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The relationship between Organizational Culture and Corporate Social Responsibility in companies from the industrial sector in Mexico

Abstract

Research background and purpose: This study explores the relationship between Corporate Social Responsibility and Organizational Culture in industrial-sector companies in Ciudad Obregon, Sonora, Mexico. Historically, both Corporate Social Responsibility and Organizational Culture emerged in response to the social consequences of early 20th-century organizational theories, such as Scientific Management and Bureaucratic Theory, which led to labor unrest and consumer dissatisfaction. Corporate Social Responsibility was introduced as a strategy to mitigate these issues through economic, legal, ethical, and philanthropic actions, supported internally by organizational culture. While literature generally suggests a relationship between Corporate Social Responsibility and Organizational Culture, some scholars argue that this link is often implemented superficially. In light of this, the present study conducts a correlational analysis to examine the relationship between the two variables and uses ANOVA to identify which Corporate Social Responsibility dimensions are prioritized by different types of Organizational Culture.
Design/methodology/approach: The research involved 70 Corporate Social Responsibility managers or coordinators from small, medium, and large companies. Theoretical frameworks by Cameron and Quinn (for Organizational Culture) and Carroll (for Corporate Social Responsibility) were applied, alongside statistical methods such as Cronbach's Alpha, factor analysis, Kolmogorov-Smirnov, Spearman correlations, and ANOVA.
Findings: Key findings indicate that most organizations in the sample exhibit either a hierarchical or market-type organizational culture. Regardless of the specific Organizational Culture type, companies tend to concentrate their Corporate Social Responsibility efforts on economic and legal responsibilities, supporting claims that Corporate Social Responsibility is often practiced at a surface level, without fully addressing broader social or environmental issues.
Value added and limitations: In conclusion, although industrial companies possess the resources to engage in more impactful Corporate Social Responsibility initiatives, they often limit their actions to legal compliance and financial interests. The study emphasizes the need for organizations to adopt a long-term, sustainable approach to Corporate Social Responsibility that goes beyond operational demands. Genuine philanthropic engagement, disconnected from short-term market strategies, is necessary to create meaningful societal benefits.

Keywords: *organization, organizational culture, corporate social responsibility, society*

JEL Classification: M10, M14

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1. Introduction

The origin of Corporate Social Responsibility (CSR) lies within the framework of the Second Industrial Revolution in the early 20th century. It emerged as a response to new needs generated by the development of Scientific Management, Classical Management Theory, and Bureaucratic Theory (Herrera, 2020). The implementation of these theories brought about various issues in social, environmental, economic, business, and health sectors, significantly impacting both the internal and external organizational environments—in other words, all of their stakeholders (Carnegie, 1889; Clark, 1916; Pérez, 1999; Chaves, 2004).

As companies and industries were affected by the phenomenon of strikes, which resulted from the aforementioned issues, their leaders decided to shift paradigms: they moved from being merely economic units to entities that respond to the external needs of their environment. This shift came to be known as CSR (Herrera, 2020). Bowen (1953) conceptualized CSR as the obligations of businesspeople to respond to the needs and goals expressed by society. Carroll (1999), in turn, explained that this variable is structured by four dimensions: economic, legal, ethical, and philanthropic.

In order to implement CSR within the organizational environment, the cultural factor was used as a symbolic vehicle through which ideologies, traditions, behaviors, logic, and meaning can be identified. From this perspective, and considering Rendón's (2007) work, culture is capable of structuring and establishing realities and identities; however, it can also become a management tool used to manipulate and instrumentalize behavior—an exercise of power.

With this in place, CSR began to gain traction internationally. Specifically, in the Mexican context, socially responsible initiatives have been addressed since 1909. For example, services such as medical care, housing credit benefits, labor rights, and employer obligations were institutionalized in laws such as the Social Security Law and the Federal Labor Law, particularly Article 123 of the Mexican Constitution, among others (Romo, 2016).

Later, in 1988, the Mexican Center for Philanthropy (CEMEFI) was created with the aim of promoting a philanthropic culture and raising social awareness from the private-business sector. It was quickly perceived as a civil association capable of guiding, recognizing, and distinguishing socially responsible organizations in Mexico. Today, it is a nationally and internationally significant community made up of more than 1,600 organizations and over 3,000 users, interconnected through its program "Alliance for Responsibility in Mexico," which operates across 20 Mexican states (CEMEFI, 2023).

There is a wide range of empirical evidence affirming the existence of a relationship between CSR and Organizational Culture (OC) across various sectors such as industrial, business, and social (Pelekais & Rivadeneira, 2008; Ülle, 2009; Rishi &

Moghe, 2013; Encalada, 2015; Delgado and Seminario, 2016; Carro, Sarmiento and Rosano, 2017; Gutiérrez, Silvana and Santamaría, 2017; Lee & Kim, 2017; Pasricha, Singh & Verma, 2017). As such, CSR is considered an organizational tool capable of benefiting society by addressing its problems through social practices, thereby creating sustainable value for the environment and a sustainable collective (Castro & Isea, 2019; Sierra, 2021).

However, there is also empirical evidence affirming the superficial implementation of CSR within OC (Pless, 2007; Lloret, 2014; Herrera, 2020; Márquez et al., 2023; Muralidhar et al., 2024). This implies a misapplication of the variable in organizations. For example, a study conducted by researchers from the Instituto Tecnológico Autónomo de Mexico (Lloret, 2014)—an institution ranked among the top six universities in the world according to the QS World University Rankings by Subject (Top Universities, 2025)—found that, among the 500 most important companies in Mexico, only 50% had a strategy and understanding based on CSR, while the other half showed no interest at all.

This emphasizes the idea that CSR is being applied superficially to OC, as one of the most relevant conclusions of the study was that, despite recognizing various social problems, executives focus their organizational efforts solely on regulatory and legislative issues, adapting CSR to their philosophical platform with the aim of obtaining certifications that allow them to operate in markets requiring certain sustainability distinctions—thus ignoring the true purpose of a culture based on social responsibility.

Therefore, organizations seeking to develop socially responsible activities are doing so incorrectly and without meaningful direction—in a superficial, isolated, and empty manner. Historically, initiatives and projects presented within the business field have had little or no impact on various economic and social systems, and are thus considered unsustainable (Vallaeys, 2020). From this perspective, CSR is reduced to a desocialized moral responsibility, applying the variable legally and normatively with the sole objective of meeting the requirements needed to expand business operations.

On the other hand, Bowen (1953), considered a key author and father of the variable, explained that CSR falls within the scope of management studies, which in turn are part of a science of manipulation. In other words, socially responsible behavior could easily become a tool for manipulation, establishing behaviors and consumer trends, and potentially becoming a rationalization or mere propaganda—a smokescreen to conceal power dynamics.

Given this context, the present research document aims to analyze the relationship between OC and CSR through a correlational study. Subsequently, it seeks to identify which CSR dimensions are prioritized by each type of OC through an ANOVA analysis, focusing on small, medium, and large industrial-sector companies located in Ciudad Obregon, Sonora, Mexico.

2. Literature review

2.1. Corporate Social Responsibility: a theorical explanation

As previously mentioned, CSR emerged from the needs of the organizational environment in the early 20th century. Being a concept with over 100 years of history, it is logical that there are various authors with different perspectives when conceptualizing what is socially responsible. In this regard, the following comparative table (Table 1) is presented with the intention of identifying the different visions of CSR.

Table 1. **Definitions of Corporate Social Responsibility**

Author(s)	Year	Definition
Bowen	1953	The entrepreneur's obligation to adopt policies and make decisions that align with desirable courses of action according to the goals and values of society.
Carroll	1999	A set of actions composed of economic, ethical, philanthropic, and legal dimensions, aimed at developing solutions to social problems through organizational activity.
Łoś-Tomiak and Dalecka	2013	Business activity aimed at achieving ecological, economic, and social objectives through long-term actions that benefit ecological and ethical-normative aspects.
Jaimes, Jacobo and Ochoa	2021	A relationship between business and society; a form of organizational management.
Palaščáková and Michalska	2023	Considered a construct of individual and organizational subjective interpretation, it is recognized as one of the most significant trends for the business sector; referring to the social, economic, and environmental obligations and responsibilities of entrepreneurs.
Zafran	2025	Considered a tool to achieve organizational objectives, it is an essential component of business strategy; in other words, a strategy of integration between business goals and social needs.
Kiliańska and Pajęcki	2025	An integral component between society and corporate strategies, based on ethical principles.

Source: prepared by the authors based on Bowen (1953); Carroll (1999); Łoś-Tomiak and Dalecka (2013); Jaimes, Jacobo and Ochoa (2021); Palaščáková and Michalska (2023); Zafran (2025); Kiliańska and Pajęcki (2025)

Meanwhile, González (2007) explains that CSR leads to a genuine organizational commitment to diverse social needs, as it arises from an ethical concern on the part of business leaders. This concern promotes the resolution of issues related to education, crime, or environmental situations. On the other hand, Sarmiento (2011) states that the importance of CSR lies in the creation of companies committed to strategic investment and society, through actions and practices aligned with private-public objectives in educational, technological, political, social, environmental, cultural, and health-related fields.

CSR is fundamental for social progress, as it does not focus solely on capitalist or economic interests. Instead, it harmonizes the social with the business sphere, thereby reducing the negative effects derived from business and industrial activities. In this way, it becomes a win-win situation for both companies and society (Ospina & Sotelo, 2013).

On the other hand, there are different theoretical models to explain the components of CSR, such as those proposed by Leal (2007), Elkington (2018), Kunz (2020), and Rojas (2023). However, for the purposes of this research—and considering it to be one of the most emblematic and significant models in the field of social responsibility—Carroll's (1999) work, represented in the form of a pyramid (Figure 1), has been selected.

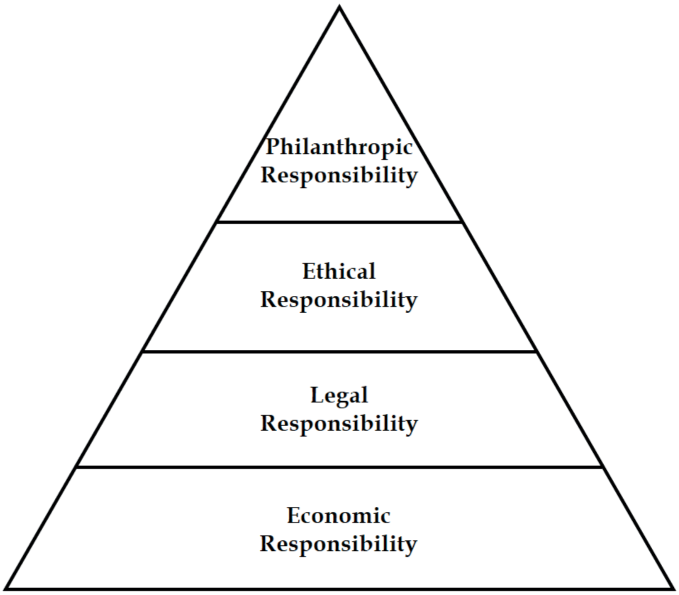

Figure 1. **CSR Model**

Source: adapted from Carroll (1999)

Based on the above, the first dimension is the economic one, which seeks to generate certain benefits through business activities for the mutual gain of the organization and society. The second dimension, the legal one, defines the regulatory and sustainable legal framework that organizations must follow.

The third dimension, the ethical one, refers to the development of decisions and actions that benefit the corporate image. Finally, the fourth dimension, the philanthropic one, involves the development of altruistic and voluntary activities aimed at addressing social issues.

From the perspective of Łoś-Tomiak and Dalecka (2013), this business management model promotes strategic objectives related to both economic performance and corporate image, aimed at addressing the needs and expectations of stakeholders while considering both internal and external organizational aspects. It is a business approach oriented toward carrying out voluntary and philanthropic actions to resolve environmental and ethical conflicts through the participation and ethical practices of organizational groups (Lemańczyk & Kubala, 2024).

In turn, there are various international quality standards that provide a framework, guidelines, and principles of socially responsible behavior, which can be adopted by companies to integrate ethical, social, and environmental impact activities into their organizational objectives in a sustainable manner. To facilitate understanding, a comparative table was created where standards such as ISO 26000, the UN Global Compact, GRI Standards, SA8000, OECD Guidelines, and AA1000 can be identified (Table 2).

Table 2. **International Standards on Corporate Social Responsibility**

Standard	Issuing Organization	Focus	Importance
ISO 26000	International Organization for Standardization	Provides guidelines to integrate socially responsible activities into the organization	The most internationally recognized standard due to its comprehensive approach and applicability to all types of organizations
UN Global Compact	United Nations	Promotes 10 universal principles in four key organizational areas: human rights, labor, environment, and anti-corruption	Companies worldwide adhere to this standard as part of their commitment to sustainability and the UN Sustainable Development Goals
GRI Standards	Global Reporting Initiative	Provides standards for sustainable reporting on social, economic, and environmental issues	The most widely used international standard for structuring sustainability and transparency reports
SA8000	Social Accountability International	Certifiable standard for fair labor conditions	International certification for supply chains regarding child labor, forced labor, health, safety, discrimination, compensation, freedom of association, and working hours

OECD	Organisation for Economic Co-operation and Development	Recommendations for socially responsible conduct in organizations	Provides socially responsible guidelines and standards in areas such as human rights, employment, corruption, science, technology, and the environment
AA1000	Account Ability	Standards for stakeholder engagement and accountability for sustainable performance	Focuses on socially responsible governance and its relationship with stakeholders

Source: adapted from Robayo-Avendaño and Prato-García (2024)

2.2. Organizational Culture a social framework

According to Schwartz and Davis (1981), OC is a pattern in which every individual who is part of an organization shares beliefs and expectations. On the other hand, Ouchi (1982) defines it as those symbols, rituals, ceremonies, stories, or myths that convey values and beliefs to personnel within organizations in order to generate ideas and meanings for organizational functioning.

Cameron and Quinn (2011) illustrate it as the unique characteristics and elements within organizations, allowing for the establishment of a culture within them, as well as subdivisions recognized as types of OC. Sułkowski (2012) explains that it is composed of values, norms, and patterns to distribute, develop, and also control the social community through the adaptation of business practices, thus understood as social norms that involve the construction of identity.

On the other hand, OC refers to those characteristics of communication and political regulation in the employer-employee relationship; it is the subjective perception of the workplace and of the elements that dictate individual behavior within organizations (Azmy & Wiadi, 2022). Azmy, Hartono, and Mirza (2023) state that OC is an organizational foundation of norms, beliefs, and values applied to the collective, thereby reflecting the characteristics of the organizational entity, from operational procedures to individual behaviors, which can be presented and reflected in both the internal and external environments.}

Now, from the perspective of Minsal and Pérez (2007), OC has a direct influence on the formulation of business strategies, allowing organizations to operate in competitive and dynamic environments characterized by constant change. Flexibility becomes essential to coordinate efforts, data, and decisions, ensuring the continuous adaptation of organizations.

On the other hand, Charón (2007) explains that, as organizations are immersed in an increasingly fast-paced environment, it becomes fundamental to adopt a flexible OC in response to political, cultural, economic, technological, and social conditions. The ongoing globalization processes force companies to innovate their operations. For this, it is important to consider traditions, beliefs, and ideologies fostered through the cultural factor, thereby creating a management philosophy, a behavioral guide, and a structure of identity.

OC is an important tool to promote efficiency, innovation, competitiveness, teamwork, and individual initiative within organizations. Establishing a solid culture will enhance the organization's ability to adapt and reinvent itself in response to changes, trends, and demands from the environment (Carro et al., 2017).

Within the literature, there are various models that explain the components that structure OC. Among these, the works of Parsons (1968); Lewin (1978); Schein (1987); Hatch (1993); Denison, Haaland, and Goelzer (2003); and Hofstede (2012) stand out. However, for the purposes of this research document, the most relevant model to be used for data collection is the model proposed by Cameron and Quinn (2011), which is presented and described below (Figure 2).

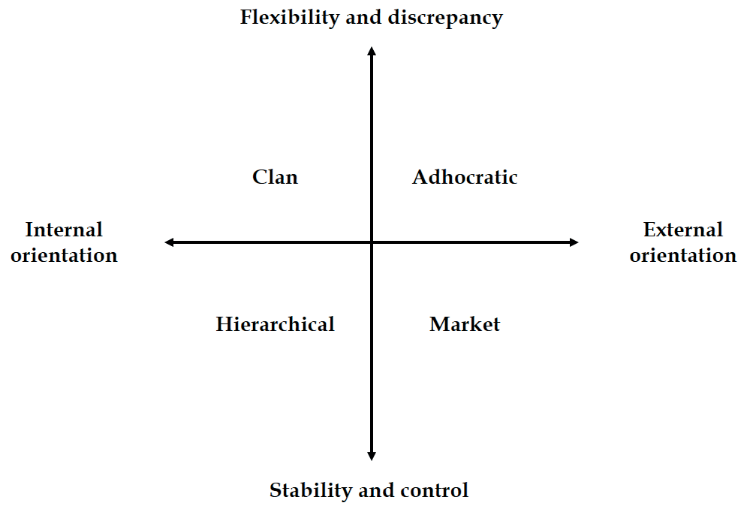

Figure 2. **OC Model**

Source: adapted from Cameron and Quinn (2011)

First, there is the Clan-type OC, which belongs to the flexibility and discretion dimension and is also focused on internal aspects of organizations. This type of OC is characterized by the importance placed on teamwork and development, as well as being centered on personnel growth and viewing each member of the organizational operation as part of a family.

Second, there is the Adhocracy-type OC, which also belongs to the flexibility and discretion dimension, but is oriented toward external aspects of the organization. This type mainly focuses on analyzing risks within the organizational operation and how its activities, along with staff development, can have a significant impact on society. For this reason, those who promote this type of culture aim to minimize risks and negative effects that may arise in social sectors.

Third, there is the Hierarchy-type OC, which belongs to the stability and control dimension and is focused on internal aspects of the organization. This type of OC is concerned with maintaining order within the organizational environment, whether through norms, rules, or policies. Control within administrative procedures, as well as operations designed through processes, are key characteristics of this type of culture.

Finally, the fourth type is the Market-type OC, which belongs to the stability and control dimension and is focused on external aspects of the organization. This type of OC is based on concerns with competitiveness and productivity, with constant analysis of markets and competition. It also seeks to create, maintain, and continuously innovate its competitive advantage, emphasizing those aspects and elements related to competitors, suppliers, and consumers that provide superior differentiation.

3. Methods

3.1. Study design and instrument design

Taking into account the assumptions of Burrell and Morgan (1979), this research paper was developed within the positivist paradigm, adopting an objectivist and deterministic perspective on social phenomena—in this case, the relationship between OC and CSR through an empirical analysis of quantitative data.

Consequently, this study was carried out using a quantitative methodology, as explained in the process proposed by Tam, Vera, and Oliveros (2008), since mathematical and statistical methods and equations were employed. It was classified as a non-experimental study, as the variables, concepts, and study subjects were not manipulated, nor was there any intervention in the data collection process. It was considered cross-sectional, given that the data were collected at a single point in time.

It is important to mention that this research document was exclusively limited to studying the statistical correlation between OC and CSR, as well as identifying socially responsible dimensions, through an ANOVA analysis, toward which different types of organizational culture were focused in small, medium, and large industrial sector companies in Ciudad Obregon, Sonora, Mexico.

On the other hand, the project was limited to surveying only the managers of small, medium, and large companies in the industrial sector in Ciudad Obregon, Sonora, Mexico. This was due to the fact that it is the social context to which the researcher belonged, in addition to the ease of access to this type of organization, and can therefore be considered a convenience sampling.

The State of Sonora is one of the 31 entities that make up the Mexican Republic, with Hermosillo as its capital. It is located in the northwest of the country, bordered by Chihuahua and Baja California, directly north of Sinaloa, and shares a border with Arizona, United States. It is the second-largest state in Mexico, consisting of 72 municipalities and 8 indigenous communities. The population reaches 2,944,840 inhabitants, with a territorial extension of over 179,000 square kilometers. Additionally, approximately 119,501 economic units have been identified in the region, contributing more than 87 million dollars to Mexico's Gross Domestic Product (GDP), making it the ninth most economically significant entity in the country. Sonora stands out for its agricultural, livestock, and industrial activities (INEGI, 2020).

Specifically, within this state, in the southern area, lies Ciudad Obregon, its second most economically important city after the capital, Hermosillo. The city's foundation dates back to events of the 20th century, established in 1927. It covers an area of 4,888 square kilometers and borders the Yaqui Valley, an area recognized for its hot, dry climate. The city has a population of 436,484 inhabitants, of which 221,883 are women (50.84%) and 214,601 are men (49.16%). The majority are young people aged between 10 and 24, who represent 25.55% of the municipality's total population (Government of Mexico, 2024).

Several social issues can be identified in this region, such as illiteracy, extreme poverty, social inequality, vulnerable groups, economic disparity, crime, domestic violence, property damage, corruption, and unemployment, among others (Grupo Banco Mundial, 2023; Gobierno de México, 2024). On the other hand, according to the National Statistical Directory of Economic Units (DENUE) by INEGI (2024), there are 19,501 organizations in Cajeme, of which 17,630 are micro-sized, 1,566 are small, 257 are medium, and 48 are large enterprises. The economic development of Cajeme is mainly driven by three core activities: agriculture, livestock, and industry, contributing over $10,940 to the state's GDP.

It is important to note that CEMEFI (2023) has a presence in the region through its AliaRSE program, which supports and recognizes socially responsible organizations in Ciudad Obregon, Sonora. Based on the above, for the data collection process of this study, only managers from small, medium, and large companies in the industrial sector of Ciudad Obregon, Sonora, Mexico, that were recognized as socially responsible by CEMEFI were considered. The size and classification of the organizations that made up the study population were structured as follows (Table 3).

Table 3. **Classification of Companies in the Industrial Sector in Mexico**

Sector	Industry Size
Micro	0–10 employees
Small	11–50 employees
Medium	51–250 employees
Large	251 or more employees

Source: adapted from INEGI (2008)

Therefore, the study population consisted of 114 economic units, according to the National Statistical Directory of Economic Units (INEGI, 2024). Of this population, only 61.40% of the organizations (70) agreed to participate. The majority of these were small enterprises (53), followed by medium-sized (12), and finally, large enterprises (5).

Now, for data collection in this research, a survey-type instrument was adapted. The development of this instrument was based on the theoretical models presented in previous sections (Cameron and Quinn, 2011; Carroll, 1999) and was structured in three parts. The first section focused on gathering sociodemographic data from the study population.

The second section corresponds to the independent variable, which is OC. For this, the model developed by Cameron and Quinn (2011) was taken into account, as highlighted by Ruiz and Naranjo (2012), due to its international recognition and empirical usefulness. According to the authors, this model represents the main theoretical framework for relating OC to another variable, emphasizing its utility and importance in various organizational contexts. Its original structure consists of 24 items divided into six sections: (1) dominant characteristics, (2) organizational leadership, (3) employee management, (4) organizational cohesion, (5) strategic emphasis, and (6) success criteria, all answered using a constant sum scale.

Finally, the third section introduced the model for the dependent variable, based on the framework proposed by Pérez (2016), to structure the section related to CSR. This model was chosen because it is based on Carroll's (1999) work, and since Carroll's model does not propose an empirical instrument, this alternative was selected. The instrument originally consists of 34 items divided into four dimensions: (1) legal responsibility, (2) ethical responsibility, (3) economic responsibility, and (4) philanthropic responsibility, all answered using a six-point Likert scale.

To standardize the response scale, a six-point Likert scale was used for both variables, which is considered acceptable according to empirical evidence (Dutch, 2004; Scott et al., 2003; Obenchain & Johnson, 2004; Naranjo & Calderón, 2015). In order to present a more visual structure, Table 4 shows the operationalization of the instrument.

Table 4. **Instrument Operationalization**

Variable	Theoretical Basis	Dimension	Definition	Indicator	Item Range
Organizational Culture	Cameron and Quinn (2011)	Dominant Characteristics	The dominant characteristics of the organization, or how the organization is generally perceived	% of characteristics in the organization	1–4
Organizational Culture	Cameron and Quinn (2011)	Organizational Leadership	The style and approach to leadership that permeate the organization	Predominant leadership style	5–8
Organizational Culture	Cameron and Quinn (2011)	Employee Management	The way employees are managed, or the style that defines how they are treated and the work environment	% of motivated and satisfied employees	9–12
Organizational Culture	Cameron and Quinn (2011)	Organizational Cohesion	The organizational glue or bonding mechanisms that keep the organization united	% of cohesion in work teams	13–16
Organizational Culture	Cameron and Quinn (2011)	Strategic Emphasis	The strategic priorities that drive the organization's strategy	% of importance in strategic matters	17–20
Organizational Culture	Cameron and Quinn (2011)	Success Criteria	The criteria for success that define what constitutes achievement and what is rewarded or celebrated	% of goals achieved	21–24
Corporate Social Responsibility	Pérez (2016)	Legal Responsibility	Businesses' legal responsibilities align with society's expectations to comply with legal and economic obligations	% of compliance with regulations	25–27
Corporate Social Responsibility	Pérez (2016)	Ethical Responsibility	Ethical responsibilities reflect the unwritten codes, norms, and values derived from society, requiring businesses to go beyond legal requirements and uphold standards of appropriate behavior	% of adherence to values within the philosophical framework	28–38
Corporate Social Responsibility	Pérez (2016)	Economic Responsibility	Economic responsibilities reflect the belief that businesses must be productive and profitable while meeting consumer needs	% of productivity and profitability	39–48
Corporate Social Responsibility	Pérez (2016)	Philanthropic Responsibility	Philanthropic responsibilities are voluntary in nature and reflect the desire to actively contribute to societal improvement	% of stakeholder engagement	49–56

Source: own elaboration

3.2. Data analysis procedure

As previously mentioned, this research project was supported by the methodology proposed by Tam, Vera, and Oliveros (2008). Initially, the study was structured to include two variables, thereby working with 17 hypotheses. To present the research hypotheses and the correlations between variables (Figure 3) based on a theoretical framework, the following model was designed, drawn from the literature (Pless, 2007; Lloret, 2014; Herrera, 2020; Márquez et al., 2023; Muralidhar et al., 2024).

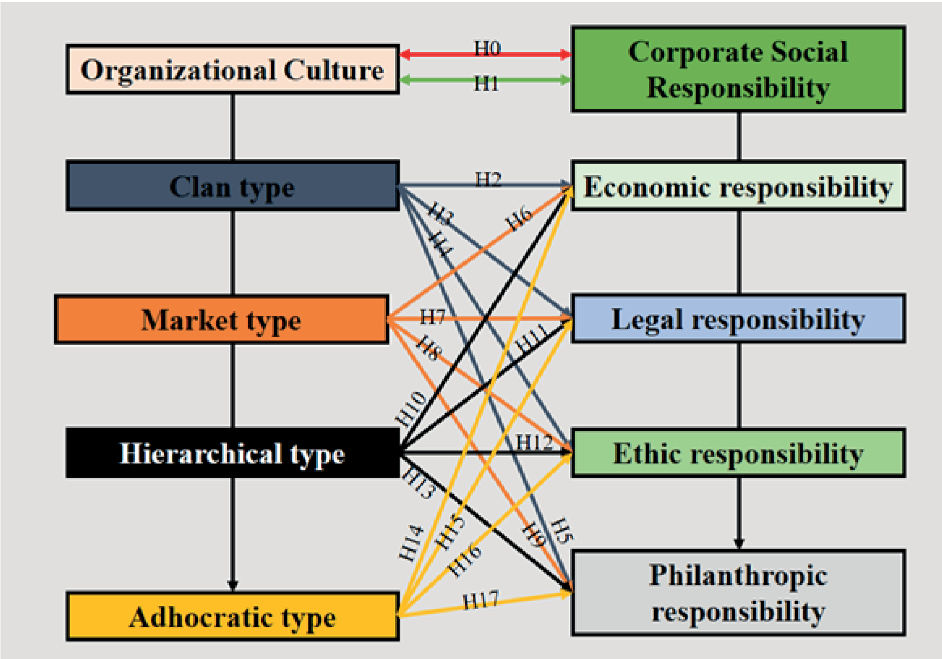

Figure 3. **Theoretical research model**

Source: own elaboration

Based on the above, the list of hypotheses was established as follows:

H0: There is no correlation between OC and CSR.
H1: There is a relationship between OC and CSR.
H2: Clan-type organizational cultures focus their interests on the economic dimension of CSR.

H3: Clan-type organizational cultures focus their interests on the legal dimension of CSR.
H4: Clan-type organizational cultures focus their interests on the ethical dimension of CSR.
H5: Clan-type organizational cultures focus their interests on the philanthropic dimension of CSR.
H6: Market-type organizational cultures focus their interests on the economic dimension of CSR.
H7: Market-type organizational cultures focus their interests on the legal dimension of CSR.
H8: Market-type organizational cultures focus their interests on the ethical dimension of CSR.
H9: Market-type organizational cultures focus their interests on the philanthropic dimension of CSR.
H10: Hierarchical-type organizational cultures focus their interests on the economic dimension of CSR.
H11: Hierarchical-type organizational cultures focus their interests on the legal dimension of CSR.
H12: Hierarchical-type organizational cultures focus their interests on the ethical dimension of CSR.
H13: Hierarchical-type organizational cultures focus their interests on the philanthropic dimension of CSR.
H14: Adhocracy-type organizational cultures focus their interests on the economic dimension of CSR.
H15: Adhocracy-type organizational cultures focus their interests on the legal dimension of CSR.
H16: Adhocracy-type organizational cultures focus their interests on the ethical dimension of CSR.
H17: Adhocracy-type organizational cultures focus their interests on the philanthropic dimension of CSR.

Once the above was established and the instrument design was completed, as dictated by this procedure, a pilot test was conducted with a different population, composed of companies from the commercial and service sectors (30 subjects), with the intention of obtaining feedback on the survey. This allowed for the correction of errors, interpretative deficiencies, and ambiguities.

As exemplified by the authors, it was necessary to carry out statistical reliability analyses, specifically using Cronbach's Alpha indicators, which yielded acceptable results. Following this, a factor loading analysis was conducted—this being a multivariate technique from exploratory analysis used to identify and reduce the clustering of variables through component and factor correlation. In other words, the relationship of each item with the OC and CSR dimensions was analyzed (Hair, et al., 2010). Once the instrument was refined, in order to meet the research objectives, the statistical software IBM SPSS Statistics 21 was used to analyze the collected data, given its statistical and mathematical utility (Trujillo et al., 2015).

Additionally, to determine the appropriate statistical method—whether parametric or non-parametric—the Kolmogorov-Smirnov test was applied. It is important to note that study populations with fewer than 200 participants must undergo the Kolmogorov-Smirnov test. In the case of this study, 70 organizations participated. This test was used to compare the theoretical distribution function with the empirical one and to calculate the maximum discrepancy value between the two distributions. This provided a p value associated with the probability of obtaining a distribution that deviates as much as the one observed, thereby determining whether the sample of size n was actually drawn from a normal distribution. It is also essential to emphasize that this type of test is used to determine the normality of the data distribution. If the data are normally distributed, parametric statistical methods are used; however, if the data are not normally distributed, non-parametric methods must be applied. For this, a p value greater than 0.05 is required; if the value is lower, the data are considered non-normal (Pedrosa et al., 2015).

In this study, the data obtained were not normally distributed; therefore, non-parametric statistical methods were used, specifically Spearman's rank correlation method. According to Martínez et al. (2009), this method allows for the identification of the relationship between quantitative variables based on the data collected from groups of subjects, with the goal of determining whether the correlation between variable values is high or low, as well as evaluating the level of agreement between them.

Following this premise, the statistical test allowed for the correlation of variables by ranks—that is, it expressed degrees of association through coefficients ranging from -1 to 1. This means that the closer the coefficient is to 1, the greater the degree of correlation. Finally, to complete the data analysis, the ANOVA method was used to identify which CSR dimension each type of OC was focusing on within small, medium, and large industrial companies in Ciudad Obregon, Sonora. It is important to highlight that this type of procedure:

> "Is the most accurate for calculating the variability of a measurement system because it has the advantage of quantifying the variation due to the interaction between operators and parts. This method is based on the same statistical technique used to analyze the effects of different factors in an experimental design. For a measurement system, the ANOVA method must be conducted to simultaneously study the effects of two sources of variation." (Botero et al., 2007, p. 534).

Once this part was concluded, the sections on results, discussion, and conclusions were developed in the subsequent parts of this research article.

4. Results

After designing the instrument and conducting the corresponding pilot test, following the methodology proposed by Tam, Vera, and Oliveros (2008), in which 30 managers from small and medium-sized companies in the commercial and service sectors participated, reliability tests and factor analysis were carried out with the aim of identifying the validity and consistency of the items. Therefore, the results obtained according to the Cronbach's Alpha index are presented first (Table 5).

Table 5. **Cronbach's Alpha Index**

Variable	Cronbach's Alpha
OC	0.737
CSR	0.949

Source: own elaboration

Based on what the authors have stated, it can be concluded that the data obtained from the survey were reliable. After this, the corresponding factor loading analysis tests were carried out to identify how the study variables were being grouped. It is important to highlight that, in order to consider an item as adequate within its dimension, the criterion proposed by Hair et al. (2010) was used, which states that the factor loading must be at least 0.5; obtaining the following results (Table 6):

Table 6. **Factor Loading Analysis between CSR and OC**

		Dominant Characteristics	Organizational Leadership	Employee Management	Organizational Unity	Strategic Emphasis	Success Criteria	Legal Responsibility	Ethic Responsibility	Economic Responsibility	Philanthropic Responsibility
OC 1.1	**0.805**	0.421	0.506	0.557	0.572	0.529	0.544	0.426	0.482	0.442	
OC 1.2	**0.756**	0.579	0.475	0.442	0.460	0.437	0.514	0.510	0.586	0.420	
OC 1.3	**0.761**	0.510	0.513	0.541	0.547	0.560	0.531	0.485	0.475	0.538	
OC 1.4	**0.797**	0.464	0.414	0.572	0.561	0.507	0.430	0.575	0.472	0.442	

OC 2.1	0.488	**0.898**	0.421	0.446	0.564	0.420	0.436	0.471	0.544	0.519	
OC2.2	0.564	**0.699**	0.467	0.522	0.549	0.556	0.555	0.444	0.501	0.494	
OC 2.3	0.496	**0.746**	0.451	0.417	0.462	0.568	0.469	0.546	0.498	0.427	
OC 2.4	0.421	**0.757**	0.500	0.461	0.519	0.496	0.551	0.448	0.526	0.548	
OC 3.1	0.576	0.545	**0.871**	0.448	0.423	0.453	0.570	0.479	0.476	0.584	
OC 3.2	0.561	0.501	**0.856**	0.518	0.477	0.585	0.474	0.481	0.457	0.465	
OC 3.3	0.421	0.498	**0.759**	0.506	0.533	0.523	0.542	0.545	0.549	0.575	
OC 3.4	0.447	0.468	**0.742**	0.433	0.418	0.488	0.443	0.495	0.526	0.503	
OC 4.1	0.519	0.491	0.437	**0.892**	0.448	0.536	0.513	0.534	0.562	0.454	
OC 4.2	0.448	0.490	0.537	**0.788**	0.516	0.513	0.506	0.416	0.503	0.452	
OC 4.3	0.512	0.569	0.535	**0.867**	0.539	0.584	0.586	0.420	0.553	0.510	
OC 4.4	0.515	0.457	0.530	**0.791**	0.496	0.437	0.467	0.542	0.516	0.432	
OC 5.1	0.546	0.559	0.468	0.477	**0.689**	0.475	0.429	0.528	0.557	0.436	
OC 5.2	0.457	0.427	0.533	0.483	**0.702**	0.469	0.580	0.495	0.466	0.569	
OC 5.3	0.522	0.577	0.454	0.424	**0.785**	0.565	0.420	0.505	0.442	0.416	
OC 5.4	0.426	0.576	0.484	0.432	**0.801**	0.487	0.474	0.451	0.449	0.467	
OC 6.1	0.587	0.543	0.477	0.584	0.525	**0.891**	0.530	0.580	0.512	0.524	
OC 6.2	0.586	0.413	0.520	0.463	0.468	**0.798**	0.437	0.435	0.495	0.568	
OC 6.3	0.440	0.528	0.537	0.579	0.498	**0.724**	0.579	0.556	0.559	0.421	
OC 6.4	0.566	0.447	0.462	0.542	0.525	**0.801**	0.413	0.523	0.516	0.541	
CSR 1.1	0.511	0.559	0.417	0.491	0.538	0.404	**0.808**	0.431	0.410	0.511	
CSR 1.2	0.526	0.555	0.443	0.494	0.568	0.541	**0.784**	0.514	0.406	0.481	

CSR 1.3	0.544	0.513	0.462	0.570	0.446	0.407	**0.772**	0.408	0.455	0.570	
CSR 2.1	0.485	0.425	0.575	0.587	0.559	0.555	0.497	**0.425**	0.490	0.507	
CSR 2.2	0.487	0.515	0.594	0.547	0.592	0.540	0.414	**0.552**	0.562	0.459	
CSR 2.3	0.511	0.432	0.459	0.420	0.506	0.569	0.447	**0.443**	0.548	0.502	
CSR 2.4	0.471	0.479	0.522	0.429	0.522	0.578	0.501	**0.561**	0.501	0.558	
CSR 2.5	0.537	0.598	0.572	0.521	0.457	0.475	0.586	**0.545**	0.511	0.412	
CSR 2.6	0.530	0.578	0.462	0.597	0.434	0.464	0.517	**0.797**	0.464	0.468	
CSR 2.7	0.430	0.506	0.444	0.572	0.444	0.488	0.504	**0.851**	0.516	0.509	
CSR 2.8	0.493	0.428	0.483	0.511	0.527	0.568	0.586	**0.843**	0.440	0.560	
CSR 2.9	0.406	0.438	0.525	0.532	0.553	0.595	0.583	**0.704**	0.566	0.563	
CSR 2.10	0.494	0.586	0.582	0.596	0.505	0.595	0.592	**0.721**	0.467	0.516	
CSR 2.11	0.503	0.404	0.511	0.542	0.506	0.450	0.497	**0.863**	0.482	0.521	
CSR 3.1	0.523	0.499	0.409	0.473	0.453	0.501	0.535	0.855	**0.437**	0.440	
CSR 3.2	0.464	0.454	0.488	0.423	0.553	0.416	0.440	0.711	**0.472**	0.485	
CSR 3.3	0.478	0.460	0.575	0.495	0.554	0.419	0.485	0.480	**0.749**	0.470	
CSR 3.4	0.491	0.522	0.580	0.450	0.506	0.506	0.460	0.444	**0.778**	0.514	
CSR 3.5	0.443	0.406	0.436	0.444	0.586	0.415	0.494	0.499	**0.684**	0.583	
CSR 3.6	0.537	0.503	0.437	0.410	0.574	0.430	0.558	0.431	**0.625**	0.549	
CSR 3.7	0.429	0.474	0.583	0.410	0.433	0.444	0.484	0.506	**0.806**	0.429	
CSR 3.8	0.583	0.485	0.469	0.591	0.471	0.515	0.473	0.559	**0.896**	0.414	
CSR 3.9	0.486	0.595	0.580	0.411	0.562	0.500	0.473	0.473	**0.699**	0.405	
CSR 3.10	0.501	0.437	0.415	0.476	0.479	0.543	0.443	0.579	**0.801**	0.559	
CSR 4.1	0.526	0.445	0.423	0.509	0.520	0.433	0.556	0.485	0.535	**0.707**	

CSR 4.2	0.572	0.517	0.507	0.436	0.506	0.546	0.522	0.477	0.457	**0.861**	
CSR 4.3	0.594	0.585	0.513	0.578	0.555	0.599	0.589	0.577	0.512	**0.738**	
CSR 4.4	0.513	0.496	0.419	0.587	0.528	0.580	0.458	0.442	0.484	**0.885**	
CSR 4.5	0.487	0.558	0.492	0.539	0.474	0.452	0.521	0.460	0.430	**0.807**	
CSR 4.6	0.532	0.518	0.439	0.501	0.468	0.465	0.482	0.588	0.551	**0.869**	
CSR 4.7	0.574	0.550	0.468	0.422	0.435	0.499	0.591	0.433	0.550	**0.755**	
CSR 4.8	0.592	0.586	0.474	0.597	0.515	0.495	0.528	0.472	0.465	**0.684**	

Source: own elaboration

As initial results, it can be observed that the dimensions for OC were grouped into five factors (dominant characteristics, organizational leadership, employee management, organizational unity, strategic emphasis, and success criteria), while for CSR, four factors emerged (legal, ethical, economic, and philanthropic responsibility).

The results reflect an optimal factorial structure. For OC, items 1.1 to 1.4 showed factor loadings above 0.75 in the "dominant characteristics" factor, representing a strong contribution. In "organizational leadership," which includes items 2.1 to 2.4, the loadings ranged from 0.69 to 0.89, considered representative. Similarly, items 3.1 to 3.4 loaded adequately onto the "employee management" factor.

Furthermore, in "organizational unity," items 4.1 to 4.4 reached representative factor loadings starting from 0.78; the "strategic emphasis" factor showed results ranging from 0.68 to 0.80; finally, the "success criteria" factor had loadings above 0.72, with item 6.1 standing out.

On the other hand, for CSR, items 1.1 to 1.3 representing legal responsibility showed loadings above 0.77; ethical responsibility, made up of items 2.6 to 2.11, showed loadings greater than 0.70; in turn, the ethical responsibility dimension, represented by items 3.3 to 3.10, presented adequate loadings between 0.68 and 0.89; finally, philanthropic responsibility, items 4.1 to 4.8, exceeded the factorial threshold with loadings starting at 0.68. These results indicate that the items are properly grouped into their respective dimensions and meet the statistical validity criteria. Therefore, the instrument is considered appropriate and can be used for further statistical analysis, thus ensuring the quality and theoretical construct of the research.

Based on the above and following the methodology proposed by the authors, it was necessary to perform normality tests. Given that the sample consisted of 70 participants, the Kolmogorov-Smirnov test was applied, yielding a p-value of 0.001 for OC and 0 for CSR. This indicates a non-normal distribution and variance discrepancies in the data. As a result, it was necessary to use non-parametric statistical methods, specifically Spearman's correlation method.

Secondly, the sociodemographic results of the research project are presented. The majority of the participating organizations (58), including small, medium, and large-sized businesses, had been operating for 10 years or more. It is important to emphasize that since industrial activity has been a globally developed sector since the 20th century, it is not surprising that there is significant diversity in terms of their longevity.

Additionally, a large number of participants identified as men (48), while women (22) were the minority. They held positions such as general or departmental managers in areas like human resources, processes, sales, finance, or social responsibility.

Finally, 75.71% of the study population (53 participants) had technical or university-level education, which provided them with the knowledge, elements, and tools necessary to carry out managerial activities as well as responsibilities related to CSR.

As previously mentioned, the Kolmogorov-Smirnov test was used to determine the normality of the data, identifying a non-normal distribution. This means that the data are skewed, and therefore the mean cannot be used as a measure of central tendency. Other indicators or estimators must be employed for statistical analyses. Consequently, non-parametric statistical methods were used, specifically Spearman's correlation method, yielding the following results (Table 7).

Table 7. **Spearman Correlation Study**

Variable	OC	CSR
OC	1	0.479
CSR	0.479	1

Source: own elaboration

Considering the findings of Martínez et al. (2009), this result is sufficient to establish a relationship between these two variables. However, the relationship is identified as weak. Therefore, there is a relationship between OC and CSR in small, medium, and large companies from the industrial sector in Ciudad Obregón, Sonora, Mexico. Based on this, the null hypothesis (H0) — "there is no correlation between OC and CSR" — is rejected, and the alternative hypothesis (H1) — "there is a relationship between OC and CSR" — is accepted.

Nevertheless, it is necessary to identify the socially responsible dimensions in which organizations are focusing their efforts. To do so, the type of OC within the study population was first identified, yielding the following results (Table 8).

Table 8. **Type of organizational culture under study**

Size/Type of OC	Clan	Adhocratic	Market	Hierarchical
Small	21.43% (15)	7.14% (5)	25.71% (18)	21.43% (15)
Medium	2.86% (2)	0%	5.71% (4)	8.57% (6)
Large	1.43% (1)	0%	1.43% (1)	4.29% (3)

Source: own elaboration

From this, it can be identified that the predominant culture types within the surveyed population were the hierarchical and market cultures, while clan and adhocratic cultures played a secondary role. These results are considered to be in line with the observations of Cameron and Quinn (2011), who explain that in a hierarchical culture it is necessary to establish control mechanisms, policies, rules, and procedures. In contrast, a market culture is characterized by its constant focus on competition, goal-setting, and continuous work on aspects related to competitiveness and productivity—elements that are essential, required, and critical in the current industrial environment.

Subsequently, a contingency table was designed to perform a mean analysis using ANOVA. This helped identify the socially responsible dimensions in which the study population was focusing its efforts, regardless of the type of OC, resulting in the following findings (Table 9).

Table 9. **ANOVA Analysis**

Type of OC / CSR Dimension	Legal	Ethical	Economic	Philanthropic
Clan	5.39	4.95	5.14	4.39
Adhocratic	5.47	5.02	5.48	4.80
Market	5.49	4.95	5.35	4.63
Hierarchical	5.38	4.95	5.19	4.51

Source: own elaboration

At first glance, the similarity of results between CSR dimensions and types of OC can be identified. However, it is observed that the highest scores are found in the legal and economic dimensions. These results would confirm the assumptions made by Lloret (2014), regarding the superficial application of CSR within organizations, since the elements related to the identified dimensions do not address social or environmental needs. Therefore, regardless of the type of OC, organizations focus their efforts on economic and legal matters. Thus, only hypotheses H2, H3, H6, H7, H10, H11, H14, and H15 are confirmed, while H4, H5, H8, H9, H12, H13, H16, and H17 are rejected, as listed below:

H2: Clan-type organizational cultures focus their interests on the economic dimension of CSR.

H3: Clan-type organizational cultures focus their interests on the legal dimension of CSR.

H6: Market-type organizational cultures focus their interests on the economic dimension of CSR.

H7: Market-type organizational cultures focus their interests on the legal dimension of CSR.

H10: Hierarchical-type organizational cultures focus their interests on the economic dimension of CSR.

H11: Hierarchical-type organizational cultures focus their interests on the legal dimension of CSR.

H14: Adhocracy-type organizational cultures focus their interests on the economic dimension of CSR.

H15: Adhocracy-type organizational cultures focus their interests on the legal dimension of CSR.

5. Discussion and conclusion

The objective of this research document was to analyze the relationship between OC and CRS through a correlational study; subsequently, to identify the CSR dimensions prioritized by each type of OC through an ANOVA analysis, in small, medium, and large companies in the industrial sector located in Ciudad Obregon, Sonora, Mexico.

In order to initiate the methodological discussions, various research papers that also analyzed relevant aspects of OC and CSR were taken into consideration (Pelekais & Rivadeneira, 2008; Ülle, 2009; Rishi & Moghe, 2013; Encalada, 2015; Delgado & Seminario, 2016; Carro et al., 2017; Gutierrez et al., 2017; Lee & Kim, 2017; Pasricha et al., 2017; Márquez et al., 2023; Muralidhar et al., 2024; Banerjee, 2025; Manzoor et al., 2025; Khanh & Ferasso, 2025), considering as points of comparison the topic, objective, methodology, and study subjects, which are presented in the following chart (Table 10).

Table 10. **Comparative Table of Studies Related to OC and CSR**

Author	Year	Title	Objective	Methodology	Study Subject
Pelekais and Rivadeneira	2008	Organizational Culture and Social Responsibility in Public Universities	To determine the relationship between OC and SR in public universities on the Eastern Coast of the Lake, Venezuela	Non-experimental, cross-sectional-descriptive design, using Pearson correlation analysis	Management, teaching, and administrative staff from two public universities on the Eastern Coast of the Lake, Venezuela
Ülle	2009	Organizational Culture Types as Predictors of Corporate Social Responsibility	To investigate the relationship between culture types and two dimensions of CSR in electronics, retail, and machinery companies in eight countries	Non-experimental, international empirical design, using linear regression and ANOVA analysis to measure influences	Employees of electronics, retail, and machinery companies in Estonia, China, Japan, Russia, Czech Republic, Finland, Germany, and Slovakia
Rishi and Moghe	2013	Integrating Corporate Social Responsibility and Culture as a Strategy for Holistic Corporate Success in India	To explore the relationship between OC and CSR in a lighting sector company in India	Non-experimental, descriptive, case study design, using retrospective analysis	Executive and managerial staff involved in CSR policy implementation in a lighting sector company in India
Encalada	2015	Organizational Culture and Corporate Social Responsibility of Small Food Sector Companies in the City of Loja	To establish the relationship between OC and CSR in small food industries in Loja, Ecuador	Non-experimental, cross-sectional, descriptive design, using Spearman correlation analysis	Staff of small food sector companies in Loja, Ecuador
Delgado and Seminario	2016	Organizational Culture and Corporate Social Responsibility: A Correlational Approach	To determine the relationship between OC and CSR in a construction company in Trujillo, Peru	Non-experimental, cross-sectional, descriptive design, using Spearman correlation analysis	Operational and administrative staff of a construction company in Trujillo, Peru

Carro, Sarmiento and Rosano	2017	Organizational Culture and its Influence on Business Sustainability. The Importance of Culture in Business Sustainability	To determine how OC influences business sustainability in the ceramics industry in Tlaxcala, Mexico	Non-experimental, analytical-descriptive design, using inferential analysis	Managers of companies or plants in the ceramic sector in Tlaxcala, Mexico
Gutiérrez, Silvana and Santamaría	2017	Social Responsibility and Organizational Culture in Family Businesses	To identify the degree of incidence of OC and CSR in family businesses, analyzing which of the two variables carries more weight	Experimental, descriptive design, using non-parametric canonical correlation analysis (standardized canonical coefficients)	Family businesses located in Ameca, Mexico
Lee and Kim	2017	Exploring the Organizational Culture's Moderating Role of Effects of Corporate Social Responsibility (CSR) on Firm Performance: Focused on Corporate Contributions in Korea	To examine the moderating role of OC in the relationship between CSR activities and the financial performance of companies in Korea	Non-experimental, cross-sectional, descriptive design, using structural equation modeling and value competence model analysis	Executives or managers in charge of CSR, OC, and performance in Korean manufacturing companies
Pasricha, Singh and Verma	2017	Ethical Leadership, Organic Organizational Cultures and Corporate Social Responsibility: An Empirical Study in Social Enterprises	To empirically examine how ethical leadership and organic organizational cultures interact to impact CSR practices in social health enterprises in India	Non-experimental, cross-sectional, descriptive design, using structural equation modeling and influence analysis	Middle management and executive-level staff in social enterprises in the health sector in India
Márquez, et al.	2023	The Importance of Corporate Social Responsibility and Organizational Culture in a Construction Company	To analyze the relationship between CSR and OC in a construction company	Non-exploratory, descriptive-documentary design, using Pearson correlation analysis	Random staff from a construction, industrial, and commercial company located on the coast of Ecuador
Muralidhar, et al.	2024	Impact of Organizational Culture on The Level of Corporate Social Responsibility Investments: An Exploratory Study	To analyze the relationship between OC and the level of CSR investments, exploring how different culture types influence such investments	Exploratory design with purposive sampling, using inferential statistical methods	Staff and CSR managers in India

Banerjee	2025	The Impact of CSR on Organizational Culture and Employee Engagement Beyond Profit	To explore the impact of CSR on OC and employee engagement, considering dimensions beyond economic profit	Non-experimental, transactional design, using Pearson correlation analysis	Employees from the corporate sector in India
Manzoor, et al.	2025	Unpacking the Impact of Organizational Culture and CSR on Happiness Management: Effects on Consumer Happiness	To examine the mediating role of CSR in the relationship between OC and happiness management	Non-experimental, transactional, descriptive design, using partial least squares structural equation modeling	Employees of small and medium-sized enterprises in various locations in Pakistan
Khanh and Ferasso	2025	Corporate Social Responsibility Influence on Organizational Culture: Fostering Citizenship and Enthusiastic Behavior in Vietnamese Enterprises	To analyze how CSR influences OC and its role in fostering citizenship behavior and workplace enthusiasm in manufacturing companies in Vietnam	Non-experimental, transactional, descriptive design, using structural equation modeling	Employees of manufacturing companies in Ho Chi Minh City, Vietnam

Source: own elaboration based on Pelekais & Rivadeneira (2008); Ülle (2009); Rishi & Moghe (2013); Encalada (2015); Delgado & Seminario (2016); Carro et al. (2017); Gutiérrez et al. (2017); Lee & Kim (2017); Pasricha et al. (2017); Márquez, et al. (2023); Muralidhar, et al. (2024); Banerjee (2025); Manzoor, et al. (2025); Khanh & Ferasoo (2025).

It is worth noting that this research aimed to explore the relationship between CSR and OC, taking into consideration the participation of 70 managers from small, medium, and large companies in the industrial sector in Ciudad Obregon, Sonora, Mexico. For this purpose, statistical methods were used, employing a quantitative methodology. The reliability indicators obtained through Cronbach's Alpha were 0.737 for OC and 0.949 for CSR, thus demonstrating acceptable consistency in the measurement of the variables.

Additionally, factor loading analyses were carried out, which made it possible to identify the coherence of the proposed dimensions and confirm the non-dispersion of the constructs. However, a normality index was presented through the Kolmogorov-Smirnov test, showing a value of 0.001 for OC and 0 for CSR; this indicates the existence of non-normal data and the need to use non-parametric statistical methods—in this case, Spearman's correlation method—resulting in a value of 0.479, which is not significant enough to establish a strong relationship between the variables.

Finally, an ANOVA analysis was performed with the intention of identifying which socially responsible dimensions were being prioritized by the different types of organizational culture, finding that they focused primarily on economic and legal matters.

With this in mind, a comparison of the applied methodology was conducted, recognizing certain crucial similarities and differences. Among the similarities, it is possible to identify the use of a non-experimental study design, which is common in studies of organizational phenomena. This is evident in the work of Pelekais and Rivadeneira (2008), Ülle (2009), Rishi and Moghe (2013), Encalada (2015), Delgado and Seminario (2016), Carro, Sarmiento, and Rosano (2017), Gutiérrez, Silvana, and Santamaría (2017), Lee and Kim (2017), Pasricha, Singh, and Verma (2017), Márquez et al. (2023), Muralidhar et al. (2024), Banerjee (2025), Manzoor et al. (2025) and Khanh and Ferasso (2025).

On the other hand, some studies maintain a focus on a specific sector or type of company. For example, Rishi and Moghe (2013) focused on the lighting sector in India; Encalada (2015) studied small food industries; Delgado and Seminario (2016), as well as Márquez et al. (2023), studied construction companies. The present research focused on companies in the industrial sector, allowing for greater specificity in the findings.

Another identified similarity was the use of non-parametric statistical methods, such as Spearman's correlation analysis, as seen in studies like Encalada (2015) and Delgado and Seminario (2016), due to the non-normal distribution of the data.

In terms of methodological differences, there is a contrast with studies such as Pelekais and Rivadeneira (2008), which focused on public universities in Venezuela. Another notable study is that of Ülle (2009), which was conducted in eight countries. Studies like those of Gutiérrez, Silvana, and Santamaría (2017), as well as Pasricha, Singh, and Verma (2017), also present a contrast in terms of the subject and nature of the study.

Additionally, studies such as those by Pelekais and Rivadeneira (2008), Ülle (2009), Lee and Kim (2017), Gutiérrez, Silvana, and Santamaría (2017), Pasricha, Singh, and Verma (2017), Manzoor et al. (2025) and Khanh and Ferasso (2025) used parametric statistical methods such as linear regressions, structural equation models, Pearson correlation, or non-parametric canonical correlation.

It is important to mention that the robustness of the measurements obtained through Cronbach's Alpha indicators is comparable to or even exceeds the standards generally accepted in the literature. This reinforces the idea and validity of the variables used, despite the data being identified as non-normal by the Kolmogorov-Smirnov test.

On the other hand, the Spearman correlation coefficient of 0.479 suggests a low correlation between OC and CSR in the companies studied. This finding allows for the consideration of a more critical interconnection between these variables, encouraging the analysis of socially responsible practices from different perspectives within the organizational context. It also opens the door to proposing a new direction or line of thought that contrasts with previous studies that reported a significant correlation between the variables (Pelekais & Rivadeneira, 2008; Ülle, 2009; Rishi & Moghe, 2013; Encalada, 2015; Delgado & Seminario, 2016; Marquez et al., 2023).

While the strength obtained in the reliability indices and the consistency within the factor loadings are considered a strong point of this study, the non-normality of the data highlights the importance of applying appropriate statistical tests. This also provides an opportunity for future research to explore in greater depth the reasons behind atypical distributions, or alternatively, to understand the evolution of the relationship between OC and CSR over time through longitudinal or retrospective studies. Moreover, expanding this research to other sectors or regions could greatly enrich the study, helping to understand, through ideological perspectives, the contextual variations between the variables.

Empirically, the findings of this research differ from the literature, as several authors indicate the existence of a correlation between CSR and OC (Pelekais & Rivadeneira, 2008; Ülle, 2009; Rishi & Moghe, 2013; Encalada, 2015; Delgado & Seminario, 2016; Gutiérrez et al., 2017; Lee & Kim, 2017; Carro, Sarmiento & Rosano, 2017; Pasrich et al., 2017; Herrera, 2020). But what are the reasons behind such results? It is not that there is no relationship between these two variables; rather, it is being incorrectly applied.

Socially responsible behaviors may vary depending on the type of organizational culture. If we consider the model proposed by Cameron and Quinn (2011), the clan, hierarchical, market, and adhocracy cultures each have distinct dimensions and characteristics. Furthermore, the existence of pro-social cultures—focused on altruistic issues—versus traditional cultures—focused on economic concerns—is another relevant issue.

The reality is that, according to Carroll's (1999) approach, the foundation of CSR is in the economic dimension—it is a prerequisite for the economic unit to continue existing, along with compliance with legal obligations. This is similar to the fulfillment of needs in Maslow's pyramid: satisfying the first two levels (economic and legal) leads to the pursuit of ethical and philanthropic needs. However, companies seem to only focus on satisfying the first two steps of that pyramid, leading to a situation in which CSR can be implemented in various ways: artistically, passively, reactively, practically, or interactively.

Despite all of this, the organizational sector behaves as Bowen (1953) predicted, where he explained that there was a significant possibility that entrepreneurs would use such certifications as a marketing tool—a publicity strategy to improve internal and external relations, and a tool for administrative manipulation. This presents an organizational reality in which managers have made certain modifications or "improvements" in their activities, structures, and tasks. However, they still perceive these socially responsible practices as unnecessary expenses rather than long-term investments. It is important to emphasize that those who see CSR as an investment consider it beneficial for the company, not for society. This means CSR has been transformed into a normative and institutional tool to expand business activities into new markets through environmental certifications.

In the context of this research, it can be said that industrial organizations focus their efforts on legal and economic aspects. Therefore, activities considered more important in the field—such as ethical and philanthropic ones—are relegated to a secondary role. This means that companies primarily aim to comply with regulations or new governmental policies, making significant investments that allow them to operate in new markets. As a result, social needs and problems are neglected, since any action or activity related to CSR is considered an expense rather than an investment in society. Hence, it is necessary to shift this perspective in order to achieve the true benefits of a socially responsible culture.

Finally, in the case of any company, regardless of its sector or size, there will be a predominant type of OC, characterized by its focus on internal matters, regulatory compliance, competitiveness, or trends. Through these unique characteristics, it is possible to generate proposals that create significant benefits for society and Mexican communities.

In conclusion, it is evident how companies are superficially implementing CSR within their OC. Organizations, from their inception, have focused their activities on generating income, investing, and making profits. Even today, these companies remain immersed in the paradigm of being purely economic entities, without being fully aware of how their activities play a crucial role in society and how their actions can greatly benefit or harm communities. This is considered logical, as CSR originated from an economic vision.

The leaders of these economic units, despite the vast amount of information available on social networks, scientific articles, and even websites about social or environmental issues, focus their activities solely on economic matters, neglecting any philanthropic concerns. Traditionally, organizations only acquire CSR certifications to increase their income and expand their market reach; however, this "tool" should be used for training their members. In this way, economic units would not only develop projects to address social issues, but individuals working within these organizations, through sustainable training, would develop a greater ethical commitment to society and could carry out sustainable actions that are independent of their business operations.

Organizations must become more cooperative with one another, avoiding scenarios where competitors are unwilling to collaborate. Joint cooperation will play a key role in the development of projects. It is important to highlight the individual task of each person. Throughout their day, people face many scenarios, situations, and decisions that shape their daily perspective. For this reason, the social responsibility of the individual is emphasized. It is true that companies have a significant amount of income that they can use to develop philanthropic activities or projects, but the reality is that the most important resource for companies continues to be human capital. After all, it is people who make decisions, and with a simple action or word, they can make a difference.

It is a reality that companies have substantial financial and human resources for the development of various activities, not only operational or business-related. Therefore, these organizations need to start planning for the long term, focusing their activities within a sustainable and environmentally respectful framework. Moreover, if short-term activities are proposed, they should be sporadic and not part of the company's overall market strategy. This means that CSR should not be seen as an advertising tool, but as an opportunity to carry out philanthropic activities that genuinely benefit society.

Studying CSR is a complex task. Researchers are often immersed in certain limitations and significant biases when contextualizing data through books, research articles, blogs, or any other type of information. CSR is often identified as a tool capable of completely solving the current social crisis. However, Bowen (1953) explains it as a tool that can help solve problems, but not as a definitive cure for various situations.

This research is no exception to being immersed in biases or limitations. For example, the main bias was viewing CSR and OC from a functionalist perspective when structuring, planning, and understanding the study variables. Meanwhile, the main limitation was the study population, as only 61.40% of the population participated. It is difficult to obtain information, since business owners cannot be forced to participate and have their business time taken. However, it is necessary to develop actions and/or research with a more analytical-critical approach, because, like other administrative tools or techniques, CSR could be considered a new method of capitalism for achieving business objectives from a sustainable perspective for the company. This statement is supported by what Bowen (1953) explains in his work, where management science is considered a science of manipulation, as its findings and advancements are used for the manipulation and reproduction of power.

For this reason, it would be interesting not only to analyze the context of Ciudad Obregon, Sonora, Mexico, but also to avoid generalizing or establishing the weak relationship between these variables solely based on the presented results. However, it does present an important contrast with what has been identified from the functionalist perspective, opening a methodological or research path more focused on critical issues and sociological analysis.

For future research perspectives, it could be interesting to analyze CSR and culture from their origins in order to understand the history and counter-history of these concepts. This type of activity helps to understand many things, such as their evolution and the impact they have on societies. These administrative tools and techniques have the capacity to structure realities, giving meaning to labor exploitation problems and making them appear legitimate. Therefore, it would be intriguing to develop future research and analysis on how these variables affect the construction of individuals, as they turn them into subjects, leading to the loss of individuality.

Authors' contribution

J.H.A.: article conception, theoretical content of the article, research methods applied, data collection, analysis and interpretation of results. **M.V.T.:** article conception, theoretical content of the article, research methods applied, conducting the research. **C.J.H.:** research methods applied, conducting the research, analysis and interpretation of results.

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While preparing this work, the authors did not use any tool/service.

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