) Determining the obligations that companies must fulfill towards stakeholders, as well as the benefits that companies can derive from their commitment to CSR; 5) Depicting the logical interaction and interrelationships in the proposed figure " Battal 's CSR Train "; 6) Providing an explanation that is commensurate with the content of the data included in the figure.

3.1.1.1. A contemporary definition of CSR

Through what was mentioned in the literature of CSR, the researcher reformulates the definition of CSR to reflect all the obligations that companies must fulfill towards stakeholders, as well as the benefits that companies can derive from their commitment to CSR. The researcher defines CSR in line with the content of its idea (*a holistic view*) as follows: CSR means the commitment of companies to manage their available economic resources in a legal and ethical manner, without harming the components of the natural environment, and within the limits of the economic rationality controls to maximize their

profits and develop their capabilities, and improve the current and future quality of life in the communities in which they operate.

3.1.1.2. Interpretation of definition content

This definition is a summary of the contents of previous definitions that were presented by scholars. This definition reflects all the requirements for fulfilling CSR. This definition also includes the gains that companies and stakeholders can achieve from CSR. This definition is flexible and can accommodate any future requirements for CSR. By examining the content of this definition, many meanings associated with the thought of CSR and its historical developments can be deduced, as follows:

Maximizing profit and developing capabilities "*corporate economic responsibility; reputation and competitive advantage*": Profit maximization is a desired goal of all for-profit organizations. Rational management of economic resources contributes to maximizing profit. Managing economic resources in a rational manner must include fulfilling the other requirements of CSR. It does not mean only operational efficiency, which is the only requirement for economic responsibility. The commitment of companies to the requirements of all CSRs can contribute to achieving the good reputation and competitive advantage that all companies desire. Good management in any institution cannot contribute to maximizing the profit of that institution unless there is a commitment to ethical standards and legal restrictions, and honest interaction with the issues and aspirations of the society in which it operates. Corporate commitment to CSR has become necessary to gain a good reputation and enhance competitive advantage. The goal of profit maximization in competitive markets cannot be achieved without a good reputation and competitive advantage. Therefore, companies are becoming more interested in all the things that contribute to enhancing these requirements.

A very important note: In this study, the researcher considers that the optimal use of economic resources is the only requirement for the economic responsibility of companies. Idealism means the following: Preventing wastage of economic resources; preserving economic resources from depletion; creating intangible economic resources for the development of tangible economic resources. Optimum use of economic resources in its holistic sense can include compliance with applicable laws to avoid financial penalties that may deplete economic resources, as well as adherence to other responsibilities such as ethical, environmental and philanthropic in order to acquire intangible assets that contribute to development other tangible assets. But for the purpose of defining the role of each social responsibility in the process of profit maximization, it will be necessary to define the requirements of each responsibility separately. Therefore, the phrase "optimal use of economic resources" means operational efficiency (*preventing waste of time, effort and raw materials*).

In a legal manner "*corporate legal responsibility*": All organizations are compelled to work in accordance with a country's legislation and regulations. Therefore a company must, when trying to maximize its profit, do this in accordance with legal requirements. The legal responsibility a company must comply with should be seen as "*codified ethics*", since they are established by the legislator and give notice of what is to be seen as fair and approved operations. There are similarities between the lawful and the moral responsibilities, but the main factor, which separates the two, is that, the legal aspect is written law which is found in the state's legislation [9].

In an ethical manner "*corporate ethical responsibility*": Ethical responsibilities include those activities and practices that are expected or prohibited by societal members even though they are not codified into legislation. Ethical responsibilities embody the range of norms, standards, and expectations that reflect a concern for what consumers, workforces, owners, and the society regard as fair, to protection moral rights [9, 48].

Within the limits of the economic rationality controls "*corporate economic responsibility; economic sustainability*": Economic rationality means: 1) not wasting

economic resources "time, effort, raw materials, supplies and equipment in all value chain activities"; 2) buying what is needed, as needed; 3) Production is according to the state of demand in the market or the market share of the company; 4) In addition to recycling production waste whenever possible.

Without harming the components of the natural environment "*environmental responsibility; responsibility towards present and future generations*": Business responsibility is no longer limited to the production of goods and services that satisfy consumers, but has extended to include the protection and preservation of the environment with all its components. It will be necessary to carry out economic activities without harming the environment in order to improve the quality of life for current and future generations. Companies can contribute to protecting the environment by using clean energy, preventing pollution, and producing environmentally friendly products whenever possible.

Improving the quality of life in communities "*philanthropic responsibility; CSR as a tool for development and prosperity*": The companies' respect for the laws in force in the country, as well as the practice of their economic activities in an ethical manner, and their interaction with the issues and aspirations of the societies in which they operate contribute to improving the quality of life within those communities. The World Business Council for Sustainable Development (2000): CSR is the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large [51]. There is no doubt that the commitment of companies to their social responsibilities contributes to achieving development and prosperity for contemporary and future societies.

The welfare of future generations "*sustainable development; responsibility towards future generations*": Sustainable development is a development that meets the needs of the present without compromising the ability of future generations to meet their own needs [55, 25]. Sustainable development is a broad and argumentative concept that balances the need for economic growth with environmental protection, social equity and the rights of future generations. Companies can contribute to achieving sustainable development through: Promoting the values of social justice, solidarity, equality and equity, charity and poverty alleviation within society; rational use of economic resources; preserving and improving the components of the natural environment, and preventing moral pollution. In other words, companies can contribute to achieving sustainable development by adhering to their social responsibilities.

There is no doubt that the optimal use of economic resources, a good reputation and competitive advantage are necessary requirements that contribute to maximizing profit. The commitment of any company to its social responsibilities in a correct manner in accordance with certain policies and strategies will contribute to enhancing its reputation and competitive advantage, and thus possessing a strong competitive position in the market that enables it to maximize its profits.

3.1.1.3. Advantages of the upgraded definition

Even if it is not expressly stated in this definition, this definition reflects all the social responsibilities of companies (economic, legal, ethical, philanthropic and environmental) referred to by the thought of CSR in all stages of its development. This means that all companies anywhere in the world will be required to fulfill these responsibilities sooner or later. This definition is flexible and designed in a way that makes it accommodate any new social responsibilities that may arise in the future. This definition is a summary of the contents of most of the previous definitions given by scholars. This definition reflects the gains that companies achieve through their commitment to their social responsibilities, as well as the gains that stakeholders can achieve as a result of companies' commitment to their social responsibilities. This definition does not exclude any sect of stakeholders. It

includes all stakeholder groups that are affected by the company's commitment or non-commitment to its social responsibility. This definition is designed to fit with the researcher's idea. This definition is designed to reflect the logical interaction among CSRs and the concept of simultaneous CSRs. In short, this definition is designed to fit the proposed model.

3.2. Defining the Types of CSRs and Explaining their Meanings Accurately

Even if it is not explicitly mentioned, the previous definition includes five basic responsibilities are: economic, legal, ethical, environmental and philanthropic. Economic responsibility is the primary responsibility and other responsibilities are supportive of economic responsibility. Maximizing profit as an objective of corporate economic responsibility cannot be achieved without the company's commitment to the rest of the other responsibilities. The company's commitment to all its social responsibilities together will contribute to enhancing its reputation and competitive advantage in the environment in which it operates.

In fact, the commitment of companies to their social responsibilities in an exemplary manner can contribute to achieving the goals of sustainable development that all contemporary societies aspire to. One of the components of the economic responsibilities that Carroll introduced in 1991 is the commitment of companies to the requirements of operating efficiency. The adoption of the concept of operational efficiency by companies can contribute to achieving sustainable development goals in the economic field. Carroll's model in 1991 did not mention environmental responsibility. Environmental responsibility reflects sustainable development requirements in the field of protecting the environment and its natural components. As for social justice, which is one of the goals of sustainable development, it can be achieved through companies' commitment to their legal and ethical responsibilities. Therefore, all sustainable development goals can be achieved through the aforementioned five basic responsibilities. By updating and developing the requirements for fulfilling CSRs, CSR can contribute to achieving sustainable development goals. CSRs are five responsibilities, they do not change, what will change is the content of those responsibilities by adding new requirements. Companies abide by their social responsibilities to maximize their profits and enhance their reputation and competitive advantages in the environments in which they operate. Non-commitment of companies to their social responsibilities will cause material and immaterial harm to the stakeholders "*affected parties*", as well as exposing those companies to economic damage in the long run.

3.2.1. Economic responsibility "Be profitable"

Corporations have the responsibility to produce goods and services that community needs and sell them for a profit. Any other role of business is based on this element [8, 35]. The principle of profit was originally defined in terms of "*acceptable profits*" and then turned into "*maximization of profit*" [11, 35]. Economic responsibility means profit maximization. Among the requirements for profit maximization that Carroll indicated in his 1991 model are operating efficiency and competitiveness. In the modern era, companies can gain competitiveness through their commitment to their social responsibilities. As for operating efficiency, it can be achieved through rational management of the available economic resources. Operational efficiency means reducing production costs to the lowest level. Operational efficiency is the corporation's ability to reduce wastage of time, effort and raw materials as much as possible, while still producing a high-quality product or service. Operational efficiency can include industrial waste recycling. Operational efficiency means the optimal use of available economic resources, including the recycling of industrial waste, and this is what sustainable development calls for in the economic field. Based on the foregoing, the corporate economic responsibility means maximizing profit in a rational economic way, "the optimum utilization of

available economic resources." This means that any legitimate activity that contributes to maximizing profit and achieving sustainable development goals must be adopted by the company. Carroll in his 1991 model determined the economic responsibility according to the vision of the owners or shareholders in the institutions and did not specify this responsibility according to the vision of society as a whole. Carroll also did not specify the meaning of economic responsibility for non-profit organizations "public sector institutions." Also, Carroll did not specify any indicators to judge the quality of companies' commitment to their economic responsibility, which means profit maximization. According to the researcher's perception, the economic responsibility of companies according to the vision of society as a whole means contributing to the strengthening of the country's national economy and not harming it. As for the economic responsibility of non-profit institutions (*public sector institutions*), it means the commitment of institutions to produce and provide free "or almost free" goods and services with high quality and at the lowest cost. The problem of indicators of evaluating the quality of companies' commitment to their economic responsibility can be overcome by evaluating the extent to which the departments included in the organizational functional structure of the company or institution adhere to the criteria of effectiveness and efficiency in accomplishing the tasks assigned to them [45]. The optimal use of available economic resources can include the following: Purchasing in economic quantities; production is according to the plans set (*in economic quantities and at the right time*); marketing the produced quantities and reducing the losses of the marketing process to the minimum possible; optimizing the use of human resources and preventing the phenomenon of disguised unemployment in the departments; optimal use of fixed assets, taking into account periodic maintenance; in all value chain activities, the time factor must be invested as an intangible economic resource; Investing excess cash in generating other revenues.

3.2.1.1. Corporate economic responsibility according to the vision of society

The capital of any company on a particular date is part of the wealth of the owners. It is also part of the national wealth of the state on that date according to the concept of the state's national wealth. When society grants licenses to companies to engage in economic activities, it expects that these companies will contribute to the strengthening of its national economy and national wealth. Accordingly, companies must manage their economic resources in a way that contributes to strengthening the national economy and the national wealth of the state. Companies can achieve this through: 1) Exporting products to other countries in exchange for hard currency; 2) Alleviating the depletion of the national wealth of the state by producing products for local consumption whose production cost is less than the cost of purchasing them from abroad; 3) Not to contribute to the destruction of any component of the national wealth of the state, such as removing a competing company from the market. Just as shareholders desire the growth of their own wealth, so society desires the growth of its national wealth. The desire of society cannot be included in corporate moral responsibilities. As both the owners and the community provide a part of the wealth they own to that independent economic entity (*the company*). As a result, just as there is a description of the economic responsibility of companies towards the owners (*profit maximization*), there must be a description of the economic responsibility of companies towards society (*strengthening the national economy*).

3.2.2. Legal responsibility "Obey the law"

Legal responsibilities reflect a view of "codified ethics" in the sense that they embody basic notions of fair operations as established by our legislators [9]. Laws are the tool that regulates the relationship among all entities- whether natural or legal persons, within society and preserves their rights. Law is society's codification of right and wrong [9]. Companies as legal entities must achieve their goals in a manner consistent with the laws

of the society in which they operate. The company's failure to comply with its legal responsibilities may negatively affect its economic performance. This effect may be direct or indirect. The direct effect is to impose financial penalties on the company or prevent it from carrying out its economic activity. While the indirect effect is the company's loss of its reputation in the community in which it operates. People generally tend to admire those companies that conform to all legal responsibilities that are put on them. It is considered to be the minimum social obligation from the firms' side [30, 60]. For these reasons, companies are forced to respect and comply with laws. The company's obligation to its legal responsibility may be just compliance without any financial obligations such as compliance with the Child Labor Law (Non-compliance may result in financial penalties. These penalties will negatively affect the company's profit figure) or compliance and payment such as compliance with corporate income tax law.

3.2.3. Ethical responsibility "Be ethical"

Ethical responsibility is those activities and practices that community members prohibit, even though they are not codified in laws. It includes standards or expectations that reflect concern about what consumers, employees, shareholders and what society perceived as equitable, fair or harmonious while respecting or protecting the moral rights of stakeholders beyond the legal sphere as the driving force behind the creation of laws or regulations [9]. Businesses must commit to doing what is right, fair and just and doing no harm. Ethical responsibilities are voluntary activities and choices made by the business and goes further than legal and economic responsibilities, since these actions are not codified into any laws or regulations, and is based on doing what is right [27]. Ethical obligations may move to the legal responsibility category at the future time. Ethical responsibility is more difficult for business to anticipate and follow [50].

The normative expectations of most communities hold that laws are necessary but not enough. In addition to what is required by laws and regulations, society expects businesses to operate and conduct their activities in an ethical manner. Taking on ethical responsibilities implies that organizations will embrace those activities, norms, standards and practices that even though they are not codified into law, are expected nonetheless. Part of the ethical expectation is that businesses will be responsive to the "spirit" of the law, not just the letter of the law. Another aspect of the ethical expectation is that businesses will conduct their activities in a fair and objective fashion even in those cases when laws do not provide guidance or dictate courses of action. Thus, ethical responsibilities embrace those activities, standards, policies, and practices that are expected or prohibited by society even though they are not codified into law. The objective of these expectations is that businesses will be responsible for and responsive to the full range of norms, standards, values, principles, and expectations that reflect and honor what consumers, employees, owners and the community regard as consistent with respect to the protection of stakeholders' moral rights. The distinction between legal and ethical expectations can often be tricky. Lawful expectations certainly are based on ethical premises. But, ethical expectations carry these further. In essence, then, both contain a strong ethical dimension or character and the difference hinges upon the mandate society has given business through legal codification [12]. The activities carried out by the institutions in various sectors "for profit and non-profit" - in order to achieve their goals, must be consistent with the noble human values and the code of ethics and the rules of professional conduct. These organizations must combat administrative and financial corruption. These institutions should contribute to promoting social justice among employees "equal opportunities for all". These institutions must prevent all forms of racial discrimination within their walls, etc. These institutions must abide by the implicit agreement between them and society (*the social contract theory*).

The researcher defines the ethical responsibility of companies as follows: It is the company's voluntary response to everything that is right, acceptable and praiseworthy,

and to stay away from everything that is harmful and undesirable from the point of view of the public or private society. The private society intended in this definition is the sector to which the institution belongs, such as the health sector, the industrial sector, the trade sector, the education sector, etc. Mostly, professions attributed to these sectors have codes of ethics and rules of professional conduct to control and regulate professional behavior in those professions. As is well known, professional codes of conduct are issued by governments, ministries, unions or the economic institutions themselves. Codes of ethics and rules of professional conduct are not laws. They are instructions and directives that institutions voluntarily adhere to with the intention of directing human behavior in the right direction to do what is right or desirable and avoid what is harmful or wrong. The public society is the society as a whole of a country in which the organization operates. Every society has aspirations, ambitions and desires that change according to the surrounding circumstances. Those demands are not codified, and the society hopes that institutions will contribute to achieving them, either because of their ability to do so or because of their direct relationship to those demands. Also, every society has values, customs, traditions and religions that it wishes to be respected by economic institutions. Examples: 1) Private sector institutions in Libya often pay much lower wages than public sector institutions. To achieve social justice among the Libyan people, all Libyans desire that there be no disparity in the levels of wages paid by the two sectors. The response of private sector companies to this desire means that those companies are committed to a part of their ethical responsibility, especially since there are no laws to address this issue; 2) Reducing the selling prices of essential goods and services, in appreciation of people's economic conditions. These actions are among the commendable initiatives that command the public's gratitude and should therefore be included in the list of ethical responsibilities according to Carroll and Schwartz's vision; 3) Returning or removing a defective product from the market, etc.

Based on the above, corporate ethical responsibility includes the following requirements: 1) Voluntary response to everything that is right, desirable and praiseworthy from the point of view of society, whether public or private; 2) Respect for the prevailing religions in society; 3) Respecting the values, norms and traditions prevailing in society; 4) Avoiding harmful and unacceptable actions and behaviors, even if they are not criminalized by laws; 5) In addition to combating unethical behavior in society. For example: Many firms have processes to ensure they're not purchasing products resulting from slavery or child labor.

This definition is fully consistent with Carroll and Schwartz's view that philanthropic responsibility should be excluded from the list of CSRs. The researcher agrees with them regarding the necessity of including charitable activities within the ethical or economic responsibilities, but for certain reasons that will be mentioned later, the researcher believes that this responsibility should not be excluded from the list of CSRs.

3.2.4. Environmental responsibility "Do not harm the natural components of the environment and the surrounding environment"

Most of the requirements for environmental protection have been reinforced by laws that must be adhered to by companies and institutions, especially in developed countries. As a result, companies and institutions' commitment to these laws is a commitment to their legal and environmental responsibilities - this is what is known as the overlap among responsibilities. The environmental pollution that companies and institutions can cause within the societies in which they operate is divided into two types: Physical pollution and non-physical pollution. Physical environmental pollution is related to the components of the natural environment (*water, air, soil and natural forests*), while non-physical environmental pollution means contributing to the promotion and dissemination of undesirable behaviors in society, as well as the negative social effects caused by the goods and services produced, such as the negative effects caused by internet companies -

the spread of pornographic films in Muslim societies. This is known as conflict of responsibilities. This conflict can be referred to when the economic activity of a company contributes to the occurrence of what is known as moral pollution within the society in which it operates. There is also noise pollution caused by some industries, such as the noise issued by trains and planes (*railway companies and airlines*).

3.2.5. Philanthropic responsibility "Be a good corporate citizen"

Carroll's last layer of the pyramid is the philanthropic aspect; this is how the business is responsible for delivering contributions to the community as a good citizen. Corporate philanthropic responsibility is the approach by which a company can prove to others that it is behaving as a good citizen within the community in which it operates. Philanthropy includes actively engaging in acts or programs to promote human welfare or improve the quality of life for those outside the walls of the company. Philanthropy will include material and non-material corporate donations (*donating money or time and effort*). Carroll further distinguishes between philanthropy and ethical responsibilities by arguing that the former is not expected in an ethical or moral sense. Societies desire corporations to contribute their money, facilities and employee time to humanitarian programs or purposes, but they do not regard the corporations as unethical if they do not provide the desired level. Therefore, philanthropy is more discretionary or voluntary on the part of businesses, even though there is always the societal expectation that business provides it [12, 57].

Corporate philanthropy is a general term that includes all activities, programs and initiatives that corporations implement to support and improve the quality of life for specific target communities or society in general. Corporate philanthropy can include: Donations of money, time, and work "effort"; fundraising for a cause; making interest-free loans ; waiver of economic gains to others ; a reduction in the selling prices of goods and services in recognition of specific circumstances, in solidarity with people ; permission to use fixed assets for specific periods " free of charge" for the benefit of certain sects and groups or for the sake of improving, supporting and developing the performance of specific institutions in society, or for the benefit of society as a whole (*Lending Fixed Assets*) . The researcher defines corporate philanthropy as follows: It is a set of charitable initiatives that companies voluntarily adopt without legal coercion (*material and non-material donations*) and that contribute to improving the quality of life in the communities in which they operate, in response to the desire of contemporary societies regarding the development of the role of companies to be the ideal partner who can bear part of their concerns and problems due to the inability of governments - in most countries of the world, to meet all the needs of their contemporary societies and achieve all their desired aspirations [42]. Also in this study the researcher defines corporate philanthropy as follows: It is the material and immaterial sacrifices that corporations make for the benefit of other entities outside the walls and buildings of those corporations, without waiting for any economic benefits other than enhancing the reputation and competitive advantage. Corporate philanthropy in its broadest sense means improving the quality of life for the community or one of its sects by providing a helping hand and humanitarian and development assistance to the concerned parties and the beneficiary entities that are located outside the corporation 's walls and buildings [44]. Evaluating the quality of the company's commitment to its philanthropic responsibility depends on the company's generosity and the nature of the charitable work in which it has been involved.

There are those who believe that corporate philanthropy should be excluded from the list of CSRs because they are voluntary activities. The researcher does not agree with them in this regard, according to the following justifications:

- 1) In developed countries and competitive environments, corporate philanthropy can indirectly contribute to enhancing the economic performance of companies. Corporate philanthropy plays a major role in improving the company's reputation and competitive

advantage. As it is known, the good reputation and competitive advantage affect positively and indirectly on the economic performance of the company. As a result, corporate philanthropic responsibility must be included in the list of CSRs as a supportive responsibility for corporate economic responsibility "to support the process of profit maximization." Corporate philanthropic responsibility is voluntary activities, but in order to enhance competitive advantage and gain a good reputation, it has become a necessity that must be fulfilled in order to promote economic responsibility "maximizing profit". It would be better for companies to fulfill their charitable responsibilities when the requirements are met. Accordingly, the researcher believes that the word "voluntary" should be understood in a sense other than the usual traditional meaning as follows: "Voluntary" it is in the sense of choosing the activities to be involved in and the amount of funds to be donated, not in the sense of commitment or non-commitment.

2) Corporate social contract typically posits that the firms have consented, either explicitly or tacitly, to surrender some of their earnings to the community in relation to the negative externality their activities have created in the community. Also, the concept of corporate social contract indicates that the community has consented, either explicitly or implicitly, to surrender its resources to the firm in exchange for compensations. CSR is the most elementary form of the contract [23]. The issue of compensation as an argument on which the theory of the social contract is based removes the voluntary character of the charitable activities carried out by companies. The commitment of companies to these compensations is an ethical issue, not voluntary. Companies are responsible for violating the content of the social contract theory, and the punishment that these companies will face is moral and not material, represented in the resentment and dissatisfaction of the society in which they operate. This resentment may negatively affect the reputation of these companies and, consequently, their economic performance. As long as there is punishment, there will be responsibility. No punishment without responsibility. The quality of these compensations depends on the amount of sacrifice offered by the company, as well as the nature of the charitable activity in which it is involved.

3) The heavenly religions urge to do good and help the poor, underprivileged people, and needy. Religions recognize that the poor have a right to the wealth of the rich. The Islamic Religion imposes zakat and alms. In Libya as an Islamic country, Companies pay taxes to the Tax Authority and Zakat to the Zakat Fund. The money collected from zakat is distributed every year to the poor and needy. Based on that, it can be said that companies contribute to alleviating the suffering of the poor and needy, this is not a voluntary issue, but in response to the teachings of the religion "the laws of heaven." Companies cannot evade payment for religious or legal reasons related to the approval of the companies' financial statements. In Libya, the authorities force companies to pay zakat. Paying zakat is one of the requirements for ratification of the financial statements." Law No. 89 of 1971 regarding Zakat". Zakat is paid regardless of the result of the activity "*profit or loss*". It is necessary and not voluntary, as it is one of the five pillars of Islam. In many Islamic countries there are laws and penalties to combat the issue of Zakat evasion.

4) There are many definitions that describe CSR as a tool for development and improvement of the quality of life in societies, for example, the World Business Council for Sustainable Development (WBCSD) defined CSR as follows: "CSR is the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large." CSR was defined as "a commitment to improve community well-being through discretionary business practices and contributions of corporate resources" [26, 22]. Corporate philanthropy is an effective tool in the development and prosperity of societies. The fact that corporate philanthropic responsibility is a discretionary responsibility does not mean that it should be removed from the list of CSRs. What motivates companies to adopt it, even though it is voluntary, is the ethical commitment of companies to the idea of social contract theory. In light of the

population explosions in many countries of the world and the spread of poverty and ignorance with the inability of governments to meet the needs of their societies, societies expect companies, as a trusted partner, to contribute positively to interacting with their issues and aspirations.

5) CSR is still deeply ingrained in the minds of the general public as subsidies and assistance provided by companies to the communities in which they operate. The positive interaction of companies with the issues and concerns of contemporary societies and the provision of material and non-material assistance to them is one of the most important aspirations of those societies that they expect companies to contribute to achieving. From the point of view of society, adherence to philanthropic responsibility is a fundamental matter. The commitment of companies to their philanthropic responsibilities reflects the utmost dedication and sincerity of companies to the communities in which they operate. According to the contemporary societies' view, the commitment of companies to their social responsibilities will be incomplete unless these companies abide by their philanthropic responsibilities. Assessing the quality of companies' commitment to their social responsibilities will depend on the extent to which they adhere to their philanthropic responsibilities, at least from the society's point of view.

6) Not including philanthropic responsibility in any proposed CSR model may render it unimportant in the eyes of companies, and may be neglected despite its importance.

There is no doubt that the involvement of companies in charitable activities is a moral obligation. Philanthropic responsibility is one of the requirements of the ethical responsibilities of companies. Given the importance and sanctity of this requirement and its positive impact on the development of contemporary societies and the growth of companies, the researcher sees the need to separate this requirement from other requirements of ethical responsibility to be an independent responsibility like other social responsibilities.

3.3. Exact Description of the Relationship among CSRs

The three concepts "precedence, simultaneity, and overlap" can be used to explain and describe the relationship among CSRs as follows:

The Concept of Precedence: There are some requirements for social responsibilities that can only be fulfilled after other requirements are met. There are also some requirements for social responsibilities that can only be fulfilled after corporate economic responsibility achieves its goal (*which is to achieve and maximize profit*). As well as, a specific requirement cannot be fulfilled in a specific activity unless the same requirement has been fulfilled in a previous activity in a commendable manner. Examples: 1) No company can practice its economic activity and abide by its social responsibilities unless it obtains a license to practice the activity. A license to practice economic activity is one of the requirements for corporate legal responsibility; 2) No company can renew the license to practice economic activity (*as one of the requirements of corporate legal responsibility*) unless it pays taxes (*as one of the requirements of corporate legal responsibility*); 3) No company can pay taxes and distribute profits to shareholders (*as requirements for corporate legal responsibility*) and make donations unless it fulfills the requirements of its social responsibilities, and economic responsibility achieves its goal; 4) In all value chain activities, departments must abide by the sole requirement of corporate economic responsibility which is the optimum use of available economic resources. Therefore, it is not possible to guarantee that there will be no losses of raw materials during the production process unless the procurement department is committed to purchasing high quality raw materials according to the required specifications. Each administration has its own financial allocations (*according to the concept of responsibility and accountability*) that must be used in an optimal way. The purchasing department must commit to this requirement first to enable the production department to comply with the same

requirement in a satisfactory manner; 5) The marketing department cannot fully fulfill its legal and ethical obligations towards consumers unless the production department adheres to its legal and ethical responsibilities regarding production quality standards, etc.

The Concept of Simultaneity: In today's world, with the huge amount of legal restrictions imposed by governments and the ethical demands desired by contemporary societies, no company can conduct its economic activity without complying with those restrictions and responding to those demands. Firms, when engaging in economic activity with the aim of profit maximization, must abide by all their social responsibilities in all activities and environments that contribute to the creation of profit. The company's exercise of its economic activity must be accompanied by its commitment to its social responsibilities. To maximize profit, there is a large set of requirements for fulfilling social responsibilities that will direct firm's performance in the right direction to achieve its goal in a challenging work environment. In the thought of CSR, the concept of synchronization means the organization's commitment to more than one social responsibility (*at the same time or in the same period*) during the implementation of a certain activity or performance of a specific function. It should be noted that the concept of synchronization is different from the concept of interference "overlap". In general, simultaneity means the company's commitment to the requirements of social responsibilities (*expected and desired*) during the period of activity, which is usually a financial year. Simultaneity can be divided into two types: 1) Simultaneity of Responsibilities. It means the company's commitment to more than one social responsibility during the performance of a specific activity or in a group of activities. This simultaneity can be divided into two types: A) Continuous Simultaneity: Every company has a goal. This goal can only be achieved through a set of primary and supportive activities. These activities should be carried out under the umbrella of CSR. Every company operates in the presence of two environments (*internal and external*), both of which affect the quality of the performance of its economic activity. There is more than one stakeholder who will be affected by the performance of these activities. There are several CSR requirements that must be adhered to on an ongoing basis when carrying out these activities. For example, the production activity in an industrial company will require compliance with more than one requirement of CSRs. These requirements will be adhered to as long as the production process continues. Assuming that, during the implementation of the production activity, the company takes into account the following: The optimal use of economic resources (*economic responsibility*); the use of clean energy and the disposal of industrial waste in a manner that is not harmful to the environment (*environmental responsibility*); the provision of occupational safety equipment for workers (*legal responsibility*); adherence to quality standards (*ethical responsibility*) And so on. The company's commitment to these requirements during the implementation of the production activity reflects the true meaning of the concept of simultaneous CSRs (*at the same time*). Simultaneous CSRs, meaning at the same time, can be defined as follows: It is the company's commitment to more than one requirement for more than one social responsibility at the same time and on an ongoing basis, whether with regard to the activity of a particular department or the activity of the company as a whole. B) Intermittent Simultaneity: There are requirements for CSRs that must be fulfilled whenever the need arises. The reasons and justifications for adhering to the requirements of these responsibilities do not appear constantly. Examples: 1) Student training is a voluntary activity that does not occur continuously, but is carried out in intermittent periods during the financial period; 2) Commitment to the principles of social justice when hiring new employees. Hiring new employees is not a frequent occurrence. Compliance with this type of CSRs requirement will be concurrent with other requirements, whether continuous or intermittent, during the financial period and for a short period; 3) The company's commitment to pay the expenses of the periodic medical examination of its employees, especially in dangerous industries, can be included in the list of intermittent

simultaneity. This type of medical examination may take place once or twice a year and thus can be described as intermittent commitment. In general, synchronization means that activities and functions must be managed in an economic, legal, and ethical manner, without harming the environment. This synchronization can be monitored in primary activities such as production and marketing. 2) Simultaneity of Requirements. With the exception of economic responsibility, all other types of social responsibilities have a set of requirements to meet them. The commitment to more than one requirement of a particular social responsibility in a particular activity can be described as "simultaneity of requirements." For example: The company's commitment in its production activity to the laws of occupational safety for workers, paid weekly leave laws and the laws of fair wages for workers, especially in dangerous industries. These requirements are among the requirements of legal responsibility.

The Concept of Overlap: This concept indicates that there is an activity practiced, a policy or a procedure followed by the company whose content reflects the commitment to more than one responsibility. For example: Disposing of industrial waste in a way that is not harmful to the environment. The content of this work reflects the company's commitment to the following responsibilities: Economic, legal / ethical, and environmental. In the absence of laws, legal responsibility is replaced by ethical responsibility. As well as, in developed countries, companies' interest in protecting the environment affects their economic performance, and for this reason, economic responsibility must be included within the group.

Every social responsibility has a goal and requirements to achieve that goal. Table No. 1 summarizes the objectives of CSRs and the requirements necessary to achieve these goals, in addition to the benefits that can be gained from the commitment of companies to their social responsibilities. Requirements to fulfill CSRs may include the following: programs, activities, practices and initiatives, criteria applied and procedures followed, behaviors and actions, and compliance with laws.

Table 1. The Requirements Necessary to achieve the Objectives of CSRs.

Primary Responsibility	The Goal of the Commitment	Requirements	Desired result of commitment to CSRs
Economic	Profit maximization	Optimum utilization of available economic resources in all value chain activities.	For the Company
Supportive Responsibilities	The Goal of the Commitment	Requirements	Gaining a strong competitive position [a good reputation and competitive advantage] that will support the company's commitment to its economic responsibility in later periods
Legal	Preserving rights and regulating the relationship between the company and stakeholders.	Company Laws: The commitment of all units and departments of the company to all the administrative and financial regulations emanating from the policies adopted by the company. State laws: Respecting the economic laws within the country; respect the Laws of social justice; respect the laws that guarantee the rights of stakeholders; respect the laws that prevent negative phenomena within society; respect the laws established to improve the quality of life within the community, etc. International laws: Commitment to instruments issued by international organizations and binding international agreements.	
Ethical	Achieving justice, preserving rights,	1) Voluntary response to everything that is right, desirable and praiseworthy from the point of view of society, whether public or private; 2) Respect for the prevailing religions in society; 3) Respecting the values, norms and traditions prevailing in society; 4) Avoiding	

	improving the quality of life and the well-being of society	harmful and unacceptable actions and behaviors, even if they are not criminalized by laws; 5) Adopting fair competition methods in competitive markets; 6) Not exploiting legal loopholes and avoiding opportunistic behavior to achieve economic gains; 7) It is important to recognize and respect new or evolving ethical moral norms adopted by society(Carroll,1991); 8) It is important to prevent ethical norms from being compromised in order to achieve corporate goals(Carroll,1991); 9) In addition to combating unethical behavior in society.	Achieving sustainable development and prosperity for current and future generations
Environmental	Improving the quality of life, achieving prosperity and sustainable development for current and future generations	1) Use of clean energy in production processes to limit the emission of gases that are destructive to the environment; 2) Producing environmentally friendly products; 3) Disposal of industrial waste in an environmentally friendly manner; 4) Non-destruction of physical components of the natural environment such as forests, rivers, mountains and seas. In short: preventing pollution of all kinds and protecting the natural environment from destruction, extinction and distortion ; 5) Combating negative phenomena and noise pollution	
Philanthropic	Improving the quality of life within the community	1) It is important to carry out philanthropic responsibility through activities that are in line with the expectations of society(Carroll,1991); 2) It is important to carry out philanthropic responsibility without waiting for any direct or indirect benefits other than strengthening the reputation; 3) It is important to adopt charitable activities and projects that benefit the general public and not a specific group or person whenever possible; 4) It is important to adopt charitable projects that yield continuous benefits, not temporary benefits whenever possible; 5) Material and non-material assistance must be provided to those who deserve it without exclusion or discrimination; 6) It is important to support other institutions in carrying out their mission "such as training students."; 7) It is important to carry out charitable responsibility in the areas that address the causes of the problem, not its symptoms, as much as possible; 8) It is important that managers and employees participate in voluntary and charitable activities within their local communities(Carroll,1991); 9) It is important to positively interact with contemporary issues in society and to respond quickly in sudden humanitarian cases, as in cases of wars and natural disasters.	For Stakeholders Preserving rights and gaining benefits

In his model in 1991, Carroll indicated that the strong competitive position as one of the components of the economic responsibility of companies. In fact, Companies can only gain a strong competitive position through their commitment to a path of idealism in managing and operating their available economic resources, as well as other requirements of CSRs. A strong competitive position is the desired goal that all companies wish to achieve through their commitment to their social responsibilities. This goal is what will support those companies in their commitment to their economic responsibilities "profit maximization." For this reason, the researcher excluded the strong competitive position from the list of requirements to fulfill the economic responsibility of companies. The strong competitive position is the fruit that the company will reap from its commitment to all the requirements of its social responsibilities.

Economic and legal responsibilities are classical business responsibilities, both of which are required, while ethical and philanthropic responsibilities (*voluntary*) are modern responsibilities the first is expected while the second is desirable [11, 46]. In the modern era, given the gravity of the situation, environmental responsibility will also be required, if it's not for the time being.

3.4. The Role of CSR in Achieving Sustainable Development Goals

The Sustainable Development Goals (SDGs): The general goals of sustainable development, known to all, are to end poverty, protect all that makes the planet habitable, and ensure that all people enjoy peace and well-being, at present and in the future. CSR is a business model which promotes business contributions to sustainable development i.e., it creates a balance between economic interests, environmental needs and social expectations by integrating the spirit of Sustainable Development into the business strategy. The interaction between the conceptions of CSR and sustainable development has strengthened in recent years; CSR is considered to be an integral part of sustainable development [7].

For non-profit organizations (*public sector institutions*), there is a difference in the meaning of economic responsibility and philanthropic responsibility. Economic responsibility means providing high quality services at the lowest possible cost. Public sector institutions do not make any donations in the communities in which they operate, but they can provide subsidies of another kind, such as training students, participating in afforestation campaigns, cleaning cities, etc.

Logical Interaction and Interrelationship among CSRs " How does each responsibility affect the others? " The goal of companies' obligation to their social responsibilities is to achieve certain results "such as gaining a good reputation and strong competitive positions that qualify them to maximize their profits." Those results can only be achieved by fulfilling a set of requirements. Each type of social responsibility has its own set of requirements, except for economic responsibility, which has only one requirement. Each type of social responsibility has a specific goal. Achieving these goals contributes to enhancing the good reputation and competitiveness. The goal of the company's commitment to its economic responsibility is to maximize profit, and the goal of the company's commitment to its legal responsibility is to preserve rights, organize the relationship between the company and stakeholders, and prevent chaotic behavior. The goal of the company's commitment to its philanthropic responsibility is to improve the quality of life within the community and so on. There are certain requirements that companies must fulfill in order to achieve these goals. Requirements are all obligations that must be fulfilled that can be attributed to a particular type of social responsibility. For example, the requirements of legal responsibility are: "obtaining a license to practice economic activity and maintaining its validity from year to year; paying taxes; complying with labour laws and guarantee rights of workers; consumer protection laws; and environmental protection laws etc." The quality of companies' commitment to their social responsibilities can be judged by evaluating the extent to which they meet these requirements. There is a difference between the interaction of CSRs with each other and the overlap of CSRs. Interaction means the positive or negative impact of a particular responsibility on another social responsibility or responsibilities. For example, the impact of profit maximization "economic responsibility" on income tax "legal responsibility." Interaction also means the positive or negative impact of one requirement of a particular responsibility on another requirement of that responsibility. For example, paying taxes as one of the requirements of legal responsibility will allow the company to renew the necessary license to conduct economic activity, which is considered as another requirement of legal responsibility. Whereas the overlapping CSRs means that there is a specific activity practiced within a company or a procedure followed in that company, its content reflects the commitment to more than one social responsibility. For example, a company's compliance with environmental protection laws reflects that company's commitment to its legal and environmental responsibilities. Another example, many companies in many countries give a discount on their sales in remote areas with the aim of selling their products to the consumer at unified prices throughout the country. Although this policy may negatively affect the economic performance of these companies,

it contributes to promoting the migration program to remote areas "less populated areas" and reducing noise pollution in large cities. Adopting this policy may be interpreted by specialists in the field of CSR as a commitment to more than one social responsibility at the same time " *overlapping CSRs* ". This policy contributes to reducing noise pollution " *environmental responsibility* "; migration to remote areas " less populated areas " is one of the aspirations of contemporary societies to reduce noise pollution within cities. In addition to the economic savings that people can achieve in those areas as a result of the price unification policy. The response of companies to the aspirations of society and the economic savings that people achieve as a result of the price unification policy can be included within the corporate philanthropic responsibility, which means the serious interaction of companies with the issues and aspirations of the society in which they operate. The commitment of companies to this policy - without binding legal legislation, reflects the commitment of these companies to their ethical responsibility. The involvement of companies in such charitable activities means their commitment to philanthropic responsibility, which is one of the types of ethical responsibility, even economic if those activities contribute to improving economic performance indirectly by enhancing reputation in the environment in which they operate. It can also be argued about defining more than one responsibility in the event that companies are involved in the production of environmentally friendly products and responsible and safer products. The conclusion that there is more than one social responsibility in a particular activity, procedure or policy is a reflection of the true meaning of the concept of overlapping CSRs.

The objective of corporate economic responsibility is to maximize profit. This goal can be achieved through the optimal use of available economic resources. As for the objectives of other responsibilities, they can be achieved through a set of requirements. The compliance of companies with some requirements of CSRs will depend on the extent to which they comply with other requirements. This is what can be called the interaction of CSRs with each other. Each responsibility has a positive role in fulfilling at least another responsibility. Using the divisions of the financial period (*beginning of the period/during the period/end of the period*) will help in clarifying how social responsibilities interact with each other. With the exception of economic responsibility, every social responsibility consists of a set of requirements. The timing of fulfilling these requirements may be at the beginning of the financial period, during the financial period, or at the end of the financial period. For example, one of the requirements of corporate legal responsibility is to obtain a permit to engage in economic activity. This requirement must be met at the beginning of the financial period and is considered the starting point for fulfilling the rest of the other responsibilities. There are many legal requirements that must be fulfilled during the financial period. Also, the payment of income tax as one of the legal liability requirements must be fulfilled at the end of the financial period. The company cannot fulfill its legal responsibility in the field of taxation unless it adheres to its economic responsibility " *profit maximization* " and so on. Precedence, simultaneity and overlap are concepts that can be reflected by Battal 's CSR train.

3.5. Battal's Train of CSR (For-Profit Organizations)

The general basic components of a classic train (*in the front of the train there is a cockpit that pulls coaches behind*) and the way it works can be exploited to design and create a CSR model that reflects the logical interaction among CSRs, and the expectations and aspirations of both stakeholders and companies. The train consists of a cockpit connected to a powerful engine to push the train forward and pull the coaches. The cockpit of the train with its powerful engine is responsible for transporting coaches from one station to another. The engine is the driving force that pushes the train forward, is located in the front, and is part of the cockpit. Fuel or coal is the force that powers the engine of a train. Each coach pulls what's behind it. The service provided by the train is to transport people from one station to another. The gain of a single trip depends on the number of passengers

on each trip. The company can be imagined as a train with only a cockpit and two coaches. The engine fuel will consist of a license to carry out economic activity and the results of compliance with the requirements of CSR " *good reputation and competitive advantage*," which are pumped from the two coaches towards the engine in front. Also, moving from one station to another can be considered as a financial year that begins in January and ends in December. The desired goal is profit maximization. To achieve this goal it will be necessary for companies to gain a good reputation and competitive advantage. Good reputation and competitive advantage are the driving force for any ambitious company that wants to achieve its goals. Commitment to CSR is fuel or is what generates the driving force of companies "reputation and competitive advantage." Good reputation and competitive advantage are the gains that companies derive from their commitment to their social responsibilities, which contribute to enhancing their economic performance " *economic responsibilities*." As in [Figure 2](#), the three components of Battal 's CSR train as they appear in that order respectively reflect the concept of precedence of CSRs. As for the concept of simultaneous CSRs, it appears clearly in coach No.1. The cockpit reflects corporate expectations. The coaches reflect the expectations and aspirations of stakeholders.

With the exception of corporate economic responsibility, the requirements for fulfilling other CSRs are diverse. Some of these requirements are fulfilled simultaneously " *at the same time and continuously* " during the exercise of economic activity in all activities of the value chain, especially primary activities and others are fulfilled during the financial period when the reasons for commitment appear " *at unspecified times and intermittently* ." By using the idea of dividing the fiscal year " *beginning of the fiscal year; during the fiscal period; end of the fiscal period,*" the requirements for fulfilling CSRs can be classified into four categories:

At the beginning of the fiscal year: Any company, before it begins to carry out its economic activity, must obtain permission to do so (*a legal permission to carry out a specific economic activity issued by the state government*). With the beginning of each new fiscal year, the company must renew the validity of that license. This obligation is considered one of the requirements of corporate legal responsibility. Through this commitment (*requirement*) the company can fulfill all the requirements of other social responsibilities.

During the financial period: From the beginning of the financial period until the end of that period, it is assumed that any company- during the exercise of its economic activity, is committed to fulfilling a set of social responsibilities requirements, whether required, expected or desired. Some requirements to fulfill social responsibilities are simultaneous with each other continuously, and others are simultaneous with other requirements intermittently. Continuously simultaneous requirements can be clearly observed in the primary activities in the value chain such as commitment to the optimal use of available economic resources in all activities, whether primary or supportive (*economic responsibility*), commitment to quality standards (*ethical responsibility*), commitment to selling the product at unified prices within the country to encourage migration to the villages and remote areas (*ethical responsibility*), obligation to pay fair wages (*ethical responsibility*), commitment to providing security and safety requirements (*legal responsibility*), commitment to providing buses for workers to reduce the phenomenon of traffic congestion within cities(*ethical responsibility*), obligation to pay sales tax (*legal responsibility*), commitment to environmentally safe methods when disposing of industrial waste (*environmental responsibility*),etc. As for intermittently simultaneous requirements they can be clearly observed in all activities, whether primary or supportive. They are synchronized with other requirements for a short period of time during the financial period. This type of requirements is supposed to be fulfilled whenever the reasons for the commitment arise, which are not frequent during the financial period. This type of requirements is supposed to be fulfilled whenever the reasons for commitment arise, which are often not recurring or intermittently recurring during the financial period such

as withdrawal of the product from the market due to poor quality control and manufacturing defects (*ethical responsibility*), commitment to training staff and administrators (*ethical and economic responsibilities*), commitment to training university students (*ethical responsibility*), relying on solar energy to generate electricity in the summer (*environmental responsibility*), obligation to pay wages for sick leave as in the State of Libya (*legal responsibility*), obligation to grant end-of-service benefits to retirees (*legal responsibility*), etc.

An Important note: What may fall within the requirements of moral responsibility in one country may be included within the requirements of legal responsibility in another country due to the existence of binding legislation.

At the end of the financial period: There are some requirements of CSRs that can only be fulfilled at the end of the financial year. These requirements are related to the positive result of the company's activity "profit earned from the exercise of economic activity" such as taxes, donations and dividends.

In unknown fiscal periods: In fact, the reasons for complying with some CSR requirements are not repeated from one financial year to the next. Companies will be expected to adhere to certain CSRs requirements whenever the need arises, such as commitment to the principles of social justice, especially the principle of equal opportunities for all citizens when offering new jobs "employment of workers is not repeated from one year to the next, " and compliance with retirement laws "mostly, the requirement to reach retirement age is not repeated from year to year, at least in small and medium companies", etc.

3.5.1. The first trip of Battal's CSR train "First financial period "

The first trip is the first year of the company's life, which usually begins in January and ends in December. The first responsibility that all companies must abide by is the legal responsibility, which requires obtaining the community's permission to engage in economic activity. Usually the company does not have any reputation in the first year of its life, as it is not well known in the field in which it operates. The only thing that the company owns is the license to practice the activity granted by the community. Battal's CSR train will start with the start of the company's economic activity and continue indefinitely. It will stop at specific stations to provide the necessary fuel " *renewed license, gained reputation and achieved competitive advantage.*" Each trip by train departs from one station and stops at another. This can be likened to the fiscal year that begins in January and ends in December.

3.5.1.1. The cockpit of Battal's CSR train " Legal responsibility"

The first responsibility that all companies must abide by is the legal responsibility, which is to obtain a license to engage in economic activity. This license is what allows the company to practice its economic activity and it is the driving force of the company. After obtaining this license, companies can fulfill the rest of their social responsibilities. Without obtaining this license, the company's activity is considered illegal and its profits are illegitimate. The validity of the permit to engage in economic activities expires in the following cases: 1) Expiry of the period covered by the permit. 2) The company's bankruptcy and exit it from the market. 3) Issuing judicial rulings to stop the company's activity. The cockpit of Battal's CSR train reflects the following: 1) The company's expectations of its commitment to CSR (good reputation and competitive advantage); 2) Community' s permission (*license to carry out an economic activity*). The content of the cockpit of Battal' s CSR train is considered as the driving force for the company's continuation in carrying out its economic activity and achieving its desired goals "*profit maximization.*"

3.5.1.2. Coach No.1 social responsibilities " economic; legal; ethical; environmental; philanthropic "

The content of Coach No.1 clearly reflects the notion of simultaneous CSRs. The upper part indicates the continuous simultaneity and the lower part indicates the intermittent simultaneity. Continuous simultaneity is the company's commitment to more than one requirement of CSRs at the same time and continuously during the practice of one of the value chain activities or the company's activity as a single bloc, in line with one of the principles of CSR, which is continuity. For example: In all fiscal years, it is noted that one of the industrial companies adheres to the following requirements during the performance of its production activity: Commitment to the production plan and reduce the percentage of defective products (*economic responsibility*); Paying fair wages to workers (*ethical responsibility*); Providing safety and security equipment for workers (*ethical responsibility*); Paid weekly rest (*legal responsibility*); Disposal of industrial waste in an environmentally friendly manner (*environmental responsibility*). Mostly, these requirements are continuously synchronized. Intermittent simultaneity: There are certain requirements of the CSRs that companies adhere to during the financial period whenever the reasons for commitment appear. They coincide with simultaneous requirements continuously and for a short period during the fiscal year. For example: Assuming that the same company and in one of the fiscal years, the company committed to the following: Training a group of students for two weeks (*ethical responsibility*); Granting maternity leave to a working woman for a period of four months (*legal responsibility*), etc. These legal and ethical requirements coincided with the above requirements for a short period in that fiscal year. The simultaneity can be at the same time and continuously or in the same financial period and intermittently. Coach No.1 can also reflect the issue of overlapping CSRs which can be deduced by analyzing the content of the practiced activity, the established policy, or the procedure followed in the company. Overlapping CSRs means that the content of the practiced activity, the approved policy, or the procedure followed includes more than one dimension of CSR. This overlap can be found in some of the requirements of CSRs. Examples: 1) The process of disposing of industrial waste in an environmentally safe manner as an activity practiced by most industrial companies, its content can reflect the company's commitment to more than one social responsibility. As it is known that what motivates companies to abide by their environmental responsibilities is to avoid legal penalties or to respond voluntarily to the desires of society that have not yet been codified and driven by the personal consciousness and moral sense of the officials in those companies. The company's commitment to environmental matters may also contribute to enhancing its reputation and thus maximizing its profits. In this case, it can be said that the company is committed to its environmental, legal and economic responsibilities together, or to its environmental, ethical and economic responsibilities together; 2) Producing environmentally friendly products. Adopting this approach may be interpreted as a commitment to more than one social responsibility. It may mean the company's commitment to its economic responsibility, as the consumer will prefer this type of product instead of other products, and this will result in an increase in the volume of sales (*the optimal use of economic resources in maximizing profit*). It may also mean the company's commitment to its ethical responsibility. Environmental protection is a demand and desire of all contemporary societies. The company's obligation to produce these products can be interpreted as a commitment to ethical responsibility. In addition, it may mean the company's commitment to its environmental responsibility. As it is known, these products directly contribute to the prevention of environmental pollution. It can also be considered an obligation of legal responsibility if the laws impose that approach; 3) Diligence in producing the safest children's toys. It may mean the company's commitment to its economic responsibility, as the parents will prefer this type of game rather than other alternative products, and this will result in an increase in the

volume of sales (*the optimal use of economic resources in maximizing profit*). It may also mean the company's commitment to its ethical responsibility. Producing safe children's toys is a demand and desire of all people within society. The company's obligation to produce these toys can be interpreted as a commitment to ethical responsibility. It can also be considered an obligation of legal responsibility if the laws impose that approach. In this case, it can be concluded that there is an overlapping relationship between economic responsibility and ethical responsibility, or between economic responsibility and legal responsibility. The logical interaction among CSRs or what is known as the positive and negative influence. It can be explained as follows: Obtaining a license to practice economic activity as one of the requirements of corporate legal responsibility is what will allow the company to fulfill the requirements of all its social responsibilities. The optimal use of economic resources as a single requirement for economic responsibility is not sufficient to maximize profit, which is the goal of corporate economic responsibility. To maximize profit, the company must abide by its other social responsibilities (*legal, ethical, environmental, philanthropic*) in order to enhance its reputation and competitive advantage. It is well known that good reputation and competitive advantage are the supporting factors in the process of profit maximization. The fulfillment of some requirements of CSRs will depend on the fulfillment of other requirements. The quality of the commitment to pay taxes and the distribution of profits to shareholders (*as requirements to fulfill the legal responsibility*) as well as the provision of donations (as one of the requirements for philanthropic responsibility) will depend on the amount of profit made at the end of the year (*commitment to economic responsibility: profit maximization*). The obligation to pay taxes (*as one of the requirements of legal responsibility*) will contribute to the renewal of the validity of the license to practice economic activity (*as one of the requirements of legal responsibility*) and so on.

Environmental responsibility: In fact, most companies are committed to a minimum of their environmental responsibilities. This limit is to put garbage in the places designated for it, such as scraps of paper, cigarette butts, empty cans, etc. Environmental responsibility is not only related to the components of the natural environment, but includes even the cleanliness of the surroundings in which the company operates "cleanliness of streets, squares, etc." The purpose of companies' commitment to their environmental responsibilities is to prevent pollution of all kinds. Non-industrial institutions can commit to environmental responsibilities of another kind such as reducing moral pollution, noise pollution, using solar energy to generate electricity for their administrative buildings, and maintaining cleanliness of the streets by throwing garbage in the designated places.

3.5.1.3. Coach No.2 social responsibilities " legal; philanthropic"

Every classic train has a driving room or what is known as a cockpit that controls the speed and direction of the train, passenger coaches, and stops. The cockpit with its engine in front pulls the next coach, and the coach pulls another coach, and so on. Each coach pulls the next. The cockpit with its engine in front is the driving force that pushes the train forward and makes it reach its destination. On Battal's CSR train, the coaches include social responsibilities. Maximizing profit will depend on the quality of the company's commitment to its social responsibilities. On the classic train, the coaches are the seats for passengers. The profit per flight depends on the number of passengers. On the classic train, there is the cockpit at the front of the train, which is the place for the train driver and the control panel of the train. The idea of working the classic train and its components can be used to explain the interaction among CSRs. The researcher compares the fiscal years that begin in January and end in December with train trips from one station to another.

Coach No.2 refers to the concepts of dependency and precedence. In a more precise sense, there are some requirements of legal and philanthropic responsibilities that can

only be fulfilled after fulfilling the economic responsibility " *making a profit*, which is supposed to be satisfactory." After the company is able to make a profit, it can pay taxes (*legal responsibility*), make donations (*philanthropic responsibility*), distribute profits to shareholders (*legal responsibility*), and retain a portion of the profits - or what is known as retained earnings , (*legal responsibility*). The cockpit and Coaches No. 1 and No. 2 reflect the logical interaction among CSRs as well as concepts of dependency and precedence. Also, Coach No.2 reflects the condition of intermittent simultaneity, which was referred to earlier - all those requirements are fulfilled at the end of the financial period. In Coach No. 2, fulfilling the requirements of legal and philanthropic responsibilities can be described as a process of logical interaction between economic responsibility and these responsibilities. In a more accurate sense, it is an interaction between the goal achieved by economic responsibility "*profit*" and legal and philanthropic responsibilities. **In the event of losses, there is no coach No.2 on Battal's CSR train.** The company's commitment to its CSR will contribute to enhancing its reputation and competitive advantage, which are the result that any company expects. As is known, the good reputation and competitive advantage contribute to improving the economic performance of companies, in other words, they contribute to achieving the goal of economic responsibility.

3.5.2. The next trips of Battal's CSR train " next financial periods "

CSR activities contribute in enhancing firms' competitiveness through the mediating role of company reputation [4]. Also, the optimal use of economic resources "operational efficiency" may give an opportunity for the company to reduce costs and thus reduce selling prices. Selling prices and outstanding quality are the most important factors for gaining a competitive advantage. In recent decades, companies have become more active in the field of philanthropy and more reactive to the aspirations and ambitions of contemporary societies. Because the expenditures associated with such obligations may decrease a company's short-term financial performance, they seem to go against shareholders' interests of maximizing firm value [34, 24, 53]. However, in the corporate social performance (CSP) literature, a good CSP is argued to be an effective means for establishing a good overall reputation, which can benefit the financial performance of a company in the long run [39, 53]. According to past and recent research, it is quite clear that the good reputation of companies significantly contributes to long-term competitive advantages of those companies, and that is their strategic success factor [58].

3.5.2.1. The cockpit of Battal's CSR train " legal responsibility, good reputation and competitive advantage "

With the beginning of each new financial period, it is assumed that the company still retains its license to conduct the economic activity. It is also assumed that the company has gained an amount of reputation that qualifies it to continue and make a profit. The commitment of companies to their social responsibilities in the early periods of their life will earn them a good reputation in the environment in which they operate. A good reputation is the result that companies gain from their commitment to their social responsibilities in previous periods. The inability of a company to achieve profits continuously means the collapse and bankruptcy of that company sooner or later. As long as the company is making a profit, this means that it is gaining some amount of reputation that qualifies it to make it. The driving forces that will push Battal's CSR train forward in the coming periods are the renewed license for the next fiscal period and the cumulative commitment to social responsibilities in the previous periods (commitment to CSRs in coach No.1and coach No.2 in previous periods). The cumulative commitment will positively affect the company's reputation and competitive advantage in subsequent financial periods. Gaining a good reputation and competitive advantage while maintaining the validity of the permit to practice economic activity are the driving force

that makes the company able to continue, survive, achieve profits, and even maximize them in subsequent financial periods.

Coach No.2 Social Responsibilities		The concept of Simultaneous CSRs	Coach No.1 Social Responsibilities		The Cockpit of Battal's Train
Legal Philanthropic "Taxes ; Charitable Donations; Distribute Profits to Shareholders ; Retained earnings"		At The Same Time " With Each Other " (Continuous Simultaneity)	Economic Legal Ethical Environmental		Legal Responsibility "Activity License"
		During the Financial Period "Unspecified Time"(Intermittent Simultaneity)	Philanthropic Legal Ethical		
At the End of the Financial Period		During the Financial Period			Required throughout the Financial Period
"In All Value Chain Activities And Environments That Contribute To The Creation And Maximization Of Profit"					
<i>The first trip of Battal's train "First Financial Period "</i>					

Coach No.2 Social Responsibilities		The concept of Simultaneous CSRs	Coach No.1 Social Responsibilities		The Cockpit of Battal's Train
Legal Philanthropic "Taxes ; Charitable Donations; Distribute Profits to Shareholders"; Retained earnings		At The Same Time " With Each Other " (Continuous Simultaneity)	Economic Legal Ethical Environmental		Legal Responsibility "Activity License with a new validity period" Required throughout the Financial Period
		During the Financial Period "Unspecified Time (Intermittent Simultaneity with Continuous Simultaneity)	Philanthropic Legal Ethical		
At the End of the Financial Period		During the Financial Period			Reputation and Competitive Advantage
"In All Value Chain Activities And Environments That Contribute To The Creation And Maximization Of Profit"					Required throughout the Financial Period
<i>The next trips of Battal's train " Next Financial Periods "</i>					

Figure 2. Battal's CSR Train (For-Profit Organizations)

3.6. Battal's Train of social responsibilities (For Non-Profit Organizations)

In most countries of the world, there are public institutions funded by the government (*public sector institutions*) that do not aim to make a profit and that provide free or almost free services to citizens. Social responsibilities for these institutions are the same as those imposed on profit-seeking organizations, except for economic and philanthropic responsibilities, and the desired results of the commitment of those institutions. Economic responsibility means providing services with high quality and at a lower cost, while philanthropic responsibility means providing non-financial assistance such as training students, providing free consultations, etc. The desired result is to obtain high quality services (*community expectations*) and at the lowest possible cost (*government expectations*).

3.6.1. The first trip of Battal's train "first financial period "

Through the components and contents of Battal's train of social responsibilities for non-profit organizations, the concept of precedence can be explained as follows: 1) Before the public sector institution begins to perform its economic activity, it must obtain

authorization to do so "permission from the government" as well as sufficient funding to carry out that activity; 2) Before that institution provides its services to the public with high quality and at the lowest possible cost, and proves that it is a source of development within the community, it must abide by all its social responsibilities. As in Figure 3.

Coach No.2 Desired Results		Coach No.1 Social Responsibilities		The Cockpit Of The Battal 'S Train
High Quality Services At The Lowest Possible Cost		Economic Legal Ethical Environmental Philanthropic		Legal Responsibility "Activity License/A Government Permit , Society Satisfaction And Government's Ability To Finance
The Next Trips Of Battal 'S Train " Next Financial Periods "				

Coach No.2 Desired Results		Coach No.1 Social Responsibilities		The Cockpit Of The Battal 'S Train
High Quality Services At The Lowest Possible Cost		Economic Legal Ethical Environmental Philanthropic		Legal Responsibility "Activity License/A Government Permit , Society Satisfaction And Government's Ability To Finance
The Next Trips Of Battal 'S Train " Next Financial Periods "				

Figure 3. Battal’s Train of Social Responsibilities of Public Sector Institutions (Non-Profit Organizations)

3.6.1.1. The cockpit of Battal’s train “ legal responsibility activity license /government permit and government's ability to finance ”

In order for the institution to carry out its economic activity, it must obtain a government permit to carry out that activity in addition to sufficient funding from the government. These requirements are considered as the driving forces that push the organization forward.

3.6.1.2. Coach No.1 social responsibilities “ economic; legal; ethical; environmental; philanthropic ”

Public sector institutions must practice their economic activities in a legal and ethical manner, in addition to taking into account other social responsibilities "*environmental and philanthropic.*" Social responsibilities in Coach No.1 reflect the concept of simultaneous CSRs. During the fiscal year, those institutions can provide non-material charitable works to their community in which they work, such as training students, providing consultations, etc., as well as complying with the requirements of environmental protection, such as using solar energy to generate electricity for office purposes, providing buses to transport employees to reduce traffic congestion, and prevent noise pollution, and putting garbage in the places designated for them, etc.

3.6.1.3. Coach No.2 the desired result

When the institution adheres to all its social responsibilities in a correct manner, the result will be to provide services to the public with high quality and at the lowest cost, and this is the purpose of establishing that institution. The quality of those services contributes to determining the level of community satisfaction with the performance of that institution. The continuation of those institutions in the performance of their economic activities from year to year depends on the satisfaction of the community and the ability of the government to finance those institutions, as well as the government's desire for the continuation of those institutions.

4. Comparison between Battal's Train and Carroll's Pyramid

From the previous presentation, the difference between the Carroll's CSR pyramid and Battal's CSR train can be summarized as in [Table 2](#).

Table 2. Comparison between Battal's CSR Train and Carroll's CSR Pyramid

Points of Comparison	Battal's CSR Train	Carroll's CSR Pyramid
Logical Interaction and Interrelationship among Social Responsibilities	It reflects the logical interaction and the interrelationship among social responsibilities	It does not reflect the logical interaction and the interrelationship among social responsibilities
Social Responsibilities	Economic Responsibility Legal Responsibility Ethical Responsibility Environmental Responsibility Philanthropic Responsibility	Economic Responsibility Legal Responsibility Ethical Responsibility Philanthropic Responsibility
Synchronization Concept	It clearly reflects the concept of simultaneous CSRs	It does not reflect the concept of simultaneous CSRs
Expectations and Aspirations	It reflects the expectations and aspirations of both stakeholders and companies	It only reflects the expectations of stakeholders
Conformity	The content of the figure matches the attached explanation	The content of the figure does not match the attached explanation
As an Educational Model	It can be considered as an educational model. It does not cause confusion in the minds of students and beginners in the area of CSR	It may not be considered an educational model. Because it creates confusion in the minds of students and beginners in the field of CSR
Sustainable Development	Requirements to fulfill responsibilities reflect the goals of sustainable development	Requirements to fulfill responsibilities do not comprehensively reflect the sustainable development goals, due to the neglect of environmental responsibility requirements.
Economic Responsibility	It is defined for profit and non-profit organizations	It is only defined for for-profit organizations
Disadvantages of the two Models	There are some obligations (corporate activities) that bear the characteristics of more than one responsibility, with no criteria for evaluating and	There are some obligations (corporate activities) that bear the characteristics of more than one responsibility, with no criteria for evaluating and classifying those activities to determine their affiliation.

	classifying those activities to determine their affiliation.	
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5. Conclusion

Carroll's CSR pyramid has been criticized by academics and researchers in the field of CSR. In fact, one of the main reasons that led to criticism of Carroll's 1991 model is Carroll's adoption of the idea of the pyramid "as a geometric figure" in presenting his perceptions of CSRs. Three of the most important criticisms leveled at Carroll's 1991 model are: 1) Carroll's CSR pyramid does not reflect the notion of simultaneous CSRs; 2) Carroll's CSR does not reflect the logical interaction and the interrelationships among CSRs; 3) Carroll's CSR does not reflect the expectations of companies (*the gains that companies can reap from their commitment to CSR*). These defects may contribute to creating a kind of confusion in the minds of those interested in the field of CSR, especially beginners. To address this problem, the researcher suggested using the idea of a classic train as a model "Battal's CSR train" whose content reflects the following: 1) the concept of simultaneous CSRs; 2) The logical interaction and the interrelationships among CSRs; 3) Expectations of both stakeholders and companies (*stakeholder expectations are the social responsibilities that companies must abide by while carrying out their economic activities, and the benefits that stakeholders will reap through that commitment; companies expectations are the gains that companies can reap through their commitment to their social responsibilities*). Battal's CSR Train is an educational model that is designed to address some of the shortcomings of Carroll's pyramid of CSR "as a geometric figure." The content of Battal's train of CSR matches the attached explanation, and this will help to understand how CSRs interact with each other, as well as the notion of simultaneous CSRs and overlapping CSRs.

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