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CORPORATE SOCIAL RESPONSIBILITY, HUMAN CAPITAL AND ORGANIZATIONAL PERFORMANCE IN SMALL AND MEDIUM ENTERPRISES IN MEXICO

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Abstract
Corporate Social Responsibility (CSR) is a key strategy for strengthening the competitiveness and sustainability of businesses. While an increasing number of organizations are concerned about the environments in which they operate, small and medium-sized enterprises (SMEs) continue to demonstrate limited implementation of CSR practices. This study aims to analyze the influence of CSR on organizational performance in retail SMEs, while also examining the mediating role of human capital. A descriptive, cross-sectional, and non-experimental design was employed. Data were collected through a structured 33-item questionnaire administered to a sample of 168 companies and analyzed using partial least squares structural equation modeling (PLS-SEM) with SmartPLS 4. The results confirm that CSR has a positive and significant impact on organizational performance, reflected in improvements in profitability, corporate image, and customer satisfaction. Although human capital did not exhibit a direct significant effect, it was identified as a facilitator for the effective implementation of responsible practices through a committed and trained workforce. It is concluded that to maximize the impact of CSR on organizational performance, strategies should be implemented in a structured manner through specific training of human capital in this area, alongside the continuous promotion of factors such as commitment, autonomy, and an organizational culture grounded in sustainable values, fostering greater awareness of its strategic impact and long-term benefits.
Keywords: Corporate Social Responsibility, organizational performance, human capital, sustainability, SMEs.

INTRODUCTION

The world is facing an unprecedented crisis resulting from the overexploitation of natural resources driven by the desire to satisfy human needs and wants. If consumption continues at the current rate, the planet will soon become depleted, lacking the necessary resources to sustain current life forms. Human influence on the planet is increasingly evident through major phenomena such as famines, floods, migration processes, human rights violations, and more. While advances in science and technology have had significant impacts, the ecological footprint continues to compromise the resources available for future generations (Hollmann, 2017). Furthermore, Jim Leape, Director of the World Wide Fund for Nature, states that humanity is consuming 50% more resources than the Earth can regenerate, effectively as if an additional planet were available to support this level of consumption (Rosales & Silva, 2012).
In light of this scenario, Corporate Social Responsibility (CSR) has become an influential factor, as an increasing number of organizations are assuming responsibility for the impact generated by their productive activities. Nevertheless, it remains necessary to deepen the understanding of what integrating CSR into business strategy in a sustainable manner truly entails, as well as the benefits it can provide to different stakeholders, particularly in relation to organizational performance (Montañez & Gutiérrez, 2015).
In this regard, companies that commit to sustainability not only respond to environmental demands but also create favorable internal conditions for talent retention and improved financial performance (Cajiga, 2014). However, various studies indicate that the impact of CSR is not homogeneous, as it may vary depending on the type of practices adopted, the level of employee involvement, stakeholder perceptions, and the specific characteristics of each organization (Amini & Dal Bianco, 2017; Gaudencio et al., 2017; Ojeda et al., 2019).
More specifically, Singh and Misra (2021) found that CSR initiatives aimed at external stakeholders, such as customers and the community, have a positive and significant effect on organizational performance. Conversely, the perception of CSR practices oriented toward employees did not show a direct relationship with performance. These findings challenge the assumption that all socially responsible actions automatically lead to better performance, highlighting the need for more structured and culturally integrated CSR models.
In Mexico, small and medium-sized enterprises (SMEs) play a crucial role as one of the main drivers of economic activity. However, they continue to face significant challenges in formally integrating sustainability into their business strategies

(Arandia, 2021; Martínez Méndez et al., 2015), despite empirical evidence demonstrating the existence of tangible and intangible benefits associated with the implementation of responsible practices (Cuéllar Hernández et al., 2023; Gaudencio et al., 2017; Lara & Sánchez, 2020; Ojeda et al., 2019). Additionally, SMEs often lack formal organizational structures and specific resources to implement strategic CSR actions (Pérez Cruz, 2021).

Recent research suggests, however, that when CSR practices are linked to human capital management, their impact can be enhanced, as employees act as key agents in the adoption of ethical and sustainable principles within the organization (Vergara et al., 2021). This implies that the effect of CSR on organizational performance may depend largely on the active participation and commitment of human capital.

Although the number of studies examining CSR and its impact on organizational performance has increased in recent years, most have focused on analyzing direct effects, without exploring the internal mechanisms through which such impacts occur. As a result, the role of strategic variables such as human capital remains underexplored, particularly in emerging economies and in sectors with a high representation of SMEs.

The present study aims to analyze the influence of CSR on organizational performance in retail SMEs, while also examining the mediating role of human capital. This approach seeks to bridge gaps in the literature by providing a deeper explanation of the internal factors through which CSR creates value within organizations. Moreover, by focusing on retail SMEs, an underexplored sector in prior research, this study generates context-specific knowledge applicable to business sustainability in emerging economies.

LITERATURE REVIEW

Corporate Social Responsibility and Its Relationship with Organizational Performance

The earliest theoretical foundations of Corporate Social Responsibility (CSR) date back to the 1950s, when U.S. economist Howard R. Bowen introduced the idea that companies should consider the social consequences of their actions when making business decisions. He argued that organizations have a responsibility to balance shareholder interests with those of society at large (Bowen, 2013). This perspective emphasizes that companies should fulfill an ethical responsibility toward their environment, transcending the purely economic logic that typically guides corporate behavior. In this regard, Carroll (1991) proposed a clear, hierarchical framework defining four dimensions of CSR, identifying them as the responsibilities a firm must meet to be considered socially responsible: being profitable, complying with laws and regulations, and acting ethically and fairly. At the global level, various initiatives have emerged to strengthen this concept, including ISO 26000, the United Nations Global Compact Principles, and the Global Reporting Initiative (GRI) Standards, which provide guidelines for implementing, managing, and reporting corporate sustainability practices (ISO, 2010; Global Reporting Initiative, 2024). Consequently, CSR is no longer regarded as an isolated or philanthropic action but rather as a strategic approach aimed at the sustainable development of any organization, regardless of sector or size.

Regarding the impact of CSR on organizational performance, the literature reports both positive and mixed outcomes. On one hand, several studies argue that CSR practices enhance both financial and non-financial performance by strengthening corporate reputation, increasing customer loyalty, improving organizational climate, and mitigating risks (Camargo et al., 2020; Cuéllar et al., 2023; Lara & Sánchez, 2020; Singh & Misra, 2021). Specifically, Singh and Misra (2021) found that CSR initiatives targeting external stakeholders, such as the community and customers, have a positive effect on organizational performance. Conversely, perceptions of CSR efforts directed toward employees did not show a significant direct relationship, suggesting that such initiatives require stronger alignment with organizational culture to achieve tangible outcomes.

On the other hand, some studies have produced mixed results. Certain authors highlight that the impact of CSR may depend on organizational context, firm characteristics, and the type of performance indicators used (Amini & Dal Bianco, 2017; Jamali & Karam, 2018). Furthermore, inconsistencies in the conceptualization and measurement of CSR complicate the generalization of findings, underscoring the need for more specific and context-based research, particularly in emerging economies such as Mexico.

In the context of small and medium-sized enterprises (SMEs), the relationship between CSR and organizational performance is particularly relevant. SMEs account for more than 90% of economic activity in developing countries but often face structural and resource constraints in implementing sustainability strategies (Martínez Méndez et al., 2015). Nevertheless, empirical evidence indicates that when SMEs integrate CSR into their business strategy, they can achieve sustainable competitive advantages, enhancing profitability, differentiation, and market positioning (Montañez & Gutiérrez, 2015; Ojeda et al., 2019). Based on the foregoing, the following hypothesis is proposed:

H1. CSR has a positive and direct effect on the organizational performance of retail SMEs.

Corporate Social Responsibility and Human Capital

Human capital is regarded as one of the main intangible assets within an organization, encompassing the competencies, skills, motivations, and knowledge of its employees (Becker, 1962; Edvinsson & Malone, 2003). Within the framework of Corporate Social Responsibility (CSR), it is recognized that responsible practices oriented toward employees—such as the promotion of fair working conditions, professional development, respect for labor rights, and a healthy work environment—can significantly strengthen human capital (Gaudencio et al., 2017; Khan & Quaddus, 2018). From this perspective, CSR functions not only as a tool for generating external value but also as an internal management mechanism that enhances commitment, satisfaction, and talent retention (Méndez Sáenz et al., 2019). The perception of a company as socially responsible increases employees' organizational identification strengthens their sense of belonging, and can stimulate proactive behaviors aligned with strategic objectives (Loor Zambrano et al., 2022).

García (2016) asserts that CSR should be adopted as an organizational strategy that actively engages employees, recognizing them as key agents for its effective implementation. This view aligns with Vergara et al. (2021), who argue that organizations aspiring to sustainability must foster in their employees both competencies and awareness regarding sustainability and social responsibility. In the context of small and medium-sized enterprises (SMEs), the development of human capital faces specific challenges, such as limited formalization of processes, the absence of specialized talent management departments, and resource constraints. Nevertheless, evidence shows that SMEs integrating CSR into their internal policies manage to strengthen employee commitment, which, in turn, contributes to stability, innovation, and business continuity (Pérez Cruz, 2021; López & Ríos, 2017).

As previously mentioned, studies such as Singh and Misra (2021) have shown that the perception of CSR practices aimed at employees does not always translate into immediate impacts on organizational performance. This suggests that such actions should be better aligned with the internal culture and employee participation mechanisms. Based on these considerations, the following hypothesis is proposed:

H2. Corporate Social Responsibility has a positive and direct effect on the human capital of retail SMEs.

Human Capital and Organizational Performance

Human capital management has been widely recognized as a decisive factor in organizational performance. Empirical studies consistently indicate that investments in employee training, well-being, and professional development translate into greater operational efficiency, innovation, process quality, and talent retention (Bernal et al., 2020; Fernández et al., 2022). Human capital, defined as the knowledge, experience, skills, and commitment of employees, not only generates competitive advantages but also directly influences the productivity, profitability, and sustainability of organizations (Wright et al., 2011). According to Gallardo et al. (2013), employee satisfaction, retention, and performance are key indicators for assessing the impact of human capital on business success. In this regard, organizations with a skilled and motivated workforce are better equipped to adapt to environmental changes and maintain superior performance levels.

Particularly in the case of small and medium-sized enterprises (SMEs), where resources are often limited, human capital takes on even greater strategic importance. Evidence shows that leadership, continuous training, and active employee participation are decisive factors for improving market positioning and operational performance (Ojeda-Hidalgo et al., 2019; Pérez Cruz, 2021). Based on this premise, the following hypothesis is proposed:

H3. Human capital has a direct and positive effect on the organizational performance of retail SMEs.

The Mediating Role of Human Capital Between CSR and Organizational Performance

Several studies have argued that the effect of corporate social responsibility (CSR) on organizational performance is not exclusively direct but may be mediated by internal variables such as human capital (Borboa Álvarez, 2017; Arandia, 2021). This mediation occurs insofar as CSR practices improve working conditions, strengthen organizational commitment, and enhance motivation, which subsequently translate into better organizational outcomes. In this sense, human capital functions as a mechanism that transforms CSR values and policies into concrete actions, generating a cumulative impact on productivity, innovation, and the competitive positioning of companies. Studies such as those by Loor Zambrano et al. (2022) and Gaudencio et al. (2017) support this view, demonstrating that employee trust, motivation, and sense of belonging positively mediate the relationship between responsible practices and business performance.

In the context of Mexican SMEs, this mediation is particularly relevant, as employee involvement is a critical factor for the effective implementation of CSR, given the less formalized organizational structures and the close relationships between employers and employees (Martínez Méndez et al., 2015). Consequently, there is a clear need to incorporate human capital as a key explanatory variable in analytical models of CSR. Based on the above, the following hypothesis is proposed:

H4. CSR has an indirect and positive effect on organizational performance through the human capital of retail SMEs.

METHODOLOGY

Research Design

This study employed a quantitative approach with a descriptive scope. The quantitative approach was selected for its capacity to measure variables and test hypotheses using numerical data, thus providing greater precision and objectivity in the results. The descriptive scope enabled the detailing and characterization of the study variables (Hernández & Mendoza, 2018). Furthermore, a non-experimental, cross-sectional design was adopted, as the independent variables were not manipulated but rather observed in their natural context. This choice facilitated the identification of relationships and patterns without researcher intervention, through the collection of data at a single point in time (Kerlinger, 2001).

Population and Sample

The study population comprised 298 small and medium-sized retail enterprises (SMEs) located in the municipality of Cajeme, Sonora, and registered in the National Statistical Directory of Economic Units (Directorio Estadístico Nacional de Unidades Económicas, DENUE) of the National Institute of Statistics and Geography (Instituto Nacional de Estadísticayy Geografía, INEGI). Respondents were decision-makers within each economic unit, including owners, managers, department heads, or supervisors, who possess comprehensive knowledge of the organization and the implementation of corporate social responsibility (CSR) practices.

A non-probabilistic convenience sampling design was used. According to Hernández et al. (2014), this method involves selecting elements from the population based on the researcher's accessibility and availability, meaning that participants are included simply because they are easy to obtain, without considering their representativeness of the overall population. The sample size was calculated based on a finite population of 298 enterprises, using a 95% confidence level and a 5% margin of error, resulting in a final sample of 168 SMEs.

Data Collection Instrument

To measure the variables in this study, a structured questionnaire consisting of 33 items was administered, employing a five-point Likert scale, which is useful for capturing participants' reactions to specific statements (Hernández & Mendoza, 2018). The instrument was divided into four sections, beginning with questions related to the respondent's profile. The second section assessed the independent variable, Corporate Social Responsibility (CSR), using items developed by Cruz et al. (2013) and validated with a Cronbach's alpha of .99. This variable was based on the six dimensions of ISO 26000, an international standard that provides guidelines for implementing social responsibility practices in both public and private organizations (ISO, 2010). The third section measured the mediating variable, Human Capital, using the instrument by Flores et al. (2019), which demonstrated a reliability coefficient of .906. The fourth and final section addressed the dependent variable, Organizational Performance, measured using items drawn from the instrument developed by Gallardo et al. (2013), validated with a Cronbach's alpha of .835.

Data Collection and Analysis Procedure

The instrument was administered in person at the facilities of the participating companies between August and October 2024. In each company, participation was requested from an executive, manager, or area supervisor with decision-making authority and knowledge of the organization's internal practices related to social responsibility, human resources, and performance. Through informed consent, the confidentiality of the data and voluntary participation were ensured, in accordance with the ethical principles of scientific research.

The data obtained were first processed using IBM SPSS Statistics version 21. For the evaluation of both the measurement model and the structural model, Smart PLS 4 software was employed, enabling the use of structural equation modeling through partial least squares (PLS-SEM). This method was chosen for its robustness with small samples and its capacity to model complex relationships between latent variables. The analysis was conducted in two phases. The first phase assessed the validity and reliability of the measurement model using factor loadings, composite reliability, Cronbach's alpha, rho_A, and average variance extracted (AVE). In the second phase, the structural model was estimated, analyzing regression coefficients (β), R^2 values, f^2 effect sizes, and p-values to test the proposed hypotheses (Hair et al., 2019).

RESULTS

The findings from each stage of the analysis were organized into three sections. The first presents the descriptive results of the study participants, the second reports the evaluation of the measurement model, and the third details the assessment of the structural model, following the methodology proposed by Hair et al. (2019).

Descriptive Analysis of the Sample

The sociodemographic data obtained from the administration of the instruments to a sample of 168 SMEs are presented in Tables 1 and 2.

Table 1. Sample characteristics

Concept	Classification	Frequency	Percentage
Size	Small	138	82.4
	Medium	30	17.6
Years in operation	0 - 3 years	11	6.6
	4 - 7 years	57	34.1
	8 - 11 years	37	22.0
	12 - 15 years	9	5.5
	16 or more	54	31.9

Note. Author's own elaboration based on data obtained from IBM SPSS Statistics software, version 21.

Table 2. Characteristics of the Sample Informants

Concept	Description	Frequency	Percentage
Genre	Male	103	61.5
	Female	65	38.5
Educational Background	Secondary School	4	2.2
	High School	18	11.0
	Technical Career	2	1.1
	Incomplete Undergraduate Degree	11	6.6
	Bachelor's Degree	63	37.4
	Graduate Degree	7	4.3
	No response	63	37.4
Job Title	Owners and Executives	13	7.7
	Managers	54	31.9
	Assistant Managers	28	16.4
	Supervisors in Charge	61	36.3

	Department Heads	6	3.3
	Area Managers	4	2.2
	Supervisors	4	2.2

Note. Author's own elaboration based on data obtained from IBM SPSS Statistics software, version 21.

Table 1 presents the characteristics of the 168 SMEs in the sample, classified by size and age. Of these, 82.4% were small enterprises and 17.6% were medium-sized enterprises. Regarding age, 6.6% had been in operation for 0 to 3 years, 34.1% for 4 to 7 years, 22% for 8 to 11 years, 5.5% for 12 to 15 years, and 31.9% for 16 years or more. Table 2 describes the characteristics of the sample informants, including three categories: gender, educational background, and position held within the organization. Among them, 61.5% were men and 38.5% were women. Regarding educational background, less than half of the respondents held a bachelor's degree (37.4%), followed by high school graduates (11%), some college without completion (6.6%), with smaller percentages holding postgraduate degrees (4.3%) or technical training (1.1%). Additionally, a significant portion (37.4%) preferred not to answer this question. Concerning job position, supervisors constituted the largest group at 36.3%, followed by managers at 31.9% and assistant managers at 16.4%. Other positions with lower representation included owners and directors at 7.7%, and department heads and supervisors, each with 2.2%.

Measurement Model Evaluation

According to Nunnally (1978), as cited by Feitó Madrigal and Moreno Ortega (2023), determining internal consistency allows for the evaluation of an instrument's reliability and can be measured through Cronbach's alpha, composite reliability (CR), and average variance extracted (AVE). Table 3 shows the first stage of the model described in the previous paragraphs.

Table 3. Validity and Reliability Indicators

Variables	**Cronbach Alpha**	**CR**	**AVE**
X^1 Corporate Social Responsibility	0.875	0.902	0.535
Y^1 Human Capital	0.729	0.826	0.543
Y^2 Organizational Performance	0.808	0.863	0.517

Note. Authors' own elaboration based on data obtained from SmartPLS 4 statistical software.

Table 3 presents the results of internal consistency for the variables under study. For both cases, an index of 0.7 is considered acceptable, indicating modest reliability in the early stages of research, whereas a threshold of 0.8 is expected for basic research (Feitó Madrigal & Moreno Ortega, 2023). As shown in the table, all Cronbach's alpha values for the study variables exceed the acceptable threshold of 0.7, indicating good internal consistency among the items comprising each construct: CSR (0.875), Human Capital (0.729), and Organizational Performance (0.808).
Regarding composite reliability (CR), all values also exceed 0.7, further supporting the reliability of the constructs: CSR (0.902), Human Capital (0.826), and Organizational Performance (0.863). The average variance extracted (AVE) values also surpass the minimum threshold of 0.5 for CSR (.535), Human Capital (0.543), and Organizational Performance (0.517), confirming that these latent variables adequately explain the construct. In all three cases, more than 50% of the variance in the construct is explained by its indicators, thereby meeting the criterion for convergent validity.
To assess discriminant validity, defined as the degree to which a construct is distinct from others, three criteria were applied: the Fornell–Larcker criterion, cross-loadings, and the heterotrait–monotrait ratio (HTMT) (Hair et al., 2019). The results are presented in Tables 4, 5, and 6, respectively.

Table 4. Correlation Between Latent Variables (Fornell–Larcker Criterion)

	Human Capital	**Organizational Performance**	**Corporate Social Responsibility**
Human Capital	**0.737**		
Organizational Performance	0.636	**0.719**	
Corporate Social Responsibility	0.723	0.681	**0.732**

Note. Authors' own elaboration based on data obtained from Smart PLS 4 statistical software

Table 5. Cross-Loadings

	Corporate Social Responsibility	**Human Capital**	**Organizational Performance**
CH19	0.514	**0.716**	0.417
CH23	0.413	**0.727**	0.399
CH24	0.408	**0.713**	0.350
CH25	0.703	**0.789**	0.626
DO26	0.409	0.376	**0.662**
DO27	0.370	0.368	**0.648**
DO28	0.598	0.521	**0.846**
DO31	0.442	0.407	**0.590**

DO32	0.471	0.511	**0.682**
DO33	0.594	0.524	**0.846**
AC14	**0.766**	0.475	0.514
MA7	**0.702**	0.461	0.422
MA8	**0.695**	0.549	0.360
MA9	**0.759**	0.514	0.549
PACcO18	**0.783**	0.580	0.469
PAcCo16	**0.737**	0.537	0.586
PAcCo17	**0.605**	0.395	0.447
PJOJ12	**0.788**	0.673	0.594

Note. Authors' own elaboration based on data obtained from SmartPLS 4 statistical software

Table 6. Ratio Heterotrait - Monotrait (HTMT)

	Human Capital	**Organizational Performance**	**Corporate Social Responsibility**
Human Capital			
Organizational Performance	0.787		
Corporate Social Responsibility	0.852	.793	

Note. Authors' own elaboration based on data obtained from SmartPLS 4 statistical software

Based on the results from the previous tables, the discriminant validity of the model is confirmed through the fulfillment of the three criteria proposed by Hair et al. (2019). First, according to the Fornell–Larcker criterion (Table 4), the square root of the AVE for each construct exceeded its correlations with the other constructs, indicating an adequate distinction among the variables. Second, the cross-loadings (Table 5) showed that all items had higher loadings on their respective constructs than on the others, thereby supporting discriminant validity. Finally, the HTMT criterion (Table 6) yielded coefficients below the 0.90 threshold, confirming that the model variables are conceptually distinct from each other.

Structural Model Evaluation

The structural model evaluation was conducted following the methodological recommendations of Hair et al. (2019), considering collinearity, explanatory power (R^2), predictive relevance (Q^2), path coefficients, and statistical significance through bootstrapping. As shown in Table 7, all VIF values were below the threshold of 5, ruling out collinearity issues. The R^2 coefficients indicate moderate explanatory power for both Human Capital (0.523) and Organizational Performance (0.507), while the Q^2 values (0.486 and 0.433, respectively) exceeded the threshold of 0, confirming the predictive relevance of the model (Chin & Newsted, 1998).

Table 7. Structural Model Evaluation

Variable	**R^2**	**Q^2**	**FIV (maximum)**
Human Capital	0.523	0.486	2.095
Organizational Performance	0.507	0.433	2.095

Note. Authors' own elaboration based on data obtained from SmartPLS 4 statistical software

Regarding the structural coefficients (Table 8), positive and statistically significant effects were observed among the variables: CSR → HC ($\beta = 0.723$, $p < .001$), HC → OP ($\beta = 0.300$, $p < .01$), and CSR → OP ($\beta = 0.464$, $p < .001$). Likewise, a statistically significant indirect effect of CSR on Organizational Performance through Human Capital was identified ($\beta = 0.217$, $p < .01$).

Table 8. Structural Coefficients and Significance of the Relationships (Hypothesis Testing)

Relationship/ Hypothesis	**β**	**t value**	**p value**	**Acceptance Rejection**
CSR → Human Capital	0.723	15.566	< 0.001	Accepted
Human Capital → OP	0.300	2.984	0.003	Accepted
CSR → OP	0.464	4.356	< 0.001	Accepted
CSR → HC → OP (Indirect)	0.217	2.871	0.004	Accepted

Note. Authors' own elaboration based on data obtained from SmartPLS 4 statistical software. The values shown were obtained through bootstrapping with 5,000 samples.

Finally, the effect sizes (f^2) indicate a strong influence of CSR on HC (1.095), a moderate effect on OP (0.209), and a small effect of HC on OP (0.087), as summarized in Table 9.

Table 9. Effect Size (f^2)

Relationship	f^2	Interpretation
CSR → Human Capital	1.095	High
CSR → Organizational Performance	0.209	Moderate
HC → Organizational Performance	0.087	Low

Note. Authors' own elaboration based on data obtained from SmartPLS 4 statistical software. The interpreted values are based on Cohen (1988) and Hair et al. (2019).

The findings derived from the statistical analysis empirically validated the proposed hypotheses, demonstrating significant relationships among the study variables. The indicators and coefficients obtained through the PLS-SEM model reveal a robust and explanatory structure, in which Human Capital plays an important mediating role. Collectively, these results provide a consistent foundation for the theoretical and practical discussion of the effects of Corporate Social Responsibility (CSR) on the competitiveness of retail SMEs, highlighting the importance of integrating responsible practices as a strategic pillar for organizational success.

DISCUSSION

The empirical findings obtained from the PLS-SEM structural model confirm the four hypotheses proposed in this study. First, it is confirmed that CSR positively and directly influences Organizational Performance, consistent with previous research (Jamali & Karam, 2018; Singh & Misra, 2021), which argues that responsible practices increase profitability, reputation, and organizational efficiency. However, this study also identified that certain dimensions, such as environmental care, are less prioritized in the SMEs analyzed, suggesting a partial application of CSR.

Second, the results confirm a strong positive relationship between CSR and Human Capital. This association reaffirms the claims of Khan and Quaddus (2018) and Ahmad et al. (2023), who emphasize that responsible practices strengthen employee motivation, commitment, and loyalty. In the context of the SMEs examined, this translates into more favorable work environments capable of fostering the development of key competencies.

The third hypothesis was also confirmed: Human Capital has a positive and moderate effect on Organizational Performance. Although this relationship is smaller in magnitude, its significance reveals that investment in human development—through training, recognition, and job satisfaction—contributes to the improvement of strategic outcomes. This finding aligns with the study by Fernández Alvarado et al. (2022), who emphasize that human capital is a cornerstone of organizational performance, especially when managed appropriately.

Finally, the mediating role of Human Capital in the relationship between CSR and Organizational Performance is validated, constituting one of the main theoretical contributions of this study. The significant indirect effect found supports the proposition by Ahmad et al. (2023), who demonstrated that responsible practices achieve greater organizational impact when channeled through human capital, as employees act as transformative agents of sustainable strategies.

These results provide empirical evidence on the relevance of integrating CSR as a strategic axis in SMEs while also highlighting the need to strengthen human capital management as a key mediating resource to achieve sustainable organizational impact.

CONCLUSIONS

This study contributes to the understanding of Corporate Social Responsibility and its influence on Organizational Performance by incorporating Human Capital as a mediating variable in small and medium-sized retail enterprises in Sonora, Mexico. The results allow concluding that the objective of identifying such influence and empirically validating the mediating role of Human Capital was achieved by applying a PLS-SEM structural equation model, confirming significant relationships among the variables. This advances the comprehension of internal dynamics that enhance organizational sustainability.

The empirical validation demonstrates that CSR has positive direct and indirect effects on firm performance, reinforcing the importance of its strategic integration beyond ethical or reputational perspectives. Responsible practices improve profitability, customer satisfaction, corporate image, and talent retention, positioning CSR as a key tool for sustainable competitiveness.

Particularly noteworthy is the mediating role of Human Capital, as employees translate CSR values into concrete organizational actions. This finding highlight that strengthening human capital is not only desirable from a social standpoint but also essential to maximize the organizational benefits of CSR. The confirmed mediation adds theoretical value to the field and offers a practical pathway for SMEs to design integrated strategies of human resource management and social responsibility.

Thus, it is concluded that companies that successfully align responsible practices with talent management generate a virtuous cycle that drives their sustainability. This research reinforces the call to embrace CSR as a strategic investment, viable even in resource-constrained contexts, provided the central role of Human Capital in organizational transformation is recognized.

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