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The Role of Corporate Social Responsibility in Hospitals: A Study of Afghanistan's Public and Private Hospitals

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Abstract

Corporate social responsibility has become a necessary part of each company in the 21st century. Almost all businesses either observe or attempt to incorporate corporate social responsibility (CSR) activities into their operations (Lubis, 2018). Since hospitals are also a type of economic institution and the only place that works to preserve human life, it is imperative to comply with the elements of CSR in order to improve performance and maintain the well-being of society and the environment. The role of Corporate Social Responsibility (CSR) has not been clear so far in Afghanistan's companies and organizations' context. In addition to that, research under this title has not been conducted yet. The present study aims to evaluate the role of corporate social responsibility (CSR) in Afghanistan's states and private hospitals. From the total of 667 state and private hospitals, a sample of 146 hospitals has been selected for analyzing and testing the research hypothesis. The primary and secondary data have been used to show the role of CSR in Afghanistan hospitals. Furthermore, the multiple regression and correlation tests helped us estimate the role of CSR in Afghan hospitals. The result of the study shows that the level of CSR in Afghanistan hospitals, both public and private, is appropriate in all economic, legal, humanitarian, and ethical aspects, and the level of difference in central hospitals in ethical and humanitarian dimensions is higher than in non-central hospitals, while the level of difference in non-central hospitals in economic and legal dimensions is higher than in central hospitals.

Key words: Corporate Social Responsibility, Hospitals, Organization, Companies

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Introduction

Companies and organizations around the world have recognized the importance of corporate social responsibility (CSR) for the sustainable development of their entities (Lubis, 2018). In the past, however, companies realized CSR only for their own interests (Friedman, 1970). Then other expectations in parts of economics, law, ethics, and the environment have become noticeable. The World Business Council for Sustainable Development has defined CSR as a sustainable commitment to promote ethical business and create social and economic development to improve and increase the quality of employees life, the environment, and society (World Council for Sustainable Business, 2000). The concept of Carroll (1991) described in the CSR pyramid divides the CSR operations into four dimensions, including (1) the Economic dimension that focuses on maximizing the provisions, (2) the Legal dimension, with expectations and laws of the state to comply. (3) The ethical dimension assesses whether an operation is in line with social expectations and moral values, rather than simply complying with laws and regulations; (4) The humanitarian dimension is an operation that is dependent on the expectations of stakeholders in a way that should be consistent with good management or company management. Companies must play a benevolent role in providing financial and human resources to the community (Carroll, 1991).

There have been numerous studies that have shown that different companies have still focused the benefits of CSR approaches on the role of positive change in the image of the company and gaining community trust. There are few companies that understand the full concept of CSR (Wenbin, Lizheng, Raymond W, & Yingyao, 2016). During the last twenty years, Afghanistan has made great progress in improving people's living standards and creating business organizations, and many investments have been made in various sectors, including the health sector, which have played an important role in this progress. So far, there is no detailed report on how to consider corporate social responsibility in Afghanistan, and no structural research has been done in this case. However, according to scattered reports or daily news, it can be seen that a number of companies feel responsible for their stakeholders in various events and have taken measures in this field (Ministry of Public Health, Basic set of hospital health services for Afghanistan, 2005).

Although CSR has received relatively high attention among non-governmental organizations and especially private companies in Afghanistan, it has not been systematically addressed in hospitals, even though various infectious diseases and new diseases are spreading around the world, including Afghanistan. One of the reasons that people and patients complain about hospitals in Afghanistan, especially private hospitals, is that it seems that none of the aspects of CSR are considered accurately and appropriately, to the extent that even their employees and managers have no knowledge of corporate social responsibility. In some cases, hospitals try to defend their employees instead of the patients and try to avoid the social responsibilities that come to them. At the same time, not paying attention to corporate social responsibility is one of the reasons for an increment in the level of errors inside hospitals (Ministry of Public Health, health care financial report, 2019).

Due to these problems, hospitals need to focus more on providing ethical practices to society and their environment, although many hospitals, especially private hospitals, have tried to use CSR approaches to become an ethical and responsible business, and consequently, create a successful

entity and sustainable business. Nevertheless, there is still no systematic information about hospital CSR.

As mentioned earlier, CSR has been a major concern in various businesses that bring benefits to business, society, and the environment. However, there is no systematic review of the factors affecting CSR in hospitals. Therefore, this research was conducted with the aim of investigating the amount, level, and influencing factors of CSR in Afghan hospitals.

Research questions

1. How much attention is paid to the corporate social responsibility of hospitals in Afghanistan?
2. What is the difference in CSR levels between central and non-central hospitals and public and private hospitals?
3. Which factors affect CSR in Afghanistan hospitals?

Research objectives

1. The level of corporate social responsibility-attention investigation of Afghanistan hospitals
2. Comparing the difference in CSR levels between central and non-central hospitals as well as public and private hospitals.
3. Testing factors affecting CSR in Afghanistan hospitals

Research hypothesis

According to the questions and objectives mentioned, this research has 12 hypotheses, as follows, each of which is supposed to be tested:

H1: The size of the hospital affects the corporate social responsibility of the hospital in Afghanistan.

H2: The location of the hospital affects the corporate social responsibility of the hospital in Afghanistan.

H3: The ownership status of the hospital affects the corporate social responsibility of Afghan hospitals.

H4: The hospital age affects corporate social responsibility in Afghanistan hospitals.

H5: The type of hospital accreditation status affects the corporate social responsibility of Afghanistan hospitals.

H6: The existence of female officials affects the corporate social responsibility of Afghanistan hospitals.

H7: The experience of leadership team members affects the corporate social responsibility of Afghanistan hospitals.

H8: The size of the leadership team composition affects the corporate social responsibility of Afghanistan hospitals.

H9: Providing role models affects corporate social responsibility in Afghan hospitals.

H10: Inspiring motivated employees affects corporate social responsibility in Afghan hospitals.

H11: Supporting staff with strong communication influences corporate social responsibility in Afghanistan hospitals.

H12: Challenging creative staff affects corporate social responsibility in Afghanistan hospitals.

Literature review

During the last half century, although many organizations have tried to identify the issue of CSR and create a significant common ground between them, different organizations still offer different definitions. Many theoretical frameworks have been proposed to examine the CSR approach. Definitions of CSR can be divided into two parts: those that define it as a method of maximizing income within the framework of law and minimum ethical standards (Friedman, 1970), and those that refer to a different range of responsibilities towards society. (Mcguire, 1963); (Andrews, 1973); (Blomstrom, 1975); (Carroll, 1999); (Jones, 1980)}.

According to Friedman (1970), he used the concept of "shareholder" to accept social responsibility. Her concept considers shareholders as the economic machine of the company and the only shareholders to whom the company may be socially responsible. Friedman explained that there is no social responsibility towards people or society in any company. Because they are the only ones who are concerned about increasing the benefits of their shareholders. On the other hand, (Andrews, 1973) argues that CRS are the thinking of commitment towards basic groups in society other than shareholders and more than what is determined by law.

Then, (Carroll, 1999) presented the concept of a CSR approach to fill the gap between economic, social, legal, and other expectations. Carrol defined CSR as the social responsibility of companies, including economic, legal, ethical, and philanthropy dimensions. Later, Carroll described the dimensions of CSR graphically, which is known as the CSR pyramid (Carroll, 1999) and it is a useful idea to describe the definition of CRS and explain them. He has divided the pyramid of corporate social responsibility into four dimensions: economic, legal, ethical, and philanthropic.

Hospital Social responsibility has been studied in several countries. For instance, a study under the title "Corporate Social Responsibility of Hospitals: The Effect of Emotional Intelligence" was conducted in six private and public hospitals in the Yazd province of Iran. The mentioned study result showed that there was no statistical relationship between employees' emotional intelligence and hospital social responsibility in the studied hospitals (H, et al., 2013).

In addition, according to the study (R & B, 2010), which was performed in India at five non-profit hospitals, the data analysis of the study showed the existence of a highly significant difference in the perception of workplace responsibility among the doctors and other stakeholders. It also stated the importance of high-level management involvement with various stakeholders in effectively carrying out the overall corporate social responsibilities of the hospitals. Generally, the study findings mentioned that hospitals must take into account the social, cultural, and financial characteristics of patients while fulfilling societal obligations. Furthermore, according to the study (Lubis, 2018), which was conducted in government hospitals in Medan, Indonesia, the study evaluated the impact of CSR on the health sector, specifically on government hospitals. Findings of the research have shown that CSR positively affects the reputation of the hospital, patient loyalty, and hospital value.

In an overall glance, a study to show the CSR level and factors that affect it in Afghanistan's health care organizations, especially hospitals, has not been conducted yet. This research aims to figure out the role of CSR in public and private hospitals in Afghanistan.

Methodology:

The study is empirical in nature and based on the primary data gathered through an actual field survey.

Data:

The statistical population of this study includes all public and private hospitals in Afghanistan. According to the definition of hospitals, a total of 167 hospitals are considered in the statistical community of this research, which are divided into two public and private sectors based on their types. The respondents to this research include the heads of selected hospitals, human resources officials, or relevant officials. The basic data about the statistical population for this research was obtained from the Ministry of Public Health of Afghanistan.

Sampling:

In the present study, a stratified random sampling method was used to ensure that all groups of the society were represented in the sample, which increased efficiency and reduced the occurrence of errors in the analysis. In this research, the groups were formed based on the types of hospitals, including public and private hospitals, each of which is divided into two parts, central and provincial. Then, a random sample of each group is calculated in proportion to the group size compared to the total number of hospitals in Afghanistan.

Sample size:

The (Green, 1991) sample size determination method was used to determine the appropriate sample size. The equation is explained as follows:

$N \geq 50 + 8p$, where "p stands for predictors. The multiple regression method was used to determine the relationship between predictors of independent variables and a continuous dependent variable. Predictors of CSR in hospitals (the dependent variable) considered 12 items, including hospital characteristics (5 categories), leadership team composition (3 categories), and transformational leadership (4 categories), whose equation is as follows:

$N \geq 50 + 8*12$ Therefore, according to the above equation, the total number of samples in this research is 146.

Out of a total of 667 hospitals in Afghanistan, 146 were selected by stratified random sampling. The sample size of each group was proportional to the population size of that group. The sample size of the classes is estimated using the following equation:

$N_h = (N_h / N) * n$, where N_h is the sample size of group h, N_h is the population size of group h, N is the total population size, and n is the total sample size.

The number of samples from this research according to the relevant classes is mentioned below:

Table 1. number of samples according the relevant classes

Groups	Nh	nh
1. Public hospital	171	37
1.1. Central public hospitals	43	9
1.2. Provincial/District Government Hospital	128	28
2. Private hospitals	496	109
2.1. Private central hospitals	195	43
2.2. Provincial/district privates' hospitals	301	66
Total	667	146

Source: researcher self-findings

Therefore, out of a total of 146 samples, 107 hospitals include private hospitals and 37 include public hospitals.

Data source:

The study has used primary and secondary data for the purpose of analyzing the research hypotheses.

The primary data have been collected by way of a structured questionnaire. In the meantime, the secondary data collected by published books, websites, the Ministry of Health, and relevant hospital documents. the study has used the (Carroll, 1999) standard questionnaire and (Bass & Avolio, 1997) The questionnaires' reliability and internal consistency are tested by the famous Cronbach's alpha test, which shows that all questions have a reasonable coefficient (cronbach, 1951) .The following table shows the reliability test results for 50 questions.

Table 2. Reliability Statistics

Cronbach's Alpha	N of Items
.814	50

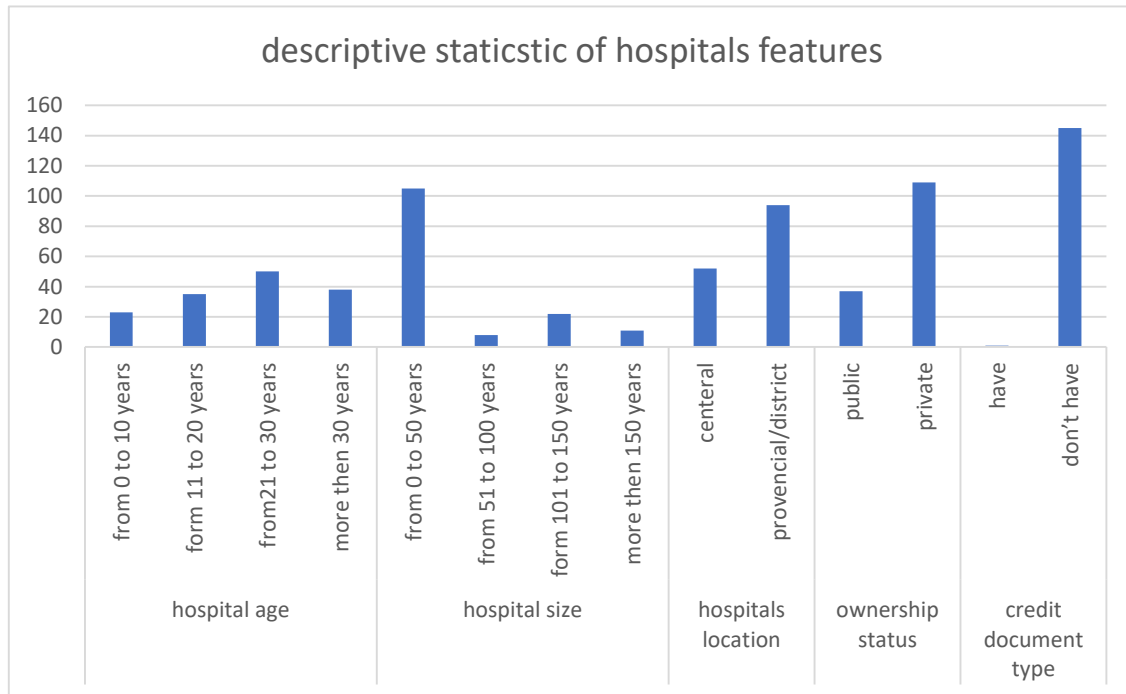
Source: researcher self-findings

Data analysis:

In the present study, for the purpose of analyzing the research data, we have used descriptive statistics, a correlation test and multiple regression.

Descriptive statistics:

Figure 1. The hospital features graph



Source: researcher self-findings

Table 3. The hospitals feature descriptive statistic

Variable	Issues	Frequency (n=146)	Percentage (%)
Hospital age	from 0 to 10 years	23	15.8
	from 11 to 20	35	24
	from21 to 30	50	34.2
	more than 30	38	26
Hospital size	from 0 to 50 years	105	71.9
	from 51 to 100	8	5.5

Source: researcher self-findings

	from 101 to 150	22	15.1
	more than 150	11	7.5
Hospital's location	Central	52	35.6
	provincial/district	94	64.4
Ownership status	Public	37	25.3
	Private	109	74.7
Accreditation status	Have	1	0.7
	don't have	145	99.3

1. The leadership and management team

This part shows the combination of management and leadership. Which have divided from three perspective: 1. Leadership team 2. inclusion of women in leadership team 3. The leadership team work experience

Table 4. the Descriptive statistics of inclusion of women in leadership team

Variable	Issues	Frequency	Percentage
Inclusion of women in leadership team	Yes	41	28.1
	No	105	71.9

Source: researcher self-findings

The above table shows that the number of hospitals that didn't include women in their leadership teams are double than the hospitals that are included.

Table 5. Descriptive statistics for the combined size of the leadership team and their work experience

Variable	Average	S. D	Minimum	Maximum
The combination size of leadership team	3.71	0.911	2	7
The leadership team work experience	31.32	8.364	13	64

Source: researcher self-findings

According to above table the average combination size of a leadership team is more than 3 people, which means the minimum is 2 and the maximum is 7. In addition, the average for the leadership work experience is more than 31 years, of which the minimum is 13 years and the maximum is 64 years.

1. Descriptive statistics for transformational leadership style

In this part, we have used the standard questionnaire (Bass & Avolio, 1997) for describing the leadership style of the respondents. The mentioned questionnaire has four parts. 1. Being a role model; 2. Inspiring motivated employees; 3. Supporting employees with strong communication; and 4. Challenging the creative employee. For each part of the questionnaire, relevant questions were developed; for instance, the role model has 8 questions, inspiring the motivated employee has 8 questions, supporting the employee with strong communication has 7 questions, and challenging the creative employee has 6 questions.

Table 6. the descriptive statistics for transformational leadership style

Variable	Average	S. D
Presentation of the role model	4.89	0.306
Inspiring the motivated employees	4.81	0.390
Support the employee with strength communication	4.85	0.347
Challenging the creative employee	4.80	0.407

Source: researcher self-findings

According to the transformational leadership style descriptive table, which contains four parts, the respondents scored their opinions on a one-to-five Likert scale. It seems that those in charge in

hospitals generally accept the role of a leader as a role model, inspiring motivated employees, supporting the employee with strong communication, and challenging the creative employee.

Companies corporate Social Responsibility CSR

Here we have used a standard questionnaire to describe the role of CSR (Carroll, 1999). The questionnaire has four parts and relevant questions for describing each variable.

Table 7 Descriptive statistic for companies’ corporate social responsibility CSR

Variable	Average	S. D
Economic dimensions	4.09	0.663
Legal dimensions	4.26	0.701
Ethical dimensions	4.38	0.584
Philanthropy dimensions	4.42	0.813

Source: researcher self-findings

According to the above table, most of the hospitals paid close attention to the philanthropic dimensions of CSR as observed in their activities, and the same is true of the ethical dimension. However, for economic and legal reasons, hospitals have considered CSR less than the two other dimensions.

T statistics:

In the present research, the T test was applied for testing the level of CSR among different stakeholder groups, including hospitals' location (central, provincial, and district) and ownership (public and private). The result was divided into two parts. Table 7 shows the level of CSR difference in central and non-central hospitals, whereas Table 9 expresses the level of CSR difference in public and private hospitals.

Table 8. test of difference in the level of CSR in central and non-central hospitals

Location	Number	Average	S. D	T test	Sig
Central	52	4.316	0.273	3.08	0.002

Provincial/district	94	4.366	0.227	2.92	0.004
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Source: researcher self-findings

In the above table the central and non-central hospitals had a significant difference in CSR at a level of 0.05 (p-value 0.05). The average level of CSR in central hospitals is found to be 4.316. which is smaller than the level of CSR in non-central hospitals, which is 4.366. It means that the non-central hospitals get more attention in the elements of CSR than the central hospitals.

Table 9. test of difference in the level of CSR in central and non-central hospitals with diagnosis of each dimension.

Dimension	Location	Number	Average	S. D	T test	Sig
Economical	Central	52	3.342	0.4546	-22.95	0.00
	Provincial/district	94	4.795	0.3073	-20.59	0.00
Legal	Central	52	4.238	0.2098	10.49	0.00
	Provincial/district	94	4.763	0.2871	11.46	0.00
Ethical	Central	52	4.765	0.2467	12.52	0.00
	Provincial/district	94	4.095	0.3397	13.71	0.00
Philanthropy	Central	52	4.919	0.1449	26.85	0.00
	Provincial/district	94	3.811	0.2772	31.72	

Source: researcher self-findings

According to the above table there is a significant difference between central and non-central hospitals, and these differences in economic and legal dimensions indicate that non-central hospitals pay more attention to corporate social responsibility than do central hospitals, whereas in ethical and philanthropic dimensions, central hospitals receive more attention than non-central hospitals.

Table 10: test of difference in the level of CSR in public and private hospitals

Ownership status	Number	Average	S. D	T test	Sig
Public	37	4.248	0.156	6.25	0.000
Private	109	4.268	0.172	6.57	0.000

Source: researcher self-findings

Above table shows that the public and private hospitals have a significant difference at the 0.05 level ($p\text{-value} < 0.05$). The average level of CSR in public hospitals is 4.248, which is smaller than the average in private hospitals, which is 4.268.

Table 11: Test of difference in the level of CSR in public and private hospitals with diagnosis of each dimension

Dimension	Location	Number	Average	S. D	T test	Sig
Economical	Public	52	4.044	0.6655	13.76	0.00
	Private	94	4.325	0.7432	10.98	0.00
Legal	Public	52	4.309	0.3461	-4.8	0.00
	Private	94	4.277	0.2983	-4.5	0.00
Ethical	Public	52	4.281	0.4684	7.05	0.00
	Private	94	4.359	0.4187	9.12	0.00
Philanthropy	Public	52	4.358	0.4885	18.32	0.00
	Private	94	4.112	0.5785	21.67	0.00

Source: researcher self-findings

Regard to the above table there is a significant difference between public and private hospitals, and this difference in legal and philanthropic dimensions reveals that public hospitals pay more attention to corporate social responsibility in legal and philanthropic aspects than private hospitals. However, in both an ethical and economical dimension, private hospitals receive more attention than public hospitals.

Correlation analysis

We have used the Pearson correlation test to measure the strength of the relationship between the variables and check their importance (pearson, 1895). Table 11 shows the relationship between CSR and 12 independent variables, namely, hospital location, hospital size, hospital ownership status, hospital age, hospital accreditation status, inclusion of women in the leadership team, the combined size of the leadership team, the leadership team's work experience, the presentation of the role model, inspiring the motivated employees, supporting the employees with strong communication, and challenging the creative employee.

Table 12: the correlation analysis between CSR and independence variables.

Variables	Pearson Correlation	Sig. 2-tailed
Hospitals age	0.49**	0.000
Hospitals size	0.55**	0.000
Hospital’s location	-0.13	0.113
Hospitals ownership status	0.54**	0.000
Accreditation status	0.06	0.449
The combination size of leadership team	0.23**	0.006
Inclusion of women in leadership team	0.38**	0.000
The leadership team work experience	0.16	0.480
Presentation of the role model	0.17	0.360
Inspiring the motivated employees	-0.17	0.370
Support the employee with strength communication	0.27**	0.001
Challenging the creative employee	0.29**	0.000

Source: researcher self-findings

The above table shows the positive and negative relationship between CSR and independence variables. The variables that had a negative relationship were hospital location and inspiring motivated employees.

Among all, 10 variables have formed a positive correlation with CSR, including hospital age, hospital size, hospital ownership status, accreditation status, the combination size of the leadership team, the inclusion of women in the leadership team, the leadership team's work experience, the presentation of the role model, supporting the employee with strong communication, and challenging the creative employee. However, the p-values for hospital location, accreditation status, average work experience of leadership team members, presenting the role of a model, and inspiring motivated employees were not significant.

From these results, the strength of the relationship between independent variables and CSR, which is one of the important requirements in data analysis, can be expressed as follows:

1. The elements of hospital characteristics show different values, such that hospital age (0.49), hospital size (0.55), and hospital ownership status (0.54) have a strong relationship with corporate social responsibility relative to hospital location (-0.13) and hospital accreditation status (0.06).
2. In the relationship between elements of the leadership team, it can be said that the presence of women in the leadership team composition (0.38) has a better relationship with corporate social responsibility than the size of the leadership team composition (0.23) and the average work experience of the leadership team members (0.16).
3. Elements of transformational leadership, including supporting employees with strong communication (0.27) and challenging creative employees (0.29), have a better relationship than providing role models (0.17) and inspiring motivated employees (-0.17) with corporate social responsibility.

Regression analysis

To investigate the relationship between corporate social responsibility (CSR) and all independent variables, a multiple linear regression model has been used:

$$CSR = \alpha_i + \beta_1HS + \beta_2HL + \beta_3OS + \beta_4HA + \beta_5AT + \beta_6FD + \beta_7ELT + \beta_8LTS + \beta_9PRM + \beta_{10}IEM + \beta_{11}SEC + \beta_{12}CEI + e_i$$

In the above equation:

CSR = Corporate social responsibility

HS = Hospital size

HL = Hospital location

OS= Hospital ownership status

HA= Hospital accreditation status

FD = The presence of female officials

ELT = Experience of leadership team members

LTS = Leadership Team Size

PRM = Presenting the role model

IEM = Inspiring the motivated employees

SEC = Supporting the employees with strong communication.

CEI = Challenging the innovative employees

ei = Standard errors

Table (13) Summary of the multiple regression model of corporate social responsibility CSR

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.752a	.565	.526	.166572	1.548

Source: researcher self-findings

According to Table 12, the R square statistic is 0.565, which demonstrates that all independent variables can explain the CSR of hospitals by 56.50%. Meanwhile, the value of Durbin-Watson (1.548) indicates that there is no serial dependence between residuals.

Table (14) Anova

ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4.791	12	.399	14.388	.000b
	Residual	3.690	133	.028		
	Total	8.481	145			

Source: researcher self-findings

From the above table, the value of the F statistic is 14.388, which is more than the critical value of 4, so the general multiple linear regression equation selected for this research is significant at the 0.05 level. Moreover, the significant column shows this fact as well.

Table (15) Coefficients

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	St. Er.	Beta			Tolerance	VIF
(Constant)	2.049	.368		5.575	.000**		
Hospitals age	-.006	.029	-.027	-.202	.840	.187	5.358
Hospital size	.006	.036	.027	.180	.857	.148	6.779
Hospital location	-.067	.031	-.132	-2.167	.032*	.876	1.141

Hospital ownership status	.237	.098	.427	2.405	.018*	.104	9.636
Hospitals accreditation status	.086	.205	.029	.419	.676	.667	1.500
The leadership team size	.004	.022	.015	.176	.860	.481	2.078
Inclusion of women in leadership team	.139	.038	.259	3.689	.000**	.664	1.506
The average work experience of team member	.003	.031	.008	.100	.921	.510	1.960
Presenting the role model	.081	.063	.086	1.290	.199	.744	1.344
Inspiring the motivated employees	-.147	.045	-.244	-3.267	.001**	.588	1.700
Supporting the employees with strength communication	.254	.090	.249	2.814	.006**	.419	2.386
challenging the innovative employees	.258	.079	.287	3.275	.001**	.427	2.340

Source: researcher self-findings

In the level of 0.01 is significant

If we focus on each variable separately, it can be seen that three variables have a negative slope. These variables, including hospital age (-0.006), hospital location (-0.067), and motivating motivated employees (-0.147), have a negative impact on hospitals' CSR. This means that if other variables are assumed to be constant, by introducing one unit of change in a corresponding independent variable, the corporate social responsibility of the hospital will decrease by the corresponding coefficient of that variable. On the other hand, nine variables have a positive slope, which can affect hospital social responsibility positively.

Those variables that have a positive effect on CSR include hospital size (0.006), ownership status (0.273), accreditation status (0.086), the combination of the size of the leadership team (0.004), the inclusion of women in the leadership team combination (0.139), the average work experience of the leadership team member (0.003), presenting the role model (0.081), supporting the employee with strong communication (0.254), and challenging the innovative employees (0.258). If other variables are assumed constant, a unit increase in the corresponding independent variable will increase the CSR of the hospital by the corresponding coefficient of that variable. However, only six variables can predict the CSR of a hospital (p-value 0.05). They are hospital location, ownership status, the inclusion of women in the leadership team combination, inspiring the motivated employees, supporting the employee with strong communication, and challenging the innovative employees. Other variables can't significantly impact the hospital's corporate social responsibility.

It should be noted that in Table 14, the multicollinearity test was also performed. According to the theory, if the variance inflation factor (VIF) is greater than 10 or the tolerance coefficient is less than 0.1, there is a strong correlation between the variables, and in that case, it is necessary to consider only one of the variables with a strong correlation. But considering this test, it can be seen that the variance inflation factor is less than 10 and the tolerance coefficient is less than 0.1, so there is no strong correlation between the variables in this study.

Summary of hypothesis

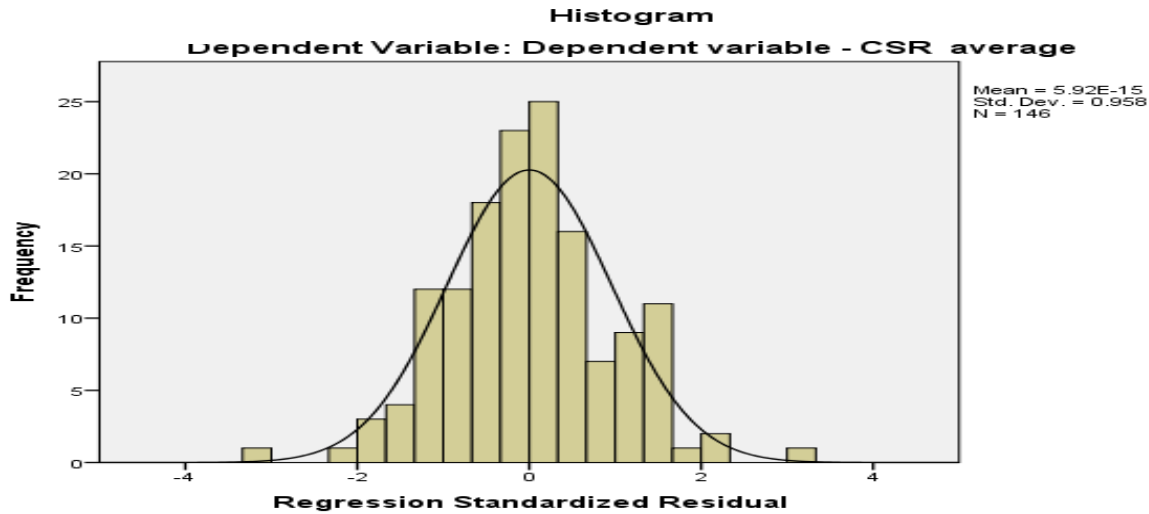
Number	Hypothesis	Direction	Result
1	The size of the hospital affects the CSR of hospitals in Afghanistan.	+	Reject
2	The location of the hospital affects the CSR of hospitals in Afghanistan.	-	Accept
3	The ownership status of the hospital affects the CSR of hospitals in Afghanistan.	+	Accept
4	The age of the hospital affects the CSR of Afghan hospitals.	-	Reject
5	The type of hospital accreditation status affects the CSR of Afghan hospitals.	+	Reject
6	The existence of female officials affects the CSR of Afghan hospitals.	+	Accept
7	The experience of leadership team members affects the CSR of Afghan hospitals.	+	Reject
8	The size of the leadership team composition affects the CSR of Afghan hospitals.	+	Reject
9	Providing role models affects CSR in Afghan hospitals.	+	Reject
10	Inspiring motivated employees affects CSR in Afghan hospitals.	-	Accept
11	Supporting staff with strong communication influences CSR in Afghan hospitals.	+	Accept
12	Challenging creative staff affects CSR in Afghan hospitals.	+	Accept

Source: researcher self-findings

In the above table, out of 12 proposed hypotheses, six have been confirmed and the remaining six have been rejected.

Recently, it has become important to check the normal distribution of the residuals. As can be seen in Figure 2, the residuals of the variables in this research have a normal distribution, and there is no significant high dispersion.

Figure 2



In the above figure, the residuals of the variables of this research have a normal distribution, and there doesn't seem to be much dispersion in the distribution of observations.

Discussion of findings

The findings of this research show that it is in conflict with Friedman's theory, which only considered the social responsibility of CSR to maximize profit. The results show that Afghanistan hospitals have recognized and paid attention to the importance of CSR as a good practice that should be applied in many of their processes. Carroll's concept (1991) was an important theory used in this study. He has divided CSR operations into four economic, legal, ethical, and humanitarian dimensions. The results presented in the present research show that Afghanistan hospitals are highly focused on the humanitarian dimension of social responsibility. Also, the ethical and legal dimensions are also effective in their performance. In the meantime, social responsibility in the economic dimension has concluded that most hospitals do not agree with profitability as much as the previous three dimensions and do not have an opinion about maintaining a strong competitive position. Also, in the current research, the comparison of the level of CSR in public and private hospitals has been discussed. This study shows that private hospitals in Afghanistan pay great attention to the economic and ethical aspects of CSR, but public hospitals pay attention to the legal and philanthropic dimensions of CSR in their hospitals.

Comparing the level of CSR between different places shows that the average level of CSR of the hospitals located in the center is higher in parts of the ethical and philanthropic dimensions, whereas the hospitals located in the provinces and districts are more focused on the economic and legal dimensions.

This study has also tested the factors affecting the CSR of hospitals in Afghanistan from the perspective of different elements, especially the characteristics of the hospital, the composition of

the leadership team, and transformational leadership. The obtained results show that six elements can affect the corporate social responsibility of hospitals, which include the location of the hospital, the ownership status, the presence of female managers in the composition of the leadership team, inspiring motivated employees, supporting employees with strong communication, and challenging the creative employees. Among the elements of hospital characteristics, an ownership status characteristic can have a positive effect on CSR. However, the location of the hospital also has a high impact on corporate social responsibility, but considering the results obtained, this impact is negative.

According to the results, the presence of a female manager in the composition of the leadership team has a strong relationship with CSR and can have a significant impact on corporate social responsibility. The results show that the presence of female officials in the composition of the leadership team is positively related to CSR. The results of this study show that out of a total of 4 factors, 3 factors, including inspiring motivated employees, supporting employees with strong communication, and challenging creative employees, have a significant relationship with CSR. Meanwhile, the study accepts only the case of providing a role model, which does not have a significant impact on CSR. Employees imitate the leader's behaviors as their behavioral models, which can improve hospital performance and positively affect CSR. This can increase the success of CSR policies in meeting social demands.

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