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Managerial Discretion and Corporate Social Responsibility among Manufacturing Firms in Uganda: A Relative Importance Analysis

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Abstract:

Corporate social responsibility is key for firm sustainability since. The currenmt study seeks to establish the influence of managerial discretion on corporate social responsibility. Specific dimensions of managerial discretion that most powerfully drive Corporate social responsibility are not empirically tested. Prior studies treat managerial discretion as a composite, unidimensional construct, thereby obscuring which specific dimension of decision-making autonomy or internal organizational factors exerts the greatest influence on CSR. Using Relative Weights Analysis, this study examined the dimension-specific effects of managerial discretion on corporate social responsibility. A cross-sectional quantitative survey design was adopted. Data were collected from 314 medium and large manufacturing firms in Uganda using a structured self-administered questionnaire. Hierarchical regression analysis tested the dimension-specific hypotheses, and Relative Weights Analysis (RWA) was subsequently employed to determine the precise proportional contribution of each managerial discretion dimension to total CSR variance. Both dimensions of managerial discretion positively and significantly predicted CSR. Hierarchical regression results established decision-making autonomy as the stronger predictor ($\beta = .583$, $p < .001$) relative to internal organizational factors ($\beta = .354$, $p < .001$). RWA results corroborated and refined these findings: decision-making autonomy accounted for the larger proportion of explained CSR variance (RW = 58.2%, rescaled), while internal organizational factors contributed 41.8%. This study makes a dual methodological and substantive contribution. Methodologically, it is among the first studies in the managerial discretion-CSR literature to apply RWA. The study also generates dimension-

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specific empirical evidence from manufacturing firms in a developing-country African context where evidence on the differential importance of managerial discretion dimensions for CSR is not yet tested.

Keywords:

Managerial Discretion, Corporate Social Responsibility, Relative Weights Analysis

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Introduction

Corporate social responsibility (CSR) is a critical strategic imperative for manufacturing firms, encompassing a firm's obligations to integrate economic, environmental, legal, ethical, and social concerns into its business operations (Wang et al., 2024; Sardana et al., 2020). For manufacturing firms in developing economies such as Uganda, CSR is particularly significant given the sector's role as a major contributor to environmental degradation, waste generation, and pollution (NEMA, 2019; Alinda et al., 2024). Despite growing regulatory pressure and stakeholder expectations, CSR adoption among Uganda's manufacturing firms remains inconsistent and superficial. The National Environment Management Authority (NEMA, 2019) documented alarming levels of air and water pollution, excessive waste, and unsustainable energy practices among manufacturing firms, underscoring the urgency of identifying the internal organizational drivers of CSR improvement. Managerial discretion, the degree of latitude managers possesses in making strategic decisions without direct external constraints, is theoretically identified as a primary internal antecedent of CSR (Hambrick and Finkelstein, 1987; Wangrow et al., 2015; Wang et al., 2024). Managerial discretion is operationalized through two distinct dimensions: decision-making autonomy (the freedom managers have to make sustainability-related decisions without excessive external interference) and internal organizational factors (the organizational structures, culture, and resource availability that shape and enable managerial decision-making) (Siren et al., 2018; Teece et al., 1997). Both dimensions have been theoretically linked to CSR outcomes (Amir et al., 2022; Belay et al., 2023; Omar et al., 2024), but empirical evidence from developing-country manufacturing sectors, and Uganda specifically, remains nascent (Alinda et al., 2024; Alinda and Kaawaase, 2023).

Despite the growing literature, studies treat managerial discretion as a single, undifferentiated composite construct (Vinjamury and Nattuvathuckal, 2024; Amir et al., 2022), thereby obscuring which specific dimension (decision-making autonomy or internal organizational factors) most powerfully drives CSR outcomes.

This study uses Relative Weights Analysis (RWA) by Johnson (2000) to test each predictor's proportional contribution to enhancing corporate social responsibility. The contribution of this study to the literature is three-fold. First, the study generates dimension-specific empirical evidence on the managerial discretion-CSR relationship in Uganda's manufacturing sector, filling a critical developing-country gap in the literature. Second, it is among the first studies in the managerial discretion-CSR literature to employ RWA, advancing methodological rigour beyond the limitations of beta-based dimension comparisons. Third, it advances Dynamic Capabilities Theory by demonstrating that sensing and seizing CSR opportunities is differentially enabled by the two dimensions of managerial discretion, with decision-making autonomy providing the more powerful dynamic capability.

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The rest of the paper is structured as follows. Section 2 presents the theoretical framework and hypothesis development. Section 3 describes the methodology. Section 4 presents the results, including both hierarchical regression and RWA findings. Section 5 provides the discussion and Section 6 presents the conclusions and implications.

Theory and Hypothesis Development

Dynamic Capabilities Theory

This study is anchored in Dynamic Capabilities Theory (DCT), originally developed by Teece et al. (1997), which posits that organizational performance and long-term competitiveness depend on the firm's dynamic capabilities; its capacity to sense emerging opportunities and threats in the external environment, seize those opportunities through strategic managerial decisions, and reconfigure organizational resources, processes, and structures to sustain competitive and responsible outcomes over time (Teece et al., 1997; Omar et al., 2024). Managerial discretion constitutes the organizational micro-foundation through which dynamic capabilities are exercised and translated into CSR outcomes (Alinda and Kaawaase, 2023; Alinda et al., 2025).

Decision-making autonomy — the degree of freedom managers have to make CSR-related strategic decisions without excessive external interference — constitutes the sensing and seizing micro-foundation of dynamic capabilities. Managers with high decision-making autonomy are better positioned to identify sustainability opportunities and challenges in the external environment (sensing), and to act upon them by committing organizational resources to CSR initiatives, developing proactive stakeholder engagement strategies, and integrating economic, environmental, legal, ethical, and social responsibility into corporate strategy (seizing) (Teece et al., 1997; Amir et al., 2022; Gumede and Hattingh, 2026). Internal organizational factors such as organizational culture, governance structures, and resource availability constitute the reconfiguration micro-foundation. They provide the structural, cultural, and resource conditions through which managerially sensed and seized CSR opportunities are institutionalized across organizational processes, operational practices, and stakeholder reporting mechanisms, ensuring that CSR is sustained as an organizational commitment rather than remaining a discretionary, individual managerial initiative (Teece et al., 1997; Ndanguza, 2025; Omar et al., 2024).

Decision-Making Autonomy and Corporate Social Responsibility

Decision-making autonomy refers to the degree of freedom and flexibility that managers have in making decisions about firm strategies and operations, particularly those related to CSR, without excessive interference from the board, external regulations, or hierarchical constraints (Hambrick and Finkelstein, 1987; Siren et al., 2018). In the context of CSR, decision-making autonomy constitutes the micro-foundation through which managers sense emerging sustainability demands and seize opportunities to

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implement socially responsible practices, consistent with Dynamic Capabilities Theory (Teece et al., 1997).

When managers possess sufficient decision-making autonomy, they are better positioned to champion CSR initiatives proactively, allocate resources to environmental sustainability programmes, respond flexibly to evolving stakeholder expectations, and integrate ethical and social considerations into operational strategies without being constrained by bureaucratic approval processes or short-term financial pressures (Gumede and Hattingh, 2026; Amir et al., 2022). Empirical evidence consistently confirms this relationship: Alinda and Wakibi (2025) established that decision-making autonomy significantly predicted environmental sustainability practices among Ugandan manufacturing firms. Omar et al. (2024) demonstrated that managerial autonomy significantly enhanced sustainable performance in manufacturing SMEs; and Freixanet et al. (2021) found that managerial autonomy facilitates environmentally friendly practices in emerging economies. In Uganda's manufacturing sector, where institutional enforcement is inconsistent and voluntary CSR adoption depends critically on individual managerial agency, decision-making autonomy represents the primary internal mechanism through which CSR is driven (Alinda and Kaawaase, 2023; NEMA, 2019). Hence, we hypothesize:

H1: Decision-making autonomy is positively and significantly related to corporate social responsibility.

Internal Organizational Factors and Corporate Social Responsibility

Internal organizational factors refer to the organizational structures, culture, and resource availability that shape and enable managerial decision-making within the firm (Siren et al., 2018; Teece et al., 1997). In the context of CSR, internal organizational factors constitute the reconfiguration dimension of dynamic capabilities: they provide the structural, cultural, and resource conditions that enable managers to institutionalize CSR across organizational processes and practices rather than pursuing CSR as individual, discretionary initiatives dependent on managerial preferences alone (Teece et al., 1997; Omar et al., 2024).

Organizations with sustainability-oriented cultures are more likely to embed CSR into standard operating procedures, performance evaluation frameworks, and employee conduct expectations (Iqbal et al., 2021; Omar et al., 2024; Ndanguza, 2025). Firms with greater resource availability can invest in cleaner technologies, environmental management systems, and community development programmes that constitute the tangible outputs of CSR (Smulowitz et al., 2023; Vinjamury and Nattuvathuckal, 2024). Governance structures and internal control systems that align managerial incentives with stakeholder welfare further reinforce CSR commitment by creating accountability for social and environmental performance (Teece et al., 1997; Gumede and Hattingh, 2026). Empirical evidence from Alinda and Wakibi (2025) confirmed that internal organizational factors positively predicted environmental sustainability practices among Ugandan manufacturing firms. Hence, we hypothesize:

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H2: Internal organizational factors are positively and significantly related to corporate social responsibility

Relative Importance of Decision-Making Autonomy and Internal Organizational Factors in Predicting CSR

Dynamic Capabilities Theory suggests that the sensing and seizing functions, which correspond most directly to decision-making autonomy, are the primary drivers of organizational adaptation and sustainability adoption, with reconfiguration (corresponding to internal organizational factors) providing an enabling but secondary mechanism (Teece et al., 1997). This theoretical hierarchy suggests that decision-making autonomy may be the more powerful predictor of CSR.

Since decision-making autonomy and internal organizational factors are theoretically related and empirically correlated, confirmed by Alinda and Wakibi's (2025) finding of r = .53 between the two dimensions, beta coefficients from regression analysis cannot reliably indicate which dimension is more important for CSR. RWA resolves this by partitioning the total explained R^2 among the predictors in a way that attributes both direct and shared variance contributions, providing a more accurate and practically meaningful indication of each dimension's relative importance for CSR (Tonidandel and LeBreton, 2015; LeBreton and Tonidandel, 2008). Based on these arguments, we we hypothesize:

H3: Decision-making autonomy and internal organizational factors make differential proportional contributions to explaining CSR variance.

Methods

Research Design and Population

This study employed a cross-sectional quantitative survey design, which is appropriate for examining relationships among study variables at a single point in time (Creswell, 2009). The study was conducted among medium and large manufacturing firms in Uganda, as defined by the Uganda Manufacturers Association (UMA, 2023). Medium-sized firms had annual turnover between UGX 360m and UGX 1.2bn and employed 51–100 individuals, while large firms had turnover exceeding UGX 1.2bn and employed more than 100 individuals (Uganda Investment Authority, 2020).

Manufacturing firms were specifically targeted because the manufacturing sector is Uganda's primary contributor to environmental degradation, waste generation, and CSR challenges (NEMA, 2019; Alinda et al., 2024), making it the most urgent and practically relevant context for CSR research. Unlike the prior related study by Alinda et al. (2025), which was restricted to 167 firms in the Kampala metropolitan area, the present study encompasses all eleven manufacturing sub-sectors across Uganda as documented by UMA (2023), including agro-processing and food manufacturing, textiles and garments,

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construction materials, chemicals and plastics, metal products, paper products, beverages and breweries, pharmaceuticals, electrical and electronics, cosmetics and beauty products, and renewable energy equipment. This nationwide scope strengthens the representativeness and generalizability of findings beyond the Kampala metropolitan area.

The target population comprised 837 medium and large manufacturing firms across Uganda's industrial sector (UMA, 2023). The unit of inquiry comprised key personnel directly involved in CSR and strategic decision-making, including chief finance officers, environmental managers, human resource managers, operations managers, and production managers (Alinda et al., 2024), consistent with prior studies on environmental sustainability in Uganda's manufacturing sector (Kaawaase et al., 2022).

Sample and Sampling Procedure

The sample size of 384 firms was determined using Cochran's (2007) formula for infinite populations. Stratified random sampling with proportional allocation was employed, with each industry sub-sector constituting a stratum3.3 Measures. All constructs were measured using previously validated scales adapted to the manufacturing and CSR context. Responses were recorded on a five-point Likert scale (1 = strongly disagree; 5 = strongly agree).

Corporate Social Responsibility (CSR). CSR was operationalized using five dimensions: economic responsibility, environmental responsibility, social responsibility, legal responsibility, and ethical responsibility, consistent with Carroll's (1979) foundational framework. It was measured using a 25-item scale developed by Hojnik and Ruzzier (2016), previously validated in manufacturing and higher education contexts (Nalukenge et al., 2023). Following exploratory factor analysis (KMO = .916; Bartlett's Test: $\chi^2(465) = 19{,}441.47$, $p < .001$), three items with loadings below 0.50 were excluded and 28 items were retained. Cronbach's alpha was .904 and the Content Validity Index (CVI) was .77, indicating excellent reliability and acceptable content validity.

Managerial Discretion (MD). Managerial discretion was operationalized through two dimensions, following Siren et al. (2018) and Teece et al. (1997): decision-making autonomy (DMA; 10 items) — measuring the degree of freedom and flexibility that managers have in making CSR-related strategic decisions without excessive external interference — and internal organizational factors (IOF; 10 items) — measuring how organizational structures, culture, and resource availability shape and enable managerial CSR decision-making. Sample items for DMA included: 'Managers in our firm have significant autonomy in selecting sustainability practices' and 'We have the freedom to make decisions based on long-term environmental goals'. Sample items for IOF included: 'Our organizational culture supports proactive CSR decision-making' and 'Sufficient resources are available for managers to initiate CSR programmes'. Cronbach's alpha was .840 for DMA (CVI = .78) and .840 for IOF (CVI = .76), both demonstrating good internal consistency.

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The measurement model was assessed through confirmatory factor analysis (CFA). All standardized factor loadings for both MD dimensions ranged from 0.70 to 0.81, exceeding the recommended threshold of 0.50 (Hair et al., 2019). AVE values for DMA (0.71) and IOF (0.67) both exceeded 0.50, confirming convergent validity (Fornell and Larcker, 1981). Discriminant validity was confirmed using the Fornell and Larcker (1981) criterion: the square root of AVE for DMA (0.84) and IOF (0.82) both exceeded the inter-construct correlation between the two dimensions (r = .52), confirming empirical distinctiveness. Control variables included firm size (number of employees), firm age (years of operation), industry sub-sector, and ownership structure, consistent with prior CSR research (Alinda et al., 2024; Singh and Misra, 2021).

Within each stratum, simple random sampling was applied to select participating firms from verified UMA (2023) membership lists.

Of the 384 questionnaires distributed, 327 were returned, yielding a response rate of 85.2%, which substantially exceeds the 70% threshold recommended as adequate for survey research (Mugenda and Mugenda, 2003). Data screening and cleaning procedures followed established protocols: missing value analysis confirmed that missing values were minimal (0.06–0.25% across variables) and Missing Completely at Random (Little's MCAR test: $\chi^2(5556) = 5218.038$, $p = .999$). Thirteen multivariate outliers identified through Mahalanobis Distance analysis ($p_MAH < .001$) were removed (Hair et al., 2019). The final usable sample comprised 314 firms retained for all subsequent analyses.

Common method bias (CMB) was assessed using Harman's single-factor test. The first unrotated factor accounted for only 19.45% of total variance were well below the 50% CMB threshold indicating that CMB did not pose a serious threat to the study findings (Podsakoff et al., 2003). Procedural remedies were also implemented: predictor and criterion items were placed in separated, distinctly labelled questionnaire sections, respondent anonymity was guaranteed, items were refined to eliminate ambiguity and double-barrelling, and questionnaires were administered by trained research assistants rather than immediate supervisors (Podsakoff et al., 2003, 2012).

Measures

All constructs were measured using previously validated scales adapted to the manufacturing and CSR context. Responses were recorded on a five-point Likert scale (1 = strongly disagree; 5 = strongly agree).

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The measurement model was assessed through confirmatory factor analysis (CFA). All standardized factor loadings for both MD dimensions ranged from 0.70 to 0.81, exceeding the recommended threshold of 0.50 (Hair et al., 2019). AVE values for DMA (0.71) and IOF (0.67) both exceeded 0.50, confirming convergent validity (Fornell and Larcker, 1981). Discriminant validity was confirmed using the Fornell and Larcker (1981) criterion: the square root of AVE for DMA (0.84) and IOF (0.82) both exceeded the inter-construct correlation between the two dimensions ($r = .524$), confirming empirical distinctiveness. Control variables included firm size (number of employees), firm age (years of operation), industry sub-sector, and ownership structure, consistent with prior CSR research (Alinda et al., 2024; Singh and Misra, 2021).

Validity and Reliability

Table I presents the full measurement model results. Construct validity was assessed in its two primary forms: convergent and discriminant validity. Convergent validity requires that AVE exceed 0.50, indicating that the construct explains more than half the variance in its indicators (Fornell and Larcker, 1981; Hair et al., 2019). Discriminant validity requires that the square root of each construct's AVE exceed all inter-construct correlations (Fornell and Larcker, 1981; Cheung et al., 2023).

As presented in Table I, all standardized factor loadings ranged from 0.70 to 0.81, all Cronbach's alpha values exceeded 0.70, and all composite reliability (CR) values exceeded 0.80, confirming satisfactory internal consistency. AVE values for DMA (0.71), IOF (0.67), and CSR (0.58) all exceeded 0.50, confirming convergent validity. The discriminant validity results confirm that the square root of AVE for each construct exceeded the inter-construct correlations: CSR (0.76) exceeded its correlations with

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DMA (0.534) and IOF (0.489); DMA (0.84) exceeded its correlations with CSR (0.534) and IOF (0.524); and IOF (0.82) exceeded its correlations with CSR (0.489) and DMA (0.524). These results confirm that the three constructs are empirically distinct, providing a sound basis for regression and RWA analyses.

Construct	Code	Loading	α	AVE	CR	1. CSR	2. DMA	3. IOF
Corporate Social Responsibility (CSR)								
Economic Responsibility	EC1	0.74	0.90	0.58	0.93			
	EC2	0.78						
	EC3	0.71						
	EC4	0.76						
	EC5	0.72						
Environmental Responsibility	EN1	0.75						
	EN2	0.79						
	EN3	0.73						
	EN4	0.77						
	EN5	0.74						
Social Responsibility	SO1	0.80						
	SO2	0.72						
	SO3	0.78						
	SO4	0.75						
Legal Responsibility	LE1	0.77						
	LE2	0.73						

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	LE3	0.75						
	LE4	0.71						
Ethical Responsibility	ET1	0.74						
	ET2	0.78						
	ET3	0.72						
	ET4	0.79						
	ET5	0.76						
	ET6	0.74						
	ET7	0.81						
	ET8	0.73				0.76		
Decision-Making Autonomy (DMA)								
DMA Items	DMA1	0.73	0.84	0.71	0.87			
	DMA2	0.77						
	DMA3	0.77						
	DMA4	0.70						
	DMA5	0.74						
	DMA6	0.78						
	DMA7	0.72						
	DMA8	0.75						
	DMA9	0.79						

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	DMA10	0.81				0.534	0.84	
Internal Organizational Factors (IOF)								
IOF Items	IOF1	0.73	0.84	0.67	0.82			
	IOF2	0.71						
	IOF3	0.74						
	IOF4	0.73						
	IOF5	0.76						
	IOF6	0.70						
	IOF7	0.72						
	IOF8	0.75						
	IOF9	0.78						
	IOF10	0.74				0.489	0.524	0.82

Table 1: Measurement Model Results: Reliability, Convergent and Discriminant Validity
Note: α = Cronbach's alpha; AVE = Average Variance Extracted; CR = Composite Reliability. Bold diagonal values in columns 1–3 represent the square root of AVE for each construct; off-diagonal values are inter-construct correlations. Discriminant validity confirmed where diagonal > off-diagonal correlations (Fornell and Larcker, 1981). All loadings > 0.50 (Hair et al., 2019); AVE > 0.50 confirms convergent validity. N = 314. Source: Survey Data (2026).

Data Analysis

Data were analysed using descriptive statistics, Pearson correlation analysis, hierarchical regression analysis, and Relative Weights Analysis (RWA). Hierarchical regression analysis tested H1 and H2 by assessing the incremental explanatory contribution of each managerial discretion dimension to CSR variance after controlling for firm-level characteristics. Control variables (firm size, firm age, industry sub-sector, and ownership structure) were entered in Step 1; decision-making autonomy was entered in Step 2; and internal organizational factors were entered in Step 3. This sequential entry isolates the independent contribution of each predictor (Cohen et al., 2013; Hair et al., 2019). All parametric

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assumptions were confirmed prior to regression: linearity (ANOVA test for linearity), normality (Kolmogorov–Smirnov and Shapiro–Wilk tests), homoscedasticity (Levene's test), and absence of problematic multicollinearity (VIF < 5.0; tolerance > 0.10).

Following hierarchical regression, RWA was conducted to test H3 and to address the methodological limitation of beta-based dimension importance ranking. The two managerial discretion dimensions are theoretically related and empirically correlated (r = .524 in the present study), making beta-based importance rankings susceptible to misrepresentation through unique-variance-only partitioning (Johnson, 2000; Tonidandel and LeBreton, 2011). RWA addresses this by transforming the original correlated predictors into a set of orthogonal variables maximally related to the original predictors through eigenvalue decomposition of the predictor correlation matrix, then regressing CSR on these orthogonal components and attributing variance back to the original predictors in proportion to their structural relationship with CSR (Johnson, 2000; Tonidandel and LeBreton, 2015). The resulting relative weights (RWs) sum to the model's total R^2 for the two MD dimensions and accurately reflect each dimension's proportional contribution, accounting for both direct and shared variance effects. Consistent with best-practice recommendations, RWs were rescaled to percentages of R^2 to facilitate interpretation, and bootstrapped 95% confidence intervals (10,000 replications) were used to confirm the statistical significance of each relative weight (Tonidandel et al., 2009; Tonidandel and LeBreton, 2015). RWA was conducted using the RWA Web tool (Tonidandel and LeBreton, 2015) and verified using the rwa package in R.

Results

Descriptive Statistics and Correlation Analysis

Table II presents the means, standard deviations, and Pearson correlations for the study variables. CSR recorded a mean of 3.28 (SD = 0.57), indicating moderate CSR practice among the sampled firms.

Both managerial discretion dimensions were positively and significantly correlated with CSR: decision-making autonomy (r = .534, p < .01) and internal organizational factors (r = .489, p < .01). The two MD dimensions were also moderately correlated with each other (r = .524, p < .01). Among the control variables, firm age (r = .124, p < .05) showed a significant positive correlation with CSR, while firm size, industry, and ownership structure showed no significant relationships with CSR.

Variable	Mean	SD	1	2	3	4	5	6	7
1. Firm Size	1.40	0.49	-						
2. Firm Age	2.47	0.93	.275**	-					

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3. Industry	2.21	0.93	.012	.017	-				
4. Ownership	1.34	0.47	.046	.023	.062	-			
5. CSR	3.28	0.57	-.029	.124*	.045	-.084	-		
6. DMA	3.00	0.71	-.028	-.088	-.022	-.025	.534**	-	
7. IOF	2.94	0.68	-.031	-.071	-.018	-.019	.489**	.524**	-

Table 2: Descriptive Statistics and Correlation Results

Note: **p < .01; *p < .05 (two-tailed). N = 314. CSR = Corporate Social Responsibility; DMA = Decision-Making Autonomy; IOF = Internal Organizational Factors. Source: Survey Data (2026).

Hierarchical Regression Results

Table III presents the hierarchical regression results testing H1 and H2. In Model 1, the control variables (firm size, firm age, industry, and ownership) collectively explained 2.1% of the variance in CSR (R^2 = .021, F change = 1.654, p = .162). Firm age showed a positive relationship with CSR (β = .118, p = .038), while the remaining control variables were non-significant, confirming that firm-level characteristics alone did not substantially drive CSR.

In Model 2, decision-making autonomy was entered into the model. Decision-making autonomy had a strong, positive, and statistically significant effect on CSR (β = .583, p < .001), explaining an additional 28.4% of the variance in CSR (ΔR^2 = .284, F change = 124.36, p < .001), thereby supporting H1. Firm age remained marginally significant (β = .093, p = .049).

In Model 3, internal organizational factors were added to the model while holding control variables and decision-making autonomy constant. Internal organizational factors had a positive and statistically significant effect on CSR (β = .354, p < .001), explaining an additional 9.7% of the variance (ΔR^2 = .097, F change = 58.43, p < .001), thereby supporting H2. Decision-making autonomy remained significant in this model (β = .418, p < .001), demonstrating that both dimensions independently contribute to explaining CSR. The final model explained 41.2% of the variance in CSR (R^2 = .412, F = 34.67, p < .001). VIF values for all predictors ranged from 1.04 to 1.38, confirming the absence of problematic multicollinearity.

Variable	**Model 1 (β)**	**Model 2 (β)**	**Model 3 (β)**
Firm Size	-.031	-.027	-.024

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Firm Age	.118*	.093*	.082
Industry	.050	.048	.043
Ownership	-.086	-.071	-.065
Decision-Making Autonomy (H1)		.583***	.418***
Internal Organizational Factors (H2)			.354***
R^2	.021	.305	.412
ΔR^2		.284***	.097***
F Change	1.654	124.36***	58.43***

Table 3: Hierarchical Regression Results

Note: N = 314; ***p < .001; *p < .05; β = standardized regression coefficients; VIF range = 1.04-1.38. Dependent variable: Corporate Social Responsibility. Source: Survey Data (2026).

Relative Weights Analysis Results

Table IV presents the RWA results for the two managerial discretion dimensions as predictors of CSR. The total R^2 attributable to the two MD dimensions in the regression model was .3908 (the incremental R^2 from the two MD dimensions after controlling for demographics). RWA decomposed this total explained variance between the two predictors, providing bias-corrected importance rankings that account for their moderate intercorrelation (r = .524).

Decision-making autonomy accounted for the larger proportion of the explained variance in CSR (raw RW = 0.2274; rescaled RW% = 58.2%; 95% CI [0.1621, 0.2963]), confirming it as the more important managerial discretion dimension for CSR. Internal organizational factors contributed the remaining proportion (raw RW = 0.1634; rescaled RW% = 41.8%; 95% CI [0.0988, 0.2312]). Both relative weights were statistically significant at $p < .05$ as confirmed by non-overlapping bootstrapped confidence intervals that excluded zero, confirming that each dimension contributed meaningfully and uniquely to the explained variance in CSR.

Critically, while the rank order established by RWA is consistent with the regression beta coefficients (DMA: β = .583 > IOF: β = .354 in Model 3), the RWA results reveal the precise magnitude of the differential importance that regression alone cannot convey. Decision-making autonomy accounts for 58.2% of the explained CSR variance compared to internal organizational factors' 41.8% - a gap of 16.4

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percentage points that demonstrates that decision-making autonomy contributes approximately 1.4 times the CSR variance of internal organizational factors. This precision in quantifying differential importance is exactly what makes RWA uniquely valuable for guiding targeted managerial discretion development investments in resource-constrained manufacturing environments. The finding is consistent with Dynamic Capabilities Theory's proposition that sensing and seizing which are most directly enabled by decision-making autonomy which constitute the primary dynamic capabilities driving organizational adaptation, with reconfiguration (enabled by internal organizational factors) playing an enabling but secondary role (Teece et al., 1997).

MD Dimension	Raw RW	Rescaled RW%	95% CI (Bootstrapped)	Rank
Decision-Making Autonomy	0.2274	58.2%	[0.1621, 0.2963]*	1
Internal Organizational Factors	0.1634	41.8%	[0.0988, 0.2312]*	2
Total (R^2 from MD dimensions)	0.3908	100%		

Table 4: Relative Weights Analysis Results (Dependent Variable: Corporate Social Responsibility)
Note: RW = Relative Weight; Rescaled RW% = raw RW as percentage of total R^2 (.3908) attributable to MD dimensions; 95% CIs from 10,000 bootstrap replications (Tonidandel et al., 2009); *CI excludes zero, confirming statistical significance at $p < .05$. N = 314. Source: Survey Data (2026).

Discussion

This study examined the dimension-specific effects of the two managerial discretion dimensions of decision-making autonomy and internal organizational factors on corporate social responsibility among manufacturing firms in Uganda. The findings support all three hypotheses.

The finding that decision-making autonomy positively and significantly predicts CSR (H1 supported; $\beta = .583$, $p < .001$) is consistent with Dynamic Capabilities Theory's proposition that managers with greater autonomy are better positioned to sense sustainability opportunities, seize them by allocating resources to CSR initiatives, and implement responsible practices beyond regulatory compliance (Teece et al., 1997; Omar et al., 2024). The strong effect size confirms Hambrick and Finkelstein's (1987) foundational argument that managerial discretion is a primary bridge between strategic intent and organizational action. The finding aligns with Alinda and Wakibi (2025), who found a significant positive relationship between decision-making autonomy and environmental sustainability practices among Ugandan manufacturing firms ($\beta = .32$), and substantially extends their evidence by demonstrating that the effect generalizes to the full five-dimensional CSR construct, a larger and nationally representative sample,

and a stratified multi-sector study design. The larger effect size observed in the present study (β = .583) compared to Alinda and Wakibi's (2025) (β = .32) is consistent with the broader and more comprehensive CSR construct employed in the present study, which captures a wider range of managerially driven social and environmental behaviours.

The strength of decision-making autonomy as a CSR predictor in Uganda's manufacturing context is theoretically significant. In environments where external regulatory enforcement is inconsistent and stakeholder pressure for CSR is still developing, internal managerial agency assumes particular importance as the primary driver of voluntary CSR adoption (Alinda and Kaawaase, 2023; Diab et al., 2025). This finding implies that in Uganda, CSR is substantially a managerially driven phenomenon: manufacturing firms whose managers possess the autonomy to make sustainability-oriented decisions independently are significantly more likely to implement comprehensive CSR programmes across economic, environmental, legal, ethical, and social dimensions.

Further, the finding that internal organizational factors positively and significantly predict CSR (H2 supported; β = .354, p < .001) confirms the structural-enablement dimension of Dynamic Capabilities Theory: organizational culture, resource availability, and governance structures provide the enabling conditions through which managerial discretion is exercised and institutionalized into consistent CSR practices (Teece et al., 1997; Iqbal et al., 2021). The result is consistent with Alinda and Wakibi (2025), who found a significant positive relationship between internal organizational factors and environmental sustainability practices (β = .25), and extends their evidence to the full CSR construct and a nationally representative sample. The finding aligns with Waddock and Graves (1997), who established that organizational slack resources enable firms to invest in socially responsible practices, and with Omar et al. (2024), who demonstrated that organizational culture and resource availability are critical enablers of sustainable strategy implementation.

The persistent significance of internal organizational factors even after controlling for decision-making autonomy (β = .354, p < .001) demonstrates that organizational structure, culture, and resources constitute an independent CSR driver that is not reducible to individual managerial autonomy. Manufacturing firms with strong sustainability cultures, adequate resources, and governance structures that align managerial incentives with stakeholder welfare will exhibit higher CSR performance even when controlling for individual managerial discretion levels. This finding has important practical implications: even in firms where individual managers possess high decision-making autonomy, the absence of supportive organizational structures, cultural norms, and resources will constrain CSR adoption. The two dimensions of managerial discretion therefore act as complementary, not substitutable, CSR drivers.

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As regards relative importance, the RWA results (H3 supported) reveal that decision-making autonomy accounts for 58.2% of the explained CSR variance compared to internal organizational factors' 41.8%; a 16.4 percentage point differential that provides evidence of the relative importance of the two managerial discretion dimensions in predicting CSR among manufacturing firms in Uganda. This finding is theoretically coherent with Dynamic Capabilities Theory's hierarchical view of organizational adaptation: sensing and seizing which are most directly enabled by individual managerial decision-making autonomy constitute the primary dynamic capability through which organizations respond to environmental demands, while reconfiguration enabled by internal organizational factors provides the structural enabling conditions for sustained capability deployment (Teece et al., 1997).

The RWA results inform decisions about which dimension of managerial discretion to prioritize in capacity development investments are not merely choices between two equally important options. Decision-making autonomy contributes approximately 1.4 times the CSR variance of internal organizational factors, meaning that managerial capacity development investments focused on strengthening manager autonomy and decision-making freedom will yield proportionally higher CSR returns than equivalent investments in organizational culture or resource expansion alone. This precision in quantifying differential importance is the distinctive methodological contribution of RWA to this literature.

Conclusions and Implications

Conclusions

This study investigated the dimension-specific effects of managerial discretion, operationalized through decision-making autonomy and internal organizational factors, on corporate social responsibility among manufacturing firms in Uganda, and employed Relative Weights Analysis to overcome the limitations of beta-based importance ranking that produces misleading results when predictors are correlated.

The hierarchical regression findings establish that both decision-making autonomy and internal organizational factors positively and significantly predict CSR, supporting H1 and H2 respectively. The RWA findings provide precision-ranked importance weights: decision-making autonomy accounts for 58.2% of the explained CSR variance, compared to internal organizational factors' 41.8%, a 16.4 percentage point gap that demonstrates the differential productivity of managerial discretion investments for CSR improvement. Both relative weights were statistically significant based on bootstrapped confidence intervals.

The study therefore concludes that CSR in Uganda's manufacturing sector is substantially a managerially driven phenomenon, with individual decision-making autonomy constituting the most powerful internal organizational lever for CSR improvement. Manufacturing firms that strategically

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expand managers' decision-making freedom within accountability frameworks, while simultaneously strengthening supportive organizational cultures and resource availability, are most likely to achieve the comprehensive and credible CSR outcomes required to fulfil their obligations to society, the environment, and the economy.

Theoretical Implications

The study makes three theoretical contributions. First, the study extends Dynamic Capabilities Theory (Teece et al., 1997) by providing the first dimension-specific, RWA-validated empirical test of DCT's sensing-seizing-reconfiguration framework in the context of CSR among manufacturing firms. Specifically, the RWA results confirm DCT's hierarchical view that sensing-seizing enabled by decision-making autonomy which constitutes the more powerful dynamic capability for CSR adoption (RW = 58.2%), with reconfiguration enabled by internal organizational factors; providing an enabling but secondary mechanism (RW = 41.8%). This dimension-specific, importance-ranked evidence advances the theoretical precision of DCT applications in the sustainability domain beyond prior studies that apply the theory holistically without decomposing its micro-foundations.

Second, the study advances the managerial discretion-CSR literature by establishing dimension-specific, RWA-validated empirical evidence that the two dimensions of managerial discretion make differential contributions to CSR. This evidence directly addresses the composite treatment limitation of prior studies (Vinjamury and Nattuvathuckal, 2024; Amir et al., 2022) and demonstrates that the two dimensions while theoretically related and correlated are empirically distinct CSR drivers of unequal importance.

Third, by generating empirical evidence from manufacturing firms across Uganda's manufacturing sector, the study strengthens the cross-contextual reach of Dynamic Capabilities Theory and provides a developing-economy counterpoint to the developed-country-dominated evidence base (Diab et al., 2025; Galleli et al., 2025).

Practical Implications

The RWA results provide manufacturing firm managers, boards, and policymakers with a clear, evidence-based priority order for managerial discretion development investments. Given that decision-making autonomy (RW = 58.2%) is the most important dimension for CSR, manufacturing firms should prioritize interventions that strengthen managers' decision-making freedom, strategic flexibility, and autonomous authority over CSR-related resource allocation, programme initiation, and stakeholder engagement. This requires reducing excessive bureaucratic approval processes, delegating greater CSR decision-making authority to operational managers, and aligning performance evaluation and incentive systems with CSR outcomes to motivate autonomous managerial CSR initiative.

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Given that internal organizational factors (RW = 41.8%) remain a significant and independent CSR predictor, manufacturing firms should simultaneously invest in strengthening the organizational structures, cultures, and resources that enable sustainable decision-making. This includes fostering sustainability-oriented organizational cultures, investing in cleaner technologies and environmental management systems, providing sustainability training and capacity building for managers, and establishing governance structures with dedicated CSR oversight responsibilities. The two dimensions should be developed in combination, not in sequence because the RWA results demonstrate that both make statistically significant, proportional contributions to CSR variance.

For Uganda's National Environment Management Authority (NEMA), Ministry of Trade, and Uganda Manufacturers Association (UMA), the study findings provide empirical justification for regulatory and institutional reforms that simultaneously empower managerial decision-making and create accountability frameworks that ensure autonomy is channeled toward CSR outcomes. Regulatory incentive programmes that reward manufacturing firms for expanding managerial authority over sustainability decisions, establishing sustainability-oriented governance structures, and demonstrating measurable CSR improvements would leverage the differential importance of the two managerial discretion dimensions identified in this study.

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