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Original Research

## Effect of Stakeholders' Pressure on Corporate Social Responsibility Practices: The Case of Leather Factories in Ethiopia, Oromia, Lume District.

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### Abstract

The primary aim of this study was to investigate the effect of stakeholders' pressure on corporate social responsibility (CSR) practices in the context of leather factories in Ethiopia, specifically in the Oromia region, Lume district. To analyze data collected through questionnaires, researchers used Pearson correlation and ordinal logistic regression analysis. The study's findings reveal that a positive, moderate, and statistically significant relationship between stakeholders' pressure and CSR practices ( $r$ =pressure has a positive, moderate and statistically significant relationship with CSR practices ( $r= 0.677$ ,  $P$ -value  $< 0.001$ ). In addition, the results of the research indicate that government pressure, community pressure, and media pressure are found to have a substantial effect on CSR practices of leather factories ( $Z$ -value =1.976, 1.713, and 1.797,  $P$ -value=0.021, 0.041, and 0.038), respectively. However, the effect of owner's pressure, employee's pressure, customer's pressure, supplier's pressure, creditor's pressure, competitor's pressure, non-government organization's pressure and leather factory association's pressure are found to be insignificant on leather factories' CSR practices ( $Z$ -value= 0.942, 0.427, 0.532, 0.586, 0.078, 0.566, 0.175, and 0.514,  $p$ -value 0.130, 0.101, 0.412, 0.210, 0.307, 0.102, 0.062 and 0.091), respectively. The findings of the study have implications for governing bodies to promote stakeholders' engagement in exerting pressure on leather factories to play their corporate social responsibilities.

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## INTRODUCTION

There has been a significant paradigm shift in the business landscape over the preceding decades, rendering corporate social responsibility (CSR) a critical concern for both practitioners and scholars, and its importance is perpetually increasing (Hur, 2019). Corporate social responsibility (CSR) has emerged

recently as an essential dimension of organizational operations, with corporations exhibiting a growing fascination for CSR initiatives as strategic instruments capable of significantly influencing their reputation (Shams, 2016), legitimacy (Jakhar, 2017), and overall performance (Yoon et al., 2024).

Similarly, numerous researchers examine corporate social responsibility as an expanding organizational phenomenon that bears significant implications for practitioners, academics, and society as a whole (Bakanauskiene et al., 2016). Concurrently, however, questions regarding how to integrate CSR into day-to-day operations in a manner that is adaptable with the organization's culture (Chatzoglou et al., 2017), how to mend CSR with stakeholder interest (Bella, 2025), and how to balance between short- and long-term impacts or benefits have still not been answered (Shiu & Yang, 2017).

In line with this, stakeholder pressures have a substantial influence on firms' adoption of CSR practices (Boiral & Testa, 2017; Wijethilake, 2019). Hence, it can be perceived that the relationship existing between the organization and stakeholders determines CSR practices. The stakeholders' theory postulates that stakeholder pressure serves as a driver for organizations to adopt CSR strategies (Awa et al., 2024) and complex formal environmental management systems (Cullinan et al., 2016). Remarkably, CSR practices differ from country to country and across industries (Loosemore et al., 2018). Oo and Lim (2025) work showed that different factors, namely stakeholders' interest, government commitment, and institutional arrangement, significantly affect corporate social responsibility practices. This study aims to investigate the effect of stakeholders' pressure on CSR practice in leather factories in Ethiopia, Oromia, Lume district.

#### **STATEMENT OF THE PROBLEM**

In the era of economic development, the destruction of non-renewable resources has been affecting the overall environmental well-being (Ye et al., 2020). In this regard, Visser (2017a) argued that investment, economic growth, and globalization in the developing

continent, particularly in Africa, are highly characterized by causing social and environmental impacts. More specifically, in Ethiopia, a preliminary assessment made by researchers indicated that economic activities, particularly leather and leather product manufacturing factories, have been causing various kinds of problems to the community. This destructive outcome of unsustainable engagement by organizations has been getting remarkable concern from international actors, policy makers, researchers, and governments, thereby to ensure sustainable development (Leggett, 2020). Accordingly, Environmental protection strategies such as environmental management systems, reusing waste materials, and protecting the planet became the core agenda of every organization to achieve sustainable development (Luetz & Walid, 2019).

In this regard, corporate social responsibility (CSR) practices are considered to be a strategic tool to ensure the well-being of the overall environment, which in turn contribute for social welfare (Ye et al., 2020). It has emerged as a critical instrument for organizations globally to engage with their stakeholders, augment their corporate reputation, and strengthen their competitive edge. Consequently, the implementation of corporate social responsibility initiatives is progressively emerging as an essential element of contemporary corporate ethos, driven by escalating demands from stakeholders amidst an expanding global consciousness regarding the imperative for robust corporate governance, environmental sustainability, and societal welfare. Regardless of the critical roles corporate social responsibility practices play in spheres of development, in developing countries, particularly in Africa, less concern has been given (Jamali & Karam, 2016). Further, CSR practices are not the sole

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responsibility of organizations. Indeed, it needs participation, cooperation's and influence from various stakeholders to engage firms in their CSR practices.

In this respect, previous empirical evidence on government pressure, owners' pressure, employees' pressure, and CSR practices shows mixed results. For instance, the work of Elifneh and Tsegaw (2019) indicated that employees' pressure, competitors' pressure, and customers' pressure do not have a significant effect on corporate social responsibility practices.

On the other hand, a study conducted by Ali et al. (2023) and Ying et al. (2022) portrays that employee pressure, community pressure, customer pressure, and competitor pressure have a significant effect on an enterprise's CSR practices. Additionally, the work of Mulugeta (2020) shows that community pressure, employee pressure, and customer pressure have a significant effect on CSR practices. This study's findings also reveal that employee pressure has a negative effect on corporate social responsibility practices. This reveals that there exist inconsistent findings on the effect of stakeholders' pressure and CSR practices.

Moreover, a systematic literature review covering five years (2020-2025) using the Scopus search engine was conducted by researchers. The search result was 88 articles, and the review result shows China, the United Kingdom, and the United States ranked first with 13(15%) of publications each. On the other hand, Spain and Australia ranked second and third, having 11(12.5%) and 9(0.23%) of publications, respectively. Additionally, Germany, South Korea, and Brazil ranked 4<sup>th</sup>, having 7(8%) of publications each. Lastly, Canada and Pakistan ranked 5<sup>th</sup> by having 4(5%) of publications each. This result demonstrates that co-themed research on stakeholders' pressure and corporate social responsibility practices is under-researched in

developing countries, particularly in the African context. Furthermore, as far as the researchers are concerned, studies comprehensively examining the effect of various stakeholders' pressure on corporate social responsibility practices, particularly in the leather factories, are limited.

Thus, first, this study fills the gaps related to the inconsistent findings on the effect of stakeholders' pressure on corporate social responsibility practices by shedding light on the effect of independent variables and the dependent variable. Second, the result of this study fills the geographical limitations of studies related to variables in this study by contributing knowledge on the effect of stakeholders' pressure on corporate social responsibility practices in the leather factories operating in the *Lume* district. Thirdly, this study fills the limitations existing in comprehensively examining the effect of various stakeholders' pressure on corporate social responsibility practices by providing a clear picture of the effect of different stakeholders, namely government, owners, employees, community, customers, creditors, suppliers, non-government organizations, media, and leather factories association's pressure corporate social responsibility practices in the leather factories. Concurrent to filling the mentioned gaps, this research aimed to address the following research questions:

1. What is the relationship between stakeholder pressure and CSR practices?
2. Does each of the stakeholder pressure has sigificant effect on CSR practices?

### **CONCEPTUAL FRAMEWORK**

Corporate social responsibility (CSR) represents an increasingly significant domain that garners both scholarly and professional attention, encompassing theoretical frameworks as well as pragmatic applications

*Adujna et al., Journal of Social Science & Humanities Research, Jan. – June, 2026, 2(1), 01-23* (Nave, 2019). Moreover, presently it constitutes one of the most pressing challenges confronting the corporate milieu as the interactions between organizations and their stakeholders are progressively becoming more intimate (Kowalczyk, 2020). Consequently, the incorporation of CSR into existing business strategies has emerged as an essential attribute of contemporary firms (Rodrigues et al., 2022). In this regard, Kowalczyk (2019) asserts that stakeholder pressure play significant role in engaging organizations to adopt CSR practices.

The work of Ali et al. (2022), Ali et al. (2023), and Rhee and Park (2018) reveals that customer pressure, suppliers' pressure, competitors' pressure, non-government organizations pressure, owners pressure, and media pressure have a significant effect on corporate social responsibility practices in the firms. Based on this related literature review, the following research hypotheses and conceptual framework are proposed.

- H01: Government pressure has no significant effect on corporate social responsibility practices.
- H02: Owner's pressure has no significant effect on corporate social responsibility practices.
- H03: Employee pressure has no significant effect on corporate social responsibility practices.
- H04: Community pressure has no significant effect on corporate social responsibility practices.
- H05: Customer pressure has no significant effect on corporate social responsibility practices
- H06: Supplier pressure has no significant effect on corporate social responsibility practices.
- H07: Creditor pressure has no significant effect on corporate social responsibility practices.
- H08: Competitor pressure has no significant effect on corporate social responsibility practices.

- H09: NGO pressure has no significant effect on corporate social responsibility practices.
- H010: Media pressure has no significant effect on corporate social responsibility practices.
- H011: Leather factory association pressure has no significant effect on corporate social responsibility practices.

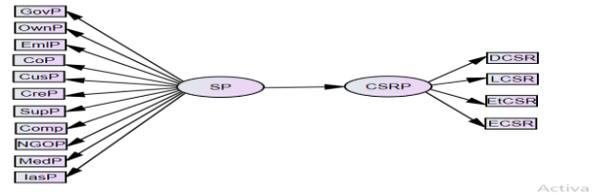


Figure 1. Conceptual Framework adapted from Carroll (2016) and Freeman et al. (2020)

Where:

- SP represents Stakeholders Pressure
- CSRP represents Corporate Social Responsibility Practices
- GovP represents Government pressure
- OwnP represents the Owners' pressure
- EmP represents Employee Pressure
- CoP represents Community Pressure
- CusP represents Customer Pressure
- CreP represents Creditors' Pressure
- SupP represents Suppliers Pressure
- ComP represents Competitors' Pressure
- NGOP represents Non-government Organizations Pressure
- MedP represents Media Pressure and
- lasP represents the Leather Factory Association Pressure

## MATERIALS AND METHODS

Research method is a systematic process that researchers employ to build scientific knowledge about certain phenomena under study (Earley, 2014). It is asserted that there exist two research methods, namely qualitative and quantitative methods, that the researchers may opt for conducting research (Norkett, 2013). According to Norkett, in quantitative research methods, researchers are often concerned with explaining phenomena under investigation

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through gathering and analyzing numerical data. In addition, Nayak and Singh (2021) state that the quantitative research method includes data gathering through a questionnaire, statistically analyzing data, testing the underlying research hypothesis, examining the relationship between variables, and generating inferences about a certain subject matter under investigation. On the contrary, the qualitative research method is characterized by describing the subject matter under study through collecting and analyzing non-metric data (Nayak & Singh, 2021; Patten & Newhart, 2017).

With respect to the choice of either of the methods, Nayak and Singh (2021) assert that choosing a research method is determined by the underlying research questions and philosophical foundation followed by the researcher. In this regard, the researchers used a quantitative research method to address the research objectives. In addition, the researchers followed a pragmatic philosophical orientation due to the fact that it enables the researchers to investigate the phenomena under study and come up with reality by complementing the limitation that either positivism or interpretivism. Further, this study was intended to explain the effect of stakeholders' pressure on corporate social responsibility practices (dependent variable). Thus, the researchers used a quantitative research method for undertaking this research.

### **Target Population of the Study**

The population is the total unit of analysis out of which the researchers draw samples (Lakens, 2022). The populations of this study are different stakeholders of leather factories operating in the Lume district (Mojo Town). These stakeholders were households living in nine Gandas/kebeles of Lume district and employees of the factories. According to the Mojo Town Employee and Society Affair

Office 2024 reports, the total number of permanent employees in the 10 leather factories was 2278. The researchers only considered permanent employees of factories because they have been working for a longer period of time and are believed to have ample knowledge on the subject matter under study. On the other hand, the total population of communities that are living in nine Gandas/kebeles of Lume Woreda was 30195 as Health Center 2024 report. From these total populations, the total number of households was 6291, and all households were used as the target population of the study. These households were considered to be the target population of the study because they are part of communities living around leather factories, and they are expected to have adequate knowledge of the pressure that leather factories have been facing from different stakeholders on corporate social responsibility practices. Thus, the total target populations of the study were employees of leather factories and households, totaling 8569 individuals.

### **Sample Size Determination and Sampling Technique**

The sample size constitutes a subset of a specific population that is vital in guaranteeing the acquisition of adequate information to substantiate the conclusions drawn from the research (Andrade, 2020). Memon et al. (2020) assert that researchers are required to take into consideration factors like the nature of the research and analytical method, time, and resources in determining an appropriate sample size. In line with this, different authors have been providing various sample size determination guidelines for structural equation modeling (SEM).

In this context, a priori sample size calculator has been widely used to determine the sample size for second-generation multivariate analysis. Soper (2020) states that a priori

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sample size determination is an online power analysis and popular method among users of second-generation multivariate data analysis, as cited in (Memon et al., 2020). Memon et al. (2020) indicate that a priori sample size application is suit to any research design and preferable to other online sample size calculators. This application takes into consideration the size of expected effect, level of statistical power, expected probability, number of observed and latent variables as an input to determine the minimum sample size (Memon et al., 2020). Effect size measures the size of the effect that a given explanatory variable has on the dependent variable (Sullivan & Feinn, 2012). In this respect, researchers have been suggesting using the effect of prior similar studies as a benchmark. However, by convention, the minimum effect size for SEM is 0.1, 0.3, and 0.5, considered as small, medium, and large effect sizes, respectively. And it is recommended to use a medium effect size if the researcher cannot find a previous research effect as a benchmark. Thus, the researchers used a medium effect (0.3) for calculating the sample size because we did not get an effect size similar to previous studies.

In addition, anticipated probability, statistical power, and the number of latent and indicators are other inputs used in calculating sample size using the a priori sample size calculator. Anticipated probability refers to the significance level related to the likelihood of rejecting the null hypothesis, and the commonly anticipated probability in social science is 0.05 (Memon et al., 2020).

In this study, an anticipated probability of 0.05 and a statistical power of 0.8 were used to determine sample size. The researchers used 0.05 because it is commonly used anticipated probability social sciences (Memon et al., 2020). Additionally, a statistical power of 0.8

was used because it is considered to be the most widely used in social sciences in determining sample size (Zewdie et al., 2022). In this research, the researchers want to notify that this research paper is part of our research entitled “Effect of stakeholders pressure on sustainable development through the mediating role of corporate social responsibility practices: the case of Leather factories in Ethiopia, Oromia, Lume District”. In the main title of the research, the number of latent variables is three, namely, stakeholders' pressure, corporate social responsibility practices, and sustainable development. And the number of indicators are eighteen (18). Given these inputs for the A priori sample size calculator, the recommended minimum sample size is found to be 200. In this study researchers performed confirmatory analysis examine the extent which indicators measuring their latent construct. Beside, CFA was used assess the validity and reliability of the instruments used. In its nature, confirmatory factor analysis (CFA) as part of SEM requires a large sample size to ensure goodness of fit (GOF) (Dash & Paul, 2021). Hence, by taking cost, time, and other variables into account, researchers used 280 as the sample size of this particular study. Further, the sample proportion is calculated for each stratum of the study using the statistical formula suggested by (LEVINE, 1981)  $n_1 = N_i / (N * n)$  where  $n_1$  is the sample proportion,  $N_i$  is the total population of each stratum,  $N$  is the total population, and  $n$  is the sample size. Accordingly, sample proportions are computed and allocated to each of the strata as shown in [Table 1](#) and [Table 2](#)

**Table 1**

*Number of Employees in each Factory and their Respective Sample Size*

Name of factories	No of employees	Proportional sample size
East Africa Leather Factory	48	2
Farida Leather Factory	100	3
Friendship Leather Factory	629	21
Hodoechen Leather factory	342	11
Hora Leather Factory	170	5
Jorge Shoa Leather Factory	351	11
Kolba Leather Factory	208	7
Mojo Leather Factory	147	5
Zingzang Leather Factory	221	7
United Vasin Leather Factory	62	2
Total	2278	74

**Table 2**

*Number of Households in each “Gandoota/Kebeles” and their Respective Sample Size*

Name of Kebeles	No of households	Proportional sample size
Bika	400	13
Ejersa Jorro	665	22
Jogo Gudedo	796	26
Kolba Godde	935	31
Korma Fatolle	806	26
Mamo Shoki	732	24
Muda Sankalle	590	19
Koka Nagawo	549	18
Sharra Dibandib	818	27
Total	6291	206

Khalid (2024) asserts that samples are chosen using either probability or non-probability sampling methods. Khalid (2024) reveals researchers needs take into consideration various factors while deciding to choose either of them. To conduct this research, researchers used probability (simple random) and non-

probability (purposive and convenience) sampling techniques. Simple random sampling (lottery) was employed for collecting data from the leather factory's employees. A simple random sampling technique was used because the lists and the number of employees working in leather factories were well documented. In addition, it provides an equal chance for the employees of the factories to participate in answering the research questionnaire. Thus, it is suitable apply the simple random sampling technique to data from leather factory workers.

On the other hand, the purposive sampling technique was used for selecting the nine “Gandoota/Kebeles” of Lume district and the ten leather factories. These “Gandoota/Kebeles” of the Lume district were purposively chosen because they are areas that have been experiencing the negative and positive impacts of leather factories' operations. And they are expected to provide answers to the research questionnaires of the study. The 10 leather factories were purposively selected because these factories haven been causing environmental pollution, particularly water and air pollutions which in turn has been affecting the well-being of the community at large. Hence, the purposive technique is seen to be an appropriate technique to investigate the extent to which different concerned stakeholders influence corporate social responsibility practices in the leather factories.

Further, the convenience sampling technique was used to gather data from households of the nine “Gandootaa/ Kebeles”. This technique was used because it was very difficult to get households to the same place at the same time, as these households were engaged in their own jobs. Thus, the researchers approached the households at their convenience time and place based on their personal interest to provide answers to the research questionnaire.

Data sources are the foundations upon which the findings of the study rely. Basically, researchers may use either primary or secondary data sources or a mix of the two. For conducting this study, researchers used primary data. The primary source of data was used because it enables researchers to address the underlying research questions, and it was obtained from participants of the study using questionnaires as a data collection tool.

### **Method of Data Collection**

For achieving research objectives, researchers collected data from factory employees and households. To gather research data, the researchers used self-administered questionnaires as a data collection method. Questionnaires were used as a data gathering tool because it allows researchers to collect data from a large number of participants within a shorter period of time. In order to develop questionnaires to measure variables of the study, the researchers relied on a review of related literature. In addition, the researchers adapted measures that have been widely used by various scholars. For instance, to develop questionnaires for CSR practices, we adapted questionnaires constructed by Turker (2009). The construct was selected because it has been commonly used by previous researchers, and it helps the researchers to capture the basic concepts of CSR practices.

On the other hand, the stakeholder pressure questionnaire was adapted from the construct developed by Sarkis et al. (2010). These measures of stakeholder pressures were adapted because it enables researchers to capture the basic concept of stakeholder pressure and it allows the researchers gather data with respect to stakeholders' pressure on CSR practices in the leather factories. Overall, questionnaires were administered to 74 leather factory employees and 206 households of the nine

questionnaires were distributed to participants. However, 256 questionnaires were returned, which resulted in 91% response rate.

### **Model specification**

Model specification denotes a decision about which independent variables should be included in or excluded from the equations, and it should be based on theoretical considerations instead of empirical. It is often used to model the relationship between the dependent variable and explanatory variables (Parry, 2024). In this study, the following model specification was used to determine the effect of stakeholders' pressure on corporate social responsibility practices.

$$\text{Log} \left( \frac{P(Y \leq j)}{P(Y > j)} \right) = \alpha + \beta_1 \text{Govp} + \beta_2 \text{OwnP} + \beta_3 \text{EmlP} + \beta_4 \text{CoP} + \beta_5 \text{Cusp} + \beta_6 \text{Crep} + \beta_7 \text{SupP} + \beta_8 \text{Comp} + \beta_9 \text{NgoP} + \beta_{10} \text{Medp} + \beta_{11} \text{asp} + e$$

$P(Y \leq j)$  represents the cumulative probability that CSR falls into category  $j$  or below.

$P(Y > j)$  denotes the cumulative probability that CSR falls into a category greater than  $j$

$\alpha$  is the  $Y$  intercept, and  $\beta_1$  through  $\beta_{11}$  are the odds ratios of the government pressure, owner's pressure, employee's pressure, community's pressure, customer's pressure, creditor's pressure, supplier's pressure, competitor's pressure, non-government organization's pressure, media pressure, leather factory association's pressure, respectively.

### **Method of Data Analysis**

Quantitative data collected using questionnaires were analyzed using ordinal logistic regression using SPSS Jamovi software. Jamovi version 2.6.44 was used to process data for analysis. The researchers used ordinal logistic regression because the nature of the research data collected was ordinal, and it allows researchers to examine the relationship between corporate social responsibility practices

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 (dependent variable) and stakeholders' pressure (independent variables). In addition, ordinal logistic regression was employed to examine the effect of corporate social responsibility practices on sustainable development.

### Assumption Tests

As part of the assumptions test, researchers found that the dependent variable (CSR practices) was measured using five point Likert scale. So, it suffices to run an ordinal logistic regression analysis. In addition, the multicollinearity assumption is checked as indicated in Table 3. In Table 3, it is revealed that the VIF of each predictor variable and the mean of VIF are less than the recommended threshold of 10 (Table 3), which is also evidenced by the correlation matrix presented in Table 8. So, it is acceptable to use ordinal logistic regression analysis in this research.

**Table 3**

#### *Collinearity Statistics*

Predictors	Variance Inflation Factor(VIF)	Tolerance
GovP	1.46	0.686
OwnP	2.62	0.382
EmlP	3.61	0.277
CoP	1.71	0.583
CusP	2.31	0.433
CreP	3.71	0.270
SupP	2.80	0.358
Comp	2.29	0.436
NGOP	2.03	0.494
MedP	1.55	0.644
IasP	1.51	0.664
<b>VIF mean</b>	<b>2.33</b>	

### Measures of Model Fitness

For assessing the fitness of the model, the researchers run ordinal logistic regression analysis with a single predictor and 11 predictors using Jamovi software version 2.6.44 to examine the fitness of the model.

Deviance, AIC, R<sup>2</sup>McF, Chi-square ( $\chi^2$ ), and P-value are some of the measures of model fitness. Deviance is the difference between the null or restricted model and the residual, and it is argued that the smaller the deviance, the better the fitness of the model (Williams et al., 2024). Table 4 shows that the baseline model deviance is 323 while the deviance of the residual model is 247, and this points to the fact that the deviance of the residual model is smaller relative to the baseline model (model with single predictor), which implies that 23.53% improvement in the model fitness. Thus, the residual model with a deviance value of 247 reveals that the model is fair enough to run an ordinal logistic regression analysis. Akaike information criterion (AIC) is considered to be the measure of model fitness in ordinal logistic regression analysis. It is the difference between 2 times the number of parameters in the model and 2 times the logarithm of the maximum likelihood of the model (Williams et al., 2024). Similar to deviance, the smaller the AIC, the better the fitness of the model (Williams et al., 2024). Table 4 indicates AIC of 331 and 275, respectively, which shows 16.92% better fitness in the model.

Further, McFadden's R-squared is a statistical tool to assess the goodness of fit. Table 4 points out McFadden's R-squared of 0.0859 and 0.302, respectively, showing 251.57% improvement in the explanatory power of the model.

It also shows that stakeholders' pressure explains 30.2% of the variation in corporate social responsibility practices (response variable). Further, the p-value is one measure of goodness of fit for the ordinal logistic regression analysis. P-value <0.05 is argued to show significance of the model in explaining the outcome variable. Table 4 reveals a p-value of <0.001, which implies the predictor in

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the base model and the predictors are statistically significant in predicting the response variable (corporate social responsibility practices) at 30.3 and 106 degrees of freedom, respectively. These tests of assumptions confirm the need to run an ordinal logistic regression analysis to examine the effect of stakeholders' pressure on corporate social responsibility practices.

In addition to the above discussed goodness of model fit for ordinal logistic regression, model fit measures are assessed using Chi-Square, comparative fit index (CFI), Tucker-Lewis Index (TLI), Standardized Root Mean Square Residual (SRMR), and Root Mean

Square Error of Approximation (RMSEA). The result in Table 5 indicates that all measures model fitness value falls within the recommended threshold. This affirms that the specified model fits very well and corresponds to the observed data, which implies that the structure of the model and the hypothesized relationships are reasonable.

**Table 4**  
*Overall Model Test*

Baseline model						
Model	Deviance	AIC	R <sup>2</sup> N	$\chi^2$	df	p
	323	331	0.0859	30.3	1	<.001
Saturated Model						
Model	Deviance	AIC	R <sup>2</sup> N	$\chi^2$	df	p
	247	275	0.302	106	11	<.001

**Table 5**  
*Structural Model Fitness Indices*

	Threshold	References	Computed Value
CMIN(Chi-Square)	<3	Yashoglu and Yashoglu (2020)	2.47
Comparative Fit Index (CFI)	Close to 0.90	Hu and Bentler (1999)	0.938
Tucker-Lewis Index (TLI)	≥0.90	Hu and Bentler (1999)	0.920
SRMR	≤ 0.05	Hu and Bentler (1999)	0.016
RMSEA	0.08 to 0.1	Byrne (2001)	0.076

### Confirmatory Factor Analysis

Confirmatory factor analysis (CFA) is the most widely suggested method of analyzing common method variance, and it allows researchers to correct the measurement error in the process of estimating multiple independent relationships (Hox, 2021). The objective of the CFA is to rectify the data so that it corresponds to the hypothesized measurement model. CFA is often

used to validate the factor arrangement within a given set of observed variables. It enables researchers to assess the hypothesis that there is an established association between observed items and the latent constructs (Mishra, 2016). In addition, it is usually performed in order to confirm the factorial structure of the questionnaires (Goretzko et al., 2024). According to Fazwan et al. (2020), the factor

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loadings of the indicators should be 0.5 or greater as a threshold to adequately measure the constructs. In this respect, researchers run confirmatory factor analysis to assess the validity and reliability of the instrument used in this study. And the result of confirmatory factor analysis shows that factor loadings all indicators are found to be greater than 0.5 (Figure 2 and Table 6). This finding indicates that almost all indicators of the latent constructs are adequately and significantly measure their respective latent constructs at a p-value less 0.001.

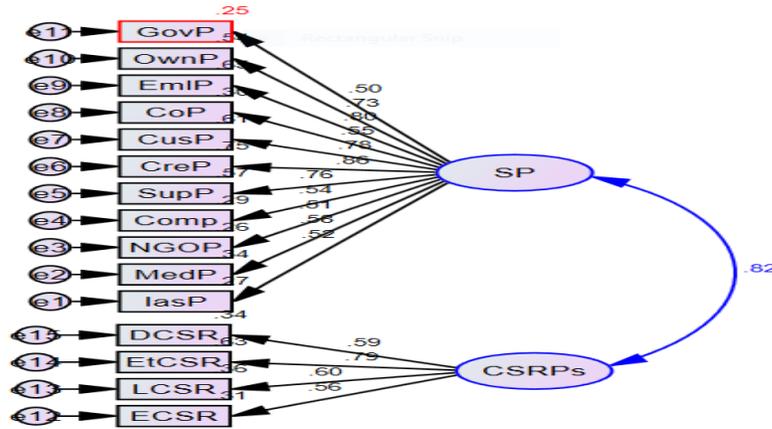


Figure 2. Confirmatory Factor Analysis

Table 6

Factor Loadings

Factor	Indicator	Estimate	SE	Z	p	Stand. Estimate
CSRPs	ECSR	1.000 <sup>a</sup>				0.559
	LCSR	1.246	0.176	7.07	<.001	0.598
	EtCSR	1.591	0.249	6.39	<.001	0.793
	DCSR	1.551	0.294	5.27	<.001	0.586
SP	GovP	1.000 <sup>a</sup>				0.501
	OwnP	1.141	0.145	7.86	<.001	0.735
	EmlP	1.300	0.159	8.18	<.001	0.804
	CoP	1.051	0.159	6.61	<.001	0.548
	CusP	1.025	0.128	8.00	<.001	0.779
	CreP	1.164	0.140	8.32	<.001	0.864
	SupP	1.068	0.136	7.84	<.001	0.756
	Comp	0.668	0.103	6.52	<.001	0.540
	NGOP	0.711	0.113	6.31	<.001	0.506
	MedP	0.948	0.137	6.93	<.001	0.582
	IasP	0.753	0.117	6.42	<.001	0.519

<sup>a</sup> fixed parameter

**Reliability and Validity of research data**

***Reliability of Research Data***

According to Mohamad et al. (2015), reliability refers to the extent to which data collection techniques or analysis procedures yield consistent findings. It refers to the reliability of measurement results in a consistent manner. Reliability is ensured through establishing construct validity and composite reliability of research data.

***Construct Reliability***

Construct reliability refers to the internal consistency of the variables representing the unobserved latent construct to measured, and it is estimated based on factor loadings. It is usually established using composite reliability and Cronbach’s Alpha (Jr et al., 2017). According to Jahn et al. (2022), Cronbach’s Alpha and composite reliability value of 0.7 or greater show the existence of good reliability. In this context, researchers computed Cronbach’s Alpha and composite reliability, and it was found to be greater than 0.7 (Table 7). This implies that the instrument used in this study adequately satisfies construct reliability.

**Table 7**  
*Reliability Test*

Constructs	Indicators	Factor Loadings	Cronbach’s Alpha	Composite Reliability
Stakeholders’ Pressure	IasP	0.519	0.88	0.93
	MedP	0.591		
	NGOP	0.504		
	Comp	0.533		
	SupP	0.753		
	CreP	0.861		
	CusP	0.774		
	CoP	0.538		
	EmlP	0.807		
	OwnP	0.736		
	GovP	0.526		
CSR Practices	DCSR	0.548	0.71	0.81
	EtCSR	0.749		
	LCSR	0.634		
	ECSR	0.579		

**Construct validity**

Construct validity reveals the degree to which the measurement score actually measures the latent construct. Similarly, Hair et al. (2019) state that construct validity is the extent to which set variables measure the latent construct to be measured (cited in Sujati et al., 2020). It is a measure of how well the items of the construct actually measure the construct. Construct validity is often established using convergent validity or discriminant validity.

Convergent validity refers to the extent to which measures of a construct are correlated with one another. Convergent validity is assessed using Average Variance Extracted (AVE), which reveals the degree to which the indicators’ variance is explained by the latent unobserved variable. As a rule of thumb, an AVE more than 0.50 provides adequate empirical evidence for convergent validity, which implies the latent construct explains more 50% of the variance in the belonging

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indicators. In regard, the researchers computed AVE on excel sheet by dividing the sum of square of factor loadings by the number of items in the latent construct variable, and it is found that AVEs are 0.44 and 0.40 for stakeholders' pressure and corporate social responsibility, respectively. In this case, the average variance extracted for stakeholders' pressure and corporate social responsibility practices is less than 0.50. Even though the AVEs of these two constructs are below the suggested cutoff point, it is accepted for validity given the fact that the composite reliability of the two constructs is greater than the accepted cutoff point, which is 0.70.

### **Discriminant Validity**

Discriminant Validity is the extent to which a particular construct differs from the other constructs (Roemer & Schuberth, 2025). Discriminant validity is considered to have paramount importance for studying the correlation between theoretical concepts empirically (Rönkkö & Cho, 2022). Literature provides various approaches for assessing discriminant validity. Among others, the Fornell–Larcker criterion, the comparison of cross-loadings, and the constrained phi approach (Roemer & Schuberth, 2025). However, Henseler et al. (2015) recommended the heterotrait–monotrait ratio of correlations (HTMT) to examine discriminant validity. Because of its straightforward and good performance, the HTMT has a widespread application, which made Henseler et al. (2015) the often-cited source.

HTMT is the ratio of the arithmetic mean of the heterotrait–heteromethod correlations and the geometric mean of the arithmetic means of the monotrait-heteromethod correlations. With regard to HTMT, literature suggested the threshold value ranging from the conservative benchmark of 0.85 (Henseler et al., 2015) to the liberal threshold value of 0.9 (Henseler et al.,

2015; Franke & Sarstedt, 2019). In line with this, the researchers calculated the heterotrait–monotrait (HTMT) ratio of correlations using Jamovi software, which is presented in Table 8, and it is found that the heterotrait–monotrait (HTMT) ratio of the correlations matrix falls within the recommended cut-off value. This confirms that there are no discriminant validity violation issues.

**Table 8**

*Heterotrait-monotrait (HTMT) ratio of Correlations*

	SP	CSRP
SP	1.000	0.867
CSRP	0.867	1.000

### **DATA ANALYSIS AND DISCUSSION**

For the purpose of analyzing research data, researchers use inferential statistics (correlation analysis and ordinal logistic regression analysis). Pearson correlation analysis was employed to explain the relation between stakeholders' pressure and leather factories' corporate social responsibility practices.

Further ordinal logistic regression analysis was applied to examine the effect of stakeholders' pressure on corporate social responsibility practices. With respect to software, researchers used Amos version 24, Jamovi version 2.6.44, and Excel. Amos was used to perform reflective confirmatory factor analysis (CFA) to assess the extent to which indicators are measuring their latent variables. In addition, Jamovi was used to run correlation analysis and ordinal logistic regression analysis. Further, an Excel sheet was used to compute composite reliability for each of the constructs. In addition to data analysis and presentation, detailed discussions of descriptive analysis and inferential analysis are presented sequentially, as presented here under.

**Inferential Analysis**

**Correlation Analysis**

Correlation analysis is usually used to measure the degree of association between the dependent variable and the independent variables. In this context, Gogtay and Thatte (2017) provided a framework for interpreting the correlation coefficient(r). According to these authors, a correlation coefficient ranging from 0 to 0.20 shows very weak and negligible correlation, a correlation coefficient falling between 0.20 and 0.35 reveals weak correlation between the variables.

On the other hand, correlation coefficients ranging from 0.35 to 0.50, 0.50 to 0.70, and 0.70 to 1 indicate moderate, strong, and very strong relationships between the dependent variable and the independent variables, respectively. Further, a correlation coefficient of 1 shows the existence of a perfect relationship between the variables of the study. In this regard, Table 9 indicates that there is a positive and moderately significant relationship between corporate social responsibility practices and stakeholder pressure (r=0.677, sig-value<0.001). From this analysis, it is possible infer that corporate social responsibility practices by leather factories increase as pressure from stakeholders increases on leather factories.

**Table 9**  
*Correlation Matrix*

	CSRP	SP
CSRP	—	
SP	0.677***	—

Note. \* p < .05, \*\* p < .01, \*\*\* p < .001

**Effect of Stakeholders' Pressure on Corporate Social Responsibility Practices**

Having checked some of the above mentioned assumptions of ordinal logistic regression analysis, the researchers run ordinal logistic regression analysis using Jamovi version

2.6.44, and the outputs are presented in Table 10. In Table 10, it is indicated that the estimates of all predictors are found to be positive. This means that there positive relationship between stakeholders' pressure and corporate social responsibility practices.

It affirms that corporate social responsibility practices by leather factories increase as the pressure from stakeholders increases on the factories. However, the directional relationship between majorities of explanatory variables is found to be statistically insignificant except for government, community, and media press pressures. In addition, Table 10 shows the effect of stakeholders' pressure on the leather factory's corporate social responsibility practices. To analyze the effect of predictors on the response variable, researchers used the following ordinal logistic regression model.

$$\text{Log} (P (Y \leq j / P(Y > j)) = \alpha + \beta_1 \text{Govp} + \beta_2 \text{OwnP} + \beta_3 \text{EmIP} + \beta_4 \text{CoP} + \beta_5 \text{Cusp} + \beta_6 \text{Crep} + \beta_7 \text{SupP} + \beta_8 \text{Comp} + \beta_9 \text{NgoP} + \beta_{10} \text{Medp} + \beta_{11} \text{lasp} + e.$$

$$\text{Accordingly, } \text{Log} (p(\text{CSRP} / \text{SP})) = 13 + 1.745 \text{Govp} + 1.463 \text{Ownp} + \text{Emlp} 1.304 + 1.577 \text{CoP} + 1.398 \text{Cusp} + 1.355 \text{Crep} + 1.051 \text{SupP} + 1.456 \text{Comp} + 1.222 \text{NgoP} + 1.546 \text{Medp} + 1.063 \text{lasp} + e$$

Findings of the study indicate that, all other factors remaining constant, corporate social responsibility practices increase by odds of 120%. Additionally, Table 10 reveals that all variables keeping all variables constant, an increase in government pressure leads to an increase in corporate social responsibility practices of leather factories by the odds 74.5%. It is depicted that the effect of government pressure on corporate social responsibility practices is found to be statistically significant (P-value= 0.021). This illustrates that the pressure the government exerts on leather factories have significant effect in engaging leather firms to practice their corporate social responsibilities. The result of

the study shows that all predictors remain constant, corporate social responsibility practices in leather factories increase by odds of 46.3% as owners' pressure increases. However, the effect of the owner's pressure on corporate social responsibilities is found to be statistically insignificant (P-value= 0.130). In Table 10, it is depicted that an increase in employees' pressure on leather factories results in an increase in corporate social responsibility practices by odds 30.4%.

Nevertheless, the effect employee's pressure on leather factories to practice their corporate social responsibilities is found to be statistically insignificant (P-value=0.101). Besides, keeping all explanatory variables constant, an increase in community pressure leads to an increase in corporate social responsibility practices in leather factories by the odds of 57.7%, and the effect is statistically significant (P-value=0.041). This implies that community pressure has a robust effect in shaping the leather factory's social responsibility practices. On the other hand, ceteris paribus of all factors, increased customer pressure is correlated with an increase in CSR practices by odds of 39.8%.

Conversely, the effect of customers' pressure on CSR practices is found to be statistically insignificant (P-value=0.412). Likewise, keeping all other variables constant, an increase in creditors' pressure leads to an increase in corporate social responsibility practices of leather factories by the odds of 35.5%. But the effect of creditors' pressure on leather factories to practice their corporate social responsibilities is statistically insignificant (P-value=0.210). This indicates that creditors have no substantial influence on corporate social responsibility practices in the leather firms of the study area. The outcome reveals that pressure from other stakeholders remains constant; an increase in suppliers' pressure is associated with odds of

5.1% increase in corporate social responsibility practices. Nonetheless, the effect of suppliers' pressure on leather on their corporate social responsibility practices is found to be statistically insignificant (P-value=0.307). This demonstrates that suppliers are not as influential on leather factories to practice their CSRs. Similarly, keeping the pressure of other stakeholders constant, an increase in competitors' pressure correlated with an increase in corporate social responsibility practices by odds of 45.6%, and the effect is found to be statistically insignificant (P-value=0.102). This finding illustrates that the pressure from competitors have significant influence on the leather factory's corporate social responsibility practices. In addition, the outcome of the study shows that an increase in non-government organizations' pressure is associated with an increase in corporate social responsibility practices in leather factories by the odds of 22.2%, ceteris paribus, compared to all other stakeholders' pressure. Nonetheless, the effect of NGO's pressure on corporate social responsibility practices in leather factories is found to be insignificant (P-value=0.062). This means that NGOs are not influential on leather factories to play their corporate social responsibilities. Similarly, keeping other stakeholders' pressure constant, an increase in the leather factory association's pressure results in an increase in CSR practices by odds of 6.3%, and its effect is determined to be statistically insignificant.

This depicts that the leather factory association has no robust pressure on corporate social responsibility practices in the leather factories of the study area. Further, findings of the study portray that increased media pressure leads to an increase in corporate social responsibility practices by odds of 54.6%, keeping pressure on other stakeholders constant. It also shows that the effect of media pressure

*Adujna et al., Journal of Social Science & Humanities Research, Jan. – June, 2026, 2(1), 01-23* has a statistically significant effect on CSR practices in the leather factories of the study area. Overall, the findings of the study demonstrate that government pressure, community pressure, and media pressure have a substantial effect on corporate social responsibility practices in leather factories operating in the study area.

On the contrary, the effects of the remaining stakeholders' pressures are concluded to be insignificant, which may be attributable to the

profit maximization ideology of the stakeholders, negligence, and low awareness of stakeholders, among other factors. The findings of this study have an alignment with the results of previous researchers like Belay et al. (2023), Helmig et al. (2016), Khuong et al.(2021), Ramadhini et al. (2020), Shayan et al. (2022), and Ying et al. (2022) in that stakeholder pressure has an effect on corporate social responsibility practices at the firm level.

**Table 10**

*Model Coefficients CSR*

Predictor	Estimate	SE	Z	p	Odds ratio	95% Confidence Interval	
						Lower	Upper
Intercept	2.56	0.277	9.25	<0.001	13.00	7.549	22.388
GovP	0.558	0.282	1.976	0.021	1.745	1.012	3.08
OwnP	0.511	0.542	0.942	0.130	1.463	-0.222	1.92
EmlP	0.266	0.623	0.427	0.101	1.304	-0.383	4.44
CoP	0.456	0.354	1.713	0.041	1.577	1.614	2.47
CusP	0.335	0.630	0.532	0.412	1.398	-0.118	1.37
CreP	0.304	0.739	0.586	0.210	1.355	-1.011	18.50
SupP	0.050	0.637	0.078	0.307	1.051	-0.293	3.53
Comp	0.376	0.665	0.566	0.102	1.456	-0.186	2.53
NGOP	0.643	0.547	0.175	0.062	1.222	-0.178	1.53
MedP	0.436	0.427	1.797	0.038	1.546	1.467	7.90
IasP	0.060	0.486	0.514	0.091	1.063	-0.237	1.16

*Note.* \*  $p < .05$ , \*\*  $p < .01$ , \*\*\*  $p < .001$

### Hypothesis Testing

In this research, researchers have developed 11 hypotheses. Hypotheses 1 through 11 stated that government pressure, employee pressure, community pressure, customer pressure, suppliers' pressure, competitors' pressure, non-government organizations' pressure, media pressure, and leather factor's association's pressure have no statistically significant effect on corporate social responsibility practices of leather factories. In Table 10, it is indicated that government pressure, community pressure, and

media pressure have statistically significant effects on the leather factory's CSR practices (t-value =1.976, 1.5664, and 2.7970, p-value =0.021, 0.041, and 0.038) respectively. This implies that rejection of null hypotheses and acceptance of alternative hypotheses indicates that these stakeholders have a substantial effect in shaping the leather factory's corporate social responsibility practices.

On the contrary, the effect of owner's pressure, employee's pressure, customer's pressure, supplier's pressure, competitor's

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 pressure, non-government organization's pressure, and leather factor's association's pressure on CSR practices of leather factories is found to be statistically insignificant (t-value=0.7585, 0.4338, 0.630, 0.01203, 0.0794, 0.5653, 0.1757, and 0.5679, p-value = 0.448, 0.664, 0.134, 0.152, 0.937, 0.572, 0.240, and 0.401), respectively. This result justifies acceptance of the null hypothesis, implying these respective stakeholders do not have a significant influence on the corporate social responsibility practices of the leather factories.

**Table 11**

*Hypothesis Testing*

Hypothesis	Hypothesized Effect	t-value	P-value	95% CI		Decision
				Lower	Upper	
H01(-)	CSR <sub>p</sub> ← Govp	1.9760	0.048	1.012	3.08	Rejected
H02(-)	CSR <sub>p</sub> ← OwnP	0.7585	0.448	0.227	1.92	Accepted
H03(-)	CSR <sub>p</sub> ← EmlP	0.4338	0.664	0.383	4.44	Accepted
H04(-)	Govp ← CoP	1.5664	0.021	1.614	2.47	Rejected
H05(-)	CSR <sub>p</sub> ← CusP	0.630	0.134	0.118	13.37	Accepted
H06(-)	CSR <sub>p</sub> ← CreP	0.1203	0.152	0.011	18.50	Accepted
H07(-)	CSR <sub>p</sub> ← SupP	0.0794	0.937	0.293	3.53	Accepted
H08(-)	CSR <sub>p</sub> ← Comp	0.5653	0.572	0.186	2.53	Accepted
H09(-)	CSR <sub>p</sub> ← NGOP	0.1757	0.240	0.178	1.53	Accepted
H010(-)	CSR <sub>p</sub> ← MedP	2.7970	0.005	1.467	7.90	Rejected
H011(-)	CSR <sub>p</sub> ← IasP	0.5679	0.401	0.237	15.16	Accepted

**Managerial Implications**

The findings of the study have significant implications for managers by providing policy inputs. First, the findings show that stakeholders' pressure play significant role in engaging leather factories to practice their corporate social responsibilities. Thus, leather factory managers need to provide attention to the interests that concerned stakeholders have with regard to corporate social responsibilities, thereby enhancing the attainment of social and economic performance of the factories. Management should realize that the significance of stakeholders' pressure in enabling firms to practice their corporate social responsibilities, which in turn helps leather factories in achieving legitimacy and sustainability at large. In this regard, leather factory managers have to understand the importance stakeholders have in corporate social responsibility practices in the overall business strategy. Hence, management should

devise its policies and other relevant initiatives to ensure its factories embrace corporate social responsibility practices.

**CONCLUSION**

The main goal of this study was to examine the effect of stakeholders' pressure on corporate social responsibility practices in the case of leather factories in Ethiopia, Oromia region, Lume district. The findings of the study show that there is a positive and moderate relationship between stakeholders' pressure on corporate social responsibility practices. The findings of the study also show that government pressure, community pressure, and media pressure have a significant effect on corporate social responsibility practices in the leather factories of the study area. On the contrary, owner pressure, employees' pressure, customers' pressure, suppliers' pressure, creditors' pressure, competitors' pressure, non-government organizations' pressure, media pressure, and leather factory association

pressure are found to have an insignificant effect on corporate social responsibility practices. Overall, the result of the study reveals that different stakeholders have varied effect on corporate social responsibility practices in the leather factories. Findings of this study align with the findings of Aggarwal (2018) in that government pressure, local community pressure, and media pressure have a statistically significant effect on corporate social responsibility practices. Besides, this study's findings are consistent with the work of Elifneh and Tsegaw (2019) in that employee pressure, customers pressure, and competitors pressure do not have a significant effect on corporate social responsibility practices.

### **RECOMMENDATION**

- Based on findings of the study, the researchers suggest that owners, employees, customers, suppliers, competitors, non-government organizations, leather factories association have understood that they have a role in exerting pressure on organizations to practice their corporate social responsibilities.
- In addition, the researchers recommend that owners, employees, customers, suppliers, competitors, non-government organizations, leather factories association need to play their role in engaging leather factories in corporate social responsibility practices, exerting their pressure on the leather factories.
- The government needs to fully engage leather factories in corporate social responsibility practices, enabling various stakeholders to influence leather factories to play their corporate social responsibilities by creating awareness for different stakeholders.

### **CRedit authorship contribution statement**

**Aduḡna Hunde:** Conceptualization, Data Curation, Formal analysis, Investigation, Software, Resource, Methodology, Writing-original draft.

**Chalchisa Amantie:** Methodology, Project administration, Writing-review and editing, Supervision, Validation, and Visualization.

**Misḡanu Getahun:** Methodology, Project administration, Writing-review and editing, Supervision, Validation, and Visualization.

### **Declaration of competing interest**

The authors declare that there is no conflict of interest at all.

### **Ethical Standard**

As part of the ethical standards, this study got approval from the College of Business and Economics Graduate Council. Furthermore, Wollega University Research Ethics Review Committee approved (reference number: WU/REC/821) the study and confirmed that the study has no significant risk to humans, animals, and the environment. Thus, this research was undertaken in adherence with ethical standards to ensure compliance with research transparency, integrity, and the welfare of the participants of the study.

### **Data availability**

Data will be made available on request

### **Acknowledgment**

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