



Corporate Social Responsibility as a Factor to Explain Leadership Styles, Image and Reputation in Civil Society Organizations in the Time of Covid-19

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ABSTRACT

To identify the influence of Corporate Social Responsibility on Transformational, Transactional, and Laissez Faire leaderships to explain its intervention in Image and Reputation within Mexican foundations; the corresponding theoretical approach was executed, a research model was proposed, and the contribution of the study was documented through the statistical tests conducted. The research had a quantitative, ex post facto, non-experimental, and transactional approach; 303 collaborators in managerial and administrative positions within Mexican foundations incorporating CSR practices participated and were administered the instruments *MLQ and Social Responsibility Practices*. The reliability and validity of the instruments was favorable; the hypotheses included in the research model were contrasted, and half of them were accepted, observing that CSR affected Transformational Leadership directly and significantly (0.737), justifying around 54.0% of the total variance explained; it also modified Transactional Leadership (0.398), contributing with around 16.0% of the total variance explained. On the other hand, Transformational Leadership affected Image and Reputation directly and significantly (0.840), contributing with around 71.0% of the total variance explained. This study is innovative given that it analyzes the relationship between CSR and Transformational Leadership concerning Image and Reputation.

Keywords: Corporate Social Responsibility; Transformational leadership; Image and Reputation; Civil Society Organizations

INTRODUCTION

The term *civil society* was popularized in the eighteenth and nineteenth centuries in the context of the fast development of capitalism and the spread of liberal ideas across the United Kingdom and the rest of Europe. According to Dalton (2014), the concept refers to a sphere of social life existing between State and society, composed of organizations and voluntary associations that act in the interest of the common good which can include community groups, non-governmental organizations, unions, religious groups, and other civil society associations. Civil society organizations (CSOs) have proven to be key players in the support and promotion of several social causes, acting as catalyzers for change and social justice. To Edwards (2015), CSOs allow for citizen participation and empower marginalized communities by providing platforms for their voices to be heard and defense of their rights. Furthermore, Salamon and Sokolowski (2016) emphasize that these organizations have a crucial role in social innovation by developing and spreading creative solutions to complex issues that the public and private sectors are often unable to approach on their own. Then, CSOs remain cornerstones in the creation of more equitable and sustainable societies, continuously adapting to face new challenges and emerging needs (Dalton, 2014; Salamon and Helmut 1996).

In 1993, the United Nations recognized the nonprofit sector as one of the four economic cornerstones, together with the corporate, public, and households (Ruggles y Postner, 1996). Salamon and Helmut (1996) define the social sector through the following categories: 1) Organized, with a certain structure and institutionalization; 2) Private, separate from government institutions; 3) Nonprofit, whose aim is not to

generate profit nor be guided by commercial purposes; 4) Self-governing that control their own activities; 5) Voluntary, allowing for citizen participation; 6) Nonreligious, which do not promote religious worship nor education; and 7) Nonpolitical, which do not promote election candidacies but defend human and civil rights. In Mexico, the nonprofit sector is constituted by 44,000 CSOs that contribute with 2.9% of the national Gross Domestic Product (GDP) (USAID, 2021), and operate under a principle of ethics that must be followed from the corporate government.

Importance of the Research

This study gains importance in the context of increasing reliance on CSOs to address societal challenges exacerbated by global crises, such as the COVID-19 pandemic. The pandemic underscored the critical need for organizations that can respond to emerging vulnerabilities, ranging from healthcare access to economic inequality. While previous research has explored the operational dynamics and social contributions of CSOs, less attention has been given to how corporate social responsibility (CSR) practices influence their leadership styles, public image, and reputation—three critical factors for their effectiveness and long-term sustainability. By bridging this gap, the present study contributes to a deeper understanding of the strategic elements that enhance CSO performance in times of crisis.

Addressing the Research Gap

Despite the recognized importance of CSOs in advancing societal well-being, there is a lack of comprehensive research examining the interplay between CSR and organizational leadership, particularly in the nonprofit sector during periods of heightened uncertainty. Most existing studies on CSR have focused on corporate entities, leaving a significant gap in how these principles apply to civil society organizations. This research aims to address this void by exploring how CSR serves as a foundation for ethical decision-making, transparent leadership, and trust-building, especially in the high-stakes context of a global pandemic.

Justification of the Study

This research is justified by the growing acknowledgment of the nonprofit sector's role in addressing critical societal needs that neither governments nor private enterprises can fully resolve. By investigating the intersection of CSR, leadership, and public perception, this study seeks to provide actionable insights for CSOs to enhance their organizational resilience, adaptability, and societal impact. Furthermore, understanding how CSOs can leverage CSR to strengthen their image and reputation offers practical value for policymakers, donors, and community stakeholders. The findings have the potential to inform strategies that enable these organizations to navigate crises effectively while maintaining their ethical and operational integrity.

LITERATURE REVIEW

Corporate Social Responsibility (CSR)

This subject has been researched for over seven decades, including the work by Howard R. Bowen. His early contribution refers to the concept as the obligation of businessmen to outline policies, make decisions, and follow lines of action related to aims and values of the society (Bowen, 1953). This statement attracted the interest of the academic community, which included the issue among those to research. A decade later, McGuire explained that CSR includes legal and economic responsibility towards society. After Clarence C. Walton's contribution, the concept now explores the link between the organization and the society where the actors involved must allow and implement the relationships that pursue shared objectives (Walton, 1967). In addition, Davis (1967) observed that "Social responsibility is expressed in law, custom, and institutional agreements that define conditions for responsible use of power" (p. 7).

The tasks carried out during the following decade added to the contributions by Friedman, whose appreciation consisted in managing businesses "in accordance with their desires, which generally will be to make as much money as possible while conforming to the basic rules of the society, both those embodied in law and those embodied in ethical custom" (Friedman, 1970, p. 2). Carroll's contribution to the matter is the most widely cited, and considers it "encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time" thus dividing the notion into economic, legal, ethical, and philanthropic responsibilities of a business (Carroll, 1979). The end of the twentieth century led to improvement in business concepts, among which is the Ethical theory of businesses: corporate citizenship (Crespo Razeg, 2010). Besides perfecting the definition of the concept, Wood (1991) also contributed to defining corporate social performance and Carroll's proposals were consolidated. Other authors find it should have legal obligations and responsibilities, show an ethical, socially responsible behavior, and contribute with donations to social causes (Garriga and Melé, 2004). Some schools of thought are even proposed to classify the joint efforts in four theories, which have become guidelines for several authors and scholars.

The Instrumental Theory proposes it is a medium for stockholders to reach economic wealth. Among its

precursors are Milton Friedman, who asserted that responsible behavior is upheld by individuals and not enterprises. He also established that private CSR should “use its resources and engage in activities designed to increase its profits so long as it stays within the rules of the game.” Among the possible media for enterprises to reach a competitive advantage is enhancing value for stockholders; focusing strategically objectives on generating long-term profits; and increasing income through marketing with a cause.

The Political Theory focuses on the power of a business through constitutionalism and corporate citizenship. It is believed that the economic domain of organizations leads them to create a type of social contract with the community, supported by an indirect obligation to the social fabric and leading to a new business model. The Integrative Theory aims to satisfying social demands to obtain legitimacy, acceptance, and prestige; Carroll’s model established in 1991 is an example. The Ethical Theory is based on behavioral responsibilities of the corporation to society. It encompasses the normative stakeholder theory, human rights theories, and those focused on the common good. Together, these theories demand that the ethics and morals be exclusive to the organization, ensuring the internal and external common welfare; that is, the corporation and its indirect beneficiaries (Ayala Del Pino, 2021).

Business practices have been addressed from different approaches, such as: institutional structure, internal system, implementation methods, and governance scheme (Taneja *et al.*, 2011; Elston, 2019). In Mexico, the Business Coordinating Council (Consejo Coordinador Empresarial, CCE) has implemented the business practices code where a Socially Responsible Corporation (SRC) generates and promotes an ethical behavior and a culture of responsible competitiveness in the interest of achieving goals and organizational success, which must strengthen the welfare of society as a whole (Consejo Coordinador Empresarial [CCE], 2010).

Transformational Leadership

The author of the theories and research on leadership defines it as a process by which the actions of a group of persons are directed; through these actions, the behaviors developed by those persons can be affected (Stogdill, 1951). Bass and Avolio (1990) explain it as the stimulation of collaborators’ conscience for them to develop as productive followers, committed to the organizational mission and vision, setting their personal interests apart and prioritizing the group’s interests. Similarly, it is often referred to as a process through which the leader influences a group of followers with the firm intent to reach organizational objectives and goals by means of change (Lussier and Achua, 2008).

Considering the complete range model defined by Bass and Avolio as a referent, Mendoza Martínez *et al.* (2012) proposed an adaptation for the Mexican context. It has been validated, relied, and standardized through its application in organizations and State agencies, and considers the following styles of leadership: Transformational, Transactional, and Laissez Faire. Transformational Leadership is characterized by a leader motivating followers to produce change and personal development, influencing and encouraging them to follow their example to develop their potential so that this contributes to achieving organizational goals. Transactional Leadership works based on an exchange scheme, and it is a cost-benefit relationship between the leader and the followers. This is a challenge for leaders, who must set the goals and rewards or punishments. Laissez Faire avoids relating to followers, and there is no supervision of activities with the work group; a lack of motivation and direction among followers prevail, and there is no mediation. Result variables are Satisfaction, Extra effort, and Effectiveness.

Image and Reputation

Image is understood as the mental representation that different groups of interest have of the organization (Alvarado Herrera and Schlesinger Díaz, 2008). It has been defined as the consumers’ perception of the experiences they have had and which produce feelings and attitudes towards the corporation (Wang, 2020). It is considered a strength in the organization that behaves according to certain ethical and innovative standards. In fact, it is established as a starting point for reputation. Image reflects what the organization represents, unlike Reputation which reflects positive and negative actions in the perspective of those involved (Walsh and Beatty, 2007).

It can be defined as a mental outline laid by different sets of interests linked to the organization (Gray and Balmer, 1998). Fombrun (1996) considers that Reputation is created from previous notions compared to possibilities that the person formulates regarding the future. The construct is associated to the capability to satisfy the expectations of different groups of interest (Becker *et al.*, 2020; Fatma, 2022; Wang, 2020). The notion can be considered objective or subjective; still, individuals tend to combine them or analyze them from a subjective standpoint (Orviz Martínez and Cuervo Carabel, 2020). Consumers’ perception on social responsibility practices affects reliability on organizations, as reflected in the image they create of the corporation and the improvement in its reputation (Currás-Pérez *et al.*, 2023), with consumers’ satisfaction (Wang, 2020), and loyalty that finally improve the financial behavior of the corporation (Lee, 2023). Keller (1993, 2001) finds that brand image is expressed in terms of brand performance, brand image, and consumer’s judgements and feelings. Some studies with empirical evidence, supported by this contribution

and linked to the product brand, included the following factors: functional (containing attributes that allow to fulfill its assignment), affective (related to the most emotive and symbolic aspects), and that of reputation (including the perception individuals have of the image) (Alvarado, 2008; Aranda *et al.*, 2015; Faircloth *et al.*, 2001; Martínez-Salinas *et al.*, 2004; Martínez-Salinas and Pina-Pérez, 2009).

Hypotheses Definition

By the end of 2023, records showed that 2,349 businesses had the CSR badge granted by the Mexican Center for Philanthropy (Centro Mexicano para la Filantropía, Cemefi) to organizations that meet the indicators in the social, environmental, governance, and global context fields. Despite the favorable growth of CSR in the past two decades, to date a series of causes that hamper its efficiency remain, since philanthropy is often mistaken by CSR, and CSR is considered an expense, not an investment. Furthermore, it is not linked to the business model of the corporation, and unrelated actions take place; that is, responsible actions are planned and executed without including corporations or institutions that contribute to the business strategies or improve impact and benefits; finally, the return of investment is not assessed. Evidently, CSR is related to other study variables where the recorded empirical evidence is the basis to carry out the present study, considering the nature and reason for being of CSOs. In Mexico, it is essential to consolidate organizational and leadership capabilities to achieve goals and objectives the organizations were created for.

Manzoor *et al.* (2019) led a cross-sectional study to observe the behavior of CSR as a mediating variable between Transformational Leadership and Job Performance in 130 participants working at small and medium enterprises (SME) in Pakistan. The measurement instruments used were the Transformational Leadership one developed by Wang *et al.* (2005); the study by Iqbal *et al.* (2018) to evaluate CSR; and the questionnaire by Janssen and Van Yperen (2004) to identify employees' performance. A regression analysis was used to determine whether CSR had a mediating effect between Transformational Leadership and Job Performance. They documented that the former positively predicted the latter, and CSR had a positive influence between Transformational Leadership and Job Performance. Javed *et al.* (2019) examined the influence of CSR on the Corporate Reputation and Financial Performance of 224 managers in the manufacturing sector. To do so, the following instruments were applied: the scale proposed by Mishra and Suar (2010) to evaluate CSR; the scale developed by Voegtlin (2011) to measure responsible leadership; the questionnaire by Fombrun *et al.* (2000) for Corporate Reputation; and the proposal by Kaplan and Norton (1992) for financial performance. Using Structural Equation Models (SEM), the authors compared the research hypotheses, and documented that CSR initiatives positively and significantly predominate in Corporate Reputation and Financial Performance. In the link CSR– Reputation and CSR–Financial Performance, the moderating influence of Responsible Leadership was negative. Nguyen *et al.* (2021) documented that the behavior of a mediation model to analyze how CSR and Reputation can relate Ethical Leadership with an outstanding business performance among 653 participants in top- and mid-level management positions at Vietnamese firms. To do so, they used the following instruments: Ethical leadership was adopted from Brown *et al.* (2005); CSR was taken from the proposal by Wu *et al.* (2015); Corporate Reputation was assessed from the scale by Fombrun *et al.* (2000) and Rettab *et al.* (2009); and firm performance from the contributions by Fornell (1992) and Morgan and Piercy (1998).

To prove the research hypothesis, the authors developed a series of models. The first led to observe the behavior of Ethical Leadership in the Firm's Performance, while the second added CSR as a mediating variable to the model previously mentioned. Finally, they analyzed CSR and Reputation performance of the firm as mediating variables. The results indicate that Ethical Leadership positively affected CSR which, in turn, increased Reputation and the firm's Performance. Ethical Leadership was found to be fundamental to the implementation of CSR practices in corporations.

Vidales Flores *et al.* (2023) analyzed the influence of the factors Transformational, Transactional, and Laissez Faire Leaderships on Corporate Image and Reputation and CSR to observe their impact in the Result variables. They used the adaptation by Mendoza Martínez and Torres Solís (2008) to value Transformational Leadership and, to identify CSR practices, they applied the questionnaire developed by Vidales Flores (2021) to 303 collaborators assigned to mid- and top- management positions at CSOs. The authors concluded that Transformational Leadership affected Image and Reputation, explaining the 67.2% of the variance. Image and Reputation significantly predominated in the Result variables, accounting for 60.5% of the variance. Finally, they recorded empirical evidence since Transformational and Transactional Leaderships positively influenced CSR. The proposed research hypothesis is supported by the theoretical and methodological referents of the constructs CSR and Transformational Leadership. To complement this study, we added the specific research hypotheses shown in Table I.

Table 1. Specific Research Hypotheses

Hypothesis	Description
H1:	"Corporate social responsibility directly and significantly influences Transformational Leadership."
H2:	"Corporate social responsibility directly and significantly influences Transactional Leadership."
H3:	"Corporate social responsibility inversely and significantly influences Laissez Faire."
H4:	"Transformational Leadership directly and significantly influences Image and Reputation."
H5:	"Transactional Leadership directly and significantly influences Image and Reputation."
H6:	"Laissez Faire inversely and significantly influences Image and Reputation."

Source: prepared by the authors.

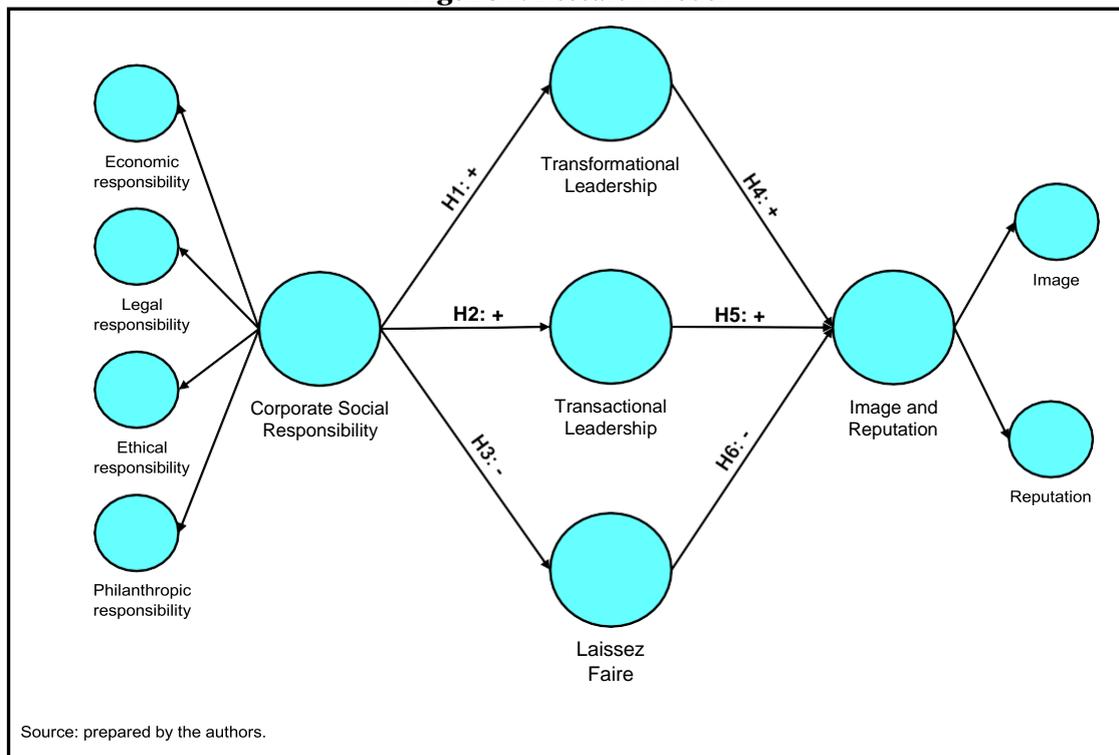
Ho: "CSR influences Transformational, Transactional, and Laissez Faire Leadership styles which strengthen Image and Reputation."

The cited hypotheses are represented in a research model supported by the multivariate method of SEM with partial least squares (PLS/SEM), where a positive influence is expected on H1, H2, H4, and H5; while a negative effect is calculated in H3 and H6, as indicated in Figure 1.

MATERIALS AND METHODS

Conceptual Framework

To analyze the influence of CSR on Transformational, Transactional, and Laissez Faire Leadership styles in order to explain Image and Reputation, a theoretical model has been created. It reflects the literature and the set of specific research hypotheses, including the theories on Transformational Leadership, Pyramid of Responsibilities, and Image and Reputation. The conceptual model used is shown in Figure 1.

Figure 1. Research Model

Research Design

Data collection Procedure

Considering the fact that the study was conducted during the COVID-19 lockdown, it was decided to design and apply the instrument electronically (Google Forms). Among the advantages are cost reduction; commuting time; control over the instrument by preventing their submission before answering all the items; practices and customs of social media; and ease of data collection. The disadvantages include not being able to apply the instrument to the participants at once, since managers were first given the instruments and then, followers. Therefore, the assessment focused on the self-perception of the management group, while in collaborators, the boss' leadership style was considered from the perception of followers.

The collaborators were invited to voluntarily participate in the study, and they were requested to answer the instrument containing a series of sociodemographic and organizational questions, along with items related to the constructs supporting the research.

Measurements and Validation

The Multifactor Leadership Questionnaire by Bass and Avolio (2000) was used as adapted by Mendoza Martínez *et al.* (2008), using the subscales: Transformational Leadership, Transactional Leadership, and Laissez Faire. To value the CSR practices (Vidales, 2021) the subscales CSR, Organizational Reputation and Corporate Image were employed. All the items were written as statements to be answered under the semantic differential scale.

RESULTS

Descriptive Statistics

The instrument was sent to 189 CSOs with presence and participation in Mexico to collect information on those addressing childhood cancer in most states (49.6%). Small foundations with 11 to 20 persons represented 22.0% while those with more than 50 collaborators accounted for 18.0%; 23.0% had state representation, and 9.0% showed international reach. Over 70.0% possessed a Single Key to the Registry of CSOs (Clave Única de Inscripción al Registro de Organizaciones de la Sociedad Civil), which granted them access to resources from the public sector.

In the sociodemographic variables, women participated more in both groups (70.0 and 71.0%, respectively); the most frequent age range in the upper levels was 35–55 years (52.0%), and 26–35 years in the operational level (36.0%) of the total population studied, followed by ages 18–25 years (21.0%). It was observed that 55.0% of the top management were married, and most of those in the subordinate group were single (54.0%).

Regarding level of education, the upper management were undergraduates and half of them had postgraduate degrees (38.0%); on the other hand, subordinates had undergraduate degrees and 19.0%, postgraduate degrees. Labor seniority in top positions was longer than six years (60.0%) and shorter than three years among subordinates (44.0%). Income showed that the top positions earned 10,000–30,000 MXN (25.0%) and 32.0% of them received no income since the positions were voluntary within the organization. Among the subordinates, half of them earned 1,000–30,000 MXN annually, while 45.0% of the cases received no salary because they were volunteers in the organization. In the first group, more than half showed the legal structure of a Civil Association (CA), and more than half were within subordinates were Private Charity Institutions (Instituciones de Asistencia Privada, IAP).

Research Hypothesis Contrast

To carry out the reliability analysis of the instruments applied in the research, Cronbach's alpha and Rho A coefficients were used. Factored load analysis, Average Variance Extracted (AVE) analysis, and discriminant validity were used to evaluate the validity of the instruments. The research hypothesis was developed and contrasted through PLS-SEM (Hair *et al.*, 2017) under the reflective method supported by the established theoretical foundation. The six specific hypotheses were integrated and the method allowed for the graphic and statistical analysis of the causal influence of the model proposed.

In descriptive statistics, the Mean indicated the minimum value in the Laissez Faire subscale (1.485), and the peak value was found in the Legal responsibility subscale (4.787). Standard deviation and minimum and maximum values were recorded in Ethical responsibility and Transactional Leadership (0.557 and 1.064, respectively). In Reliability, the results ranged from 0.768 in Laissez Faire to 0.969 in CSR, complemented by Dillon-Goldstein's Rho coefficient, ranging between the lowest and highest scores with similar values in the subscales previously mentioned (0.867 and 0.972, respectively). This proves that the instruments used in the present study showed good reliability or internal consistency levels in their results; that is, scores equal or higher than 0.700 across subscales (Dionne Francis *et al.*, 2004).

Regarding convergent validity, once AVE was calculated, the lowest score was observed in Image and Reputation (0.643), and the highest was found in Reputation (0.824). Additionally, the square root of AVE was used to identify the discriminant validity, documenting lower and upper discriminant coefficients in the subscales above (0.802 and 0.908, in each case). This leads to stating two situations: the instruments measured the subjects they sought to value, and each subscale was different from the others. The AVE and discriminant coefficients scores show that the instruments used had excellent validity levels with scores equal or higher than 0.500. The behavior of communality coefficients is included, where all subscales of the instrument reported values above 0.600, ensuring that more than 50.0% of the variance explained was within each latent variable, proving the validity of each construct (Table II).

Table II. Reliability and validity

Subscale	Mean	Standard deviation	Confidence intervals		N	CA	RHO	AVE	R (AVE)	R ²	A1	A2	Com
			Lower	Upper									
CSR	4.704	0.574	4.639	4.769	16	0.969	0.972	0.689	0.830	0.000	11.020	0.738	0.689
TFL	4.550	0.710	4.470	4.630	5	0.927	0.945	0.775	0.880	0.544	3.870	0.357	0.775
TSL	3.932	1.064	3.812	4.052	5	0.940	0.955	0.808	0.899	0.159	4.050	0.447	0.808
LSSF	1.485	0.866	1.387	1.583	3	0.768	0.867	0.680	0.825	0.007	3.180	0.897	0.680
ECR	4.622	0.663	4.547	4.697	3	0.829	0.898	0.747	0.864	0.827	2.240	0.515	0.747
LER	4.787	0.578	4.721	4.852	6	0.952	0.962	0.808	0.899	0.949	4.850	0.351	0.808
ETR	4.778	0.557	4.715	4.841	4	0.900	0.930	0.770	0.877	0.941	3.080	0.434	0.770
PHR	4.592	0.655	4.518	4.666	3	0.803	0.884	0.717	0.847	0.777	2.150	0.500	0.717
IMREPU	4.579	0.602	4.511	4.647	10	0.938	0.947	0.643	0.802	0.707	6.430	0.792	0.643
IMA	4.520	0.628	4.449	4.591	7	0.908	0.927	0.645	0.803	0.959	4.520	0.604	0.645
REP	4.718	0.623	4.648	4.789	3	0.893	0.934	0.824	0.908	0.850	2.470	0.364	0.824

Notes:

CSR = Corporate Social Responsibility

LSSF = Laissez faire

ETR = Ethical responsibility

IMA = Image

CA = Cronbach's alpha

R(AVE) = Square root of AVE

A2 = Autovalue 2

Source: prepared by the authors.

TFL = Transformational Leadership

ECR = Economic responsibility

PHR = Philanthropic responsibility

REP = Reputation

RHO = RHO coefficient

R2 Coefficient = Square R

Com = Communality

TSL = Transactional Leadership

LER = Legal responsibility

IMREPU = Image and Reputation

N = Number of items

AVE = Average variance extracted

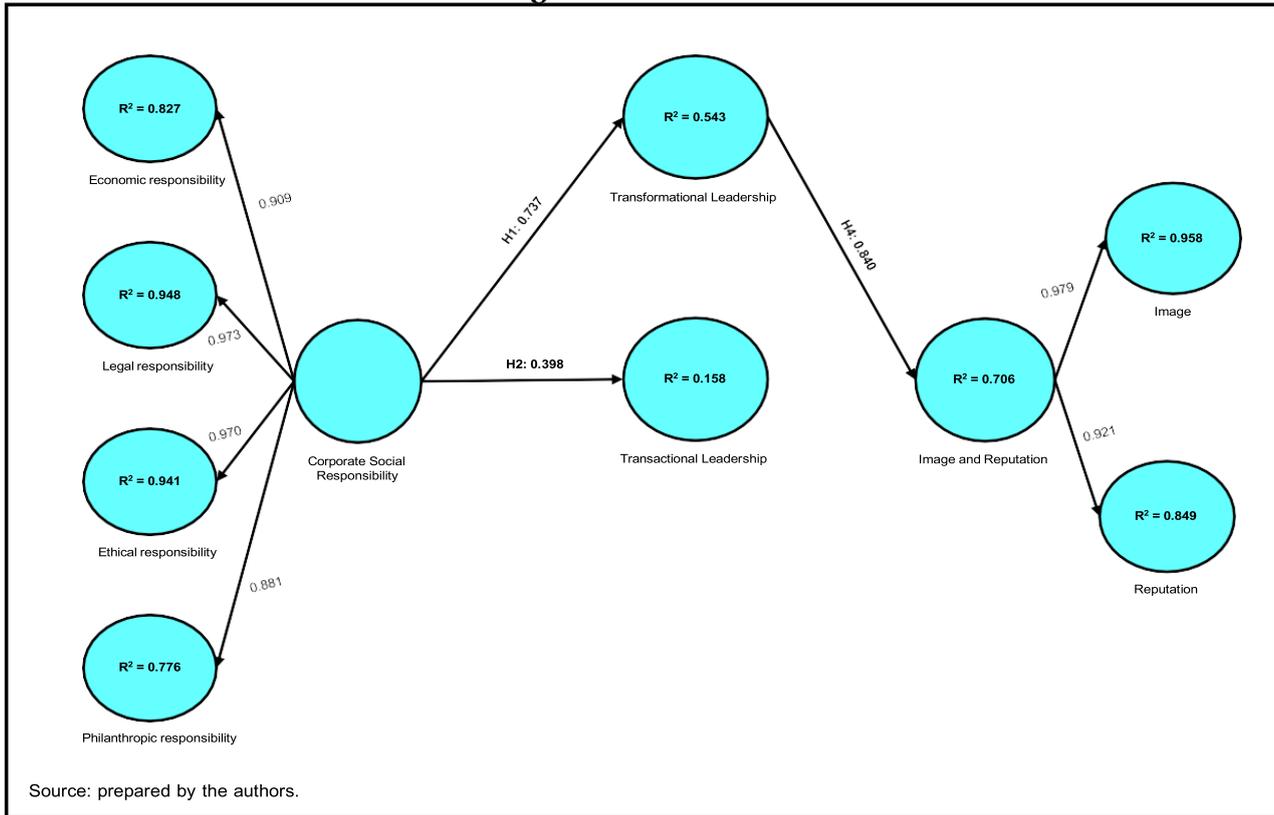
A1 = Autovalue 1

The Pearson moment-product coefficients allowed to verify the theoretical correspondence suppositions of the Laissez Faire subscale and the rest in the instrument. By obtaining significant, inverse scores in all correlation coefficients, it is found that all scores of discriminant coefficients of the main diagonal were higher than all the correlation coefficients in the lower section, as shown in Table III. This agrees with the Fornell-Larcker criterion, as the values of all subscales in the instrument were above 0.700 (Hair *et al.*, 2017).

Regarding the results of factored load corresponding to the items that constitute the instrument dimensions, it was observed they were grouped from the structural equations that formed their correlations. They corresponded to their theoretical foundations, respectively, which justifies and complements the validity of each dimension or factor of the latent variables. The scores obtained in each coefficient were higher than 0.700 across subscales, thus meeting the convergent validity criteria.

The scores recorded in the R2 coefficients of determination in the CSR subscale, analyzed as second-order construct in this study, ranged from the lowest value in Philanthropic responsibility (0.776) to the highest in Legal responsibility (0.948), deducing that independent latent variables can highly explain the second-order variable. A similar event occurred in the second-order subscale of Image and Reputation, where the R2 coefficients went from the lowest (0.849) in Reputation to the highest in Image (0.958). On the other hand, R2 explains that Transformational Leadership from CSR was moderate (0.543), while it barely reached 0.158 in Transactional Leadership. Following this path, the R2 of Image and Reputation was high (0.706), as explained by Transformational Leadership. Figure 2 shows these behaviors, which explain the contrast results of the hypotheses constituting the SEM, detailed below:

Figure 2. SEM Results



H1: “CSR directly and significantly (0.737) influences Transformational Leadership,” explaining around 54.0% of the variance from R². Under this consideration, H1 was accepted.

H2: “CSR directly and significantly (0.398) influences Transactional Leadership,” contributing with around 16.0% of the explained variance from its R². Then, H2 was accepted.

H3: “CSR inversely and significantly influences Laissez Faire.” By not being significant in the structural modeling, it was eliminated from the research model, which lead to the rejection of H3. This was proven after bootstrapping with 500 samples.

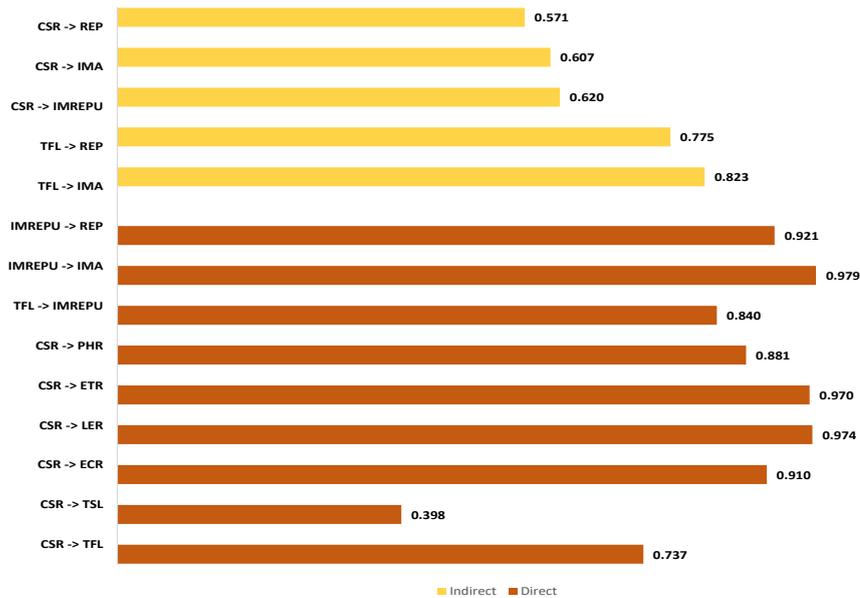
H4: “Transformational Leadership directly and significantly (0.840) influences Image and Reputation,” contributing with 71.0% of the explained variance from its R². Therefore, H4 was accepted.

H5: “Transactional Leadership directly and significantly influences Image and Reputation.” By not being significant in the structural modeling, it was excluded from the research model and thus the hypothesis was rejected. This was proven after bootstrapping with 500 samples.

H6: “Laissez Faire inversely and significantly influences Image and Reputation.” It was not significant in the structural modeling and was also rejected from the research model; hence, H6 was rejected. This was proven after bootstrapping was carried out with 500 samples.

As a complement, Figure 3 shows the behavior of direct and indirect effects, obtained through the standardized load of regression between subscales constituting the constructs analyzed. In the first case, CSR to Transformational Leadership (0.737), corresponding to the finding in Hypothesis 1; CSR to Transactional Leadership (0.398), associated with the finding in Hypothesis 2; CSR as second-order latent variable that integrates the subscales Economic responsibility (0.910), Legal responsibility (0.974), Ethical responsibility (0.970), and Philanthropic responsibility (0.881); Transformational Leadership to Image and Reputation (0.840), which agrees with the finding in Hypothesis 4; Image and Reputation in Image (0.979) and Reputation (0.921). On the other hand, the indirect effects identified included Transformational Leadership to Image (0.823), Transformational Leadership to Reputation (0.775), CSR to Image and Reputation (0.620), CSR to Image (0.607), and CSR to Reputation (0.571).

Figure 3. Direct and Indirect effects of SEM



It is critical to state that each subscale was guaranteed to correspond to one dimension. The first own value showed a coefficient higher than 1, proving that the items of each subscale are constituted within a single value, while they are lower than a unit in the second value. This behavior was observed in all subscales, where the autovalue of CSR was the most relevant by reaching a score of 11.020, corresponding to a second-order subscale. Similarly, Image and Reputation reached a value of 6.430, and was also considered a second-order subscale.

Using PLS-PM in R-Studio, the coefficient of goodness of fit was obtained to evaluate the predictive capacity of the SEM model. The result was 0.730, which was higher than the reference parameter of 0.700 and thus the model is rendered adequate.

The Structural Equation Model was tested with reflective latent variables used in this study. It was contrasted with variable gender, and no significant differences were observed; p-value remained above 0.05 in all the cases (Figure 4).

Figure 4: SEM contrast by gender



CONCLUSIONS AND RECOMMENDATIONS

The objective of the present research was achieved, consisting in identifying the influence of CSR on Transformational, Transactional, and Laissez Faire Leaderships to explain their effect on the Image and Reputation among collaborators in foundations with CSR philosophy and practice in Mexico from a structural modeling with reflective latent variables.

The results obtained in the research based on R2 expressed a moderate capacity of CSR to predict Transformational Leadership and Transactional Leadership. They evidenced a high capacity to predict Image and Reputation from the influence of Transformational Leadership, according to the standardized beta coefficients previously mentioned, which were considered key aspects in the field of social sciences.

The results obtained from the research model allowed to validate internal consistency, convergent validity, and discriminant validity as cut-off points or reference parameters of the research instruments (Carmines and Zeller, 1979; Fornell and Larcker, 1981; Nunnally and Bernstein, 1994).

Structural modeling with reflective latent variables was strong enough to guarantee both reliability and validity by integrating several satisfactory indexes. Among those was Cronbach's Alpha, which showed values above 0.700. The convergent validity by AVE recorded values above 0.500 across subscales, along with discriminant validity.

Laissez Faire as leadership style in the SEM model proposed was eliminated since it was not significant.

Implications, Limitations, and Future Studies

It is recommended that further studies contrast PLS-SEM to analyze its influence with sociodemographic variables, as marital status and level of education, among others. In addition, the effects of moderation and/or mediation between the variables involved in SEM could also be evaluated.

Recommendations

Based on the study's findings and its exploration of the interplay between Corporate Social Responsibility (CSR), leadership styles, and public perception within Civil Society Organizations (CSOs) during the COVID-19 pandemic, the following recommendations are proposed:

- **Integrate CSR into Leadership Development Programs**

CSOs should incorporate CSR principles into their leadership training frameworks. This includes emphasizing ethical decision-making, transparency, and community engagement as cornerstones of effective leadership. Providing regular workshops and development programs can enhance leaders' ability to align organizational goals with societal values, thereby fostering trust and resilience.

- **Strengthen Communication Strategies to Enhance Public Image:**

Clear and consistent communication of CSR initiatives can significantly improve the organization's public image and reputation. CSOs should leverage digital platforms, traditional media, and community events to share the outcomes of their social responsibility efforts, ensuring alignment with the values of their stakeholders.

- **Develop a Crisis-Preparedness CSR Framework:**

The pandemic demonstrated the need for CSOs to have adaptable strategies that respond to crises without compromising their missions. Organizations should create a CSR framework specifically tailored for crisis scenarios, outlining how leadership and resources can be mobilized to address urgent societal needs.

- **Encourage Stakeholder Engagement in CSR Planning:**

CSOs should actively involve donors, beneficiaries, and community members in the design and execution of CSR initiatives. This participatory approach ensures that programs are relevant, culturally sensitive, and aligned with the community's priorities, which enhances trust and collaborative problem-solving.

- **Monitor and Evaluate CSR Impact:**

Implementing a robust system for measuring the effectiveness of CSR initiatives can help CSOs identify areas for improvement and communicate their successes more effectively. Metrics such as stakeholder satisfaction, community impact, and organizational transparency should be regularly assessed.

- **Leverage Partnerships for Greater Social Impact:**

CSOs should build partnerships with private corporations, government agencies, and other nonprofit organizations to amplify their CSR efforts. Collaboration allows for resource sharing, broader reach, and more innovative solutions to complex social issues.

- **Address Leadership Gaps through Ethical Governance Policies:**

Ethical governance practices must be institutionalized to address leadership gaps that may arise during crises. By adhering to principles such as accountability, fairness, and inclusivity, CSOs can mitigate risks associated with inconsistent leadership styles and maintain their reputation.

- **Invest in Technology to Enhance Transparency:**

Digital tools can play a crucial role in demonstrating accountability and transparency in CSR initiatives. Platforms that track and publicly report organizational activities, funding allocations, and program outcomes can help CSOs build stronger relationships with their stakeholders.

- **Promote Leadership Diversity:**

Diversity in leadership teams ensures a variety of perspectives and innovative approaches to CSR challenges.

CSOs should actively seek to include individuals from different backgrounds, cultures, and experiences in leadership roles to better represent and serve their communities.

• **Educate the Public on the Role of CSOs and CSR:**

Public awareness campaigns can help people understand the vital role of CSOs and the importance of CSR in addressing societal challenges. Increased awareness fosters community support, enhances engagement, and builds a positive organizational reputation.

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