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Social Work in Suits: A Case Study on the Corporate Social Responsibility (CSR) Initiatives of Widus Foundation, Inc. (WFI)

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Abstract

The interconnectedness of corporate social responsibility (CSR) and social work has been established in past studies. However, there is still a lack of participation of social workers in the CSR field. This study aims to describe and analyze the CSR initiatives of Widus Foundation, Inc. (WFI), a CSR company in the Philippines whose foundation manager is a social worker. A case study was done on the CSR program delivery of the WFI by collecting data through an online interview and questionnaire with the WFI foundation manager. Thematic analysis was used to analyze online interviews with WFI volunteers and beneficiaries to determine CSR best practices of the WFI. Findings showed that the CSR framework used by the WFI focuses on being inclusive, impact-driven, sustainable, and innovative or unique. Moreover, CSR best practices of the WFI that emerged from interviews with stakeholders were: (1) inclusive, (2) sustainable, (3) impactful, and (4) good administration. Results of this study can be used to establish the importance of social workers in the CSR field. The best practices identified can also serve as a starting point to establish standards in CSR delivery. Future studies may also be done on a wider scale involving several CSR companies.

Keywords: social work, corporate social responsibility (CSR), CSR best practices

Introduction

1. Background of the Study and Related Literature

The practice of Corporate Social Responsibility (CSR) emerged during the industrial revolution when the profit maximization of corporations caused weakened social structures and institutions and a polluted environment, urging companies to take responsibility toward their stakeholders. Mintzberg (1983) asserted that CSR can only survive, and should be practiced, in its purest and most proper form—as an ethical position without any expectation of paybacks. For him, CSR means that firms take initiatives in order to serve society without the glorification of self-interest. He also proposed four forms of CSR: (1) when the firm expects nothing back from their CSR activities and they become socially responsible because 'that is the noble way of corporations to behave'; (2) when CSR is undertaken for 'enlightened self-interest' or having the belief that payback is expected in CSR; (3) when CSR is seen to be a sound investment where socially responsible behaviors will be rewarded by the market; and (4) when CSR is practiced to avoid interference from external political influences or in other words, to prevent the authorities forcing them to be so via legislation. Meanwhile, some authors argued that it is nonsensical for firms to serve societal interests without the intention of gaining any benefits from their actions. Wan-Jan (2006) explains that such ideas usually have their origin in the agency theory where managers must seek to maximize stakeholders' returns and they should not engage in any acts that may lead to its reduction. Despite having authors such as Friedman (1970) and Henderson (2004)

regard CSR as a dangerous concept as it threatens the basic principles of market economy, many others still believe the positive effect CSR can have to maximize shareholders' value.

Through CSR, companies contribute to the welfare and development of society through actions and policies directed towards the economy, society, or environment, the so-called "triple bottom line" framework in business (Aguinis & Glavas, 2012). The framework recognizes that businesses, companies, and firms are not limited to assessing their growth from profits and losses rather from the initiatives to establish relationships with the environment, community, and economy. Their measures of success would then include contributions to social welfare and development as the three bottom line categories are people, planet, and prosperity.

There are three theories regarding the emergence of social responsibility in the corporate world. Stakeholder theory assumes companies obtain long-term value if attention is given proactively to servicing the interest of their stakeholders Similarly, Legitimacy theory assents that companies have a particular bond with society where they would be expected to function, interact, and operate within its ethical and normative standards to be acknowledged as a legitimate component of society. In addition, Institutional theory emphasizes that organizations do not operate in a vacuum where different external influences such as cultural differences, legal requirements, norms, and demands of stakeholders are being dealt with. Oliver (1991) linked the institutional theory of organizations to strategic management to account for variations in organizational responses to institutional demands such as education, economics, government, media, politics, etc.

In addition, Carroll's (1991) Pyramid of Social Responsibility model identifies the different responsibilities that a company, firm, or business must fulfill to satisfy the needs and expectations of their stakeholders. Like Maslow's Hierarchy of Needs where it arranges themselves in hierarchies of prepotency, the distinction of one responsibility will rest upon the accomplishment by the former responsibility, indicating that the economic responsibility is the bare minimum of a business and the philanthropic responsibility as the manifestation of the maximum potential of the social responsibility a business has.

Any company is encouraged to undertake CSR initiatives around the world, as it does not only contribute socially and environmentally, but it can also be seen to bring a better reputation for their brand, a morale boost for their employees, and a positive contribution to their financial performance and growth. There are many organizations built and standards set to guide businesses around the world in conducting their CSR initiatives, such as the "Guidance on Social Responsibility", set by the International Organization for Standardization (ISO), to guide companies to effectively contribute to sustainable development. The United Nations (UN) has also promoted universal standards for the undertaking of CSR which touch on four main aspects: human rights, labor, environment, and anticorruption. Following this, a lot of governments around the world have set guidelines to promote proper CSR practices. As such, there is a growing need to document CSR best practices to establish guidelines to ensure that the initiatives effectively contribute to social and environmental development in sustainable ways and not just lip service and insincere actions.

In the Asia Pacific region, the Asia-Pacific Economic Cooperation (APEC) Economic Leaders in 2008 committed to promoting CSR in the region, and an agreement was put in place the following year ensuring that inclusive and sustainable growth is to be focused on. Meanwhile, in Southeast Asia, a similar agreement has been made through the ASEAN CSR Network (ACN) to promote CSR to ensure "sustainable and inclusive socio-economic development" in the region. Due to these developments, CSR is increasingly turning into something that is more than just philanthropy for businesses in the region, however, there is still a lot of room for improvement, as a lot of businesses still focus on money rather than the larger issues that need to be addressed.

Given the COVID-19 pandemic, companies and businesses' thoughts are now with the internal and external stakeholders affected as well as the medical professionals working 24/7 to support those who are getting sick. Strandberg (2020) quoted a Canadian study of businesses that revealed that many of them now see themselves as post-CSR and becoming more "purpose-directed" implying that they would be more social-purpose focused and not profit-focused as seen by the dreading effects of the COVID-19 pandemic. Mahmud, Ding, and Hasan (2021) affirmed this from their study on examining the role of business toward social welfare in a crisis time, asserting that "a company can enhance its

business reputation and mutual relationship with employees, customers, and communities by justifying as socially responsible entities claiming that they are the best neighbors of society."

Ross (2009) identified a set of social work skills that may be of great use in developing CSR practices and addressing problems that CSR entails. This includes (1) critical analysis, (2) equalizing strategies in partnerships, (3) listening to the powerless and engaging the powerful, (4) building dialogue without exploitation, (5) enabling ethical actions by the powerful, and (6) working to maintain partnership warrants. These skills may help sustain companies' CSR towards harmonious business operations through the effective provision of essential and harmless projects informed by values of social justice and human rights, and consequently gaining support from and avoiding conflicts with people and communities.

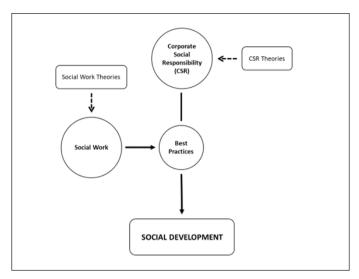
Alongside this, the social work profession and corporations performing CSR undeniably have a lot of similarities: (1) they have shared concepts, such as those that concern social issues, economic inequality, and social inequality; (2) they follow the same values, such as service to others and social justice; and that (3) they are guided by a common principle, i.e., according to Lorenz (2015), that it is the responsibility of everyone to support and help the society. Because social workers are trained professionals in the field who promote social justice and respect to human rights, together with their invaluable skills and perspective, they understand well what the community needs and how to best deliver services to meet those needs (Lorenz, 2015; Gotea & Roşculeţ, 2019). Social workers may perform an assessment of the needs of communities which will be helpful in deciding which of these needs align with the values of the company, which activities would be most beneficial to their respective beneficiaries (FSU Online, 2020), as well as how to connect the community with their needed resources (Lorenz, 2015). Hence, the need for corporations to recognize the instrumental role of social workers in the effective planning and implementation of their CSR activities.

CSR practice in the Philippines, historically mostly philanthropic, has somehow evolved into something participatory, wherein jobs are created, and livelihoods are improved. Generally, the top three objectives of CSR practices in the country are employment generation, poverty alleviation, and community development. However, not all companies practice CSR adhering to these objectives. Thus, businesses in the Philippines should create more sustainable CSR activities that have an impact and value on their business and society, and government agencies should also do their part in encouraging businesses to do this (Pascua, 2020).

In-depth documentation of the CSR best practices of the Widus Foundation Inc. serve as a starting point in establishing standards or guidelines in CSR implementation in the Philippines, for the larger regions that it is a part of, or even internationally. Since it manifests an organized system of CSR initiatives with its foundation manager a licensed social worker, the concept of social work administration may be explored to determine how the CSR best practices are observed in the administrative management, implementation, and stakeholder participation. This also includes the application of the following social work theories to the functions of the foundation: (1) ecological systems theory, (2) anti-oppressive practice, (3) empowerment theory, and (4) the developmental perspective. Therefore, the relationship between CSR best practices administered by a social worker in WFI and their clear aspiration for social development experienced by beneficiaries will be explored, as implied in the conceptual framework in Figure 1.

Figure 1.

The conceptual framework.



Note: Arrows denote as follows: line (—) = component; broken single-headed (- - >) = informing relationship (tail informs head); solid single-headed (—>) = causal relationship (tail determines head)

2. Problem Formulation

The study described and analyzed the corporate social responsibility (CSR) initiatives of Widus Foundation Inc. (WFI) and their implications to social work practice. Specifically, it answered the following questions: (a) What are the various projects, programs, and/or services offered by WFI as part of their CSR?; (b) What are the CSR best practices implemented by WFI, and how are these implemented?; and (c) What are the implications of the study to the social work field in general, and social work administration in particular?

3. Research Objectives

The study was conducted to describe and analyze the Corporate Social Responsibility (CSR) initiatives that Widus Foundation Inc. (WFI) undertakes. In addition, the specific objectives of the study are as follows: (a) to enumerate and describe the various projects, programs, and/or services offered by WFI.; (b) to identify and describe CSR best practices of WFI in terms of administrative management, implementation, and stakeholders' participation; (c) to analyze the CSR best practices of WFI. in relation to social work practice, philosophy, values, principles, and methods; (d) to describe the role of social workers in WFI.; (e) to describe the significance of social workers in the area of corporate social responsibility, particularly in administration; and (f) to contribute to the growing array of knowledge in both fields of CSR and social work.

Methodology

The research design used was a qualitative single-case study which involved an in-depth analysis of a case in its real-life context through the collection of detailed information, specifically within the context of Widus Foundation, Inc (WFI). A purposive sampling technique was used as the sampling procedure as information was based on the expertise of the participants to provide information regarding the CSR initiatives and operations done within WFI. A total of seven respondents were interviewed: the lone employee of WFI, who is also a social worker and its foundation manager, three volunteers from the parent company of WFI, and three beneficiaries of the WFI.

Data gathered and reviewed were composed of the following: (1) a semi-structured interview with key persons from Widus Foundation Inc., (2) interviews from internal and external stakeholders of Widus Foundation Inc., (3) the foundation's website information, (4) consultation of available codes of conduct and annual CSR reports, and (5) any other secondary data that will be shared will be gathered and reviewed. In addition, the data gathered were documented through the following ways: (1) collation

of the accomplished asynchronous questionnaires, (2) recorded synchronous meetings, with consent of the respondent(s), (3) personal notes of the researchers, and (4) acquisition of secondary recorded data from WFI. The documented data were analyzed by the researchers to then draw conclusions. Data gathered was analyzed through thematic analysis. Through familiarization and coding of interview transcripts, responses revealed themes that were useful for establishing interconnections between the fields of CSR and social work.

Results

1. The Widus Foundation Inc. (WFI)

The WIDUS group of companies namely, WIDUS International Leisure, Inc. (WILI) and WIDUS Philippines Inc. (WPI) are part of the leisure industry that comprises three distinct properties—a deluxe five-star hotel, casino, and convention center—all located in the Clark Freeport Zone. They started with the traditional way of doing CSR which primarily is a band-aid approach that includes a lot of donations and is given only at a certain time. Thus, it was recognized the issue of sustainability was not being met by the kind of approach it was giving and that they were succumbing to a form of a "publicity stunt" as it was not aligned with any development plans. With the shift in perspective, the Management then decided to reconfigure and institutionalize its CSR through the establishment of a corporate foundation known to be as the WIDUS Foundation Inc. (WFI).

Below are their Vision and Mission statements:

<u>Vision:</u> We believe that it's possible to break the cycle of poverty amongst disadvantaged Filipino Families through investing in Education, Health, and Community Development Initiatives.

Mission: To provide an opportunity for WIDUS to extend assistance to communities in need.

To redefine their CSR, they adopted the social work methodology of recognizing the essence of community organizing and development, as well as incorporating the social work helping process in the CSR initiatives they will be implementing. As such, their CSR framework adheres to an inclusive, impact-driven, sustainable, and innovative or unique CSR that opts to create a committed relationship of helping out the communities around their area of operations—Pampanga, Tarlac, Zambales, Bataan, and Bulacan. Alongside this, their framework includes three fundamental components namely, (a) economic development, (b) environmental action, and (c) community development (see Figure 2).

Figure 2.

WIDUS Foundation Inc. Framework of CSR. Adapted from Widus Foundation Inc., 2022



Economic Growth, reflecting the economic responsibility, in their framework implies the importance of doing good business to gain more income through the business. This would also involve helping Filipino people to get employment through the company. Environmental Action, on the other

hand, means that they adhere to being environmentally responsible in the undertaking of their business. They have removed the usage of plastic straws and replaced them with good-quality paper straws. They have also been redesigning their hotels' water distribution networks to potentially recycle water. Meanwhile, Community Involvement is associated with helping nearby communities or sectors wherein it is not only the company that gains the development and success rather the community at large, especially those who are surrounding.

Furthermore, they are also licensed, registered, and accredited by the following agencies: (a) Securities and Exchange Commission (SEC), (b) Department of Social Welfare and Development (DSWD), (c) Department of Education (DepEd), (d) Clark Freeport Zone Philippines, (e) Philippine Amusement and Gaming Corporation (PAGCOR), and (f) the Bureau of Internal Revenue (BIR).

The organizational structure of Widus Foundation Inc. comprises the Board of Directors (BOD) which constitutes most of the members of the company including the Chairman, Vice Presidents, and an Independent Board member with a total of seven members under the BOD. Under them is the Executive Director which is currently Ms. Neki Liwanag and the current Foundation Manager, Mr. Ronnel Golimlim, who is a registered social work practitioner. They also have outsourced volunteers from the company who work with the Finance, Marketing, and Human Resources department of the foundation.

Programs

Health

Wheelchair Project which was done in Angeles City, Pampanga was an effort to improve the mobility, health, education, and economic opportunities of indigent people with physical disabilities through the donation of 133 wheelchairs to the Persons with Disabilities Affairs Office-Angeles City (PDAO AC).

Water Container Project was done in Barangay Sapangbato, Angeles City in which WFI donated water containers to the residents in the barangay and established a queuing system to better serve its beneficiaries.

Donation of Hospital Equipment Supplies occurred in Candaba Community Hospital and Capas, Tarlac wherein WFI was able to donate 1.5 million PHP worth of medical equipment for the community hospital's infirmary as an added support for their LGU's target to upgrade the community hospital as a 1st level hospital and donated a DOH-standard ambulance for the Mayor of Capas, Tarlac.

Disaster Relief Assistance was also done in several areas and municipalities. When an earthquake occurred in Pampanga, the Aeta community in Floridablanca reached out to which WFI donated relief items in partnership with government agencies. They were also able to give relief assistance in municipalities such as Apalit, Macabebe, Masantol, San Simon, and Sasmuan during the rainy season. "Sagip Kapampangan" became the project name for disaster relief initiatives of the foundation. WFI also assisted those who got affected by the volcanic eruption in San Nicolas whom they coordinated with the DSWD in Batangas. During the pandemic, WFI also donated PPEs to 16 hospitals and also sponsored 2-months of free transportation assistance to the frontliners in Medical City, Clark using their company bus. Moreover, they partnered with Clark Development Corporation (CDC) to provide food relief in six LGUs to have the manpower and logistics needed. WFI also practices to look at their used resources such as towels and hand towels which can be donated to their partner, CDC, because CDC built their COVID-19 facility and expressed their lack of towels.

Renovation of the Bamban Rural Health Units I & II was conducted in Bamban as it lacked aid and development such that the goal was to improve the rural health units and donate equipment and supplies to have that hospital-type look

Environment

Tree Planting has been a passionate initiative of the foundation and although there haven't been many signature projects under this category, the WFI plans to adopt a new project called Communi-Tree in the hope of preserving the Sacobia River Watershed given that it helps with the

flooding issue during the rainy season. The project implies that by planting trees, they also transform communities. WFI also explores the idea to encourage guests to personally plant a tree in which they will be accompanied to the site as an added value leisure experience and may open sign-ups for those who are unable to go so as WFI would be in-charge of planting the tree on their behalf.

Cultural Heritage

Center for Kapampangan Cultural Heritage is a project of WFI that aims to preserve, restore, and promote the Kapampangan cultural heritage through the improvement, renovation, and rehabilitation of the Angeles City Library that provides monthly seminars on Kapampangan to millennials, to the younger generation, to the schools, and many more. The foundation provided an air conditioner, a 45-inch TV, computers, a digital camera, book scanners to scan the old books in Kapampangan, and furniture, including the improvement of the information and technology center of the library all worth 1.6 million PHP.

Abacan Loop Bridge: Artist Hub is a project that aims to make the Abacan bridge, a cultural hub for Kapampangan artists to serve as a venue for displaying artworks, art performances, and any cultural performances. It is also known as "Santungan Ningkalalangan", which is designed to be a multipurpose facility similar to an auditorium type that was extended further to provide an open space for artists amounting to about 2.2 million PHP.

GOAL Project: Football Grassroots is an initiative in partnership with JCI Philippines (Junior Chamber International) wherein the objective is to teach the Aeta community in Sapang Bato football so that by learning it they could develop an interest or a passion for it that would potentially serve as the key for them to secure a high school or college scholarship. WFI was able to fund 500,000 PHP worth of training equipment and supplies to which they also proposed and sponsored an Aeta Cup to invite other football clubs in Aeta communities and compete. An added objective of the project is to provide the Aeta players also be given tutorials which were also funded by WFI.

Child Development Center for Brgy. Nabuclod, Floridablanca is an upcoming project for the indigenous people of Aeta community in Central Luzon given that WFI saw the impact of the pandemic on Early Childhood Care and Development (ECCD). Considering that face-to-face classes have been halted due to the pandemic, it is recognized that the parents are the ones teaching the children at home which sometimes may lead to an authoritarian way of education that often would use punishment as a means to train. WFI recognized that these families lacked the necessary materials hence, they donated learning materials and manipulative toys for children to use throughout their learning.

Recently, the Foundation Manager has been proposing a new project called "Aeta Youth Agricultural and Cultural Youth Project" which aims to organize the young Aetas to help them become social entrepreneurs or at least have knowledge about establishing a social enterprise. This would include teaching them agricultural practices and integrated farming that would be in partnership with the Technical Education and Skills Development Authority (TESDA) and the Department of Agriculture (DA). This would be a youth leadership and food security initiative for the Aeta communities.

Education

Container Van Library Project began with the foundation's belief in the impact of a library where it aims to give a 40-footer fully-aircon conditioned container van library in elementary public schools. Every year WFI adopts a school to provide them with a well-equipped library venue rather than going to different schools and one of them is the Masamat Elementary School. WFI donated audio-visual equipment such as LED and LCD TV, HDMI, and VGA cables with its volunteers and during the pandemic, WFI developed a reading program to address a certain need of the school to make non-reader students become readers.

Adopt-a-Library Project is an initiative by the WFI to upgrade and rehabilitate public school libraries in Pampanga. The goal is to provide public schools with a dynamic and functional library setting. There is a section where students can use computers and a section for leisure reading with beanbags to make it more appealing. The two beneficiaries of these programs are the San Isidro Elementary School in Magalang Pampanga and Justino Sevilla High School in Arayat, Pampanga.

Community Development

Donation of Container Van to the Angeles Tourist Police Unit is an initiative to give a 20-footer container van to serve as the tourist police unit's main office given that they are tasked to ensure the safety of both foreign and domestic tourists in the area.

Donation of Hygiene Kits was initiated to give excess soap, toothpaste, toothbrush, towels, and the like to the Tuloy Foundation which is a center for the poor, abandoned, abused, and neglected out-of-school children in Angeles City. The bags used to carry the hygiene necessities were sewn by the seamstress in the Widus Hotel.

WFI Book Drive is an initiative to donate books where WFI engaged their volunteers and employees to participate by placing a container near the employee's entrance of the Widus Hotel where they could put old and used books for donation.

Donation of Idle Items to CDC was accomplished to strengthen the partnership of WFI with Clark Development Corporation (CDC) through donating tables, podiums, and whiteboards. CDC had a new multi-purpose function room, so WFI decided to provide the necessary items and equipment for it.

Social Service Conference and Expo (SOCSECON) was established with the idea that all NGO foundations should automatically be DWSD-registered and DSWD will require that NGO foundations be part of the ABSNET (Area-Base Standards Network) or a social welfare development network of all NGOs, foundations, People's Organizations (POs), or Civil Society Organizations (CSO). The vision of this initiative was to create a synergy between bridging those NGOs who need funding to the group of companies with CSR resources that need projects to implement. This was also in partnership with CDC and took to lead in inviting all the locators to join the Clark CSR Association or Summit which was then formalized as it was SEC-registered and the WFI's Foundation Manager as the President and Chairman.

Volunteer Service

CSR Volunteers Activity occurs every anniversary of the company where volunteers do community service work. They go to WFI's adopted schools and adopted communities to do CSR activities such as planting trees, engaging with the children, and creating walls for the library which are made up of eco-bricks. The eco-bricking initiative was introduced to schools, the community, and the employees of the company and donated to the adopted schools of WFI.

Brigada Eskwela is a volunteer activity pre-pandemic and a half-day event wherein the volunteers conduct a read-along-with-me session in the libraries that they rehabilitated and upgraded. It also engages volunteers to do arts and crafts with the children. Structured learning exercises were also introduced in a form of a game in which children with be involved and then group sessions will be conducted to ask questions to get insights and reflections.

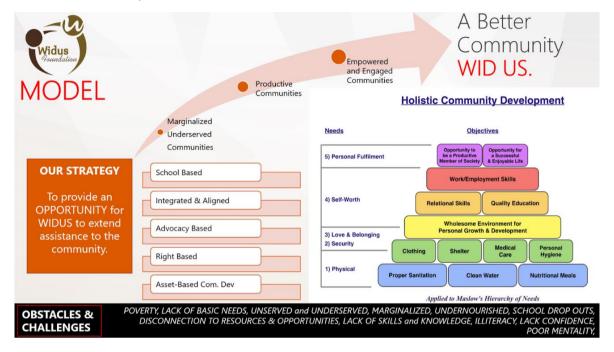
Social Administration

Considering that the Widus Foundation Inc. manager, Mr. Ronnel Golimlim, is a registered social worker and manages both administrative and program implementation work, it is inferred that the method, principles, and approaches used in the management and administration of WFI's CSR initiatives are based on the social work perspective.

WFI also has its own Theory of Change framework with regards to first, being a **Social Welfare and Development Agency**. Concerning their vision of seeing a better community for the Filipino people, their main strategy to achieve it is to provide an opportunity for the foundation to extend assistance in need hence, the need for all initiatives to be need-based. WFI aims to target marginalized and underserved communities with the hopes of the interplay and proper utilization of the resources, approaches, methodologies, and holistic community development are applied. The desired change is also emphasized to be either in a physical, material or behavioral form (see Figure 3).

Figure 3.

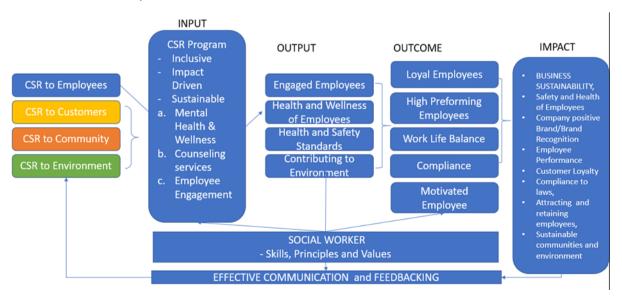
WFI's Theory of Change Framework as a Social Welfare and Development Agency. Adapted from Widus Foundation Inc., 2022.



Secondly, they have incorporated a Theory of Change framework in line with the **Corporate Social Responsibility perspective** indicating that WFI can effectively run when its CSR initiatives are integrated into the company's business strategy, becoming the "naturally right way of doing things" with every employee in the company. It recognizes that for each stakeholder in the company's CSR initiative, there is already the willingness for all stakeholders (both internal and external) to make it work. This recognizes that when customers realize that the company exceeds more from their economic responsibility ("making profits"), the company image will be viewed more positively and eventually lead to more profits (see Figure 4).

Figure 4.

WFI's Theory of Change Framework in the Corporate Social Responsibility Perspective. Adapted from Widus Foundation Inc., 2022.



WFI makes use of the Logical Framework Matrix (LFM) for evaluation and, the following activities are done for problem analysis: (a) mind map; (b) problem tree analysis; (c) fishbone diagram; and, (d) interviews. Upon the usage of a problem tree analysis, WFI also translates this into an objectives tree followed by a Logical Framework Approach (LFA). The LFM is the output of the LFA and is formatted in such a way that is organized under four major headings: *Impact, Outcome, Outputs, Inputs, and Activities*, to provide the indicators that measure a project's achievements. Another two columns are added which include the Means of Verification (MOV) or identifying the proof or evidence that WFI has indeed achieved its desired goal or outcome, and the Assumptions column to know any possible consequences or outcome of the activity or task.

WFI also makes use of the Participatory Rural Appraisal (PRA) approach as it is related to the foundation's CSR mandate—inclusive, impact-driven, and sustainable. Evaluation with regards to beneficiaries of WFI is conducted through focus group discussions (FGD) or individual interviews with stakeholders and partners to identify the areas of change, improvement, retainment, or maintenance. WFI and its partner/s properly identify the beneficiaries of the project and engage them for a 45-minute evaluation. On the other hand, evaluation with regards to the partners of WFI is engaged either through an interview or filling up an online questionnaire sent to them to share comments and suggestions.

Following the ethical considerations of the foundation, it is most applicable to WFI's programs under the Cultural Heritage in which WFI aims to contribute to the preservation, conservation, sustainability, and promotion of the Kapampangan Cultural Heritage and the Indigenous People of the Aeta community in Pampanga and Tarlac. Given that the Foundation Manager is a Registered Social Worker (RSW), carrying out the social work values and ethical approach to practice is duly recognized and given much appreciation by WFI.

Considering the impact of the pandemic, WFI experiences a lot of challenges affecting its logistics, management, implementation process, and sustainability. It was identified that the lack of manpower resources or employees and the lack of face-to-face activities with beneficiaries heavily impacted WFI. There was also the issue about the funding of the projects given that the hotel and leisure industry had to postpone its services due to a series of lockdowns. There is also the issue of getting the signatories of projects, fund releases, and the like due to the limited face-to-face engagements. Information dissemination became challenging especially when there is a lack of a good and stable internet connection.

2. Best Practices of the WFI

Best practices are sustainable activities that impact the social and economic development of the community, and which also increase the positive image and reputation of the company (Pascua, 2020).

As a social work professional, the WFI Foundation Manager has identified their self-proclaimed CSR best practices. For their education programs, the identified best practices are: (1) addressing a major need, i.e., reading comprehension, (2) engaging the beneficiary school to develop a reading program, (3) developing an innovative project, i.e., Adopt-A-Library Project, (4) developing impactful and sustainable relationships by providing continuous support and commitment, and (5) playing a big role and influence and providing innovations in sustaining the reading program. Meanwhile, for health programs, the identified best practice is the renovation and equipping of health units, which goes a long way to help patients in need, and which also impacts people to frequently visit the center. For cultural heritage programs, the best practices are: (1) holistic focus of the project, (2) targeting and supporting indigenous communities, i.e., Aetas, and (3) adhering to the WFI comprehensive social development plan and sustainable social development agendas.

While they identified best practices according to their own perspective, mainly leaning towards sustainable social development and making impactful changes through their CSR initiatives, their stakeholders have their own ideas regarding this. Analysis of the interview transcripts with the respondents revealed the following themes pertaining to the CSR best practices of the WFI:

Theme 1: Inclusive - (a) offers broad and extensive help, (b) initiates engagement with the people, and (c) participatory.

The WFI offers broad and extensive help to its beneficiaries, which means that the beneficiaries they seek and choose to help are diverse. Several respondents shared that the WFI has offered help to various sectors, such as indigenous communities, persons with disabilities, artists, etc. Offering broad and extensive help also means that the foundation delivers substantial assistance, in thatthe foundation tries its best to attend to all the needs of its beneficiaries as much as it can. On this note, the WFI stayed true to their practice of delivering broad and extensive help despite the pandemic, making efforts to still stay active through providing donations and relief to those in need.

WFI also manifests its inclusivity by engaging first with the people, also consulting them to know their specific needs. This is a way to practice a participatory approach to helping, wherein beneficiaries practice self-determination in their problems. This helps to ensure that they get the help that they really need, and which they can truly use. The participatory approach of the WFI also involves beneficiaries in carrying out the program to allow them to feel empowered as they become active agents for their self-development, rather than passive recipients.

Their participatory approach even extends to their volunteers from their parent company, as workers can volunteer during their free time, without being mandated. All volunteers manifested that they have participated in the programs of WFI more than once. Thus, even though it is not required, they continuously volunteer of their own will, showing that they have taken a liking to it. These volunteers help in different ways, indirectly such as planning, sorting donations, and packing, to a more immersive one such as teaching children how to read. WFI also allows the participation of other entities who have the capacity and the heart to help, such as government agencies and other hotels near them. This serves as a mutual win for both parties, as WFI gets the help they need, and the other party is given avenues to help people.

Theme 2: Sustainable - (a) longevity, and (b) commitment and consistency.

During the interviews, both volunteers and beneficiaries discussed the type of help WFI gives. The volunteers, who are involved in the program delivery in WFI, can see for themselves that the kind of help provided is not just merely done for the purpose of documentation. Instead, it is one that takes longevity into account wherein it can be beneficial to future generations, and it is provided continuously, not just handing over the materials to their beneficiaries, but also making sure that they can be used properly. Truly, WFI does not provide a one-time assistance, rather, the type of support given is one that is long-lasting, truly useful, and can be used even by next generations.

WFI also manifests commitment and consistency to its beneficiaries by establishing partnerships with them and coming back to help them from time to time. A beneficiary stated that the help WFI gives to them continues five years after the Adopt-A-Library turnover. Thus, this establishes the importance of monitoring for WFI, to ensure continuous development.

Theme 3: Impactful - (a) self-fulfilling, (b) eye-opening, and (c) inspiring.

One of the ways in which the WFI leaves an impact to its stakeholders is by giving them avenues to perform self-fulfilling activities, such as volunteering. All volunteers were able to express how their volunteering made them feel fulfilled. Being part of something that will benefit others makes them feel good. It also allows them to connect with others, i.e., the beneficiaries, and see face-to-face how happy they are with the help they received.

The WFI also aids in the self-fulfillment of its beneficiaries by providing them support — not the aforementioned tangible support, but intrinsic, emotional support, to allow them to feel fulfilled. By providing words of encouragement, WFI served as one of the factors that helped one beneficiary to finish school. Another said that WFI made them feel that what they are doing matters. By channeling help to one of the less-assisted fields, WFI has made them feel that they are important, further empowering them to continue the work that they are doing. Thus, the impact that the WFI gives its stakeholders intrinsically is strong and positive.

WFI also leaves an impact on its stakeholders by triggering eye-opening moments, such as having new realizations. Volunteers expressed that they learned more about the plight of the Filipinos they are helping through the immersive CSR programs of WFI. Meanwhile, the beneficiaries learned various things, all related to their own contexts and how WFI helped them. A beneficiary who is also a social worker, through interacting with the WFI, learned about the social work profession through seeing the WFI operations, learning to be more confident in interacting with others. Meanwhile, another expressed that when the WFI helped them, she realized that one should not face one's problem alone, and that there's so much more we can do when we help each other. Another also shared that their school children learned to love nature and the environment through their participation in building eco bricks and that WFI gave her realizations about her attitude towards life and the importance of having a positive and thankful mindset.

Also common with all the interviewed volunteers are eye-opening moments regarding realizing their own need for more gratitude and appreciation for what they have. However, these realizations do not just end with them, as a volunteer expressed that he tries to share his realizations with other people to inspire them to also help others.

WFI has influenced its stakeholders to keep on giving — inspiring them to do things for the greater good. As the volunteers expressed their joy in volunteering for WFI, they too, have mentioned that their participation in the programs have given them the inspiration to help others more. Some beneficiaries expressed how they were inspired to develop programs in line with the help that WFI has given them. The beneficiary of the Adopt-A-Library developed a program to improve their students' reading comprehension by setting up reading hubs in different places so that the children can still use the library and books even during the pandemic. She also said that through the programs given by WFI, her passion to help the students strengthened. Meanwhile, the beneficiary of the renovated office for heritage, culture, and arts also made a difference using the help provided by WFI by conducting lessons about Kapampangan culture weekly, which was attended by people from different provinces.

Theme 4: Good Administration - (a) dedicated entity for CSR, (b) active and present engagement, (c) genuineness and sincerity, (d) engaging with people well.

The fact that WFI is a separate entity dedicated to the CSR initiatives of its parent company was lauded by respondents. Before the WFI was established, its parent company, a hotel and casino resort company, was responsible for undertaking its CSR initiatives. A volunteer, who worked in the company before WFI was formed, shared the ways in which they performed CSR initiatives, such as having clean-up drives. To dedicate a whole other company, specifically a foundation, for performing CSR initiatives, allows for the proper fulfillment of its purpose to help people in need.

Being able to only focus on the work of performing the CSR initiatives of the company allows for a more active and present engagement with the beneficiaries. For one, WFI is able to research corresponding needs and contexts of people before programs are planned. WFI, being able to focus only on the delivery of CSR programs also allows for a thorough planning and implementation of the programs in coordination with its beneficiaries. This shows respect for their beneficiaries, treating them as equals, and habitually asking for permission while laying out their plans to them before actual execution.

Part of being active and present in engagement is being physically present and hands-on in conducting CSR programs. With volunteers, WFI manifests as being active and present engagers by explaining to them every project why they are doing this as part of their CSR. However, the active and present engagement of WFI can be seen more in how they interact with their beneficiaries. The beneficiary for the Adopt-A-Library project stated that the WFI volunteers, during their reading and arts programs, tell stories to the children themselves, and conduct arts activities alongside them. Another expressed that throughout their contract for the program, the Foundation Manager was present, even though he was a one-man show. The active and present engagement of the WFI allows for their beneficiaries to feel that they genuinely care and are actually passionate about helping them.

WFI has also made its stakeholders feel their genuineness, sincerity, and passion to deliver CSR programs in different ways. Several respondents have stated that the way that these things are expressed by the Foundation Manager is by being a role model to the stakeholders, which in turn, inspires the stakeholders to do the same. The Foundation Manager makes sure that he will be the one

to demonstrate what needs to be done. WFI's passion to help implies that stakeholders are not seen as people to be bossed around. The respondents expressed that genuine, sincere, and passionate help can also be seen in the undertaking of CSR programs of the WFI. A respondent shared that through volunteering, she felt that what they were doing wasn't solely for a photo opportunity for the company, instead, the WFI really tries to help in a genuine way. Several respondents expressed that they can see the heart that WFI gives in helping, and that he doesn't just work for the sake of working, but he does his job wholeheartedly and sincerely.

WFI engages with people well, which also makes for good administration. Several respondents expressed that they maintained good relationships with people they encountered during the programs of the WFI. Mostly, the respondents talked about good traits that WFI possesses and manifests in the performance of their CSR, such as being supportive, pleasant to work with, lighthearted, down-to-earth, approachable, friendly, and humble, and loving genuinely.

WFI also engages with the people well, in that they consider their beneficiaries' contexts and make efforts to relate with them. The Foundation Manager has been lauded by a beneficiary respondent in relation to this, as he made sure to study their local language, which they really appreciated because they were advocates of the local culture. This shows that WFI values knowing its beneficiaries, and recognizing their individuality, much like one of the principles of the social work profession.

3. Implications for Social Work Practice

The case study on Widus Foundation Inc.'s CSR established significant implications for social work practice and education. Research findings show that WFI's CSR, especially its best practices, relates with the social work practice, affirming Gotea & Rosculet's (2019) study on the interconnections between CSR and social work. First, both have apparent philanthropic goals which aim to help disadvantaged people and families towards the common good, supporting Lorenz' (2015) belief that both fields are guided by the principle that it is the responsibility of everyone to help and support society. To ensure that community needs are properly addressed as per their shared goal, WFI and the social work profession are committed to upholding the value of integrity in their respective practices—to do what is right and not just what is required. Also, best practices that emerged from research analysis, i.e., sustainability and inclusivity, further showed that WFI's CSR and social work have similar perspectives and approaches. Although majority of WFI's projects/programs may be categorized under the Direct Provision Model of social work practice for providing people and communities with their needed resources, the foundation has a lot of potentials to expand beyond that by recognizing and utilizing the intersections between CSR and social work.

The established relationship between social work and CSR validates the significant role of social workers in the CSR field. Being a non-traditional setting for the social work profession, there are not a lot of social work practitioners in the corporate setting. In WFI, the Foundation Manager (FM) who is the only regular employee is a proud social worker. This means that the foundation's CSR best practices can directly—but not solely—be attributed to its manager and his professional background. WFI's FM highlighted that more than a manager, he is first and foremost a registered social worker. From his invaluable years of experience as a social work practitioner in various fields, he attested that social workers are more than caseworkers who conduct assessments and home visits; rather, they are professionals who are capable of developing and implementing programs such as in the CSR field that would positively impact the lives of people and communities. He further argues that social workers are good at communicating, both listening and speaking, and in building relationships and networks with others. They are also good at analyzing situations, a skill needed to properly identify the root causes of issues, and consequently address community problems more effectively. Moreover, he believes that companies can do so much and more if they are to hire registered social workers because by doing so, there will always be a heart in service, for the profession's helping approaches and strategies are anchored on the principle of respecting and uplifting human's inherent worth and dignity. Thus, social workers are indeed trained professionals equipped with the knowledge, skills, attitudes, values, principles, and experience needed for the effective delivery of social services in the corporate field.

The case of WFI supports Lorenz' (2015) claim that corporations could benefit from having social workers involved in the decision-making process of the organization. Being WFI's only full-time employee, the FM oversees both the administrative and managerial functions of the foundation, and since he is a registered social worker, it is inferred that principles, approaches, and methods used in

the foundation's CSR are based on the social work perspective. The kind of leadership style exhibited advocates for a participatory discussion among involved stakeholders. Moreover, WFI values volunteerism among company employees. Throughout project planning and implementation, WFI implements proper community needs assessment backed by research and in collaboration with the members of the community upon established best practices, actively engaging also with its volunteers. Also, the FM carries out the monitoring and evaluation in WFI with tools and approaches commonly used in social work practice. With regards to ethical considerations, WFI ensures a culture-sensitive and inclusive approach as practiced in the social work field in their CSR initiatives, particularly to programs concerning IP communities. The social work perspective plays a valuable part in WFI's social administration of its CSR as established by the foundation's manager who is a registered social work practitioner. Hence, as substantiated by WFI's CSR best practices, businesses need social work administrators more than administrators with social work backgrounds to manage their CSR activities effectively and efficiently towards sustainable and impactful developments.

In line with the implied relevant contribution of a social worker in WFI, there is a need to strengthen the existing relationship between social work and CSR fields, feasibly by promoting the roles of social workers and keeping them involved in the corporate area. More opportunities should be made aware for practitioners in the corporate setting given that companies could benefit in their CSR and communities gaining effective and sustainable social services. Likewise, CSR may be utilized by social workers and provide them with more means of helping to better deliver social services. Hence, the promotion of the social work profession in CSR areas is a win-win situation for both fields.

To reinforce the aforementioned implications, there must be developments in influencing aspects such as social work education. This may be through introducing opportunities in the corporate field to students through educators' initiatives during class discussions, lectures, or field activities. Moreover, it may be advantageous for future social work practitioners to be introduced to a social work administration course as early as the undergraduate level.

Discussion

Widus Foundation Inc. believes that making a difference is possible because it will be "with us" corresponding to their company brand, Widus. This adds depth to their goal that with them, there is change and there is quality service. WFI highly values the importance of branding through their programs such as having volunteers and employees wear t-shirts and caps with the foundation's logo, or having it printed in the packaging of donated supplies to their beneficiaries. It builds a positive company image among stakeholders which they continuously want to develop.

The following categories in Carroll's (1991) Pyramid of Social Responsibilities can be manifested in WFI:

Economic responsibility wherein companies follow the belief that "they have an obligation to produce the goods and services that customers need and want, while making a profit at the same time" (Carlsson, Åkerstöm, 2008) is manifested in the Economic Growth component of WFI's CSR framework as it aims to do what is required by its shareholders.

Legal responsibility where "companies pursue the goal of economic responsibilities within the limits of written law" (Carlsson, Åkerstöm, 2008) is reflected upon the licensure, registration, and accreditation of WFI from respective government agencies in compliance with the minimal ground rules of operations.

Ethical responsibility wherein society expects companies and businesses to be responsive to the full range of norms, standards, values, principles, and expectations, "that reflect and honor what consumers, employees, owners, and the community regard as consistent concerning the protection of stakeholders' moral rights" (Carroll, 2016) is shown in the Environmental Action component of WFI's CSR framework and the inclusion of the Environment and Cultural Heritage care focus areas of its CSR initiatives.

Lastly, *philanthropic responsibility* which includes all business giving and practicing volunteerism in all aspects of the CSR initiatives is observed in the implementation of WFI's programs for all care focus areas namely: (a) health, (b) environment, (c) cultural heritage, (d)

education, and (e) community development, showing the variety of giving forms through product and service donations, volunteerism by employees, sponsorships, community development, and further promotion of social innovative activities.

In addition, the Triple Bottom Line framework can be applied to the practice of WFI integrating a Logical Framework Approach (LFA) upon creating projects. The People bottom line can be manifested in WFI's approach to the establishment of partnerships and engaging employees to do volunteer services. This can also be seen with the initiative of WFI to conduct the Social Service Conference and Expo (SOCSECON) and the 2019 Clark CSR Summit which both aims to provide a wide network for NGOs and CSR arms of companies to synergize. Furthermore, WFI's care focus areas have been about establishing a point of entry to sectoral groups and incorporating a needs-based approach in order to create and implement more projects and initiatives for them. For the Planet bottom line, this is highlighted in the environment care focus area of WFI and the environmental action component in its CSR framework.

WFI's initiatives on environment, health, and cultural heritage show the relationship with Legitimacy theory which theorizes that legitimacy can be seen as something that society gives to a company or something that companies expect from society (Ponny, 2011). In reference to WFI's CSR framework, it asserts that the Widus group of companies do not only pursue profit but also finds value in contributing to the social and environmental aspects of their surrounding communities. Given that WFI's initiatives are documented in partnership with media networks such as iOrbit News and CLTV, and posting it to their Youtube account for the public reference is one way for the company to legitimize its social contribution.

This also relates to a central assumption of the Institutional theory. WFI's mission, vision, and values are strongly defined by the growing need of its surrounding communities, and even by social welfare laws in the country that primarily seeks to reduce poverty. This suggests that the CSR initiatives of WFI are implicit within its institutional settings as it allows to shape its pattern depending on the interactions with different organizations, communities, partners, etc. Furthermore, the creation of the SOCSECON and CSR Summit suggests that companies may promote market-oriented and competitive forms of CSR brought about by the influence of different institutions such as education, health, non-profit groups, special interest groups, government agencies, etc.

Moreover, WFI's application of a needs-based approach and a Community Development Framework (CDF) which recognizes the importance of community members' participation in analyzing their needs reflects the Stakeholder theory as well as with the ocular inspections done by WFI with its target beneficiaries. Also, an orientation is done with its volunteers to carry out an expectation and goal setting that engages the company's employees to do social services as a strategy to increase employee retention and build a positive company image.

The best practices presented through the themes are truly aligned with how social work generally values every person and believes that they have something to contribute to society. In practicing inclusivity in carrying out their CSR initiatives, WFI adheres to the social work principles of participation, individualization, and self-determination. The sustainability practiced by WFI is aligned with sustainable development, which is pursuant to the development perspective of social work. Sustainable development gives importance to social investment through the provision of resources and services that will benefit people even in the long run. The impact of WFI to its stakeholders adheres to the social work values of (1) allowing people to seek ways of self-fulfillment that contribute to the common good, and (2) the mutual obligation of individuals and society to contribute to each other's growth and development. It also adheres to the social work principle of having a meaningful clientworker relationship. Lastly, the good administration of CSR of the WFI allows for a good carrying out of their service, which manifests the overall principle, philosophies, values, and methods of the social work profession. In general, they are aligned with the social work philosophy that "man has inherent worth and dignity," that each person has potentials which can be developed to be used for fulfilling their responsibilities, exercising their rights, and making rational decisions for themselves. The best practices identified are also aligned with the sustainable development framework, related to the development perspective of social work, wherein people's potentials are invested upon, therefore allowing them to participate more effectively in contributing to social development. This also involves provision of longterm help which will benefit not only the present generation, but also the future generations. Overall,

the CSR delivery of the WFI proved to be aligned with social work principles and methods, as seen in its best practices, considering that the administrator is a social work professional.

WFI's Theory of Change Framework in the CSR Perspective as shown in Figure 4 emphasizes that with its CSR framework being inclusive, impact-driven, and sustainable while advocating for mental health and wellness, providing counseling services, and promoting employee engagement grounded upon the values, principles, and perspective of a social worker, do WFI and its group of companies achieve employee retention, positive workplace culture, and social transformation to its surrounding communities. As such, the Widus group of companies are able to grow their business where company image is perceived more positively to its shareholders, an observed increase rate of workplace morale and productivity of its employees, and ensured customer loyalty. From the data gathered, the role of a social worker contributes highly to the proper social administration of implemented interventions for a sustainable impact to its partners and beneficiaries given that the profession establishes a helping process that uses its own methods of intervention towards attaining social transformation.

Conclusion

Through this case study, the CSR programs of the Widus Foundation, Inc. (WFI) were laid out, along with its social administration. Both the programs and administration of WFI adheres to the identified CSR theories. Therefore, it is inferred that the application of the theories to WFI's CSR initiatives has helped them gain acceptance from their stakeholders, and in turn, increased their profits and investment opportunities. Through interviews with the volunteers and beneficiaries WFI, the CSR best practices of the WFI were identified. The best practices observed by stakeholders in the CSR programs of the WFI are: (1) inclusive, (2) sustainable, (3) impactful, and (4) good administration. These best practices adhere to the different social work principles, values, and methods hence, WFI integrates various social work theories in carrying out their CSR initiatives, which are felt and noticed by their stakeholders, and which guide them in delivering help effectively to their beneficiaries.

Going back to the conceptual framework presented earlier in this study, the best practices identified were aligned with CSR theories and deeply influenced by social work theories. Thus, social workers are indeed significant in the CSR field, and their knowledge base is best-fit to be applied in the delivery of CSR initiatives. To reiterate, the social work and CSR fields have a close affinity, with a responsibility to to help people effectively and sustainably, indicating that social work and CSR should work together to deliver better services to people, as the former has the knowledge and skills, and the latter has the funding to support programs and services to be delivered.

All of the aforementioned statements show that the WFI, with a social work professional as its Foundation Manager, has effectively applied the relevant knowledge and skills related to CSR and social work to deliver CSR programs and services to its beneficiaries, while also positively impacting other stakeholders, leading to a better overall performance for its parent company. As seen in Figure 1, the target endpoint of the best practices is social development, which, as defined in this study, is "a process of planned social change designed to promote the well-being of the population as a whole in conjunction with a dynamic process of economic development." Undoubtedly, WFI has exhibited that its CSR programs, social administration, and its best practices identified by its stakeholders, all contribute to the attainment of social development, as the well-being of not only the beneficiaries, but also volunteers, communities, and other agencies, are impacted. Economic development is also emphasized as WFI consistently delivers tangible services and programs to its beneficiaries, which are sustainable and beneficial to them, which in turn improves their quality of life. Therefore, the best practices of the WFI can be made as a standard for other companies performing CSR initiatives.

Suggestion

With the results of the study, WFI's best practices are put forward to businesses committed to CSR to serve as standards for their respective CSR undertakings. In line with the established implications for social work practice, the research suggests that companies hire social workers in their CSR, and have social work administrators manage their CSR for sustainable and impactful results. Furthermore, it is recommended that social work students and professionals favorably consider opportunities in the corporate field through CSR for it is an area capable of supporting the social work practice. To support these in the context of education, social work professors are advised to incorporate possible opportunities and experiences in the corporate field during class lectures, discussions, and/or field

activities. Moreover, the study recommends the integration of social work administration courses in the undergraduate curriculum as one is currently offered only at the postgraduate level. On the other hand, to future researchers who consider studies on CSR and social work interconnections, the researchers suggest conducting quantitative research on the significant role of social workers in the CSR field in order to gather a broader set of data and obtain more accurate and objective results. If qualitative research is preferred, executing a similar study on another company's CSR is recommended, then conducting comparative research accordingly. To maximize the effectiveness of such a study, it may be carried out in a similar company and without a social work practitioner involved in their CSR.

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