THE ROLE OF PERCEIVED ORGANIZATIONAL SUPPORT, CORPORATE SOCIAL RESPONSIBILITY AND WORK ETHICS ON SMES PERFORMANCE

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ABSTRACT

Objective: The aim of this research is to analyze the relationship between perceived organizational support on performance, corporate social responsibility on performance and work ethics on SMEs performance. This research highlights the importance of perceived organizational support, corporate social responsibility and work ethics in improving SMEs performance.

Method: This research uses a quantitative approach with a survey method by distributing questionnaires. The respondents of this research are 490 SMEs owners in Indonesia. The selection of respondents for this research will use convenience sampling. The instrument will be measured using a Likert scale with an interval of 1 to 5. Data analysis is carried out using the Partial Least Square (PLS) method using SmartPLS version 3 software. PLS is one of the partial least square Structural Equation Modeling (SEM) completion methods which in this case is more compared to other SEM techniques.

Results: The results of the analysis show the p value < 0.50 and T value > 1.96 so that hypothesis 1 is accepted, namely perceived organizational support has a positive and significant relationship with performance, the p value < 0.50 and T value > 1.96 so that hypothesis 2 is accepted, namely corporate social responsibility has positive and significant relationship to performance and p value < 0.50 and T value > 1.96 so that hypothesis 3 is accepted, namely work ethics has a positive and significant relationship to performance.

Conclusion: The results of the analysis show that perceived organizational support has a positive and significant relationship to performance, corporate social responsibility has a positive and significant relationship to performance and work ethics has a positive and significant relationship to performance. Companies can increase perceived organizational support, CSR and work ethics by improving environmental, social and economic performance, which can ultimately improve company performance. CSR is aimed at stakeholders, must be able to meet the expectations and needs of stakeholders. CSR activities can improve the company's image, because external stakeholders provide a good assessment of the company, as a result more consumers will buy the company's products or services so that the company's financial performance will increase.

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O PAPEL DO APOIO ORGANIZACIONAL PERCEBIDO, RESPONSABILIDADE SOCIAL CORPORATIVA E ÉTICA DE TRABALHO NO DESEMPENHO DAS PME

RESUMO

Objetivo: O objetivo desta investigação é analisar a relação entre o apoio organizacional percebido no desempenho, a responsabilidade social das empresas no desempenho e a ética do trabalho no desempenho das PME. Esta investigação destaca a importância do apoio organizacional, da responsabilidade social das empresas e da ética do trabalho para melhorar o desempenho das PME.

Método: Esta pesquisa utiliza uma abordagem quantitativa com um método de pesquisa distribuindo questionários. Os respondentes desta pesquisa são 490 proprietários de PMEs na Indonésia. A seleção dos entrevistados para esta pesquisa utilizará amostragem de conveniência. O instrumento será medido utilizando uma escala de Likert com um intervalo de 1 a 5. A análise de dados é realizada usando o método Parcial Least Square (PLS) usando o software SmartPLS versão 3. PLS é um dos métodos de completamento de modelagem de equações estruturais (SEM) menos quadradas parciais que, neste caso, é mais comparado com outras técnicas de SEM.

Resultados: Os resultados da análise mostram o valor \( p < 0,50 \) e valor \( T > 1,96 \) para que a hipótese 1 seja aceita, ou seja, o suporte organizacional percebido tem uma relação positiva e significativa com o desempenho, o valor \( p < 0,50 \) e valor \( T > 1,96 \) para que a hipótese 2 seja aceita, ou seja, a responsabilidade social corporativa tem relação positiva e significativa com o desempenho e valor \( p < 0,50 \) e valor \( T > 1,96 \) para que a hipótese 3 seja aceita, ou seja, a ética do trabalho tem uma relação positiva e significativa com o desempenho.

Conclusão: Os resultados da análise mostram que o suporte organizacional percebido tem uma relação positiva e significativa com o desempenho, a responsabilidade social corporativa tem uma relação positiva e significativa com o desempenho e a ética do trabalho tem uma relação positiva e significativa com o desempenho. As empresas podem aumentar a percepção de suporte organizacional, RSE e ética de trabalho melhorando o desempenho ambiental, social e econômico, o que pode, em última análise, melhorar o desempenho da empresa. A RSE destina-se às partes interessadas e deve ser capaz de satisfazer as expectativas e necessidades das partes interessadas. As atividades de RSE podem melhorar a imagem da empresa, porque as partes interessadas externas fornecem uma boa avaliação da empresa, como resultado, mais consumidores compram os produtos ou serviços da empresa para que o desempenho financeiro da empresa aumente.

Palavras-chave: suporte organizacional percebido, responsabilidade social corporativa, ética de trabalho, desempenho.
1 INTRODUCTION

According to Affandi et al. (2020) In this era of the industrial revolution, Perceived Organizational Support has been considered quite necessary for an employee to create work comfort. Even though an employee has high compensation, he always receives a low level of fairness, comfort and work appreciation, which will lead to prolonged work stress and make the employee increasingly unproductive in carrying out his work. Therefore, the benefit of this research is that students understand the relationship and real influence of Perceived Organizational Support that must be created in the world of work so that it can be a provision when entering the world of work later. And with this research, employees will increasingly learn to increase Perceived Organizational Support in their work organization in order to create a comfortable and conducive work environment so that work can be completed more easily and more quickly. Because it cannot be denied that in all the world of work, even all companies definitely have this problem and maybe they ignore it and let it happen. Because problems no matter how small in the world of work must be resolved immediately because over time, small problems can eventually become big problems that are difficult to solve. According to Yunarsih et al. (2020); Purwanto et al. (2022) Perceived Organizational Support is how much organizational support employees feel for their contributions and the organization's concern for their welfare which will have an impact on employee support for the organization. Perceived Organizational Support can increase employee trust in the organization, increase employee morale, employees are more committed to the organization and individual and organizational work results will improve.

Performance appraisal is a useful tool not only for evaluating the work of employees, but also for developing and motivating employees. According to Utomo et al. (2023) Companies that can survive require employees to have performance that can achieve company goals, both in government and private organizations in achieving predetermined goals through activities driven by people or groups of people working together who play an active role as an actor in producing good organizational performance. In other words, achieving organizational goals is due to the efforts made by people in the organization. Organizational performance is largely determined by the elements of its employees, therefore when measuring organizational performance it is usually measured by the appearance of its employees' work. Good performance will have an impact on overall organizational performance, which can ultimately be seen from the
organization's achievements. The success of an organization is influenced by the performance of individual employees so that every organization tries to manage its human resources. It is important for organizations to know the factors that can influence employee performance, one of which is through perceived organizational support (POS). According to Hyun et al. (2020); Utomo et al. (2023) Perceived organizational support (POS) is defined as employees' belief that the organization values their contribution and welfare. Organizational support theory assumes that to determine an organization's readiness to provide rewards for improving performance and meeting socioemotional needs, employees develop the belief that the organization values their contributions and cares about their welfare.

SMEs are increasingly aware of the importance of implementing Corporate Social Responsibility (CSR) programs as part of the business strategy they implement. As mentioned Hyun et al. (2020); Juwaini et al. (2022) that CSR has a positive effect on company performance, while research conducted by Desky et al. (2020); Hyun et al. (2020) stated that CSR has a negative effect on company performance. Corporate Social Responsibility emerged as an important approach and framework for addressing the role of business in society, setting standards of behavior that companies must undertake to influence society positively and effectively while adhering to values that exclude the pursuit of profit. at any cost. Empirical evidence explains that Corporate Social Responsibility actions lead to progress in company performance. According to Affandi et al. (2020) CSR is a company's obligation to resolve environmental problems caused by company activities. Currently, CSR is not a voluntary policy for companies in developing their responsibilities in carrying out their business activities, but is mandatory for corporations. In carrying out social responsibility, the most important priority is to strengthen the company's sustainability and collaborate with shareholders in carrying out community improvement programs in the area. Corporate Social Responsibility (CSR) is a global concept and is currently very popular in the business world. According to Purwanto et al. (2022) CSR is increasingly becoming a hot topic as violations of corporate business ethics continue to grow. In carrying out its business, an entity does not care about the community and surrounding environment, thus creating a reciprocal relationship between the community and the company. Companies need a positive response from society to obtain through what the company does towards its stakeholders, including the community and the surrounding environment. This responsibility is conveyed to
stakeholders through disclosure of corporate social responsibility (CSR). CSR disclosure in terms of economic, social environmental, human rights, community, or product responsibility based on the Global Reporting Initiative (GRI) is used as a signal from management to all stakeholders including investors about the company's prospects in the future, that the company has a positive signal on the daily needs of the company in the future. According to Purwanto et al. (2022) Implementing CSR in companies can have good long-term relationships with stakeholders. The impact of corporate social responsibility on company performance has become a topic of debate among researchers. Various studies were conducted to explore the impact of corporate social responsibility on company performance. The techniques and methods used by various researchers are different, and opinions differ about the results. According to Utomo et al. (2023) Work ethics is related to employee job satisfaction. Work ethics in particular are believed to be a reflection of an individual's behavior and attitudes towards various aspects of work including preferences for participating in activities and being involved in company activities, as well as attitudes towards monetary rewards and attitudes towards career path. Apart from work ethics, work stress is also a serious problem that befalls every employee in the workplace. Stress can arise as a result of pressure or tension that originates from a lack of harmony between a person and their environment. The stress experienced by employees due to the environment they face will affect their job satisfaction, so management needs to improve the quality of the organizational environment for employees. This shows that the higher the work stress felt by employees, the employee job satisfaction will decrease or vice versa, the lower the work stress, the higher the employee's job satisfaction.

2 LITERATURE REVIEW

2.1 PERCEIVED ORGANIZATIONAL SUPPORT

According to Achi et al. (2022) Perceived Organization Support is an important aspect that an organization must have because with this aspect an organization can run productively. With this, there are two antecedents of perceived organizational support that employees feel, namely employee trust in an organization which will influence their perception of the quality of exchange relationships with the organization, namely perceived organizational support. According to Mansour et al. (2022) Employee trust in an organization will influence their perception of the quality of exchange relationships...
with the organization, namely perceived organizational support. Trust is defined as the assumption that others can be relied upon to do as they say. When leaders believe in this, employees will certainly feel the same way about their organization. Indirectly, this will have an impact on increasing employee organizational commitment. Access to information, namely when a leader is willing to share good or bad information, they will gain the trust of employees. According to Kumar et al. (2022) Employees will feel that they have the attention of their leaders and that they are trusted by their leaders. Through sharing information, continuous improvement can provide opportunities to learn and develop, namely through professional training and development opportunities, of course not only improving employee performance but also employee self-confidence. According to Aldabbas et al. (2023) If self-confidence increases, of course not only performance, satisfaction and commitment will increase but also employee perceptions of the organization where employees feel they have been appreciated and given.

According to Afsar et al. (2017) perceived organizational support is the level of support and concern of the organization for employee welfare in meeting their socio-emotional needs, for employee contributions to the organization. In line with what was stated by Berniak et al. (2023) regarding perceived organizational support explains that perceived organizational support refers to employees' perceptions regarding the extent to which the organization considers it important for their socioemotional needs such as appreciation, care and benefits such as salary and health benefits. Meanwhile, according to Aldabbas et al. (2023);Berniak et al. (2023) Perceived Organizational Support (POS) is a form of employee perception regarding the extent of support and attention provided by the organization. While Lai et al. (2022);Mansour et al. (2022) revealed that Perceived organizational support is a theory developed based on the basic theory put forward by Eisenberger, namely an employee's perception. Aspects of Perceived Organizational Support according to Kebede et al. (2022), namely: (a) the organization's attitude towards employee ideas, if the organization is assessed by employees, can see or appreciate the ideas of its employees, then the POS will be positive. On the other hand, POS will be negative if the company always rejects ideas from employees and everything is a decision from the highest management (b) the organization's attitude towards employees who are experiencing problems, if the organization is deemed to have shown no effort to help employees who are involved in problems. This will cause employees to see that there is no support provided by the organization to the employees concerned (c) the organization's
attitude towards employee welfare and health, POS is said to be high, if employees see that the organization provides support so that everyone can work optimally to achieve common goals

2.2 CORPORATE SOCIAL RESPONSIBILITY

According to Kumar et al. (2022) CSR as a mechanism for an organization to voluntarily integrate environmental and social concerns into its operations and interactions with stakeholders, which exceeds the organization's legal responsibilities. In simpler terms, social responsibility can be said to be the company's reciprocity to the community and the surrounding environment because the company has taken advantage of the community and the surrounding environment. According to Mansour et al. (2022) Corporate social responsibility (CSR) is a mechanism for an organization to voluntarily integrate environmental and social concerns into its operations and interactions with stakeholders, which exceeds the organization's legal responsibilities. According to The World Business Council for Sustainable Development (WBCSD), Corporate Social Responsibility or corporate social responsibility is defined as a business commitment to contribute to sustainable economic development, through collaboration with employees and their representatives, their families, local communities and the general public to improve the quality of life in a way that beneficial both for your own business and for development. In essence, the existence of companies stands at odds with the reality of social life. The concept and practice of CSR is now no longer seen as a cost center but also as a company strategy that can spur and stabilize long-term business growth. Therefore, it is important to disclose CSR within the company as a form of reporting social responsibility to the community. The idea of social responsibility is basically how companies pay attention to the environment, to the impacts that occur due to the company's operational activities. Furthermore, according to Kebede et al. (2022) stated that apart from making profits, companies must help solve related social problems or not, the company still creates these problems even if there is no potential for short-term or long-term profits.

2.3 WORK ETHICS

According to Kebede et al. (2022) ethics is a branch of philosophy that looks for bad human behavior. Ethics wants to find out which human actions are good. Ethics
relates to all sciences related to humans and society, such as anthropology, psychology, sociology, economics, political science and law. Etymologically, ethics is the teaching or science of customs relating to generally accepted good or bad habits regarding attitudes, actions, obligations, and so on. In essence, morals refer to standards that have been accepted by a community, while ethics are generally more associated with principles developed in various ethical discourses or rules that are enforced as a profession. According to Kebede et al. (2022) ethics is a branch of philosophy, the aim of which is to study behavior, both moral and immoral, with the aim of making reasonable considerations and ultimately arriving at adequate recommendations that can certainly be accepted by a certain group or individual. According to Kebede et al. (2022); Mansour et al. (2022)) that ethics influences moral obligations, responsibility and social justice. Ethics in a more contemporary way reflects the character of a company, which is a collection of individuals. According to Kumar et al. (2022) ethics is a branch of philosophy, the aim of which is to study behavior, both moral and immoral, with the aim of making reasonable considerations and ultimately arriving at adequate recommendations that can certainly be accepted by a certain group or individual. Meanwhile (Simorangkir, 2007) defines ethics as a systematic effort using ratios to interpret individual and social moral experiences so that they can determine whether to control human behavior as well as weighty values to be targeted in life. According to Kumar et al. (2022) stated that work ethics is a work spirit that is based on certain values or norms. Work ethics determine the human judgment that is manifested in a job. According to Kebede et al. (2022); Mansour et al. (2022) work ethics are attitudes, views, habits, characteristics or characteristics regarding the way of working that a person, a group or a nation has." With a high work ethic, routine will not make you bored, and can even improve your work performance or performance. The things that underlie a high work ethic include the desire to uphold the quality of work, so individuals who have a high work ethic will participate in providing ideas in the workplace.

2.4 EMPLOYEE PERFORMANCE

Performance comes from the words Job Performance or actual performance, which means work performance or actual achievements achieved by someone. The definition of performance is the quality and quantity of work results achieved by an employee in carrying out his functions in accordance with the responsibilities given to
him. According to Mansour et al. (2022) Performance is the result of work in terms of quality and quantity achieved by an employee in carrying out his functions in accordance with the responsibilities given to him. Furthermore, According to Kebede et al. (2022) stated that performance is the work results that can be achieved by a person or group of people in a company in accordance with their respective authority and responsibilities in an effort to achieve organizational goals legally, without breaking the law and not conflicting with morals and ethics. Based on the definitions above, performance can be interpreted as the work results achieved by an employee in accordance with the work assigned to him within a predetermined time period. Performance is the result of work in terms of quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him. Performance in an organization is the answer to the success or failure of the organizational goals that have been set. According to Berniak et al. (2023); Kebede et al. (2022) An employee's performance is an individual matter, because each employee has a different level of ability in carrying out their duties. According to Mansour et al. (2022) Employee performance can be improved by providing good things from a leader, motivating employees and always paying attention to employees at work. Performance is the real behavior displayed by each person as a work achievement produced by employees in accordance with their role in the company. Every company wants good performance from its employees, for this reason employees are required to improve performance to help the company develop productivity to achieve company goals.

3 METHOD

This research uses a quantitative approach with a survey method by distributing questionnaires. The respondents of this research are 490 SMEs owners in Indonesia. The selection of respondents for this study will use convenience sampling. Convenience sampling is the collection of information from members of the population who are easy to obtain and are able to provide that information. The instrument will be measured using a Likert scale with an interval of 1 to 5. A scale of 1 to 2 explains that the respondent does not agree with the statements contained in the questionnaire ranging from strongly disagree (1), to disagree (2). Meanwhile, scale 3 explains that the respondent is neutral towards the questions in the questionnaire. On the other hand, scales 4 and 5 explain that the respondent agrees with the statements in the questionnaire, ranging from agree (4) to
strongly agree (5). Data analysis was carried out using the Partial Least Square (PLS) method using SmartPLS version 3 software. PLS is a method for solving Structural Equation Modeling (SEM) which in this case is better than other SEM techniques. SEM has a higher level of flexibility in research that connects theory and data, and is able to carry out path analysis with latent variables so it is often used by researchers who focus on social sciences.

The hypothesis of this research is

H1: Perceived Organizational Support has a positive and significant relationship to Performance

H2: Corporate Social Responsibility has a positive and significant relationship with performance

H3: Work ethic has a positive and significant relationship to performance

4 RESULTS AND DISCUSSION

In this research, outer model analysis or measurement model is used, which is a measurement model to determine the relationship between latent variables and indicators.
From the indicator testing, the validity test instrument and model reality test were obtained which were measured using the following criteria.

4.1 VALIDITY TEST

Validity test is a measuring instrument that is tested for the level of effectiveness of the measuring medium to obtain valid data or not. The validity test is used to measure whether the questionnaire instrument used in this research is feasible and able to present accurate data.

4.2 CONVERGENT VALIDITY

According to Mansour et al. (2022) convergent validity is useful for measuring the magnitude of the correlation between latent variables and their constructs, with standard loading factors. If there is an indicator that does not meet the requirements, it must be removed. Loading Factor or Outer Loading Test convergent validity by looking at the loading factor score with the Rule of Thumb in assessing convergent validity which can be seen from the loading factor value between 0.6 - 0.7 for exploratory research.

4.3 AVERAGE VARIANCE EXTRACTED (AVE)

The test conditions for using Average Variance Extracted (AVE) can be said to be valid. The value of each construct must be greater than 0.5.

Source: Author Data Collection (2023)
4.4 RELIABILITY TEST

Reliability testing is a testing tool carried out in research to show the extent to which a questionnaire can be trusted and relied upon. This shows that to what extent the measurement results remain consistent when carried out with the same symptoms and using the same measuring equipment. It can be said that if a measuring instrument is reliable, it can produce consistent results even if measurements are carried out repeatedly. Before carrying out a reliability test, the initial stage must be to test the validity of the data. Therefore, the measured data must obtain valid results. In the reliability test, two methods are used, namely, Cronbach Alpha, Composite Reliability. Composite Reliability means that each variable can be said to be reliable if it has a value >0.6. Reliability is measured using the Cronbach Alpha statistical test. If the value is >0.6, it can be considered reliable.

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<th>table 1. reliability test</th>
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<td>Cronbach's Alpha</td>
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<td>Perceived Organizational Support</td>
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<td>Corporate Social Responsibility</td>
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<td>Work ethic</td>
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<td>Performance</td>
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source : author data collection (2023)

5 HYPOTHESIS TESTING

Hypothesis testing is an important procedure in statistics. In various tests, hypothesis testing can help in proving various things that will be studied whether the facts are true or whether they are just theories. In carrying out hypothesis testing using t-statistic values and probability values. Hypothesis testing for the statistical value for alpha is 5% or 0.05 (p-values < 0.05) and the value for the t-statistic is 1.96. The criteria in the hypothesis will be declared accepted if the t-statistic is > 1.96.

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<th>Table 2. Hypothesis Testing</th>
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<td>Correlation</td>
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<td>Perceived organizational support and performance</td>
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<td>Corporate social responsibility and performance</td>
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<td>Work ethic and performance</td>
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Source : Author Data Collection (2023)
5.1 PERCEIVED ORGANIZATIONAL SUPPORT AND PERFORMANCE

The results of the analysis show that the p value is <0.50 and the T value is > 1.96 so that hypothesis 1 is accepted, namely that perceived organizational support has a positive and significant relationship to performance. Based on the results of calculations using path analysis regarding the influence of perceived organizational support on performance, it is explained that there is a positive and significant influence between variable perceived organizational support on performance. This means that if the perception of organizational support increases, performance will also increase. If employees perceive that the organization provides high perceived organizational support, then the employee will develop a more positive relationship and perception of the organization where they work. This is in accordance with the results of research on the variable perceived organizational support, which can be said to have high perceived organizational support, because perceived organizational support in the research, the average respondent's answer is in the high category. The high level of organizational support is felt because employees feel cared for by the company, given assistance and appreciation by the company in the form of incentives, praise from superiors and so on.
This is in line with research According to Munoz et al. (2022); Zhao et al. (2022) that perceived organizational support can increase employees' sense of optimism and appreciation, which is an employee's social and emotional needs, so that employees feel compelled to return services to the organization by increasing employee performance. Apart from that, perceived organizational support makes employees feel more satisfied and more committed to their work and improves their performance. Apart from the results of the variable description above, the relationship between perceived organizational support which significantly influences performance is also supported by the results of previous research which explains that perceived organizational support has a direct and significant influence on employee performance, meaning that the higher the level of perceived organizational support they have, the better their work results. Based on the description above, it can be concluded that the level of perceived organizational support for employees will increase when the company provides support in whatever form is effective for employees. Support can take the form of technical support, social support or psychological support. Therefore, perceived organizational support can have a positive and significant influence on performance. Organizations must believe that to achieve excellence, they need to strive for the highest individual performance. According to Munoz et al. (2022); Oduro et al. (2022) Basically, individual performance affects team performance and ultimately affects overall organizational performance. The behavior that organizations demand is not only in-role behavior but also extra-role behavior. Extra-role behavior is important because it provides better benefits to support the sustainability of the organization. According to Zhao et al. (2022) The success of an organization is influenced by the performance of individual employees so that every organization tries to manage its human resources. It is important for organizations to know the factors that can influence employee performance, one of which is through perceived organizational support (POS). Perceived organizational support (POS) is defined as employees' belief that the organization values their contributions and well-being. Organizational support theory assumes that to determine an organization's readiness to provide rewards for improving performance and meeting socioemotional needs, employees develop the belief that the organization values contributions and pays attention to welfare.
5.2 CORPORATE SOCIAL RESPONSIBILITY AND PERFORMANCE

The results of the analysis show that the p value is <0.50 and the T value is > 1.96 so that hypothesis 2 is accepted, namely that corporate social responsibility has a positive and significant relationship to performance. More extensive CSR disclosure will provide a positive signal to parties with an interest in the company (stakeholders) and company shareholders (shareholders). In relation to investors, they will assess socially responsible companies as safer in making investments. Stakeholders and shareholders will be more entrusted with the capital they invest in the company, so that it will be easier for the company to use this capital for company activities to increase profits. This causes CSR activities carried out by the company to have a positive effect on company performance. Research that supports the relationship between CSR and company performance is research conducted by Yanbei et al. (2023); Yunarsih et al. (2020); Zhao et al. (2022) states that CSR has a positive effect on company performance. Based on research, this means that corporate social responsibility has a positive effect on company performance. This is because wider disclosure will provide a positive signal to parties with an interest in the company (stakeholders) and the company's shareholders (shareholders). The wider the information conveyed to stakeholders and shareholders, the greater the information received about the company. Stakeholders and shareholders will be more entrusted with the capital they invest in the company, so that it will be easier for the company to use this capital for company activities to increase profits. This causes the CSR activities carried out by the company to have an impact on the company's performance. The research results are consistent with research conducted by Vu et al. (2022); Yang et al. (2022) which states that corporate social responsibility has a positive effect on company performance. However, the results of this study contradict the results of research conducted by Silva et al. (2023); Vu et al. (2022) which states that corporate social responsibility has a negative effect on company performance. Companies use CSR in management activities with the hope of encouraging innovation and improving corporate social performance. CSR and company performance prove that explicit corporate costs are not hidden costs for stakeholders. In other words, if stakeholder satisfaction, e.g. environment, customers, employees, and so on are considered, the costs used by the company to practice corporate social responsibility will be much lower than the benefits of corporate social responsibility, this will improve the company's performance.
5.3 WORK ETHICS AND PERFORMANCE

The results of the analysis show that the p value is <0.50 and the T value is > 1.96 so that hypothesis 3 is accepted, namely that work ethics has a positive and significant relationship with performance. According to Yang et al. (2022) say that work ethics reflects the extent to which a person values work. People who have a high work ethic view work as important, noble and a source of dignity. For someone who has a high or strong work ethic, they believe that working seriously is the key to success and happiness.

Research Zhao et al. (2022) has shown that people with a high or strong work ethic can earn higher incomes, show initiative, have job satisfaction, are productive, and are successful. An organization is a place where the workforce will always try to fulfill the desires of its employees. Research conducted by Zhao et al. (2022) entitled the influence of work ethics, work motivation and financial compensation on employee performance, proves that work ethics has a significant positive influence on employee performance. One work ethic that needs to be considered is employee attitude. Where work ethics have a significant influence on job satisfaction, so companies must pay attention to employee attitudes, such as the attitude of employees who are not lazy in carrying out their work, are always polite when talking to leaders, as well as being polite when communicating with fellow employees. At work, employees often don't pay attention to small things that they might forget while working in the office. But actually, these things can be very useful and give the impression of having a good work ethic if you can apply them, such as: always appearing confident, maintaining self-discipline both in and out of work and not leaving work without your superior's permission, always maintaining relationships with superiors by respecting superiors. The results of this study are in line with research by Yanbei et al. (2023); Yunarsih et al. (2020);Zhao et al. (2022) which shows that work ethics influences job satisfaction. However, this is not in line with the research results of Yanbei et al. (2023); Zhao et al. (2022) which shows that work ethics has no effect on employee job satisfaction.

6 CONCLUSION

The results of the analysis show that perceived organizational support has a positive and significant relationship to performance, corporate social responsibility has a positive and significant relationship to performance and work ethics has a positive and significant relationship to performance. Companies can increase perceived organizational
support, CSR and work ethics by improving environmental, social and economic performance, which can ultimately improve company performance. CSR is aimed at stakeholders, must be able to meet the expectations and needs of stakeholders. CSR activities can improve the company's image, because external stakeholders provide a good assessment of the company, as a result more and more consumers will buy the company's products or services so that the company's financial performance will increase. Based on the results of the statistical tests and analysis that have been explained, conclusions can be drawn as an answer to the problem formulation: (1) CSR has a positive and significant influence on Company Performance. Increasing CSR can be carried out by companies through improving environmental, social and economic performance, which can ultimately improve company performance;

This research shows 4 important findings. First, CSR has a significant positive effect on company performance. Companies can increase CSR by improving environmental, social and economic performance, which can ultimately improve company performance. CSR is aimed at stakeholders, therefore it must be able to meet the expectations and needs of stakeholders. CSR activities can improve the company's image, because external stakeholders provide a good assessment of the company, as a result more consumers will buy the company's products or services so that the company's financial performance will increase, there is a positive influence of CSR on company performance. This can be interpreted that the existence of CSR activities carried out continuously by the company will make the public believe in the company's social performance, besides that the company can also obtain as much information about the company from the public. Investors will be more entrusted with the capital they invest in the company, so that it will be easier for the company to use this capital for company activities in order to improve company performance. With a high work ethic, routine will not make you bored, and can even improve your work performance or performance. The things that underlie a high work ethic include the desire to uphold the quality of work, so individuals who have a high work ethic will participate in providing ideas in the workplace.
REFERENCES


