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# Application of ESG Management in the Non-profit Sector: An Empirical Study on Organizational Performance and Analysis of Mediating Pathways in Social Welfare Institutions

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## Abstract

In response to escalating global imperatives for sustainable development and intensifying stakeholder demands for Environmental, Social, and Governance (ESG) implementation, ESG management has emerged as a pivotal organizational strategy transcending traditional for-profit boundaries. This empirical investigation examines the influence of ESG management on organizational performance within social welfare institutions, analyzing the mediating functions of organizational commitment and innovative behavior through theoretical frameworks of institutional isomorphism and public service motivation. Analysis of comprehensive survey data collected from 425 employees across social welfare institutions in metropolitan regions (Seoul, Gyeonggi, Incheon) revealed that environmental responsibility ( $p < .001$ ) and governance structure ( $p < .001$ ) components significantly and positively influenced organizational performance, while the social responsibility dimension demonstrated no significant direct effect ( $p > .05$ ). This pattern was consistent for organizational commitment, while for innovative behavior, environmental ( $p < .001$ ) and governance ( $p < .001$ ) factors showed significant effects, with social responsibility exhibiting a marginally significant relationship ( $p = .061$ ). The research confirms that organizational commitment and innovative behavior significantly mediate the relationship between all ESG dimensions and organizational performance, with innovative behavior demonstrating stronger mediating effects. This study contributes to ESG literature by extending theoretical application to non-profit contexts and demonstrates that social welfare institutions require contextualized measurement approaches. Future research should develop specialized ESG measurement instruments that establish clearer conceptual boundaries between inherent social missions and supplementary social responsibility actions, ultimately enhancing both organizational effectiveness and social value creation.

**Keywords:** ESG management, organizational commitment, organizational performance, organizational innovative behavior, social welfare institutions

## 1. Introduction

### 1.1. Research Necessity and Purpose

In contemporary society, the intensification of

consciousness regarding sustainability and social responsibility has positioned Environmental, Social, and Governance (ESG) management as a paradigmatic framework guiding organizational operations. ESG management encompasses

environmental stewardship, social responsibility, and transparent governance practices, with its significance recently expanding beyond commercial enterprises to include non-profit organizations and social welfare institutions (Kim & Kim, 2023).

Social welfare institutions, despite their inherent dedication to social value creation, encounter substantial challenges in maintaining financial sustainability and operational transparency due to their dependence on governmental subsidies and philanthropic contributions. Within this context, ESG management has emerged as a strategic mechanism for systematically fulfilling institutional social missions while enhancing organizational sustainability (Noh, 2022).

Social welfare institutions demonstrate an intrinsic alignment with ESG principles. As organizations committed to supporting vulnerable populations and addressing complex social problems (Jung, 2024), they naturally embody the fundamental ESG values of environmental protection, social responsibility, and transparent governance. Within the framework of social innovation, these institutions can contribute substantially to sustainable social value creation and community wellbeing by fostering organizational commitment and innovative behavior through comprehensive ESG management implementation (Lee, 2018; Kim, 2023).

Contextualizing ESG research within social welfare organizations requires specialized theoretical foundations that acknowledge their distinctive characteristics. Unlike for-profit enterprises primarily driven by financial performance, social welfare institutions operate within what Emerson (2003) termed the "blended value proposition," where social, environmental, and economic value creation are intrinsically interconnected rather than hierarchically ordered. This fundamentally different value orientation necessitates recalibration of conventional ESG frameworks.

Social welfare organizations also exhibit what Billis (2010) describes as "hybrid organizational identities." They simultaneously embody characteristics of public service agencies, private non-profit entities, and community-based associations. This hybridity creates unique tensions in ESG implementation as these organizations navigate distinctive stakeholder landscapes and accountability structures that differ significantly from corporate contexts (Smith, 2014).

Furthermore, social welfare institutions operate within what Pache and Santos (2013) term "institutional pluralism," simultaneously responding to social welfare logic, market-based efficiency expectations, and professional service delivery standards. ESG implementation must navigate these competing institutional logics, requiring theoretical frameworks that account for the distinctive complexity of mission-

driven organizations (Battilana & Lee, 2014). This study contributes to ESG literature by extending theoretical application to these complex non-profit contexts and demonstrating how social welfare institutions require contextualized measurement approaches that acknowledge their unique organizational characteristics.

The extant literature indicates that ESG management generates multidimensional value across organizational sectors. Eccles et al. (2014) established that organizations exhibiting superior ESG performance simultaneously achieve enhanced stakeholder trust and improved financial outcomes. Fang and Hu (2023) documented that ESG management strengthens organizational innovation capabilities and facilitates creative problem-solving approaches. Broadstock et al. (2021) provided compelling evidence for ESG's strategic value during crisis periods, demonstrating that strong ESG performance served as an effective buffer against financial volatility during the COVID-19 pandemic. Their research revealed that organizations with robust ESG practices demonstrated enhanced resilience and adaptability—qualities particularly relevant for social welfare institutions operating in increasingly uncertain funding and regulatory environments. Park (2023) empirically demonstrated that ESG management significantly impacts organizational performance and corporate reputation, while Surroca et al. (2010) revealed that social responsibility initiatives can concurrently enhance both internal and external organizational values, closely aligning with the operational objectives of social welfare institutions.

Understanding the relationship between ESG management application in the non-profit sector and organizational performance necessitates an integrated theoretical framework. Coleman's (1988) social capital theory positions ESG management as a catalyst for enhanced performance through strengthened relational networks and trust mechanisms. Freeman's (2010) stakeholder theory illuminates how social welfare institutions can harmoniously address the diverse needs of multiple stakeholders—including service recipients, employees, community members, and donors—through comprehensive ESG management. Similarly, Pfeffer and Salancik's (1978) resource dependence theory elucidates how ESG management contributes to stakeholder value creation and strategic resource acquisition.

To comprehend the mechanisms through which ESG management influences organizational performance, it is essential to examine key mediating variables: organizational commitment and organizational innovative behavior. Lee and Park (2020) demonstrated that organizational support strengthens organizational commitment, thereby enhancing job performance, while Kwak and Seo (2016) reported

that empowerment and organizational justice improve performance through organizational commitment. Kim and Kim (2011) found that social workers' ethical conduct positively influences organizational commitment, and Ng et al. (2019) explained that ESG management reinforces organizational identification and commitment, catalyzing organizational innovative behavior.

Regarding organizational innovative behavior, Jung and Eom (2012) reported that organizational justice promotes innovative work behavior among organizational members, and Alsayegh et al. (2020) established that ESG governance functions as a catalyst in stimulating organizational innovation and sustainability. Sim and Seo (2020) confirmed the pathway from organizational innovative behavior to organizational performance in non-profit institutions, while Broadstock et al. (2021) demonstrated that ESG performance enhances corporate performance through innovative activities.

While the predominant focus of ESG research remains on large corporations (Graafland & Smid, 2019), this study expands the boundaries of ESG scholarship to encompass the social welfare domain, where organizations face unique challenges in balancing social missions with operational sustainability. Unlike profit-driven enterprises, social welfare institutions operate with distinct stakeholder expectations and regulatory frameworks that necessitate contextualized approaches to ESG management (Kim, 2022).

Kim (2022) explored ESG internalization processes in social welfare centers, and Kim (2023) confirmed that ESG management in elderly long-term care facilities positively impacts organizational performance through ethical management as a mediating factor. Jung (2024) reported that ESG management moderates the relationship between external environmental changes and job satisfaction among social welfare institution employees. However, comprehensive analyses of the mediating roles of organizational commitment and organizational innovative behavior between ESG management and organizational performance in social welfare institutions remain insufficient.

Consequently, this study aims to empirically analyze the impact of the three core elements of ESG management—environmental responsibility, social responsibility, and governance—on organizational performance among social welfare institution employees, while verifying the mediating effects of organizational commitment and organizational innovative behavior. This analysis will contribute to understanding the specific pathways through which social welfare institutions enhance organizational performance through ESG management implementation.

The findings of this study are expected to provide strategic direction for effectively introducing and implementing ESG management in the non-profit sector, particularly within social welfare institutions. Furthermore, by identifying ESG principles' impact on organizational members' attitudes and behaviors, practical implications for the sustainable development of social welfare institutions can be derived. To achieve these research objectives, the following research questions were established:

1. How do the sub-factors of ESG management in social welfare institutions—environmental responsibility, social responsibility, and governance—affect organizational performance?
2. How does ESG management in social welfare institutions influence employees' organizational commitment and organizational innovative behavior?
3. How do organizational commitment and organizational innovative behavior of social welfare institution members influence organizational performance?
4. What mediating effects do organizational commitment and organizational innovative behavior exert in the relationship between ESG management and organizational performance in social welfare institutions?

## 2. Research Hypotheses and Model

### 2.1. Research Hypotheses

#### 2.1.1. The Relationship between ESG Management and Organizational Performance

The relationship between Environmental, Social, and Governance (ESG) management and organizational performance can be conceptualized through multiple theoretical frameworks. Contemporary organizational literature establishes ESG management as a paradigmatic framework that guides organizational operations by integrating environmental stewardship, social responsibility, and transparent governance practices (Kim & Kim, 2023). Coleman's (1988) social capital theory positions ESG management as a catalyst for enhanced performance through strengthened relational networks and trust mechanisms. Freeman's (2010) stakeholder theory illuminates how social welfare institutions can harmoniously address the diverse needs of multiple stakeholders—including service recipients, employees, community members, and donors—through comprehensive ESG management. Similarly, Pfeffer and Salancik's (1978) resource dependence theory elucidates how ESG management contributes

to stakeholder value creation and strategic resource acquisition.

The adoption of ESG management practices in social welfare institutions can be further understood through DiMaggio and Powell's (1983) institutional isomorphism framework. As regulatory pressures for transparency and sustainability intensify, social welfare institutions experience coercive isomorphism through governmental funding requirements and external stakeholder expectations for responsible management. Simultaneously, mimetic isomorphism manifests as these organizations emulate successful ESG implementation strategies from corporate and nonprofit sectors to enhance their legitimacy and operational effectiveness. Normative isomorphism emerges through professional networks and educational systems that increasingly incorporate ESG principles into social welfare management training and certification programs (Matten & Moon, 2008).

This institutional perspective illuminates how social welfare organizations adopt ESG management not merely as a strategic choice but also as a response to institutional pressures that define appropriate organizational practices within their field (Campbell, 2007). The varying degrees of institutional pressure across different ESG dimensions may partially explain the differential effects observed between environmental, social, and governance components on organizational performance. Governance practices, for instance, experience stronger coercive isomorphic pressure through regulatory requirements, potentially explaining their particularly robust relationship with performance outcomes (Greenwood et al., 2011).

Empirical investigations by Eccles et al. (2014) established that organizations exhibiting superior ESG performance simultaneously achieve enhanced stakeholder trust and improved financial outcomes. Zumente and Bistrova (2021) further substantiated this perspective through their comprehensive literature review contrasted with empirical market data, revealing that ESG practices, particularly well-designed governance mechanisms, contribute significantly to long-term shareholder value creation. Their research demonstrated that ESG integration represents not merely ethical positioning but a strategic imperative for sustainable organizational performance, especially in institutionally complex environments. Park (2023) validated that ESG management improves both operational performance outcomes and reputational assets of small and medium-sized enterprises, while Surroca et al. (2010) established that social responsibility initiatives enhance both internal and external organizational values, closely aligning with the operational objectives of social welfare institutions. Within social welfare institutional contexts, Jung (2024) documented that ESG perception strengthens job

satisfaction and organizational performance outcomes, and Kim (2023) determined that ESG activities improve organizational performance through ethical management mechanisms.

Based on these theoretical foundations and empirical evidence, the following hypothesis was formulated:

**H1:** ESG management will have a significant positive effect on organizational performance.

### 2.1.2. The Relationship between ESG Management and Organizational Commitment

ESG management in social welfare institutions inherently aligns with the core dimensions of PSM: attraction to policy making (governance dimension), commitment to public interest (social dimension), compassion, and self-sacrifice (Prysmakova & Vandenabeele, 2020). Christensen et al. (2017) provide empirical evidence that public service motivation positively influences both in-role performance and innovative behavior in public service contexts, particularly when organizational values align with employees' public service values. Their research demonstrates how value congruence between individual motivation and organizational mission creates psychological conditions conducive to heightened commitment and innovation—a finding particularly relevant for understanding how ESG management potentially activates intrinsic motivation among social welfare professionals. When social welfare organizations implement comprehensive ESG practices, they create an environment that validates and reinforces employees' public service values, thereby strengthening organizational commitment (Kim, 2012).

ESG management significantly influences the psychological states and behavioral patterns of organizational members. According to social capital theory and stakeholder theory, ESG management strengthens organizational commitment through the formation of trust networks and shared value systems within organizational contexts (Coleman, 1988; Freeman, 2010). From resource dependence and sustainable development theoretical perspectives, ESG management facilitates organizational innovative thinking and behavior during environmental adaptation processes (Pfeffer & Salancik, 1978; Kim, 2015).

Public Service Motivation (PSM) theory offers a complementary theoretical lens for understanding the relationship between ESG management and organizational outcomes in social welfare institutions. Defined as "an individual's predisposition to respond to motives grounded primarily or uniquely in public institutions and organizations" (Perry & Wise, 1990, p. 368), PSM explains why individuals are attracted to and motivated by work that contributes to societal welfare beyond self-interest (Vandenabeele, 2007).



ESG management in social welfare institutions inherently aligns with the core dimensions of PSM: attraction to policy making (governance dimension), commitment to public interest (social dimension), compassion, and self-sacrifice (Prysmakova & Vandenabeele, 2020). When social welfare organizations implement comprehensive ESG practices, they create an environment that validates and reinforces employees' public service values, thereby strengthening organizational commitment (Kim, 2012). Employees with high PSM levels are likely to exhibit stronger positive responses to ESG initiatives because these practices signal organizational authenticity in pursuing social missions that resonate with their intrinsic motivations (Homburg et al., 2019).

Furthermore, Christensen et al. (2017) demonstrated that PSM positively affects both in-role performance and innovative work behavior in public service contexts, particularly when organizational values align with employees' public service values. This theoretical perspective helps explain the significant mediating effects of organizational commitment and innovative behavior observed in our empirical analysis, as ESG management potentially activates and channels employees' public service motivation toward enhanced performance outcomes through these psychological and behavioral mechanisms.

Social welfare institutions demonstrate an intrinsic alignment with ESG principles, as they naturally embody the fundamental ESG values of environmental protection, social responsibility, and transparent governance (Jung, 2024). Within the framework of social innovation, these institutions can contribute substantially to sustainable social value creation and community wellbeing by fostering organizational commitment and innovative behavior through comprehensive ESG management implementation (Lee, 2018; Kim, 2023).

Previous empirical research by Ng et al. (2019) revealed that ESG management induces organizational identification and commitment among employees, while Broadstock et al. (2021) established that ESG management promotes corporate innovation capabilities. Kim and Kim (2011) found that social workers' ethical conduct positively influences organizational commitment, while Jung and Eom (2012) documented that organizational justice fosters organizational innovative behavior. Alsayegh et al. (2020) demonstrated that ESG governance functions as a catalyst for organizational innovation initiatives, and Fang and Hu (2023) documented that ESG management strengthens organizational innovation capabilities and facilitates creative problem-solving approaches. Based on these theoretical foundations and empirical evidence, the following hypotheses were formulated:

**H2:** ESG management will have a significant positive effect on organizational commitment.

**H3:** ESG management will have a significant positive effect on organizational innovative behavior.

### **2.1.3. The Impact of Organizational Commitment and Innovative Behavior on Organizational Performance**

Organizational commitment and organizational innovative behavior represent critical antecedents of organizational performance. According to stakeholder theory, elevated organizational member commitment enhances service delivery efficiency and operational effectiveness (Freeman, 2010). Mor Barak et al. (2001), in their comprehensive meta-analysis of human service employees, identified that organizational support systems and positive workplace environments are critical factors in sustaining employee commitment and reducing turnover intentions in social service settings. Their research demonstrated that commitment functions as a crucial mediating mechanism between workplace conditions and performance outcomes, particularly in mission-driven organizations where intrinsic motivation plays a significant role. From a resource dependence theoretical perspective, organizational innovative behavior strengthens environmental adaptability and resource acquisition capacity, thereby contributing to performance enhancement (Pfeffer & Salancik, 1978).

The empirical evidence substantiates the mechanisms through which these variables influence organizational performance. Lee and Park (2020) demonstrated that organizational support strengthens organizational commitment, thereby enhancing job performance outcomes, while Kwak and Seo (2016) reported that empowerment and organizational justice improve performance through organizational commitment. Similarly, Sim and Seo (2020) confirmed that organizational innovative behavior contributes substantially to organizational performance enhancement in non-profit institutions. Shin (2012) identified a strong positive relationship between organizational innovativeness and organizational performance metrics, while Seo (2016) validated that emotional commitment significantly influences business performance indicators. Based on these theoretical foundations and empirical evidence, the following hypotheses were formulated:

**H4:** Organizational commitment will have a significant positive effect on organizational performance.

**H5:** Organizational innovative behavior will have a significant positive effect on organizational performance.

#### 2.1.4. The Mediating Effects of Organizational Commitment and Innovative Behavior in the Relationship between ESG Management and Organizational Performance

The mediating roles of organizational commitment and organizational innovative behavior in the relationship between ESG management and organizational performance are theoretically grounded in multiple frameworks established in the literature. According to social capital theory (Coleman, 1988), ESG management fosters trust networks and shared value systems that strengthen members' organizational identification and commitment, which subsequently enhances performance outcomes. From stakeholder theory perspective (Freeman, 2010), effective ESG initiatives align organizational practices with diverse stakeholder expectations, cultivating stronger psychological attachment among employees who perceive their organization as socially legitimate and value-congruent.

Additionally, resource dependence theory (Pfeffer & Salancik, 1978) elucidates how ESG management enhances environmental adaptability through innovative organizational responses, ultimately translating into superior performance outcomes. The empirical evidence from Kim (2023) demonstrated that ESG activities in elderly care facilities improved organizational performance through ethical management mechanisms, while Jung (2024) confirmed that ESG perception strengthened job satisfaction and organizational outcomes in social welfare institutions. These theoretical foundations and

empirical findings collectively suggest that organizational commitment and innovative behavior serve as critical psychological and behavioral pathways through which ESG management influences organizational performance in social welfare contexts.

**H6:** Organizational commitment will have a significant mediating effect in the relationship between ESG management and organizational performance.

**H7:** Organizational innovative behavior will have a significant mediating effect in the relationship between ESG management and organizational performance.

**H8:** Organizational innovative behavior will have a significant positive effect on organizational performance."

### 2.2. Research Model

Based on the preceding literature review and theoretical framework discussed above, this study established a comprehensive research model as illustrated in Figure 1 to examine the impact of ESG management on organizational performance in social welfare institutions and to verify the mediating effects of organizational commitment and organizational innovative behavior in this process. As empirical research investigating ESG management within the social welfare domain remains in nascent stages (Graafland & Smid, 2019), this model addresses the dearth of empirical analyses of these mediating roles in social welfare institutional contexts.

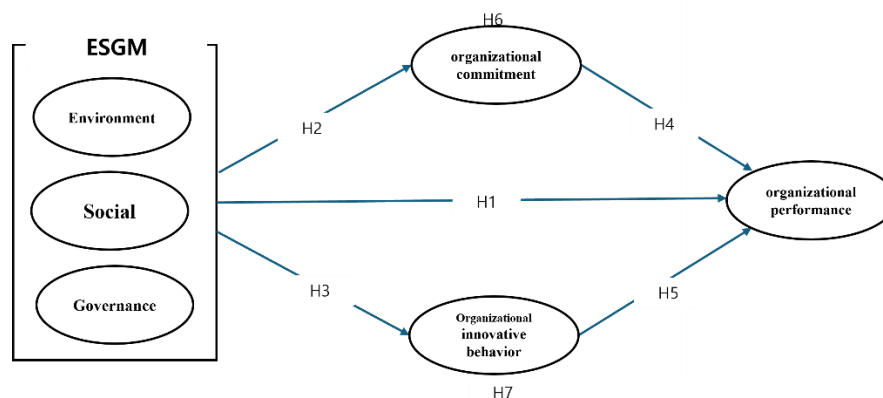


Figure 1: Research Model

## 3. Research Method

### 3.1. Research Participants

This investigation targeted 425 employees working across diverse social welfare facilities in the Seoul, Gyeonggi, and Incheon metropolitan areas. Employing stratified sampling methodology based on Kim's (2022) procedural framework, and referencing Kim and Kim's (2011) participant selection

methodology, this study restricted participation to full-time employees with a minimum of one year of service tenure.

Demographic analysis revealed that female participants comprised 72.9% (n=310) of respondents, significantly outnumbering male participants (27.1%, n=115). Age distribution indicated that individuals aged 50 years or older represented the predominant demographic group at 56.9% (n=242). Regarding

educational attainment, 41.2% (n=175) had completed four-year undergraduate degrees, and 24.2% (n=103) possessed more than 15 years of professional experience. By organizational position, directors/center heads/department heads constituted the largest representational category at 37.4% (n=159), and by functional specialization, service provision and case management represented the most prevalent job functions at 48.7% (n=207). The majority of participants were employed in small-scale institutions with fewer than 5 employees (35.1%, n=149) or 5-10 employees (30.1%, n=128).

Regarding sample representativeness, the targeted metropolitan regions (Seoul, Gyeonggi, Incheon) account for approximately 52.7% of South Korea's total social welfare institutions and 58.3% of the national social welfare workforce according to the 2023 Ministry of Health and Welfare statistical yearbook. While this regional concentration provides substantial representation of urban social welfare contexts, limitations in generalizability to rural or less-developed regions should be acknowledged. The sample size determination followed Krejcie and Morgan's (1970) guidelines. For a population of approximately 89,500 social welfare professionals in these metropolitan regions (confidence level 95%, margin of error 5%), the obtained sample size of 425 provides adequate statistical power for the analytical approaches employed.

The stratified sampling approach employed proportional allocation based on institutional categories to enhance representativeness across diverse social welfare contexts. The distribution of respondents across organizational types (community welfare centers 31.5%, residential facilities 28.7%, specialized service agencies 24.2%, and others 15.6%) closely mirrors the institutional composition within the targeted metropolitan regions (Ministry of Health and Welfare, 2023), supporting the sample's structural representativeness despite its geographical limitations.

This sample composition provided appropriate representational distribution for comprehensively examining the impact of ESG management across diverse operational contexts within the social welfare sector.

### 3.2. Data Collection Methods

Data collection procedures for this investigation were conducted in accordance with the sequential survey methodology for social welfare organizational research established by Jung and Kang (2019). Initially, a preliminary survey was administered in July 2024 with 50 social welfare facility employees to ensure measurement instrument validity, as emphasized in the methodological framework of Creswell and Creswell (2021). Through this preliminary assessment, the reliability and construct

validity of questionnaire items were verified, with subsequent revisions implemented according to the item modification protocol proposed by Yang and Choi (2021).

The primary survey was conducted over a 30-day period from August 1 to August 30, 2024, applying the systematic survey methodology presented in Neuman's (2020) research. To maximize response rates, a mixed-method survey approach combining face-to-face and online data collection, as recommended by Hwang (2018), was implemented. From a total distribution of 700 questionnaires, 432 were retrieved (response rate: 61.7%). After excluding 5 questionnaires that exhibited response patterns indicative of insufficient engagement or contained missing values in critical measurement items, and 2 questionnaires from respondents not affiliated with social welfare institutions, a final analytical sample of 425 questionnaires was utilized (effective response rate: 98.4%).

### 3.3. Measurement Instruments

The measurement instruments employed in this investigation were constructed by modifying and supplementing previously validated scales to align with the specific research objectives. The measurement battery was structured to include control variables, independent variables, mediating variables, and dependent variables, comprising a total of 43 items. Control variables encompassed 7 items addressing demographic characteristics, including gender, age, educational attainment, professional experience, and organizational position.

#### 3.3.1. ESG Management (Independent Variable)

In this study, ESG management was operationally defined as "non-financial evaluation indicators encompassing environmental responsibility, social responsibility, and governance structure of social welfare institutions, where these institutions implement environmental protection initiatives, execute social responsibility practices, and establish sound governance mechanisms." The environmental dimension was defined as "management practices that social welfare institution employees actively implement to protect the environmental ecosystem," the social responsibility dimension as "management approaches that incorporate continuous social contribution activities and proactive programs with implementation plans developed by social welfare institution employees," and the governance dimension as "the decision-making structural framework of social welfare institutions designed to facilitate democratic and ethical management practices."

To measure ESG management, this investigation modified and supplemented measurement items utilized in the research of Park and Han (2021), Baek

(2023), and Park (2023) to align with the specific research objectives. The measurement scale consisted of 18 items, with 6 items allocated to each dimension: environmental responsibility, social responsibility, and governance structure. All items were assessed using a 5-point Likert scale ranging from 1 ('strongly disagree') to 5 ('strongly agree'). Reliability analysis of the measurement instrument revealed Cronbach's  $\alpha=.901$  for the environmental dimension, Cronbach's  $\alpha=.881$  for the social responsibility dimension, and Cronbach's  $\alpha=.895$  for the governance dimension, with an overall ESG management scale reliability of Cronbach's  $\alpha=.940$ , indicating excellent internal consistency reliability.

### 3.3.2. Organizational Commitment (Mediating Variable)

In this investigation, organizational commitment was operationally defined as "the psychological attachment, professional dedication, and volitional willingness of social welfare institution members to maintain continuous organizational affiliation." To assess organizational commitment among social welfare institution members, this study modified and supplemented measurement items employed in the research of Kim (2016) and Jo (2024), based on the Organizational Commitment Questionnaire (OCQ) scale developed by Mowday et al. (1979).

The measurement scale was constructed as a unidimensional factor, comprising 6 measurement items. All items were assessed using a 5-point Likert scale. Reliability analysis of the measurement instrument demonstrated Cronbach's  $\alpha=.851$  in Jo's (2024) research, while in the current investigation, Cronbach's  $\alpha=.942$ , indicating excellent internal consistency reliability.

### 3.3.3. Organizational Innovative Behavior (Mediating Variable)

Scott and Bruce (1994) conceptualized organizational innovative behavior as "the process of recognizing problems within an organizational context, generating ideas or creating solutions, and implementing these solutions to achieve enhanced organizational performance." In this study, organizational innovative behavior was operationally defined as "the behavioral patterns and processes through which social welfare institutions or their members develop innovative approaches through the generation and implementation of novel ideas."

To measure organizational innovative behavior, this investigation utilized measurement items developed by Scott and Bruce (1994) and subsequently employed in the research of Lee (2020) and Jo (2024). The measurement scale was constructed as a unidimensional factor, with specific survey items including "Our institution actively seeks new technologies, methodological tools, and procedural

approaches for performing organizational tasks," "Our institution consistently strives to generate novel ideas for work process enhancement," "Our organization actively promotes and stimulates the innovative ideas proposed by organizational members," "Our institution proactively identifies and secures the budgetary resources or collaborative partnerships needed to implement innovative ideas," "Our organization systematically develops appropriate implementation plans and schedules for executing new ideas," and "Our organization demonstrates substantial interest in knowledge domains related to work processes or practice methodologies that can foster a creative organizational climate," comprising a total of 6 items.

All items were assessed using a 5-point Likert scale. Reliability analysis of the measurement instrument demonstrated Cronbach's  $\alpha=.902$  in Jo's (2024) research, while in the current investigation, Cronbach's  $\alpha=.943$ , indicating excellent internal consistency reliability.

### 3.3.4. Organizational Performance (Dependent Variable)

In this study, organizational performance was operationally defined as "non-financial organizational performance metrics that comprehensively reflect customer service quality, rational and efficient internal processes, and continuous learning and professional growth of organizational members within social welfare institutions."

To measure organizational performance among social welfare institution members, this investigation modified and supplemented non-financial performance measurement items employed by Sim (2019), based on the Balanced Scorecard (BSC) framework developed by Kaplan and Norton (1996) for assessing multidimensional organizational performance. In this study, organizational performance was measured as a unidimensional construct specifically tailored to the operational characteristics of social welfare institutions, incorporating content domains related to client-centered performance outcomes, internal process efficiency, and organizational learning and growth trajectories.

Specific measurement items included "Our institution systematically manages and evaluates service user satisfaction," "Our institution regularly conducts surveys to assess and incorporate the needs and perspectives of service recipients," "Our institution continuously implements process improvements to enhance service delivery efficiency," "Our institution comprehensively documents and systematically manages work procedures and operational guidelines," "Our institution provides substantive educational opportunities for enhancing employee professional expertise," and "Our institution actively



supports self-development initiatives aimed at improving employees' professional competencies," comprising a total of 6 items.

All items were assessed using a 5-point Likert scale. Reliability analysis of the measurement instrument demonstrated Cronbach's  $\alpha=.916$  in Sim's (2019) research, while in the current investigation, Cronbach's  $\alpha=.906$ , exceeding the threshold for acceptable internal consistency reliability in social science research.

### 3.4. Data Analysis Method

Data analysis procedures employed SPSS 27.0 and AMOS 28.0 statistical software packages. The analytical protocol comprised several sequential stages. First, frequency analysis was conducted to identify the demographic characteristics of research participants. Second, exploratory factor analysis was performed to verify the construct validity of measurement instruments. During this stage, Cronbach's  $\alpha$  coefficients were calculated to assess internal consistency reliability. Third, confirmatory factor analysis (CFA) was conducted to rigorously examine the applicability and validity of ESG management and related constructs within the social welfare context. This additional analytical step enabled the assessment of measurement model fit, convergent validity, and discriminant validity. These assessments provided more robust evidence for the adaptability of these measurements to social welfare institutions.

Fourth, descriptive statistical analysis was conducted to examine the distributional properties of key research variables. Fifth, Pearson's product-moment correlation analysis was implemented to determine bivariate relationships between variables. Finally, to test the hypothesized mediating effects of organizational commitment and organizational innovative behavior in the relationship between ESG management and organizational performance, the SPSS PROCESS macro model 4 developed by Hayes (2018) was applied. The statistical significance of indirect effects was verified using the bootstrapping method with 5,000 resamples and a 95% confidence interval, with mediation effects considered statistically significant when confidence intervals excluded zero.

To address potential common method bias concerns arising from self-reported measurements, both procedural and statistical remedies were implemented following Podsakoff et al.'s (2003) recommendations. Procedurally, psychological separation between predictor and criterion variables was established in the survey design by creating distinct sections with different response formats and introducing unrelated buffer items between major constructs (Conway & Lance, 2010). Respondent anonymity was guaranteed

to minimize evaluation apprehension and social desirability bias. Measurement items were refined through expert review and pilot testing to eliminate ambiguous or complex wording that might induce systematic response patterns.

Statistically, Harman's single-factor test was conducted to assess common method variance (Podsakoff et al., 2003). The unrotated principal component analysis revealed that no single factor accounted for more than 32.6% of the variance, substantially below the 50% threshold indicating severe common method bias. Additionally, we performed the common latent factor (CLF) test by introducing an unmeasured latent method factor to our confirmatory factor analysis model (Williams et al., 2010). This analysis revealed an average shared variance of 0.19, indicating that approximately 19% of the indicator variance might be attributable to method effects--a level below the problematic threshold commonly accepted in organizational research. These procedural and statistical approaches collectively suggest that common method bias, while not completely eliminated, does not substantially confound the interpretation of our findings.

## 4. Research Results

### 4.1. Reliability and Validity of Measurement Instruments

#### 4.1.1. Exploratory and Confirmatory Factor Analysis

This study first conducted exploratory factor analysis (EFA) using Principal Component Analysis to verify the construct validity of measurement instruments, applying Varimax Rotation and adopting factors with Eigen Values greater than 1. ESG management was extracted into three factors (Environment, Social Participation, Governance) with a total variance explained of 68.231% (KMO=.927,  $p<.001$ ). Organizational Performance (KMO=.869,  $p<.001$ ), Organizational Commitment (KMO=.890,  $p<.001$ ), and Organizational Innovative Behavior (KMO=.894,  $p<.001$ ) were all extracted as single factors. All factor loadings exceeded  $\pm 0.5$ , with Cronbach's  $\alpha$  coefficients ranging from .881 to .943, indicating preliminary validity and reliability.

To more rigorously assess the applicability of these constructs in the social welfare context, confirmatory factor analysis (CFA) was subsequently conducted based on structural equation modeling. The factor loading criterion was set at .5 or higher, with critical ratios considered significant at  $\pm 1.96$  or higher (Woo, 2012). Reliability was evaluated using both Cronbach's  $\alpha$  and composite reliability (CR).

**Table 1:** Results of Confirmatory Factor Analysis of Measurement Scales

Variable	Measurement Item	B	$\beta$	S.E.	t	P	$\alpha$	CR
ESG Management	Environment	1	0.729					
	Social Responsibility	0.991	0.781	0.063	15.642	***	0.940	0.834
	Governance	0.982	0.86	0.057	17.207	***		
Organizational Commitment	Organizational Commitment 1	1	0.86					
	Organizational Commitment 2	0.785	0.812	0.037	21.426	***		
	Organizational Commitment 3	1.08	0.854	0.046	23.444	***		
	Organizational Commitment 4	0.997	0.867	0.041	24.092	***	0.906	0.944
	Organizational Commitment 5	1.098	0.923	0.04	27.308	***		
	Organizational Commitment 6	1.033	0.833	0.046	22.386	***		
Organizational Innovative Behavior	Organizational Behavior 1	1	0.778					
	Organizational Behavior 2	0.935	0.832	0.049	19.095	***		
	Organizational Behavior 3	1.104	0.87	0.055	20.255	***		
	Organizational Behavior 4	1.161	0.832	0.061	19.075	***	0.942	0.936
	Organizational Behavior 5	1.146	0.889	0.055	20.839	***		
	Organizational Behavior 6	1.167	0.851	0.059	19.659	***		
Organizational Performance	Organizational Performance 1	1	0.782					
	Organizational Performance 2	0.994	0.828	0.053	18.838	***		
	Organizational Performance 3	0.923	0.859	0.047	19.768	***		
	Organizational Performance 4	0.876	0.764	0.051	17.019	***	.943	.910
	Organizational Performance 5	0.934	0.778	0.054	17.399	***		
	Organizational Performance 6	1.002	0.739	0.061	16.316	***		

\*\*\*p&lt;.001

The CFA results demonstrated that all factor loadings surpassed the conventional .5 threshold, with ESG Management ranging from .729 to .860, Organizational Commitment from .812 to .923, Organizational Innovative Behavior from .778 to .889, and Organizational Performance from .739 to .859. The reliability coefficients were excellent, with Cronbach's  $\alpha$  values ranging from .906 to .943 and composite reliability values from .834 to .944, substantially exceeding the conventional threshold of .7 (Nunnally & Bernstein, 1994).

To establish construct validity, both convergent and discriminant validity were assessed. Convergent validity was confirmed with all factor loadings exceeding .5, composite reliability exceeding .7, and average variance extracted (AVE) exceeding .5 (Woo, 2012). Following Fornell and Larcker's (1981) criterion, discriminant validity was established as the square root values of AVE (.791 to .859) exceeded the inter-construct correlations (.668 to .822), as shown in Table 2.

**Table 2:** Correlation Matrix and Discriminant Validity Assessment

Variable	AVE	ESG Management	Organizational Commitment	Organizational Innovative Behavior
ESG Management	0.627	-0.791		
Organizational Commitment	0.738	0.745**	-0.859	
Organizational Innovative Behavior	0.71	0.668**	0.726**	-0.842
Organizational Performance	0.628	0.776**	0.822**	0.757**

Note. All correlation coefficients are significant at  $p < .01$ . The figures in parentheses on the diagonal represent the square root values of the average variance extracted. AVE=average variance extracted ( $\sum \text{standardized loading}^2$ )/(( $\sum \text{standardized loading}^2$ )+( $\sum \text{measurement error}$ )).

## 4.2. Descriptive Statistics and Normality Analysis

**Table 3:** Descriptive Statistics and Normality Test Results for Key Variables

Variable	Mean	SD	Skewness	Kurtosis
Environment	3.88	0.75	-0.51	0.24
Social Responsibility	3.97	0.7	-0.73	1.07
Governance	4.26	0.63	-0.7	0.52
Organizational Commitment	4.19	0.63	-0.78	1.58
Organizational Innovative Behavior	4.24	0.72	-0.94	1.09
Organizational Performance	4.12	0.66	-0.65	1.77

Note: Absolute values of skewness  $< 2$  and kurtosis  $< 7$  indicate that the data meet normality assumptions (West et al., 1995).

## 4.3. Results of Hypothesis Testing on the Effects of ESG Management on Organizational Performance

### 4.3.1. Relationship between ESG Management and Organizational Performance

The empirical analysis of the relationship between ESG management and organizational performance confirmed that the environmental factor ( $\beta=.209$ ,  $p<.001$ ) and governance factor ( $\beta=.613$ ,  $p<.001$ ) of ESG management had significant positive effects on organizational performance. These results empirically support the predictions from Coleman's (1988) social capital theory and Freeman's (2010) stakeholder theory that ESG management acts as a catalyst for improving organizational performance. In particular, the governance factor showed a stronger influence

than the environmental factor, which is consistent with Park (2023) finding that environmental and governance factors strengthen financial performance. However, the social responsibility factor ( $\beta=.063$ ,  $p>.05$ ) did not have a significant effect on organizational performance.

The regression model exhibited robust explanatory power (adj.  $R^2 = 0.63$ ,  $F(3, 421) = 240.890$ ,  $p < .001$ ). The Durbin-Watson statistic of 2.005 (close to the ideal value of 2.0) confirmed the absence of autocorrelation. Additionally, all variance inflation factor (VIF) values were below 3.0, substantially below the conventional threshold of 10.0, indicating no multicollinearity concerns.

**Table 4:** Analysis of the Effect of ESG Management on Organizational Performance

Variable	Unstandardized Coefficients		Standardized Coefficients	<i>t</i>	<i>p</i>	Collinearity Statistics	
	B	SE	$\beta$			TOL	VIF
(Constant)	0.621	0.134		4.6115	0		
Environment	0.176	0.037	0.209	4.743	0	0.453	2.209
Social Responsibility	0.058	0.044	0.063	1.302	0.194	0.372	2.686
Governance	0.624	0.04	0.613	15.571	0	0.565	1.769
F(p)	240.890***						
adj. R <sup>2</sup>	0.63						
Durbin-Watson	2.005						

\*p<.05, \*\*p<.01, \*\*\*p<.001

#### 4.3.2. Relationship between ESG Management and Organizational Commitment

The analysis of the effect of ESG management on organizational commitment revealed that the environmental factor ( $\beta=.117$ ,  $p<.05$ ) and governance factor ( $\beta=.643$ ,  $p<.001$ ) had significant positive effects on organizational commitment. These results support the perspectives of social capital theory and stakeholder theory (Coleman, 1988; Freeman, 2010), which suggest that ESG management strengthens organizational commitment by forming trust and shared values within the organization. In particular, the governance factor showed the strongest influence on organizational commitment, which is consistent

with Ng et al.'s (2019) finding that ESG induces organizational pride and commitment among employees. However, the social responsibility factor ( $\beta=.040$ ,  $p=.456$ ) did not have a significant effect on organizational commitment.

The regression model demonstrated substantial explanatory power (adj. R<sup>2</sup>=0.548, F(3, 421)=172.062,  $p<.001$ ), with a Durbin-Watson statistic of 1.886 indicating no autocorrelation, and collinearity statistics (VIF<3) confirming the absence of multicollinearity issues.

**Table 5:** Analysis of the Effect of ESG Management on Organizational Commitment

Variable	Unstandardized Coefficients		Standardized Coefficients	<i>t</i>	<i>p</i>	Collinearity Statistics	
	B	SE	$\beta$			TOL	VIF
(Constant)	0.488	0.168		2.907	0.004		
Environment	0.112	0.046	0.117	2.414	0.016	0.453	2.209
Social Responsibility	0.041	0.055	0.04	0.746	0.456	0.372	2.686
Governance	0.739	0.05	0.643	14.787	< .001	0.565	1.769
F(p)	172.062***						
adj. R <sup>2</sup>	0.548						
Durbin-Watson	1.886						

Note: \*p < .05, \*\*p < .01, \*\*\*p < .001. VIF = Variance Inflation Factor; TOL = Tolerance.

#### 4.3.3. Relationship between ESG Management and Organizational Innovative Behavior

The analysis of the effect of ESG management on organizational innovative behavior showed that the environmental factor ( $\beta=.294$ ,  $p<.001$ ) and governance factor ( $\beta=.528$ ,  $p<.001$ ) had significant positive effects on organizational innovative behavior. These results support the theoretical predictions from

resource dependence theory and sustainable development theory (Pfeffer & Salancik, 1978) that ESG management promotes innovative thinking and behavior in the process of responding to environmental changes. In particular, this is consistent with Broadstock et al.'s (2021) finding that ESG performance plays a crucial role during times of crisis and promotes corporate resilience through innovation.





Durbin-Watson 1.904

\*p&lt;.05, \*\*p&lt;.01, \*\*\*p&lt;.001

#### 4.3.5. Relationship between Organizational Innovative Behavior and Organizational Performance

Analysis of the effect of organizational innovative behavior on organizational performance revealed that organizational innovative behavior ( $\beta=.822$ ,  $p<.001$ ) had a very strong positive effect on organizational performance. The regression model explained 67.5% (Adj.  $R^2=.675$ ) of the variance, suggesting that innovative behavior among organizational members

has a substantial impact on organizational performance. Notably, it showed a higher standardized coefficient than organizational commitment, indicating a stronger influence on organizational performance.

The regression model demonstrated robust explanatory power ( $F(1, 423)=881.960$ ,  $p<.001$ ), with a Durbin-Watson statistic of 2.029 indicating no autocorrelation, and collinearity statistics ( $VIF=1$ ) confirming the absence of multicollinearity issues.

**Table 8:** Analysis of the Effect of Organizational Innovative Behavior on Organizational Performance

Variable	Unstandardized Coefficients		Standardized Coefficients	<i>t</i>	<i>p</i>	Collinearity Statistics	
	B	SE	$\beta$			TOL	VIF
(Constant)	0.906	0.112		8.094	0		
Organizational Innovative Behavior	0.796	0.027	0.822	29.698	0	1	1
F(p)	881.960***						
adj. $R^2$	0.675						
Durbin-Watson	2.029						

\*p&lt;.05, \*\*p&lt;.01, \*\*\*p&lt;.001

#### 4.3.6. Relationship among ESG Management, Organizational Commitment, and Organizational Performance

Analysis of the mediating effect of organizational commitment in the relationship between ESG management and organizational performance confirmed that all factors of ESG management (environment, social responsibility, and governance) had significant indirect effects on organizational performance through organizational commitment. Both direct and indirect effects were significant, verifying partial mediation effects. Each ESG

dimension demonstrated significant mediating pathways. The environmental dimension showed significant direct (0.257) and indirect effects (0.241) through organizational commitment, yielding a total effect of 0.498. Similarly, the social responsibility dimension exhibited significant direct (0.285) and indirect effects (0.276, total effect = 0.561), while the governance dimension demonstrated the strongest total effect (0.778) comprising direct (0.515) and indirect (0.262) pathways. The statistical significance of all indirect effects was confirmed by bootstrap confidence intervals (95% CI) that excluded zero, indicating reliable mediation effects.

**Table 9:** Bootstrapping Analysis of Mediation Effects: Organizational Commitment as Mediator between ESG Dimensions and Organizational Performance

Hypothesis	Independent Variable	Mediator	Dependent Variable	Direct Effect	Indirect Effect	Total Effect	Bootstrap Confidence Interval (95% CI)	
							LLCI	ULCI
H6-1	Environment	Organizational Commitment	Organizational Performance	0.257	0.241	0.498	0.182	0.307
H6-2	Social Responsibility	Organizational Commitment	Organizational Performance	0.285	0.276	0.561	0.210	0.347
H6-3	Governance	Organizational Commitment	Organizational Performance	0.515	0.262	0.778	0.190	0.337

Note: Bootstrap samples = 5,000. CI = confidence interval; LLCI = lower limit confidence interval; ULCI = upper limit confidence

interval.

#### 4.3.7. Relationship among ESG Management, Organizational Innovative Behavior, and Organizational Performance

Analysis of the mediating effect of organizational innovative behavior in the relationship between ESG management and organizational performance confirmed that all factors of ESG management (environment, social responsibility, and governance) had significant indirect effects on organizational performance through organizational innovative behavior. Both direct and indirect effects were significant, verifying partial mediation effects. Each ESG dimension demonstrated significant mediating pathways through innovative behavior. The environmental dimension showed significant direct (0.083) and indirect effects (0.415) through

organizational innovative behavior, yielding a total effect of 0.498. Similarly, the social responsibility dimension exhibited significant direct (0.128) and indirect effects (0.433, total effect = 0.561), while the governance dimension demonstrated the strongest total effect (0.778) comprising direct (0.351) and indirect (0.426) pathways. All indirect effects were statistically significant with bootstrap confidence intervals (95% CI) excluding zero. The magnitude of indirect effects through organizational innovative behavior (0.415-0.433) exceeds that of organizational commitment (0.241-0.276), suggesting that fostering innovative behavior may be a particularly effective mechanism for translating ESG initiatives into performance outcomes in social welfare institutions.

**Table 10:** Bootstrapping Analysis of Mediation Effects: Organizational Innovative Behavior as Mediator between ESG Dimensions and Organizational Performance

Hypothesis	Independent Variable	Mediator	Dependent Variable	Direct Effect	Indirect Effect	Total Effect	Bootstrap Confidence Interval (95% CI)	
							LLCI	ULCI
H7-1	Environment	Organizational Innovative Behavior	Organizational Performance	0.083	0.415	0.498	0.329	0.510
H7-2	Social Responsibility	Organizational Innovative Behavior	Organizational Performance	0.128	0.433	0.561	0.357	0.514
H7-3	Governance	Organizational Innovative Behavior	Organizational Performance	0.351	0.426	0.778	0.351	0.510

Note: Bootstrap samples = 5,000. CI = confidence interval; LLCI = lower limit confidence interval; ULCI = upper limit confidence interval.

## 5. Conclusion

### 5.1. Summary of Research Findings

This empirical investigation examined the effects of Environmental, Social, and Governance (ESG) management on organizational performance within social welfare institutions, with particular attention to the mediating roles of organizational commitment and innovative behavior. The analysis yielded several significant contributions to the scholarly understanding of ESG management implementation in social welfare contexts.

The direct effects analysis revealed that environmental ( $\beta=.209$ ,  $p<.001$ ) and governance ( $\beta=.613$ ,  $p<.001$ ) dimensions of ESG management significantly and positively influenced organizational performance, while the social responsibility dimension did not demonstrate statistical significance ( $\beta=.063$ ,  $p>.05$ ). A similar pattern emerged in the relationship between

ESG factors and organizational commitment, with environmental ( $\beta=.117$ ,  $p<.05$ ) and governance ( $\beta=.643$ ,  $p<.001$ ) factors showing significant positive effects while social responsibility factors remained statistically non-significant ( $\beta=.040$ ,  $p=.456$ ). Regarding organizational innovative behavior, environmental ( $\beta=.294$ ,  $p<.001$ ) and governance ( $\beta=.528$ ,  $p<.001$ ) factors demonstrated significant positive effects, while the social responsibility factor ( $\beta=.090$ ,  $p=.061$ ) showed a marginally significant effect, suggesting a potential weak relationship that may become more pronounced with refined measurement approaches.

The significant positive effect of environmental factors indicates that when social welfare institutions implement ecological initiatives, they meaningfully enhance their organizational performance despite potential resource constraints. The positive relationship affirms the alignment between

environmental sustainability practices and core social work values that emphasize holistic approaches to human welfare. As social welfare organizations integrate environmental considerations into their operations, they not only fulfill their ethical responsibilities but also strengthen their service delivery systems through improved resource efficiency and stakeholder engagement.

The notably strong influence of the governance dimension ( $\beta=.613$ ) should be understood within the specific institutional context of the Korean social welfare system. Korean social welfare institutions operate within a framework characterized by substantial governmental oversight, standardized reporting requirements, and relatively homogeneous service delivery structures. This institutional context likely influences how ESG initiatives, particularly governance dimensions, affect organizational outcomes. The significant impact of governance factors may reflect the particular importance of transparent and ethical management practices within highly regulated public service environments where government funding dependency (68.2% of total budget according to the Ministry of Health and Welfare, 2023) creates a critical need for transparent decision-making structures and ethical management systems.

The findings demonstrated robust positive relationships between both mediating variables—organizational commitment ( $\beta=.726$ ,  $p<.001$ ) and organizational innovative behavior ( $\beta=.822$ ,  $p<.001$ )—and organizational performance, aligning with theoretical frameworks including stakeholder theory (Freeman, 2010) and resource dependence theory (Pfeffer & Salancik, 1978). The mediation analysis confirmed that all three ESG dimensions indirectly influenced organizational performance through both organizational commitment and innovative behavior, underscoring the importance of these psychological and behavioral mechanism in translating ESG initiatives into performance outcomes.

The absence of a statistically significant direct effect between social responsibility and organizational performance necessitates nuanced interpretation within the social welfare context. This finding requires examination through both theoretical and methodological lenses specific to social welfare institutions. From a theoretical perspective, social welfare organizations exist primarily to fulfill social missions--promoting community welfare, supporting vulnerable populations, and addressing social problems (Hasenfeld, 2015). This inherent social purpose creates what scholars term "mission-core overlap" (Bromley & Meyer, 2017), where the boundary between an organization's fundamental mission and its ESG-specific social initiatives becomes analytically indistinguishable.

Recent research by Aguinis and Glavas (2019)

identifies a critical distinction between embedded and peripheral social responsibility, with embedded practices integrated into core organizational strategies and operations. In social welfare institutions, social responsibility is inherently embedded rather than peripheral, potentially creating a ceiling effect that limits the measurable impact of additional social initiatives beyond the organization's core mission (Ebrahim et al., 2014). This contrasts with for-profit contexts, where social responsibility often represents peripheral activities more easily distinguished from primary business operations.

Methodologically, our measurement approach may have failed to adequately capture the distinction between mission-mandated social services and supplementary ESG-specific social initiatives. McDonald et al. (2015) emphasize that standard ESG measurement instruments developed in corporate contexts often lack validity when transferred to mission-driven organizations without substantial adaptation. The systematic non-significance of social responsibility across all hypothesized relationships suggests a fundamental measurement challenge rather than the absence of substantive effects, highlighting the need for specialized measurement protocols in social welfare contexts.

## 5.2. Theoretical and Practical Implications

### 5.2.1. Theoretical Implications

This research makes several substantial contributions to the theoretical understanding of ESG management in non-profit contexts. By extending ESG management application beyond corporate environments to social welfare institutions, this study demonstrates its relevance and efficacy in this distinctive organizational setting. The significant positive effects of environmental and governance factors on organizational outcomes validate the cross-sectoral applicability of these ESG dimensions.

The non-significant effect of the social responsibility dimension in social welfare institutions challenges the assumption of uniform ESG effects across organizational contexts. This finding suggests that ESG dimension effectiveness may vary according to organizational characteristics, mission, and pre-existing value systems. This nuanced understanding contributes to a more contextualized theoretical framework of ESG management that acknowledges organizational specificity.

The non-significance of the social responsibility dimension likely stems from conceptual overlap between social welfare institutions' inherent mission (e.g., supporting vulnerable populations, providing public services) and ESG social responsibility components (e.g., community cooperation programs, stakeholder engagement). This conceptual ambiguity highlights the need for theoretical refinement in ESG



frameworks when applied to mission-driven organizations whose core operations already embed significant social value creation.

Furthermore, by identifying organizational commitment and innovative behavior as significant mediators between ESG management and performance, this study advances a more comprehensive theoretical framework that integrates ESG principles with organizational behavior and human resource management perspectives. This integration provides deeper insight into the psychological and behavioral mechanisms through which ESG initiatives translate into organizational outcomes.

### 5.2.2. Practical Implications

The findings offer valuable practical insights for managers and policymakers in social welfare institutions. Given the significant impact of environmental and governance factors on organizational performance, social welfare institutions should prioritize these dimensions in their ESG strategies. These results align with Glisson and Durick's (1988) seminal research, which established that organizational characteristics and leadership practices are among the strongest predictors of job satisfaction and organizational commitment in human service settings. Their study demonstrated that structural and leadership factors—comparable to the governance dimensions in our ESG framework—often exert stronger influence on employee attitudes than individual-level variables, providing historical precedent for our findings regarding the prominent role of governance in shaping organizational outcomes. Implementing environmental sustainability practices and establishing transparent, equitable governance structures can effectively enhance organizational performance through increased employee commitment and innovative behavior.

The particularly strong influence of governance factors ( $\beta=.613$ ) within Korean social welfare institutions reflects their high dependency on government funding (68.2% of budget according to Ministry of Health and Welfare, 2023). Establishing transparent decision-making structures and ethical management systems appears essential for building trust relationships with government stakeholders, which directly enhances resource acquisition capabilities. Social welfare institutions should therefore prioritize governance improvements as a strategic approach to overcoming financial vulnerability and ensuring organizational sustainability.

For social welfare administrators seeking to implement ESG initiatives with resource constraints, this research suggests prioritizing governance enhancements through four specific strategies: (1)

implementing transparent decision-making protocols with documented stakeholder input mechanisms, (2) establishing ethics training programs aligned with professional social work competencies, (3) developing board governance structures that include service recipient representation, and (4) creating public-facing dashboards reporting organizational performance metrics. These governance improvements represent high-impact, low-resource interventions that effectively enhance employee commitment and innovative behavior, ultimately improving organizational performance.

Field observations indicate that social welfare institutions encounter unique operational challenges when implementing ESG management. Smaller welfare organizations often struggle with resource constraints that limit their capacity to implement comprehensive environmental management systems. The findings suggest that even modest environmental initiatives—such as paperless documentation systems, energy-efficient lighting upgrades, and waste reduction programs—can yield significant performance benefits through enhanced employee commitment. Similarly, governance improvements, including transparent decision-making processes and ethical leadership practices, appear particularly effective in enhancing staff motivation and innovative behaviors.

The mediating roles of organizational commitment and innovative behavior highlight the importance of internal stakeholder engagement in successful ESG implementation. Social welfare institutions should develop strategies that not only implement ESG initiatives but also foster employee buy-in and participation. Training programs, innovation platforms, and inclusive decision-making processes can help cultivate an organizational culture that supports ESG values and translates them into improved performance outcomes.

The practical implementation of ESG management requires differentiated approaches based on organizational typologies within the social welfare sector. Drawing on Hasenfeld's (2010) classification of human service organizations, we propose tailored ESG strategies for three distinct categories of social welfare institutions:

For residential care facilities (e.g., elderly care homes, child welfare institutions), environmental initiatives should prioritize facility-level interventions with direct client impact, such as energy-efficient building modifications, eco-friendly meal services, and therapeutic environmental programs. Recent research demonstrates that environmental improvements in residential care settings not only reduce operational costs but also enhance client well-being and therapeutic outcomes (Lewis et al., 2011). Governance

structures in these institutions should emphasize resident participation mechanisms and rights-protection protocols, particularly addressing the unique vulnerability of institutionalized populations (Patti, 2000).

Community-based service providers (e.g., community welfare centers, family support centers) should focus on environmental partnerships that enhance community ecological resilience while simultaneously addressing socioeconomic needs. Integrated community garden programs, environmental education initiatives, and eco-friendly volunteer opportunities represent synergistic approaches that simultaneously advance environmental and social objectives (Kramer & Porter, 2011). Governance improvements should emphasize community stakeholder representation and participatory decision-making structures that reflect the diverse neighborhood contexts these organizations serve (Lewis et al., 2011).

Specialized service agencies (e.g., disability support services, mental health centers) should develop innovative environmental accommodations that specifically address the needs of their target populations while promoting sustainability. For instance, autism support centers might implement sensory-friendly spaces that simultaneously incorporate sustainable materials and energy-efficient design. Governance structures should emphasize client and family representation in decision-making processes, with particular attention to accessibility and inclusive communication protocols for diverse stakeholder groups (Lewis et al., 2011).

The current landscape of ESG implementation in Korean social welfare institutions reveals several barriers requiring attention: limited management awareness regarding ESG strategic benefits, insufficient technical expertise, inadequate financial resources, and absence of sector-specific ESG guidelines. Policy interventions providing targeted funding, specialized training programs, and recognition mechanisms for exemplary ESG practices could significantly accelerate ESG adoption across the sector.

Policy interventions to facilitate ESG adoption in social welfare institutions should be developed through a multi-level governance approach (Osborne, 2010). At the national level, the Ministry of Health and Welfare should establish a dedicated "Social Welfare ESG Innovation Fund" providing targeted financial support for pilot ESG implementations, particularly focusing on smaller organizations with limited resources. This approach follows best practices in policy implementation, utilizing financial incentives as catalysts for organizational change while recognizing the resource constraints unique to the social welfare sector.

At the regional level, specialized ESG technical assistance centers should be established within existing social welfare support networks, providing sector-specific consultation, training, and implementation support. These intermediary organizations can effectively translate abstract ESG principles into contextualized practices aligned with frontline social welfare realities. Technical assistance should include specialized measurement tools addressing the distinctive challenges of assessing social welfare ESG implementation, particularly regarding social responsibility dimensions that overlap with core organizational missions.

Regulatory frameworks should be adapted to incorporate proportional ESG reporting requirements for social welfare institutions, with reporting structures specifically designed for different organizational scales. Rather than imposing corporate-derived ESG metrics, regulators should develop specialized frameworks that recognize both the resource limitations and unique social missions of welfare institutions. This would involve collaborative framework development with sector representatives, emphasizing continuous improvement rather than compliance.

Finally, recognition mechanisms such as a "Social Welfare ESG Excellence Award" should be established to highlight exemplary practices and facilitate knowledge transfer across the sector. Public recognition programs create reputational incentives while simultaneously establishing channels for disseminating innovative practices across organizational networks.

### 5.3. Limitations and Future Research Directions

Several methodological limitations should be acknowledged when interpreting these findings. First, our reliance on self-reported measures from the same respondents introduces potential common method concerns. We conducted Harman's single-factor test (Podsakoff et al., 2003) to assess common method bias, which indicated that no single factor explained more than 32.6% of the variance, suggesting that common method bias does not significantly impact our results. Nevertheless, future research would benefit from collecting data from multiple sources. Second, while our multi-item scales demonstrated strong reliability and validity, the cross-sectional design limits our ability to establish causal relationships conclusively. The observed associations between ESG management and organizational performance represent correlational patterns rather than definitive causal mechanisms. Future longitudinal research would strengthen causal inferences by establishing temporal precedence among the studied variables.

The findings presented here must be interpreted within the specific institutional context of the Korean social

welfare system. The generalizability of these findings to social welfare systems with different funding structures, regulatory frameworks, or cultural contexts should be approached with appropriate caution. The relationships observed here may manifest differently in contexts where market mechanisms, privatization, or different funding dependencies predominate in the social welfare landscape.

Beyond the methodological limitations previously acknowledged, this study's conceptual boundaries necessitate further refinement in future research. Our investigation positioned social welfare institutions as a relatively homogeneous organizational category, potentially obscuring significant variations in regulatory environments, funding structures, and service delivery modalities that might influence ESG implementation and effectiveness (Hasenfeld, 2015). Future research should develop more nuanced taxonomies of social welfare organizations that account for these structural variations and examine whether ESG components demonstrate differential effectiveness across these organizational subcategories.

The measurement challenges encountered with the social responsibility dimension reveal a more fundamental theoretical limitation in applying corporate-derived ESG frameworks to mission-driven organizations. Future research should develop blended measurement approaches that explicitly differentiate between core mission-related social impacts and supplementary social responsibility initiatives. Garcia et al. (2017) demonstrated that industry sensitivity significantly influences ESG performance outcomes, with organizations in socially and environmentally sensitive sectors exhibiting distinctive ESG implementation patterns in response to heightened stakeholder scrutiny. Extending this perspective to social welfare contexts, future studies should investigate whether different types of social welfare institutions—classified according to service domain sensitivity, vulnerability of client populations, or funding dependency structures—demonstrate systematic variations in their ESG implementation effectiveness and associated performance outcomes. Such approaches might incorporate elements of social return on investment methodology with traditional ESG metrics to create more contextually appropriate measurement instruments for social welfare institutions (Mook et al., 2015).

Additionally, our focus on internal stakeholder perceptions omitted critical external stakeholder perspectives—particularly service recipients, funding agencies, and community partners—whose assessments might offer alternative insights into ESG effectiveness. Following multi-stakeholder evaluation frameworks proposed in the nonprofit literature, future research should incorporate these diverse

perspectives to develop more comprehensive understanding of how ESG initiatives influence various stakeholder relationships and organizational legitimacy across different institutional constituencies.

The governance dimension's particularly strong influence suggests the need for deeper investigation into specific governance mechanisms and their relative contributions to organizational outcomes. Future research should disaggregate governance components to determine whether particular elements (e.g., democratic decision-making processes, transparent reporting mechanisms, ethical leadership practices) drive the observed performance effects, potentially identifying high-leverage intervention points for resource-constrained social welfare organizations.

A critical area for future research involves reconceptualizing the social responsibility dimension specifically for social welfare contexts. The consistent non-significant findings regarding this dimension necessitate more than methodological refinements—they indicate a need for fundamental conceptual reconstruction. The non-significance likely stems from conceptual overlap between social welfare institutions' inherent mission (e.g., supporting vulnerable populations, providing public services) and ESG social responsibility elements (e.g., community partnership programs, stakeholder engagement initiatives).

Future studies should develop dual-track measurement approaches that clearly distinguish between an institution's foundational service provision (inherent social mission) and additional ESG-specific social contribution activities. Specifically, researchers should develop a two-axis model differentiating between legally mandated services (basic services) versus voluntary expanded initiatives (ESG-S), potentially structured around dimensions of internal accountability versus external expansion. For example, researchers might develop measurement items that differentiate between legally mandated social services versus voluntary community engagement initiatives, or between direct client services versus broader societal impact programs. This reconceptualization could potentially reveal significant relationships that current measurement approaches may obscure.

Particularly important for future research is comparative analysis of ESG effects across different types of social welfare institutions (e.g., elderly care facilities, child welfare centers, disability service providers, community welfare centers). Preliminary analysis suggests environmental factors may have stronger effects in residential care facilities, while governance factors may be particularly influential in community-based organizations. Systematic

investigation of these variations through institutional typology comparisons—for instance, comparing senior welfare centers (facility-centered) with community child centers (community-centered)—would provide valuable insights for targeted ESG implementation strategies across the diverse social welfare sector landscape.

The cross-sectional design significantly limits causal inferences and observation of long-term ESG management effects. Longitudinal research tracking ESG initiative evolution and their progressive impact on organizational outcomes is essential for establishing true causality and understanding sustainability effects. Such longitudinal studies should adopt multi-wave designs spanning 3-5 years to identify critical developmental stages in ESG implementation and document how relationships between ESG practices and organizational performance may evolve as institutions mature in their ESG journey. This temporal perspective would particularly enhance understanding of how social responsibility initiatives might require longer timeframes to demonstrate significant organizational impacts.

This study primarily examined non-financial performance outcomes from internal stakeholder perspectives. Future research should incorporate financial performance measures and external stakeholder assessments to provide a more comprehensive understanding of how ESG management contributes to overall sustainability and effectiveness of social welfare institutions. Investigation of potential moderating factors such as organizational size, funding structure, and leadership style would provide more nuanced understanding of when and how ESG management is most effective in social welfare contexts.

Exploration of how ESG management affects relationships between social welfare institutions and external stakeholders represents another critical research direction. Future studies should investigate how ESG practices influence resource acquisition (e.g., increased donations, expanded government funding, corporate partnerships), organizational legitimacy, and community embeddedness. These external relationship dynamics are particularly important for social welfare institutions that depend heavily on community support and multiple funding sources. Research examining whether ESG implementation enhances donor trust, increases volunteer participation, or strengthens community partnerships would provide valuable insights into the broader ecosystem impacts of ESG initiatives in the social welfare sector.

In conclusion, this study provides empirical evidence supporting the effectiveness of ESG management in social welfare institutions and identifies important mediating mechanisms that translate ESG initiatives

into organizational performance. By addressing the aforementioned limitations, particularly the need for context-specific reconceptualization of social responsibility in welfare organizations, subsequent research can further advance understanding of how ESG management can be optimally implemented in the unique context of social welfare organizations to enhance both organizational performance and social value creation.

Interestingly, while the social responsibility dimension did not demonstrate statistically significant effects on organizational performance and commitment, it showed a marginally significant effect ( $p=.061$ ) on organizational innovative behavior. This pattern suggests that social responsibility initiatives may have a more direct influence on innovation processes than on other organizational outcomes. This finding aligns with recent research suggesting that mission-driven organizations may leverage their social responsibility activities as catalysts for innovative approaches to complex social problems (Smith, 2014). Future research should explore this potential relationship with more refined measurement instruments that clearly differentiate between core mission activities and additional social responsibility initiatives of welfare organizations. Such studies might reveal whether certain types of social responsibility activities are particularly effective in stimulating innovative thinking and behavior among social welfare professionals.

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