

THE IMPACT OF CORPORATE SOCIAL
RESPONSIBILITY ON EMPLOYEES ATTITUDE AND
BEHAVIOUR:
FINANCIAL SERVICES INDUSTRY

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Financial Services Industry

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- (2) No portion of this research project has been submitted in support of any application for any other degree or qualification of this or any other university, or other institutes of learning.
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ABSTRACT

In this study will conduct a research on the impact of corporate social responsibility on employees' attitude and behavior in Financial Service Industry. By using Perceive of CSR policies (CSR Awareness, CSR Fit and CSR Motivation) as independence variable where Organization Citizen Behavior (OCB) will use it as dependent variable and employees' attitude toward CSR as mediator for this study. In this study, a survey was conducted in the Malaysia financial services industry.

The research is done by questionnaire survey and using descriptive research to collect data. There are in total 207 respondents from Klang Valley involved in this research. All data from the survey were processed by the Statistical Package for Social Science (SPSS) version 17. The data were analyzed and presented through various data analysis such as descriptive analysis, Pearson's correlation, Multiple Regression and Simple Regression Analysis.

This research will justify the impact of CSR on employees' attitude and behaviour, it may make defective conclusion regarding the utility or impact of CSR policies. For example CSR policies may bring out significant benefits to employees which in turn benefit the firm even if they do not directly affect company performance. CSR research on the employee level is still in its infancy. In order to better understand its effect on the employees, this study explore the impact of employees' perception of CSR on subsequent attitude and behavior. A conceptual framework is proposed based on literature.

As a result, corporations should take account of the employee level of participation when engaged in CSR activities. This study contributes a framework to better understand the effect of CSR on employees' attitude and behavior.

CHAPTER 1

INTRODUCTION

1.1 Background of study

The World Business Council for Sustainable Development in its publication “Making Good Business Sense” (Holme & Watts, 2000) defined Corporate Social Responsibility (CSR) as the continuing of contributing by business to perform ethically and contribute to economic of development while improving of the quality life of the working environment and the families as well as of the local community and society. For the company, which means the combination of social or human rights, environmental and economic concerns into that an organization’s culture and values. All this values will incorporated into the way in which the organization will move its business and will be reflected in that company’s strategies, operations, and the way organization treat to internally and externally.

There is an important to understand the internal impact of CSR toward daily operation of an organization. By recent global survey was done by Economist there are 1,122 corporate executives in year 2008 suggests that Chief Executive Offices perceived that businesses will gain benefit from CSR because it increases attractiveness to lure the prospect and current employees (Economist, 2008: 13). Some of the researchers found that social responsibility brings in benefit to an organization. This is because having a good CSR will represent a good reputation to the stakeholders and public. Where employees will became an important stakeholder and they play the most important role to assist an organization success.

Thoughtful of the impact of CSR on employees will allowing corporate to further investigate of the way of indirectly affect company performance because to influence of employees attitude and behavior will strongly related to how employees' perception on it own organization's ethics and corporate social, and all this will effect on their organization. Hence, study on the effect of CSR on employees has to be careful on consideration. So, this study will explore the effect of perception of CSR toward employees' attitude and behaviour.

Nowadays everyone knows that corporate social responsibility (CSR) has become of great importance, it is come over the public scandals and mismanagement. Consequently, demands of CSR from stakeholders like customers, employees, and the general public for comprehensive information about whether organizations are meeting acceptable standards increased immensely. The crisis made adjustments in the activity of financial services industry. So there is an objective necessity to investigate national peculiarities of CSR concept in financial services industry, including the changes which occurred under such circumstances. Companies today which are facing a main challenge is to become a best practice management systems for implementing CSR are not out of control, and there are no recognized CSR standards from internationally against which a company can achieve its efforts in this respect. Most of the people mentioned that, on various aspects of CSR there are a lot of resources that have been established by numerous of organizations and associations.

There are a lot of organizations are operating in the context of the various financial service industries like banking, insurance, mutual fund, investment etc, regardless of their homegrown, nationwide or worldwide based, currently accept that they are on the limit of changes to progress. Public spending and societal pressures will be reduced, as well as implementing of the laws and regulations which is setting by international institutions, to make clear the needs of integrate CSR in core business strategies, reconfigure their goals effectively, and do business in an ethically, social, and economic way. The critical role of financial services industries to national

economies' growth and societies' prosperity has been acknowledged since long ago. However, although their importance, there is no much attention has been given to the ability of the SMEs and big firms in operate within such contexts to do in a socially responsible and as a new innovative source for sustainability.

CSR practices in financial services industry are still growing and they include seasonal activities (Mustaruddin, Norhayah & Rusnah, 2011 and Haniffa & Cooke, 2005). Azlan and Susela (2007) mentioned that CSR will relate to it business size and it is important, and acts as a measurement as to why CSR activities will be emphasize by an organization. Government and the Security Commission will be involve to increase awareness of CSR benefits and most of the Malaysian companies start slowly increase commitment to involve in CSR. Community involvement will be the famous CSR activities involve by most of the organization. Prathaban (2005) recorded that there are 65 companies who registered on Bursa Malaysia contributed of RM82.1 million to a lot of charitable community programmes.

Norhayah and Azlan (2006) state that most of the Malaysian companies only involve in the CSR activity related to their existing business. For example, Maxis Corporation promotes social development which is containing advances in IT, and it will bringing direct benefit to communities. Besides that, Maxis also focuses on education, youths and Information & communication technology which it related to they business which is Maxis Bridging Communities programme. It help to give the digital connection between rural and urban areas, and moves the Malaysia into the digital era and also helping Malaysia to stand out (Mustaruddin, Norhayah & Rusnah, 2011). Another example was Puncak Niaga, this company has present and uphold public awareness regarding the preservation and safeguard of the environment. The Public Bank Group strongly believes that by implementing CSR will indirectly bring up its status and branding, and it can change it position in the financial services industry. From this few example can it be said that the concern of companies toward the awareness of impact of CSR and employees still

low maybe companies think that the impact of employees on CSR do not bring any other effect on company performances.

1.2 Problem Statement

The increase of demand for CSR to create positive social change is evident across all industries in Malaysia. Previous studies have focused on Return of Investment (ROI), stakeholder demands, environmental impacts, and even legal implications associated with CSR. Unfortunately, most of the previous research studied in areas other than the area of impact of CSR on employee's attitude and behaviour. Furthermore, while all of these areas of study are definitely important to better understand of CSR arguably the most important issue of social impact has been barely researched within the general literature and virtually nonexistent in Malaysia.

The awareness of the impact of CSR on employees' attitude and behaviour in Malaysia's services industry still very low. According to Ellis (2008) and Pricila (2012) CSR has a significant effect on employees' attitude and behaviour. CSR could impact employees' attitude and behaviour, bring corporation success, and achieve a win-win situation. Hence, organization should be aware of the importance of CSR practice where employees will indirectly getting benefit from it. However most of the financial services companies in Malaysia are family run concerns and their brand of CSR focuses more heavily on philanthropy and charity rather than bottom-up sustainability initiatives (Zulkifli & Amran, 2006). Although there is nothing wrong with this, it makes for a much skewed CSR portfolio of mitigation rather than proactive, corrective action and adaption in the way of doing business in changing times.

In emerging country like Malaysia, CSR practice become important where most companies recognize CSR as a business priority (Bursa Malaysia, 2007). According to (Bursa Malaysia, 2007), there are still lack of knowledge and awareness towards

CSR practice especially on environmental dimension. Many of the companies including Listed Companies take into consideration the element of CSR in their business. It is important for Malaysia financial services industry to be concern of CSR as it contribute in the construction activities. Another consideration is towards sustainability issues in business development as its very importance to make sure future generation also can get the benefit as what we are having now.

Prior studies found that most of the financial service companies involved in CSR were force by the government and not voluntary basis (Azlan & Susela, 2007; Haniffa & Cooke, 2005; Abdul Hamid, 2004). Foreign business partners also play important role guidance for local companies to engage in CSR (Azlan and Susela, 2008). Although, there is a pressure, the contribution of CSR for the Malaysian companies has still not been toward a higher level of transparency of social activities and disclosure (Bursa Malaysia, 2007; Williams & Pei, 1999). Although stakeholders hope those companies to be more active in implementing CSR practices, the increasing numbers of companies that are willing to set involve in CSR practices still do not satisfy the stakeholders (Bursa Malaysia, 2007; Williams & Pei, 1999). At the same time researchers are concern about the relationship between CSR activities and awareness of employees which is still limited (Williams & Pei, 1999).

1.3 Research Questions

In order to make a finding of the impact of CSR on employees' attitude and behaviour for Malaysia's financial services industry, the research questions to be studied through this research are as following:

1. What is the effect of CSR awareness toward employees' attitude on CSR?
2. What is the consequence of CSR Fit and employees' attitude on CSR?
3. Could CSR Motivation change employees' attitude on CSR?
4. What is the relationship between employees' attitude toward CSR and behaviour (OCB)?

1.4 Research Objectives

Objective of this quantitative study was to explore the impact of corporate social responsibility on employees' attitude and behaviour. This study will also allow the researcher to understand and how the association of CSR influenced on employees in Malaysia financial services industry.

This study sought to:

1. To determine whether CSR awareness can influence employees' attitude toward CSR.
2. To recognize the consequences of CSR fit on employees' attitude toward CSR.
3. To identify whether CSR Motivation will change employees' attitude toward CSR.
4. To examine the relationship between employees' attitude toward CSR and behaviour (OCB)

1.5 Significant of Study

In the financial service industry, without understanding the impact of CSR on employees, it may make defective conclusion regarding the utility or impact of CSR policies. For example CSR policies may bring out significant benefits to employees which in turn benefit the firm even if they do not directly affect company performance. CSR research on the employee level is still in the beginning stage especially in Malaysia. In order to more understand on its effect on the employees, this study finds out the impact of employees' perception of CSR on subsequent work attitude and behaviour.

On one hand, all of us could think that integrating CSR for a financial company is easy. Being part of the service industry, it has little impact on the environment and is less concerned by challenges related to human rights and supply chain management. Nevertheless, a financial institution has to integrate CSR and will face a lot of challenges and risks. CSR challenges linked to financial company activities are numerous. From management, to stakeholder dialogue, from employee diversity to supply chain management, shareholder pressure and new regulations to follow, there are many issues to address. However, the most important activities, which will impact CSR at large, are actually linked to the core business of the financial world which is investing capital in the economy. Employees play an important role to support their organization to involve in CSR, so it is very important for financial services industry to understand what is the impact of CSR on employees' attitude and behaviour in order to face the challenger by supporting of its own employees.

Concurrently, most of studies on CSR in Malaysia only concern about the analysis of such reporting like how to motivate managers to implement CSR practices. For this study researcher conducted a comprehensive empirical research which is related to the relationship between CSR and employees in Malaysian financial services Industry. The reason of why Malaysian companies are less concerned or involved in

implementing CSR activities to its organization is because there is lack of empirical studies on it (Bursa Malaysia, 2007; Williams and Pei, 1999). It is very important for an organization to be concern about this issue, employees play an important role in supporting an organization, without them it is very hard for an organization to go further or compete with the other competitors. CSR will differential an organization from the other competitors in this competitive corporate world.

Malaysia is now moving towards a developed nation, development of financial services sector is more emphasized because it serves as the important tools of growth to drive and sustain the economy. According to 10th Malaysia Plan which is from 2011 to 2015 (5 years plan), the services sector is expected to grow at 7.2% annually until 2015, raising its contribution to GDP to 61% by the end of the Plan period. Moreover, services industry cover more sectors such as hotel & tourism, telecommunication, real estate, education service, transport, health service and financial service is one of the sectors. By focusing on financial services industry, this research will deliver the right message or result to the right audient

1.6 Conclusion

As a conclusion, this chapter will provides brief overview on this research. The direction, insight, and scope of the research will be presented to support the following chapters.

CHAPTER 2

LITERATURE REVIEW

2.1 Introduction

Chapter two is the process of exploring the existing literature to find out what had been written or otherwise published on this research topic. In addition, explore how previous research had been conducted and how the impact toward research problem. The main reason of the literature review is to identify secondary data as many as possible which are relevant to this research topic. The literature review of this research will focus on the variables that affect the impact of Corporate Social Responsibility (CSR) toward employees' attitude and behaviour. From the precedent researches, it can identify the relationship between employee perception of CSR such as CSR awareness, CSR fit and CSR motivation toward employees' attitude and behaviour (OCB).

2.2 Corporate Social Responsibility

Currently, in the world of business, corporate social responsibility has been historically the sole bottom line driving force for corporations. According to Richard (2011), the concept of corporate social responsibility actually start in the 1920s and failed to become a serious topic among the business leaders due to the

Great Depression and World War II. Until 1951, CSR found its spotlight when Frank Abrams, chairman for the Standard Oil of New Jersey, published an article in Harvard Business Review where he stated that CSR is business obligation by conducting the affairs of the enterprise to maintain an equitable and workable balance among the claims of the numerous of directly interested groups, a harmonious balance among stockholders, employees, customers, and the public at large (Frederick, 2006).

Corporate Social Responsibility refers to the business transparent practices that are related to ethical values, compliance with legal requirements, and respect for people, communities, and the environment (Baird, Kramer & Wofford, 2002; Murillo & Martinek, 2009). Additionally, CSR has been defined by European Union as a concept whereby companies compromise with social and environmental concerns in their business operations with their stakeholders on a charitable basis (European Commission 2002).

CSR includes a lot of practices and activities to involve in, from charitable activities to increase reputation and branding of business strategies to addressing company internal and external issues. To demonstrate corporate social responsibility and the rationale by an organization, all the practices may vary according to the industry, sector and country in which organizations working with (Society for Human Resource Management, 2007).

Because of the unclear surrounding the nature of CSR, Crowther and Aras (2008) stated that there are three basic principles namely sustainability, accountability and transparency must comprise together to identify CSR activity. To make sure organization can continue to grow, sustainability have to be concern. To be recognized by the external, organization have to be accountable with the action organization did to the external. Lastly, transparency means that the disclose of the activities and action did by an organization and the reporting facts is true and reliable.

In 2008, Economist online survey of 1,192 global executives with the result of estimated 55% reported most of the gave high priority to corporate social responsibility. The result showed that the increase of 55% to 70% by 2010, evident that there is a rapidly increased number of companies across the globe that are aware and starting to practice CSR. For example, Microsoft now there are more focus on the international organizations like the World Food Programme, Save the Children, and Mercy Corps to give a technology-based development assistance. IBM will used training materials and others support from IBM Japan which will hire and train seniors to become instructors for other seniors, the same time this will help elder citizens to be more fully participate in a internet world (ASOCIO Policy Paper, 2004).

There are more companies committed to CSR practice because they believe that CSR practices help to implement the intangible benefits for reputation, commitment and knowledge, which will reduce the turnover rate in an organization by increasing the intangible benefit (Chong & Gilbert, 2010). Furthermore, Peggy and Albana (2001) stated that company having good image on pro-social it will be a good and powerful tool in marketing to build and increase company's reputation and it will increase competitiveness among competitor. If a company fails to practice CSR, its reputation will be affected. For example, due to abusive labour practices at some of its Indonesian suppliers in the early 1990s, Nike faced an extensive consumer boycott. Shell Oil's sink the *Brent Spar*, an obsolete oil rig, and this was happened in the North Sealed to Greenpeace protests in 1995 and to international headlines (Harvard Business Review, 2006).

According to Corporate Social Responsibility Perceptions Survey (2010) that released by Penn Schoen Berland, Landor Associates, and Burson - Marsteller, consumers will be more focus on social responsibility across business sectors, and 55% are more likely to choose a product that supports a certain cause when choosing between otherwise similar products. There are 38% of respondents still plan to spend the same or more for products and services from socially responsible companies.

2.3 Financial services and CSR

To create a bridge for the social responsibility and the central feature in modern capitalism, financial service is very important for an organization (Cowton, 2002; Scholtens, 2006). According to Prior and Argandoña (2009) Gross Domestic Product (GDP) normally will be influence or affect by financial service industry. Based on their core business products and services or other indirect activities will create a big impact to a country in term of financial economic and social (Scholtens, 2006). The great and powerful market status will encourage the implementation of CSR, because it can provide overall benefits to public. At the same time will benefit it to organization too (Thompson & Cowton, 2004; Scholtens, 2006). Banks become a major commitment to financial services industry (Cowton, 2002), the contribution will lead a core business to continue sustain in this industry.

According to Jeucken and Bouma, (2001), financial service is heavily related to CSR. If organization does not concern about CSR it will impact the account as part social responsible. Sustainable finance services industry has found expressions in such practices as social responsible investments, green banking, responsible lending and the broader discourse on sustainability. While these are worthy, they appear to represent more of the CSR agenda of developed economies. In Malaysia, there are very less number of company that are concern about CSR for the pass ten year, but nowadays the awareness of implementing CSR has been activated. The activation of the CSR has become the strength for many company to differential them among the competitor.

2.4 CSR in Malaysia

According to Welford (2005), CSR performance in Malaysia is generally the weakest among Asia countries, compared to Thailand and Hong Kong. Code of conduct on ethics, bribery and corruption are most common in Malaysia. Besides that, according to Bryan and Kim (2011), there is a weak awareness of CSR among public listed companies in Malaysia and lack of engagement in CSR activities.

However, CSR has become an increasingly significant phenomenon in Malaysia, in line with international trends. According to Bryan and Kim (2011), although Malaysia is not a member of OECD and only recognized as a developing country but the degree of awareness and engagement in CSR is not at an ignorance stage. Besides that, Frynas (2006) stated that there is an increase of evidence that non-Western firms from emerging economies such as Thailand and Malaysia are striving to become good corporate citizen as aware of CSR issues. A study found that Malaysian companies are involved with ISO14001 certification was higher than some developed countries (Zulkifli & Amran, 2006).

CSR started to attract Malaysia's public attention in recent years due to Malaysian government role in taking the initiative to prove the importance of CSR in the country in recent years (Sharon Yam, 2012). In 2006, Bursa Malaysia has come out with a CSR framework as guidelines on how to implement CSR for public-listed companies (PLCs) and integrate CSR elements into their strategic business management practices. Bursa Malaysia Berhad's Chief Executive Officer, Yusli Mohamed Yusoff said, "Stakeholders are increasingly expecting companies to have good CSR practices beyond community service alone". CSR is a comprehensive approach to business practices based on ethical values and complements the exchange's push to improve the quality of PLCs in Malaysia (Bryan & Kim ,2011; Yam ,2012).

Moreover, the 5th Prime Minister of Malaysia YAB Dato' Seri Abdullah bin Haji Ahmad Badawi in his 2006 budget speech has encouraged companies to disclose their CSR activities and subsequently, disclose CSR activities in financial report which become mandatory requirement for all public listed companies in year 2007 (Bursa Malaysia, 2011). In January 2008 and 2010, StarBiz-ICR Malaysia Corporate Responsibility Awards was launched to encourage the Malaysian companies to increase the standards of business practices and to benefit the various stakeholders (StarBizICR 2010).

According to Corporate Social Responsibility: Creating Greater Competitive Advantage conference program organized by Securities Commission (2004), YB Tan Sri Nor Mohamed Yakcop, Minister of Finance II in his special address outlined that Malaysian financial industry is serious about incorporating better CSR practices into their business activities. They should incorporate socially responsible values into strategic documents, adopt global CSR, enhance workplace practices to attract and retain the best resources and social and environmental labelling of products and services.

As a result, most of the recent social responsibilities have been addressed by some of the leading Malaysian's financial services companies (Star report review, 2010). For example, Digi.com Bhd is providing a fair and conducive work environment to concern about their employees and enables them to enjoy a balance life. Petronas Gas Bhd CSR has taken its CSR initiatives by launched Program Bakti Pendidikan Petronas (PBPP) to conduct education programs to benefit the public at no cost.

2.5 Employee Perception of CSR

Corporate image created by CSR activities is not only a significant factor for consumers and their buying behaviour as suggested and researched by Mohr and Web

(2005); Ellen, Deborah and Lois (2006); Oppenwal, Andrew and Paulinc (2006) and number of others, but also for attracting and retaining a higher quality of human resources, which today is assumed to be one of the major competitive advantages.

Nowadays the role of corporate social responsibility on employees is becoming more and more popular in the corporate world, one of the reasons being that successful corporate should attract, retain the best performers in the work place. By creating a comfortable working atmosphere and implementing of the internal marketing strategies, companies can improve productivity and satisfaction among employees. If employees are happy and follow the organization closely, they will introduce it to friends and family, proved that it organization is a good employer (Bhattacharya, Korschun & Sen, 2008).

Based on the research, CSR implementation can be a source of competitive advantage to an organization's business and researchers found that awareness of CSR and the implementation of CSR activities can create job satisfaction, develop employee loyalty to a company, attract talented employees, and increase employee motivation (Branco & Rodrigues, 2006; Rodrigo & Arenas , 2008). According to Rupp, Ganapathi, Aguilera and Williams (2006) employees will make distinct judgments regarding their organization's CSR activities and positive perceptions can fulfil psychological needs and increase affirmative behaviour.

Collier and Esteban (2007) stated that implementation of CSR initiative on employee responsiveness is important in order to achieve effective CSR. Employees must first have to be motivated to deliver CSR requirements and, second, to be committed to surmounting the challenges and attaining the goals of responsible corporate behaviour. Employees play a energetic role in the implementation of CSR activities. Therefore, it is important for CSR to be embedded in the cultural fabric of the business as well as in the hearts and minds of its employees.

2.6 Independence variables

The independence variables in this research consist of CSR Awareness, CSR Fit and CSR Motivation.

2.6.1 CSR Awareness

The employees' awareness of corporate social responsibility may be important than the actual CSR policies in an organization. If the employee aware of their company's CSR activities and policies, this will be beneficial to employees in economic responsibility, legal responsibility and ethical responsibility, while discretionary responsibility will benefit employees indirectly (Zheng, 2010). On the other hand, if employees are unaware of their firm's CSR activities, the initiatives will have no impact on employee's attitude and behaviour. Besides that, it might leads to unintended effects such as frustration and the firm is using resources effectively when employee misperceptions of CSR activities (Ellis, 2008).

According to Bhattacharya et.al (2008), most employees are not close to their employers' CSR efforts even though their employer is socially responsible. This is because they know little to nothing about the specific activities the company engages in or many employees are eager to know more about such initiatives but they frequently find it difficult to discover more about them. Therefore, companies that spent millions of dollars to support compelling social initiatives often miss prime opportunities to connect with employees.

Therefore, Changchutoe (2012) suggests that listed companies have to connet with the stakeholders, especially the employees in order to create awareness and understanding of employees' performance according to the policy. Besides that, the researcher suggest that embracing CSR concept as part of their organizational culture

for development of employees' awareness and for use as performance guideline. Moreover, employees play a important role in organization's implementation of CSR and their perceptions of CSR will influence employees subsequent work outcomes. Therefore, organization has to effectively interacting with employees to raise their awareness on CSR issues in order to benefit more (Nadeem,Iqbal, Ahmad & Basheer, 2012).

According to Austinet, Leonard, Reficco and Wei-Skillern (2006), when employees are aware of the responsible practices and philanthropic activities of their employer, it can generate feelings of pride in the company and lead to increase in employees' dedication. Moreover, company sends a signal to their employees that they care about the community, your community; hence, they care about you. Therefore, employees may be more likely to become identified and committed to their employer when they are aware of the CSR activities (Priscila, 2012). Besides that, employee will increase their willingness to offer more time and energy to their companies when they aware of their companies' CSR (Maignan & Ferrell, 2004).

Currently, there are many companies recognizing the importance of raising employee awareness with regard to the effective promotion of CSR. Therefore, Mazda is trying to deepen employees' awareness that their day-to-day work is connected with CSR by implementing in-house CSR education programs such as lecture style training and group discussions, stated by Hideki Kurokawa from CSR & Environment Department of Mazda. Sony offers a variety of educational programs based on a three-level approach, whereby employees are encouraged first to learn about CSR, second to participate in CSR activities and third to incorporate CSR into their day-to-day work to raising CSR awareness. According to Toshiba CSR Report 2007, Toshiba have designated December as Toshiba Group CSR month and President At sutoshi Nishida sent email to Toshiba Group companies worldwide in Japanese, English, and Chinese versions to raising CSR awareness of employees.

2.6.2 CSR Fit

According to Menon and Kahn (2003), CSR fit refers to similarity or relatedness between characteristics of a company's business and employees of the company. CSR fit may result from common associations that the brand shares with the cause, such as product dimension (e.g., herbal products brand sponsors the protection of rainforests), affinity with specific target segments (e.g., Avon fights breast cancer), or corporate image associations created by the brand's past conduct in a specific social domain (e.g., Ben & Jerry's and the Body Shop's activities in environmental protection).

Social endeavours must be always consistent with firms' operating objectives because corporate philanthropy and social initiatives are the heart and soul of a business (Levy, 1999). Numerous studies have presented the importance of the fit between characteristics of company products and CSR activities and suggested that CSR initiatives should be strategically related to the organization's mission, values, and objectives (Rifon, Choi, Tribble & Li, 2004; Porter and Kramer, 2006).

CSR fit is very important due to it affects on employees' CSR attributions. According to Basil and Herr (2003; 2006), consumer hold positive attitude toward an organization when they perceive there is a fit between the organization and the charities that it supports. Simmons and Olsen (2006) have examined the effects of high-fit and low-fit on consumers' evaluations of companies and results showed that consumers' evaluations of the company were more favorable in high fit conditions as compared to low-fit conditions. High fit means that there is an obvious connection between the company and the CSR activities and can be viewed as being consistent with what is expected from the company. The perceived image of the brand of company will reinforced when the fit is high. On the other hand, low fit describes a low level of obvious congruence between the company and the cause and is thus not consistent with expected behaviour from the company.

CSR can actually become a liability and diminish previously held beliefs about firms when the social initiatives are not aligned with corporate objectives or low fit (Becker-Olson and Hill, 2005). Therefore, Du, Bhattacharya and SankarSen (2010) argue the CSR messages should explain and emphasize the strategic link between the company's business area and the social cause when a company engages in CSR activities with no apparent fit in order to reduce the risk of stakeholder skepticism. For example, DenTek Oral Care, a sponsor of the American Diabetes Association includes the information that diabetes can lead to tooth decay, bad breath, dry mouth and gum disease into its sponsorship communications. This action is to prevent bad fit because of many people may not know about diabetes-related dental problems (The Conference Board, 2011). By strengthen the underlying link between the sponsorship and its core business, the company is able to create a high perceived fit and reap greater business returns to its CSR activities.

Similar to the consumer research mentioned above, Cohen and Greenfield (1997) found that employees are more likely to support organizational CSR initiatives perceived to be consistent with the organization's mission and values. When stakeholders perceive CSR initiatives to be congruent with the organization's mission, values, and objectives, they are more likely to perceive those initiatives as sincere (Burke & Logsdon, 1996). On the other hand, if employees perceive company CSR efforts are insincere; the positive relationships among desired perceptions do not exist and will be related negative effect on other organizational level perceptions (Daniel W. & Daniel B., 2000).

Therefore, the concept of fit is very important to a company because if it is perceived that the CSR activities are not in compliance with advance information and expectations on a company, a negative perception toward the CSR activities will arise (Forehand & Grier, 2003).

2.6.3 CSR Motivation

For this proposed model, CSR motivation is related to the perceived organizational motives for engaging in CSR policies. Employees must also perceive the CSR activities to be effective and consonant with the firm's activities or values. According to Ellis (2008), perceived fit addresses the correspondence between the CSR policies and the organization's values and strategies as well as the organization's motivation (as seen by the employee). Employees will also make attributions regarding their employer's CSR initiatives to try to understand why the company is engaging in the particular activity (Bhattacharya & Sen, 2004). When CSR initiatives are perceived as sincere efforts for supporting a social cause, employees are more likely to believe that the motivation for engaging in CSR is the actual message that is being conveyed (e.g., we contribute to the community) (Goldsmith, Lafferty, & Newell, 2000).

By understanding on how perceived of CSR motivation work, firms have to clarify the stakeholder's responsibility. According to Freeman, Wicks, Parmar and Colle (2010) company stakeholder responsibility is to explain the relationship between CSR and stakeholders. It looks at business and society as intertwined, and it looks not just at corporations, but at many different forms of organizations, and promotes a pragmatic focus on managing the relations with all the organization's stakeholders as a primary task for success. This requires a detailed understanding of to whom exactly a firm is responsible and the nature of those responsibilities. One of the most important stakeholder definitions provided by Mitchell, Agle & Wood (1997), which suggests that a stakeholder can be categorized by the following attributes: power, legitimacy, and urgency. Power is the ability of stakeholders to influence the firm (Parent & Deephouse, 2007). A legitimate stakeholder is one whose actions and claims are seen as appropriate, proper, and desirable in the context of the social system (Suchman, 1995; Parent & Deephouse, 2007). Urgency is the degree of the stakeholder's claim (Mitchell, Angle & Wood, 1997).

Firms address these questions in a variety of ways, but each time they need the language of stakeholders to get to a more actionable level of specificity. The primary task of CSR is to be responsible for all stakeholders concerned. Thus, firms need to consider how stakeholders perceive their CSR initiatives. According to Bronn and Vrioni (2001), factors such as honesty, commitment to a cause, and long term involvement with non-profit organizations help to overcome stakeholders' skepticism and increase trust toward the organization and its CSR initiatives.

2.7 Mediator - Employees' Attitude toward CSR

Allport (1937) indicated that attitude as a single most essential construct in social psychology may again be true. Petty, Richard, Duane and Leandre (1997) defined attitude as summary evaluations of objects along a dimension ranging from positive to negative. One traditional theme in attitude research is the investigation of the underlying bases and structure of these evaluations. It shown that base and structure of attitudes was carried out under the label of attitude strength because of the differences in underlying structure of attitudes will produce differences in strength (Petty et al, 1997). According to Mason (2005) behaviourally based attitude stems from people's observations of how they behave toward a particular topic (eg. CSR).

If employees have a positive attitude toward CSR initiatives their perceptions of CSR (i.e., awareness, fit, and motivation) may become more positive (Priscila, 2012). At the same time, if employees have a positive attitude toward CSR, their level of identification might increase when they perceive that the organization engages in socially responsible behaviour. In this section, the literature pertaining to attitudes and their relationship to the constructs of interest is further reviewed.

One of the most popular approaches to the study of attitudes is based on the premise that attitudes can be characterized by three components: cognitive, affective, and behavioural (e.g. Eagly & Chaiken, 1998; Rosenberg & Hovland, 1960). The following example illustrates the three components of attitudes: An employee may strongly believe that organizations should allocate a portion of their profits to socially responsible initiatives that contribute to the well-being of society (cognitive); the employee may get angry if he finds out that his employer organization has not established some sort of CSR initiatives (affective); on the other hand, if his employer carries out various CSR activities, he will be likely to volunteer for those activities (behavioural). So it is important to understand employees' attitude toward CSR and it will help to further explore on the current research.

Pickens (2009) explained that employees' perceptions are closely related to their attitudes. That is, when employees are put it to a situation, they interpret it into something that it is meaningful to them (Pickens, 2009). However, employees' attitudes will figure how and to what strength employees perceive and interpret the situation (Fazio & Williams, 1989). Consequently, employees' perceptions and interpretations may be very different from reality (Pickens, 2009).

Employees' attitudes toward CSR can influence their perceptions of CSR policies (Fazio & Williams, 1986; Raden, 1985). For example, employees who tend to have a negative attitude toward CSR initiatives may tend to perceive them as firm-serving efforts rather than sincere efforts to help society. In investment view, employees may perceive CSR initiatives as a waste of time and money. On the other hand, employees who have a positive attitude toward CSR may perceive their organization's socially responsible efforts to be altruistic efforts intended to help the local community. It is also possible they might think the organization does not invest sufficient resources on CSR programs. This example supports the argument made by researchers (e.g., Fazio & Williams, 1986; Raden, 1985) those employees' attitudes and the strength of those attitudes impact variables such as perceptions and behaviour differently.

2.8 Dependent Variable -Organization Citizen Behaviour (OCB)

Organization Citizen Behaviour (OCB) was introduced in the 70s of the last century, connected with psychological contract, and with benefits exchange between organizations and employees, it is not motivated financially but emotionally (Jordan, Schraeder, Field & Armenakis, 2007).

In the last few years, many articles have been devoted to the study of OCB, and this topic is discussed in applied psychology and organizational behaviour. In addition, OCB does not report in the formal job description (Bower, Halbesleben, and Paul, 2010). Therefore, OCB is considered as the behaviour which is nature, voluntary, non-obligation (Polat, 2009).

The effects on employee performance are threefold. Firstly, workers who engage in OCB tend to receive better performance ratings by their managers (Podsakoff & Mishra 2009). This could be because employees who engage in OCB are simply liked more and perceived more favorably (this has become known as the 'halo effect'), or it may be due to more work-related reasons such as the manager's belief that OCB plays a significant role in the organisation's overall success, or perception of OCB as a form of employee commitment due to its voluntary nature (Organ, Podsakoff & MacKenzie, 2006).

This research will focus on the OCB, in which employees have voluntariness to do one or some things for their organizations. Therefore, they can present their attribution and loyalty to their organizations through the behaviours. Through the last three decades the term has its impact in organizations management and encompasses loyalty, commitment and employees readiness to do extra roles beyond their daily duties and job description, associated with ethical standards, directed by conscious to give more than what is expected of them to do (Caldwell, Floyd, Atkins & Holzgrefe, 2012); (Kinicki, Williams & Brian, 2011).

2.9 Previous Research

2.9.1 Employees' perception of CSR and Employee attitudes toward CSR

Participating in corporate social responsibility (CSR) activities add value to an organization than just giving back to the community and “doing the right thing”. Turker (2009); Rupp, Ganapathi, Aguilera & Williams (2006); Greening and Turban (2000), suggests that an organization's active participation in corporate social responsibility efforts has a significant influence on employees' engagement levels and views of senior management.

CSR is gaining attraction as a strategic corporate initiative. Those organizations that have a clear CSR mission set themselves apart from the competition in terms of employment brand. According to Folger, Cropanzano and Goldman (2005), CSR initiative will increase the share common main beliefs (to be ethical, to be fair) and it will bring positive work attitude and behaviour. Involvement in CSR activities not only has positive societal effects, but also increases an organization's competitive advantage when recruiting, especially younger workers. By understanding of the relationship between perception of CSR policies and employee attitudes CSR activities will bring an impact to the current employees commitment towards their organization (Turker, 2009) and on the charisma of an organization in the mind of prospective employees (Greening & Turban, 2000).

Employees also show a higher level of agreement with the necessity for more strict laws and regulations in employees and consumer rights' protection and more positive attitude towards buying products of companies which implement CSR policies and prohibition of sweatshop products. Gond et al. (2010) proposed a model with complex explanation CSR model for employees. They suggest that CSR of the company and its moderators (personal attitude toward CSR, moral, emotions, sensitiveness, organizational culture, ethical climate, and fit between company and

personal values) positively affect the employee perception of company CSR and influence their attitude and social behaviours.

Companies in which employees can identify organizational justice, support and trust show higher level of commitment and more satisfaction at work. All these will positively influence employees' performance, work quality, organizational efficiency, cooperation and services quality (Rupp et al. 2006).

In this study, it is hypothesized that perceptions of CSR awareness, motivation and fit, comprise the overall employees' perceptions of CSR policies (Ellis, 2008). These indicators were drawn from the literature as it is explained below.

Awareness is the first independent variable to examining the impact of employees' perceptions of CSR on employees' attitude and behaviour. According to Pickens (2009), awareness can play an important role in the perception process. Awareness of CSR policies initiatives can lead to the development of a bilateral psychological contract between the employees and the organization (Ellis, 2008; Morrison & Robinson, 1997), as well as a decrease in employees' skepticism about the organization's motivation for engaging in CSR. In this study, employees must be aware and understand of the CSR policies that their employer organization is engaged in.

Another independent variable – CSR motivation is related to the employee attitudes toward CSR for engaging in perception of CSR. Organizations need to consider how their employees perceive their CSR efforts, when CSR policies are perceived as sincere efforts for supporting a social cause, employees are more likely to believe that the motivation for engaging in CSR policies is the actual message that is being conveyed (e.g., we care about the community) (Goldsmith, Lafferty & Newell, 2000) and such perception can trigger an employee attitudes toward CSR policies (Priscila, 2012).

Fit is related to the perceived congruency between the organization and its CSR initiatives. Authors such as Burke and Logsdon (1996) and Porter and Kramer (2002; 2006) 54 suggested that CSR initiatives should be strategically related to (i.e., should fit with) the organization's mission and objectives. Consumer behaviour researchers found that consumers that perceive a fit between the organization and its CSR initiatives are more likely to have a positive attitude toward the organization, to develop a sentimental bond with the organization, and to perceive such initiatives as sincere (e.g., Basil & Herr, 2003; 2006; Bhattacharya & Sen, 2004; Lafferty, Goldsmith, & Hult, 2004, Walker & Kent, 2009).

Hypothesis 1: There is a positive significant relationship between CSR awareness and employee attitudes toward CSR.

Hypothesis 2: There is a positive significant relationship between CSR fit and employee attitudes toward CSR.

Hypothesis 3: There is a positive significant relationship between CSR motivation and employee attitudes toward CSR.

2.9.2 Employees Attitude toward CSR and OCB

An organization's CSR activities, while they may be effective by objective criteria or even judged effective by people who do not care for the activity, may not be universally accepted by employees. CSR initiatives are more effective when employees are aware of such initiatives and when they perceived sincerity and congruent with the organization's mission and values (Priscila, 2012). CSR activities may be seen by some employees as a waste of resources the organization could devote to the employees or the organization as a whole.

Although CSR initiatives may be effective by objective criteria, some employees might regard such activities as a waste of valuable organizational resources (Ellis, 2008). Thus, employees' perceptions of CSR initiatives can be influenced by the attitude they have toward such initiatives. Alternatively, CSR initiatives may be seen to support or advance an agenda not all employees embraced. According to Friedman (1970), even seemingly uncontroversial programs, such as those that support breast cancer research, may be opposed by employees who are against animal testing. Other employees may be opposed to CSR initiatives in general.

An attitude toward CSR is how employees' response on their work itself and work environment and is caused when one's need is satisfied at the workplace. As discussed earlier, it is supported that employee attitudes has a positive effect on OCB (e.g., Bateman & Organ, 1983; Williams & Anderson, 1991). In this study, unlike previous studies, employees attitude was considered as the resulting factor of OCB. That is how employees' attitude could result in OCB. Many of the studies support the effect of OCB on in-role behaviour (e.g., Chang & Chang, 2010; Ko, 2008). Therefore, it is reasonable to think the effect of employees attitude on OCB. According to Williams and Anderson (1991), when employees participate in organizational citizenship, this participation leads to positive feelings about their jobs. That is, employees who contribute their efforts and energize to the organization beyond officially required work criteria enjoy their work and are proud of their affiliation with the organization. And these feelings and contributions lead to employees' job satisfaction (Ko, 2008).

Finally, managers have been shown to consider OCB when evaluating the performance of subordinates (MacKenzie, Podsakoff & Fetter, 1991). These observations emphasize the difficulty of defining OCB in a unique format within and across organizations.

Hypothesis 4: There is a positive significant relationship between employees' attitudes toward CSR and Organization Citizen Behaviour (OCB)

2.10 Review of Relevant Theory

2.10.1 Social Exchange Theory

Based on the conceptual framework, researcher adopted social exchange theory proposing that OCB is the outcome of an exchange process. The purpose of this exchange is to maximize benefits and minimize costs. According to this theory, people weigh the potential benefits and risks of social relationships. When the risks outweigh the rewards, people will terminate or abandon that relationship. This will be shown in the conceptual framework, which explained that the impact of CSR on employees' attitude and behaviour. Previous research on socially responsible behaviour took two distinct and parallel paths, that explains the present knowledge gap on CSR's influence on actual employees (Swaen & Maignan, 2003; Swanson & Niehoff, 2001).

Due to this reason, researcher extended this logic into the conceptual framework for this study by arguing that employees may view a socially engaged organization as one that is concerned about all people, both internal and external to the organization. The logic is that, if an organization has a general concern for fairness (e.g., respect and care for the environment, for working conditions), employees may deduce that chances are, conditions will be fair for them, thus satisfying one's need for control. Therefore employees seek and promote CSR in order to maximize their own outcomes.

In this study conceptualization of CSR will adopts positive social relationships and both within and between organizations and employee, and therefore, relational needs become highly relevant.

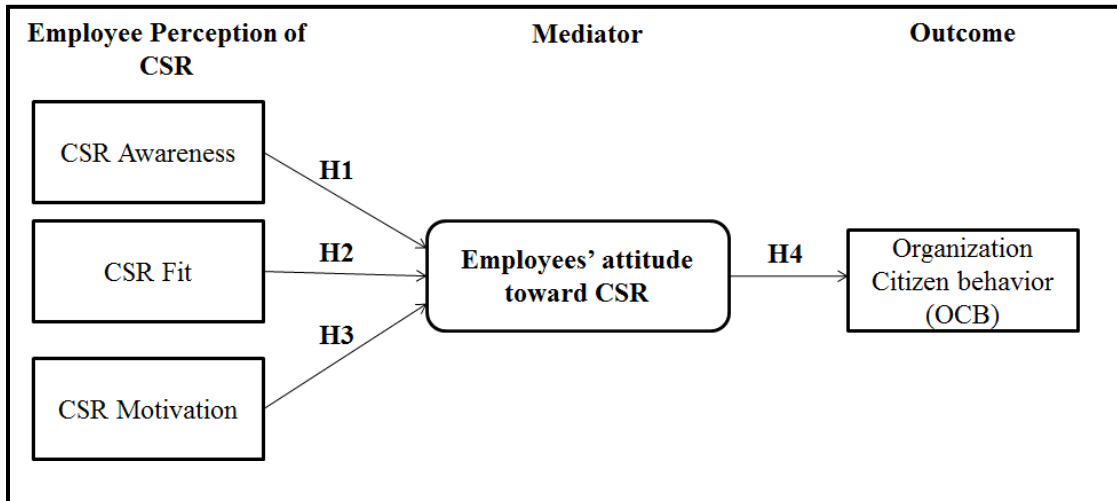
2.10.2 Social Identity Theory

According to social identity theory (SIT), people tend to classify themselves and others into various social categories, such as organizational membership, religious affiliation, gender and age cohort (Ashforth & Male, 1989). When organization have a social identity theory the identity can attract a larger pool of employees by being known for positive CSR (Greening & Turban, 2000).

On the other side, Tyler and Blader (2003) argue that employees should become more psychologically engaged with an organization, to the extent that their membership in the organization contributes to a positive social identity. They claim that the extent to which people originate pride from their organization as well as receive respect within their organization, determines the degree to which their organizational membership contributes to a positive identity. Pride refers to the conviction that the organization is positively valued, whereas respect denotes the belief that the self is valued as a member of the organization (Tyler & Blader, 2003). Thus, pride and respect should induce a sense of commitment to the organization (Tyler, 1999).

2.11 Conceptual Framework

Figure 2.1 Conceptual Framework



Source: Developed for the research

2.12 Conclusion

As a conclusion, it consists of the main sources of information to identify research's objective in this research. The literature indicated a knowledgeable exploration of the background to this research and a comprehensive review of relevant literature. In addition, the previous research has addressed this research's topic which is consumer attitudes toward Internet banking. The literature review contains a synthesis of the relevant literature as well as a critical analysis in this research.

CHAPTER 3

RESEARCH METHOD

3.1 Introduction

This chapter will discuss about the research design that described the method used in conducting the research and testing the hypotheses. It involves the method and technique used to collect data, the sampling technique to choose the appropriate respondents for this research, how was the data collection procedure, the instruments used to obtain data, and lastly how the data analysis will be done to obtain the results.

The hypotheses tested in this research suggest perception of CSR (Awareness, Fit and Motivation) on employees' attitude and behaviour (organizational citizen behaviour).

3.2 Research design

A research questionnaire was designed to capture data for exploring the effect of employees' perception of CSR toward attitude and behaviour (OCB) in the context of Malaysia financial services industry. While collecting quantitative data, questionnaire set as a survey instrument is applied and analyze these data using quantitative statistical procedures.

3.3 Sampling design

Sample is a subgroup of the elements of the population selected for participation in the study. According to (Zikmund, 2003), sampling design issues are a part of the research design process where the researchers design suitable sampling procedures after they have specified the scaling and measurement procedures and have designed the questionnaire.

3.3.1 Target Population

The target population is the elements or objects that possess the information which inferences are to be made. The target population should be defined in terms of elements, sampling units, extent and time. The target population for this research is mainly on employees working in financial services industry.

3.3.2 Sampling Frame and Sampling Location

The target population for this research are employees working in financial industry in Malaysia. According to the data from Labour Force Survey Report, Malaysia, 2012, the population of employees who is working in Malaysia is around 12.7 Million in year 2012. The area of Klang Valley were chosen because it is the city center and arrived to be in a top spot in the world business (The Star Online). Therefore, it is undeniable that most of the employees who working in this area.

The main reason to use financial services industry as a sample because financial industry can easily influence their customers' social and environmental impacts by inserting appropriate circumstances to qualify for core business products and services, such as housing loans, personal investments and underwriting. Without strong

encouragement, however, financial services institutions may not expand their reporting to cover impacts of their core business products and services. Reporting with the such impacts in their CSR reports would be one of the advantage for financial services institutions to present a broad view of CSR.

3.3.3 Sampling Elements

Sampling element is a person or object from which information is sought. The specific groups of people that conducted consisting of employees who are working in the financial services industry in Klang Valley. There were strong varieties of answering this questionnaire as the target population is the one who know the impact of CSR to them (employees).

3.3.4 Sampling Techniques

Non probability sampling is wisely use for developing this research. The purpose of using non probability sampling is because of its advantages such as low cost to execute, less time consumption, none necessary to obtain list of the population elements and require little sampling skill (Zikmund, 2003). Judgmental sampling is used as main sampling procedures because the cost is lower compare with others, convenient and time-consuming is less. The respondents are chosen base on own judgment by way of believing the respondents meet the requirements of the study and able to represent the population of interest.

3.3.5 Sampling Size

Hussey, Jill and Roger (1997) stated that it is important to pick the sample as large as possible, particular in questionnaire surveys. This will support the outcome of the surveys with more accuracy and high degree of certainty. A total of 250 questionnaires were prepared and distributed randomly based on judgment of organizations which is in financial services industry within in the Klang Valley. Before conducted a formal surveys among the target population, a total of 30 samples have been distributed which referred as a sufficient pretest study. Pretest was primarily used to check the validity and correctness of questionnaires.

3.4 Instrument

The research instruments used in this study is self-administered questionnaire. According to Burns and Bush (2006), self-administered survey is a data collection in which the respondent reads the questions and completes the survey on his or her own answers without the presence of interviewer or computer assistance. The questionnaire was developed based on the literature reviewed with the objective to examine the relationship of impact of corporate social responsibility on employees' attitude and behaviour (OCB).

The questionnaire that was used in this study composed of different questions that attempted to measure the variables. All items except for the demographic-related questions were measured on a 7-point Likert-type scale anchored by strongly disagree and strongly agree. Demographic items were included for the purpose of gathering information about participants' employer organization, department, gender, age and education level. All demographic questions were included at the end of the questionnaire, while the questions related to the variables of interest were randomly distributed with the purpose of avoiding respondents' fatigue

bias (Johnson & Christensen, 2004). The following is an explanation of the items included in the questionnaire.

3.4.1 CSR Awareness

For the first variable, employee perception of CSR policies, the proposed relationships are only expected to function when employees are aware of their employer's socially responsible behaviour. The six items utilized to measure awareness were adapted from Ellis (2008) and Pricila (2012) (see table 3.0). All items utilized to perceived CSR awareness were measured on a 7-point Likert-type scale using strongly disagree and strongly agree as end points.

Table 3.0 Ellis (2008) and Pricila (2012)'s CSR Awareness (original items)

Items
<ol style="list-style-type: none"> 1. Donates to charity. 2. Contributes to campaigns and projects that promote the well-being of the society. 3. Gives back to the community in which does business. 4. Has employee-volunteer programs. 5. Participates in other socially responsible initiatives. 6. Does not participate in any socially responsible initiatives.

Table 3.1 CSR awareness items

<i>Adapted From</i>	<i>Items</i>
Speed & Thompson (2000)	<ol style="list-style-type: none"> 1. I am donating to charity. (AW1) 2. I will contributing to my organization campaigns and projects that promote the well-being of the society. (AW2) 3. I am giving back to the community. (AW3) 4. I am involving in employee-volunteer programs. (AW4) 5. I will participate in other socially responsible initiatives. (AW5) 6. I does not participate in any socially responsible initiatives my organization involved. (AW6)

3.4.2 CSR Fit

Speed and Thompson (2000) evaluated the influence of different variables on consumers' response to sponsorship. Two of the variables assessed were perceived sincerity (see previous section) and perceived sponsor-event fit. Perceived sponsor-event fit was assessed using five items ($\alpha = .95$, Speed & Thompson) (see Table 3.2). Those items were adapted with the purpose of assessing perceived fit in the current research study (see Table 3.3). According to Pricila (2012) some of the original items (e.g., item 1) were modified to the extent that two items were developed and the reason for this is that the researcher was attempting to assess employees' perceptions of CSR fit for employees and two different objects: charities and social causes. All items were measured on a 7-point Likert-type scale, anchored by strongly disagree and strongly agree.

Table 3.2 Speed and Thompson's (2000) perceived sponsor-event fit (original items)

<i>Items</i>
<ol style="list-style-type: none"> 1. There is a logical connection between the event and the sponsor. 2. The image of the event and the image of the sponsor are similar. 3. The sponsor and the event fit together well. 4. The company and the event stand for similar things. 5. It makes sense to me that this company sponsors this event.

Table 3.3 CSR fit items

<i>Adapted From</i>	<i>Items</i>
Speed & Thompson (2000)	<ol style="list-style-type: none"> 1. There is a logical connection between myself and the charities that my organization supports. (FT1). 2. There is a logical connection between myself and the social initiatives that my organization involved in. (FT2). 3. The image of myself and the image of the charities that my organization supports are similar. (FT3). 4. The image of myself and the social initiatives that my organization involved in are similar. (FT4). 5. Myself and the charities my organization supports fit together well. (FT5). 6. Myself and the social initiatives that my organization involved in fit together well. (FT6).

3.4.3 CSR Motivation

To measure the employees' perceptions of CSR motivations, the items were adapted from Speed and Thompson (2000) and Barone, Miyazaki, and Taylor (2000). This is due to the fact that a unique CSR scale does not exist. According to Speed and Thompson (2000) developed and tested a model related to consumers' response to sponsorship and one of the variables was perceived sincerity. Perceived sincerity was assessed using four items ($\alpha = .88$, Speed & Thompson). Those items were modified with the purpose of measuring perceived CSR motivation in the current study and reflect altruistic motives for engaging in CSR which is match to current study.

Barone et al. (2000) measured consumers' response to marketing efforts. Specifically, Barone et al. (2000) conducted several studies in which they examined the impact of cause related marketing on consumer choice. Perceived motivation was also one of the main variables included in their study. Barone et al. (2000) provided different scenarios in which organizational motivation for engaging in cause-related marketing was influenced. For the current study, four items were derived and adapted from Barone et al.'s scenarios (see Table 3.5). These items represent the hidden motives that employees may have for engaging in CSR initiatives.

When the items gathered from the work of Speed and Thompson (2000) and Barone et al. (2000), it seems that the items represent two different dimensions of employees' perceptions of CSR motivation. Especially, the items adapted from Speed and Thompson seem to assess society-serving (i.e., altruistic) motives. Where the items adapted from Barone et al., seemed to assess firm serving motives which is employees may perceive that through CSR initiatives employees are simply pursuing they own interest. This study presented an opportunity to test whether there were two dimensions of employees' perceptions of CSR motivation. All items utilized to assess

employees' perceptions of CSR motivation were measured on a 7-point Likert-type scale, anchored by strongly disagree and strongly agree. The items are noted in Table 3.5.

Table 3.4 Speed and Thompson's (2000) perceived sincerity (original items)

<i>Items</i>
1. The sport would benefit from this sponsorship at the grassroots level.
2. The main reason the sponsor would be involved in the event is because the sponsor believes the event deserves support.
3. This sponsor would be likely to have the best interests of the sport at heart.
4. This sponsor would probably support the event even if it had a much lower profile.

Table 3.5 CSR motivation items

<i>Adapted From</i>	<i>Items</i>
Speed & Thompson (2000)	<ol style="list-style-type: none"> 1. The main reason I am involved in different social initiatives is because my organization cares about the well-being of society. (MT1). 2. The main reason that I donates to charity is because I believes in supporting the particular cause. (MT2). 3. I seems to have a genuine interest in the social causes that my organization supports. (MT3). 4. I seems to really care about the charities that my organization supports. (MT4).
Barone, Miyazaki, & Taylor (2000)	<ol style="list-style-type: none"> 5. I supports different social causes in order to increase my organization revenue. (MT5). 6. I supports different charities in order to increase my organization's reputation. (MT6). 7. When my organization supports different social causes, I benefits more than the cause. (MT7). 8. When my organization supports different charities, I benefits more than the cause. (MT8).

3.4.4 Employees' Attitudes toward CSR

To measure employees' attitudes toward CSR, five items were used. Two items were adapted from Tucker (2009) who examined the influence of CSR activities on employees' commitment and he found that employees' attitude toward CSR played an important role in developing employees' organizational commitment which is related

to employee behaviour (OCB). One item was adapted from Mohr and Webb (2005) which examined the influence of CSR initiatives and price on consumer responses. Results of their study suggested that CSR affects purchase intentions more strongly than price. As part of their study, Mohr and Webb assessed consumers' attitudes toward CSR. Therefore, one item utilized in their study was modified and included in the current research. Lastly, two items were adapted from Roy and Graeff (2003). Roy and Graeff's study examined consumers' attitudes toward cause-related marketing activities in which professional teams and athletes participated. The results of their study suggested that consumers tend to have high expectations about professional teams and athletes' involvement within social causes in their local community.

All of the items adapted from Tucker, Mohr and Webb, and Roy and Graeff's studies were selected because they seemed to capture the concept of employees' attitudes toward CSR as it is operationalized in the current study. The original items are included in table 3.6 while the modified version is included in table 3.7. All items utilized to assess employees' attitudes toward CSR were measured on a 7-point Likert-type scale using strongly disagree and strongly agree as end points.

Table 3.6 Employees' attitudes toward CSR items (original items)

<i>Original Work</i>	Items
Tucker (2009)	1. Being socially responsible is the most important thing a firm can do. 2. Business has a social responsibility beyond making profit.
Mohr & Webb (2005)	3. Companies should regularly make donations to charity.
Roy & Graeff (2003)	4. I am more likely to have a positive image of (local team) if I know that they support community charities or causes. 5. (Businesses/professional athletes/the local team's organization/the local team's players) should support community charities and causes.

Table 3.7 Employees' attitudes toward CSR items

<i>Adapted From</i>	<i>Items</i>
Tucker (2009)	<ol style="list-style-type: none"> 1. Being socially responsible is one of the most important things an organization can do. (AT1). 2. Organizations have a social responsibility beyond making profit. (AT2).
Mohr & Webb (2005)	<ol style="list-style-type: none"> 3. Companies should make regular donations to charity. (AT3).
Roy & Graeff (2003)	<ol style="list-style-type: none"> 4. I am more likely to feel good about my organization if I know that it supports different social causes. (AT4). 5. Organizations should support different social causes by giving money, products, or other types of assistance. (AT5).

3.4.5 Outcome Variables- OCB

The items utilized to measure OCBs were adapted from Podsakoff, MacKenzie, Moorman, and Fetter (2003). Podsakoff et al. (2003) developed a unidimensional scale to measure OCBs composed of six items. The scale has been used in multiple studies in which adequate evidence supporting the psychometric properties of the scale was obtained (e.g., Hall, Zinko, Perryman, & Ferris, 2009). The original items are included in Table 3.8, while the modified version is included in Table 3.9. All items utilized to assess OCBs were measured on a 7-point Likert-type scale, anchored by strongly disagree and strongly agree.

Table 3.8 Podsakoff, MacKenzie, Moorman, & Fetter (2003)'s OCBs (original items)

<i>Items</i>
<ol style="list-style-type: none"> 1. Considers the impact of his/her actions on co-workers. 2. Helps others who have been absent. 3. Helps others who have heavy workloads. 4. Helps orient new people even though it is not required. 5. Willingly helps others who have work related problems. 6. Is always ready to lend a helping hand to those around him/her.

Table 3.9 Organization Citizen Behaviour items

<i>Adapted From</i>	<i>Items</i>
Podsakoff, MacKenzie, Moorman, & Fetter (2003)	1. I consider the impact of my actions on my coworkers. (OCB1). 2. I try to help others who have been absent from work. (OCB2). 3. I try to help others who have heavy workloads. (OCB3). 4. I often help to orient new people even though it is not required. (OCB4). 5. I willingly help others who have work related problems. (OCB5). 6. I am always willing to lend a helping hand to those around me. (OCB6).

3.5 Data Collection Procedures

Researcher used email with different sport and non-sport in financial services industry that have established CSR initiatives and asked for permission to collect data from employees. Examples of CSR initiatives include but are not limited for employee that matched donation programs, employee volunteer programs, and other community programs. Organizations could so through an online version of the questionnaire (administered through Google document) or a paper version. The online and paper versions are the same. If the online version was preferred, the researcher emailed the survey's link to the project coordinator within the organization distribution of the questionnaires to other employees. If the paper version was preferred, the researcher mailed copies of the questionnaire to the organization and the contact person was responsible for distributing it among the employees

3.6 Pilot Test

Data gathering phase of research process typically begins with pilot testing (which also known as pre-test). Pilot testing is conducted to detect weaknesses in design and instrumentation and to provide proxy data for selection of a probability sample (Cooper & Schindler, 2006). Zikmund (2003) defined pilot test as questionnaire that was conducted prior to the distribution to the main target respondents in order to determine the relevance of the questions, identify possible questions duplication, time to complete the questionnaire, spelling mistakes, readability of the questionnaire, and possible sensitivity of questions.

Besides, pilot test also used to evaluate reliability and validity of the research questionnaire. Reliability applies to measure when result obtained overtime and across situation while validity is the ability of scale or measuring instrument to measure what it is intended to measure (Zikmund, 2003). Based on Cooper and Schindler (2006), pilot testing can draw subjects from the target population and simulate the procedure and protocol. Cohen (1977) indicated that reliability of 0.700 is considered as an acceptable level for the early stages of the basic research but if 0.800 or higher, it would be more appropriate in some applied settings.

3.7 Reliability analysis

Reliability test is applied to measure whether similar results are obtained over time and across situations. Besides, reliability test is measures the degree of free from an error and thus yield consistent results. In this research, reliability test was utilized in order to avoid the error occur in the questionnaire. This will improve the data which are gathered more consistency and accuracy. According to Hair, Babin, Money, and Samouel (2003), Table 2 shows the thumb of Cronbach's alpha coefficient size.

Table 3.10: Cronbach's alpha coefficient size

Alpha Coefficient Range	Strength of Association
< 0.6	Poor
0.6 to 0.7	Moderate
0.7 to 0.8	Good
0.8 to 0.9	Very Good
> 0.9	Excellent

3.8 Data analysis

There are two types of statistics, which are descriptive and inferential statistics. Both statistical techniques were used in this study.

Descriptive statistics focused on organization of data and summarization of numerical information into a format that is easier for viewing. It involves measuring central tendency, such as mean and median, and measuring dispersion, such as standard deviation and range (Lee, Lee & Lee, 2000).

Inferential statistics refers to using sample data to infer the general conclusions that applies to the population. Inferential statistics can be referred to as hypothesis testing, where information from a sample is being used to test a hypothesis about the entire population (Lee, Lee & Lee, 2000).

Hypotheses 1, 2, 3 and 4 will be measured using correlation analysis. Correlation is a statistical technique used to analyze the relationship or association between two or more variables (Aggarwal & Khurana, 2010). This study measures the relationship of employees' perception of CSR toward attitude and behaviour in financial services industry.

Lastly multiple regression analysis will be used to identify which independent variable has a stronger impact on the dependent variable. Regression analysis refers to study on nature of relationship between variables, in order to predict and unknown value (dependent variable) from a known value (independent variable). Multiple regression is used when there are more than two variables at a time, where one variable is dependent and others are independent variables. In this study, multiple regression is being used to determine whether each independent variable (CSR awareness, CSR Fit and CSR motivation) has a significant impact on Organization Citizen Behaviour (OCB) mediator by Employees' attitude toward CSR (Aggarwal & Khurana, 2010).

3.9 Conclusion

This chapter identified the basic research design, descriptive, hypothesis testing, and data analysis. Eventually, the questionnaires design and type of statistical analysis produces result to develop meaningful conclusions in further chapter.

CHAPTER 4

DATA ANALYSIS

This chapter, descriptive statistics will be performed to provide an overview of the most important and significant descriptive statistics of the questionnaire. The results of demographic characteristics will be reported. Pearson Correlation Coefficient (r), simple regression and multi regression will be used to run the analysis to test for the hypotheses as described above. This chapter reported all the results that had been analyzed after all the necessary information and data were collected by using SPSS software. The results of this were presented in figures, tables, pie chart and bar chart.

4.1 Descriptive Analysis

4.1.1 Respondent Demographic Profile

4.1.1.1 Gender

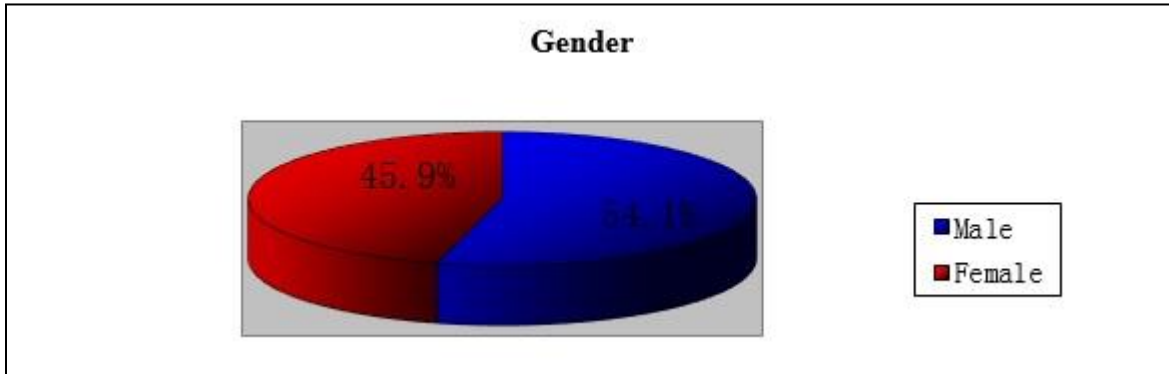
From Table 4.1 and Figure 4.1, it shows that there have 112 male respondents and 95 female respondents. The number of male respondents is more than 12% compared with male respondents.

Table 4.1: Gender

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	112	54.1	54.1	54.1
	Female	95	45.9	45.9	100.0
	Total	207	100.0	100.0	

Source: Developed for the research

Figure 4.1: Gender



Source: Developed for the research

4.1.1.2 Age

Table 4.2: Frequency of Respondent based on age

Age	Frequency	Percentage
21-30 years old	98	47.3%
31-40 years old	101	48.8%
41-50 years old	8	3.9%
Above 50 years old	0	0%
Total	207	100.0%

Source: Developed for the research

As illustrated in Table 4.12, respondents' age group categorized in 4 different groups. The first category of age is 21 to 30, which are 98 respondents or 47.3% of the respondents that took part. The next category is between the 31 to 40, with a total of 101 respondents or 48.8% of the total respondents. Next on the list is age range of 41 to 50, which recorded a total of 8 respondents or 3.9% of the total respondents. Lastly, there is no respondents from the category on above 50 years old.

4.1.1.3 Department

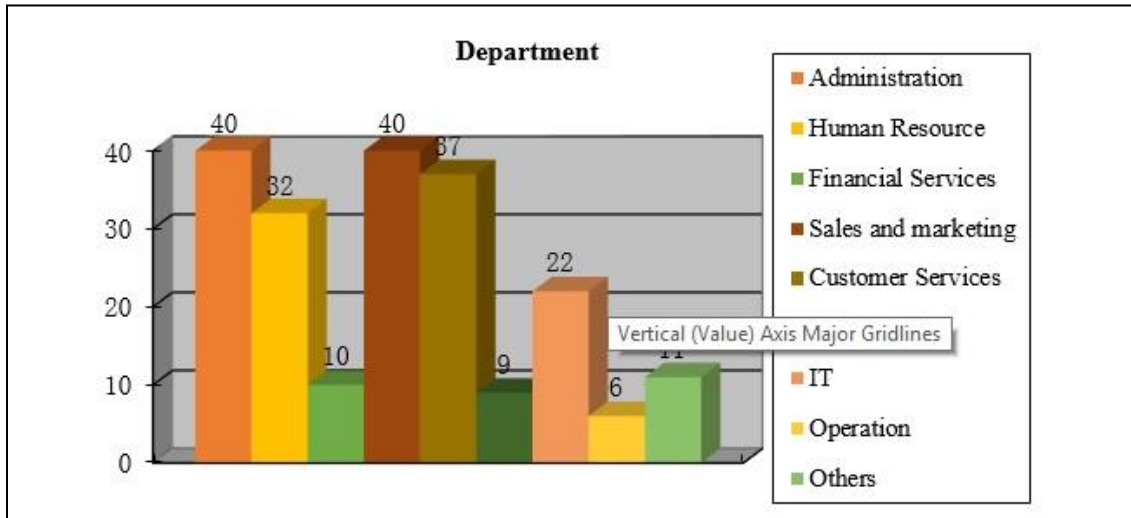
From Table 4.3 and Figure 4.2, it shows the department categories of the respondents. The majority respondents from department categories is administration where it consists of 40 respondents (19.3%). Beside that, there are 32 respondents (15.5%) from human resource and 40 respondents (19.3%) are Sales and marketing. Furthermore, it shows that 37 respondents (19.3%) are from customer services followed by 22 respondents (10.6%) from IT department, and 10 respondents (4.8%) are from financial services. The minority respondents are from operation department which is 6 respondents (2.9%). Lastly others departments have 11 respondents (5.3%).

Table 4.3: Department

Department		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Administration	40	19.3	19.3	19.3
	Human Resource	32	15.5	15.5	34.8
	Financial Services	10	4.8	4.8	39.6
	Sales and marketing	40	19.3	19.3	58.9
	Customer Services	37	17.9	17.9	76.8
	Account	9	4.3	4.3	81.2
	IT	22	10.6	10.6	91.8
	Operation	6	2.9	2.9	94.7
	Others	11	5.3	5.3	100.0
	Total	207	100.0	100.0	

Source: Developed for the research

Figure 4.2: Department



Source: Developed for the research

4.1.1.4 Education level

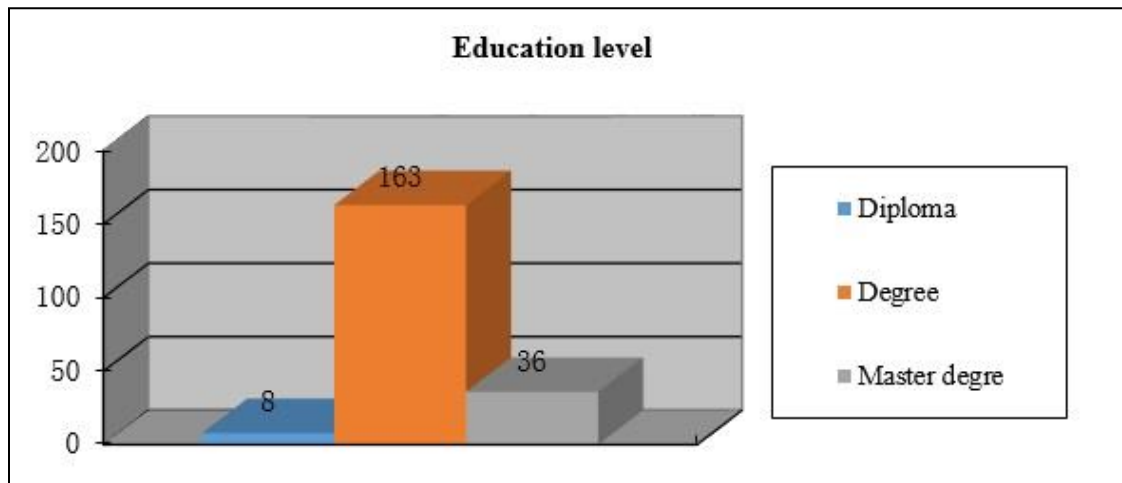
Based on Table 4.4 and Figure 4.3, it shows the education level of the respondents. Most respondents are Degree and Master Degree holders, which are 163 respondents (78.7%) and 36 respondents (17.4%) respectively. There have only 8 respondents (3.9%) from Diploma levels.

Table 4.4 Education level

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Diploma	8	3.9	3.9	3.9
	Degree	163	78.7	78.7	82.6
	Master Degree	36	17.4	17.4	100.0
	Total	207	100.0	100.0	

Source: Developed for the research

Figure 4.3: Education level



Source: Developed for the research

4.1.2 Central Tendency Measurement of Construct

4.1.2.1 CSR Awareness

Table 4.5: Statement of CSR Awareness

Statement	Strongly Disagree							Strongly Agree	
	1(%)	2(%)	3(%)	4(%)	5(%)	6(%)	7(%)	Mean	Rank
I am donating to charity	0.5	15.5	12.5	20.3	25.1	25.1	0.0	4.32	1
I am contributing to my organization's campaigns and projects that promote the well-being of the society.	8.2	15.9	17.9	9.7	28.5	19.8	0.0	3.94	2
I am giving back to the community.	11.1	14.5	21.7	7.2	34.3	11.1	0.0	3.72	3
I am involving in employee-volunteer programs.	15.5	12.1	32.4	2.4	21.3	16.4	0.0	3.51	6
I will participate in other socially responsible initiatives.	11.6	12.6	25.1	12.1	24.2	14.5	0.0	3.68	4
I does not participate in any socially responsible initiatives my organization involved.	12.1	17.4	16.9	24.6	17.9	10.6	0.5	3.53	5

Source: Developed for the research

As shown in Table 4.5, the statement "I am donating to charity" has the highest mean of 4.32 and the lowest mean score is the statement of "I am involving in employee-volunteer programs." with the mean number of 3.510. Based on table, the result revealed that there are 25.1% and 25.1% of the respondents in agree side (score 5-7) on the "I am donating to charity" and 0.5%, 15.5, and 12.5% respondents in disagree side (score 1-3). However for the lowest mean score statement, there are 21.3% and 16.4% of the respondents are will involving in employee-volunteer programs. The disagree side (score 1-3) are 15.5%, 12.1% and 32.4% of the respondents disagree on the statement of I am involving in employee-volunteer programs.

4.1.2.2 CSR Fit

Table 4.6: Statement of CSR Fit

Statement	Strongly Disagree							Mean	Rank
	1(%)	2(%)	3(%)	4(%)	5(%)	6(%)	7(%)		
There is a logical connection between myself and the charities that my organization supports	4.8	14.5	40.1	3.4	22.1	15.0	0.0	3.69	4
There is a logical connection between myself and the social initiatives that my organization involved in.	11.6	12.1	22.2	18.2	14.5	21.3	0.0	3.76	2
The image of myself and the image of the charities that organization supports are similar.	7.7	13.0	30.9	10.1	16.9	21.3	0.0	3.79	1
The image of myself and the social initiatives that my organization is involved in are similar.	0.5	23.7	37.7	3.4	10.1	24.4	0.0	3.73	3
Myself and the charities of my organization supports fit together well.	0.5	23.7	28.5	18.4	7.7	21.3	0.0	3.73	3
Myself and the social initiatives that my organisation involved in fit together well.	0.5	23.7	28.0	10.1	22.2	15.5	0.0	3.76	2

Source: Developed for the research

Referring to Table 4.6, it shows that statement “The image of myself and the image of the charities that it supports are similar.” has the highest mean of 3.79. For this statement, there are 30.9%, 13.0% and 7.7% of the respondents said the image of myself and the image of the charities that it supports are not similar. However, there are 16.9% and 21.3% of the respondents rated agree when they were asked to response on the statement. On the other hand, the lowest mean score is the statement

“There is a logical connection between myself and the charities that my organization supports.” with the mean number of 3.69.

4.1.2.3 CSR Motivation

Table 4.7: Statement of CSR Motivation

Statement	Strongly Disagree							Strongly Agree		Mean	Rank
	1(%)	2(%)	3(%)	4(%)	5(%)	6(%)	7(%)	8(%)	9(%)		
The main reason I am involved in different social initiatives is because my organization cares about the well-being of society	8.2	0.5	30.4	19.8	8.2	32.9	0.0			4.18	1
The main reason that I donate to charity is because I believe in supporting the particular cause.	0.5	8.2	22.7	30.9	30.0	7.7	0.0			4.05	2
I seem to have a genuine interest in the social causes that my organization supports.	8.2	15.5	22.7	14.0	24.6	15.0	0.0			3.76	4
I seem to really care about the charities that my organization supports.	7.7	23.7	14.5	10.6	22.7	20.8	0.0			3.79	3
I support different social causes in order to increase my organization image.	12.1	19.3	31.9	18.4	3.4	15.0	0.0			3.27	7
I support different charities in order to increase my organization image.	19.3	15.5	33.8	10.6	12.1	8.7	0.0			3.07	8
When my organization supports different social causes, I benefit more than the cause.	8.2	7.7	42.5	4.8	21.7	15.0	0.0			3.69	6
When my organization supports different charities, I benefit more than the cause.	8.2	15.5	34.8	9.7	12.6	19.3	0.0			3.61	5

Source: Developed for the research

Referring to Table 4.7, it shows that statement “The main reason I am involved in different social initiatives is because my organization cares about the well-being of society” has the highest mean of 4.18 and the lowest mean score is the statement “I supports different charities in order to increase my organization image.” with mean number of 3.07. Based on table, the result revealed that there are 8.5%, 0.5% and 30.4% of the respondents disagree that they are involve in different social initiatives is because they cares about the well-being of society. However, there are 8.2% and 32.9% of the respondents are agree and strongly agree that they are involve in different social initiatives is because they cares about the well-being of society. The remaining 19.8% of the respondents rated neutral when they were asked to answer on the statement.

4.2 Scale Measurement

Reliability test is used to compute the stability and the consistency of the variables, while Cronbach's Alpha is used to measure the reliability of the constructs within the questionnaires. Thus, to test the reliability of the questionnaire, the reliability analysis that has provided in SPSS software is used to evaluate the independent variables which are CSR awareness, CSR fit, and CSR motivation and the dependent variable which is the behaviour (OCB) mediate by employees' attitude toward CSR. The reliability test is consists of 207 respondents.

From this analysis, Table 4.8 shows the reliability coefficient for the independent variables and dependent variable mediate by employees' attitude toward CSR in questionnaire. By referring to the summarized table of the results, it indicates that all variable to the research because they all scored more than 70%. The Cronbach's Alpha value of CSR Fit, CSR motivation, employees' attitude toward CSR and behaviour (OCB) score very good, while the following which is CSR awareness is score moderate. Furthermore, the overall Cronbach's alpha value was 0.966 as shown in the Table 4.9.

Table 4.8: Cronbach's Alpha Reliability Analysis

	Cronbach's Alpha	N of Items
CSR Awareness	0.754	6
CSR Fit	0.960	6
CSR Motivation	0.930	8
Employees' Attitude toward CSR	0.898	5
Organization Citizen Behaviour	0.959	6

Table 4.9: Overall Reliability Statistics

Cronbach's Alpha	N of Items
0.966	31

Source: Developed for the research

4.3 Inferential analyses

4.3.1 Pearson Correlation Analysis

4.3.1.1 Hypothesis 1

H1: *There is a positive significant relationship between CSR Awareness and Employees' Attitude toward CSR.*

Table 4.10: Pearson Correlation Analysis (CSR Awareness)

	CSR Awareness	Employees' attitude toward CSR
CSR Awareness Pearson Correlation	1	.772(**)
Sig. (2-tailed)		.000
N	207	200
Employees' attitude toward CSR Pearson Correlation	.772(**)	1
Sig. (2-tailed)	.000	
N	207	207

** Correlation is significant at the 0.01 level (2-tailed).

Source: Developed for the research

Based on the result provided, $p=0.000 < 0.05$, H_1 is supported that stating CSR Awareness has a positive effect on Employees' attitude toward CSR. It indicated that the CSR Awareness of Pearson Correlation is 0.772 which means that there is a positive relationship between CSR Awareness and Employees' attitude toward CSR.

4.3.1.2 Hypothesis 2

H_2 : *There is a positive significant relationship between CSR Fit and Employees' Attitude toward CSR.*

Table 4.11: Pearson Correlation Analysis (CSR Fit)

		CSR Fit	Employees' Attitude toward CSR
CSR Fit	Pearson Correlation	1	.451(**)
	Sig. (2-tailed)		.000
	N	207	207
Employees' Attitude toward CSR	Pearson Correlation	.451(**)	1
	Sig. (2-tailed)	.000	
	N	207	207

** Correlation is significant at the 0.01 level (2-tailed).

Source: Developed for the research

The result above shown that $p=0.000 < 0.05$, thus H_1 is supported stating that CSR Fit has a positive effect on Employees' Attitude toward CSR. It indicated that the CSR Fit of Pearson Correlation is 0.451 which means there is a positive relationship between CSR Fit and Employees' Attitude toward CSR.

4.3.1.3 Hypothesis 3

H_3 : *There is a positive significant relationship between CSR Motivation and Employees' Attitude toward CSR.*

Table 4.12: Pearson Correlation Analysis (CSR Motivation)

		CSR Motivation	Employees' Attitude toward CSR
CSR Motivation	Pearson Correlation	1	.667(**)
	Sig. (2-tailed)		.000
	N	207	207
Employees' Attitude toward CSR	Pearson Correlation	.667(**)	1
	Sig. (2-tailed)	.000	
	N	207	207

** Correlation is significant at the 0.01 level (2-tailed).

Source: Developed for the research

The result above shown that $p=0.000 < 0.05$, thus H_1 is supported stating that CSR Motivation has a positive effect on Employees' Attitude toward CSR. It indicated that the CSR Motivation of Pearson Correlation is 0.667 which means that there is a positive relationship between CSR Motivation and Employees' Attitude toward CSR.

4.3.1.4 Hypothesis 4

H_4 : *There is a positive significant relationship between Employees' Attitudes toward CSR and Organization Citizen Behaviour (OCB).*

Table 4.13: Pearson Correlation Analysis (Organization Citizen Behaviour)

		Employees' Attitudes toward CSR	Organization Citizen Behaviour (OCB).
Employees' Attitudes toward CSR	Pearson Correlation	1	.820(**)
	Sig. (2-tailed)		.000
	N	207	207
Organization Citizen Behaviour (OCB).	Pearson Correlation	.820(**)	1
	Sig. (2-tailed)	.000	
	N	207	207

** Correlation is significant at the 0.01 level (2-tailed).

Source: Developed for the research

The result above shown that $p=0.000 < 0.05$, thus H_1 is supported stating that Organization Citizen Behaviour (OCB) has a positive effect on Employees' Attitudes toward CSR. It indicated that the Organization Citizen Behaviour (OCB) of Pearson Correlation is 0.820 which means that there is a positive relationship between Organization Citizen Behaviour (OCB) and Employees' Attitudes toward CSR.

4.4 Multi Regression Analysis

Table 4.14 Model Summary of independent variable and Employees' Attitudes toward CSR

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.815 ^a	.665	.660	3.60531	.665	134.278	3	203	.000

a. Predictors: (Constant), CSR Awareness , CSR Fit, CSR Motivation

b. Dependent Variable: Employees' Attitudes toward CSR

Table 4.15 ANOVA of independent variable and Employees' Attitudes toward CSR

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5236.124	3	1745.375	134.278	.000 ^a
	Residual	2638.640	203	12.998		
	Total	7874.763	206			

a. Predictors: (Constant), CSR Awareness , CSR Fit, CSR Motivation

b. Dependent Variable: Employees' Attitudes toward CSR

Table 4.16 Coefficients of independent variable and Employees' Attitudes toward CSR

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.649	.942		4.933	.000
	CSR Awareness	.692	.062	.709	11.241	.000
	CSR Fit	-.273	.050	-.368	-5.498	.000
	CSR Motivation	.267	.046	.425	5.853	.000

a. Dependent Variable: Employees' Attitudes toward CSR

Source: Developed for the research

From the Table 4.15, it shows that the significant value was $p < 0.000$ which was less than 0.05. Therefore in this case, the hypothesis has to be accepted. It is because it indicates that those three factors of employee perception of CSR have significant contributed to the employees' attitudes toward CSR.

Besides that, based on the Table 4.14, the R value is equal to 0.815 which means that there was a strong relationship between dependent variable (employees' attitudes toward CSR) and independent variables (CSR awareness, CSR fit and CSR motivation). Therefore, it could be concluded that the employee perception of CSR have impact on the employees' attitudes toward CSR. Which means CSR awareness, CSR fit and CSR motivation have directly influence the employees' attitudes toward CSR.

Next, the R Square value was equal to 0.665, which mean that 66.5% of the employees' attitudes toward CSR could be explained by the employee perception of CSR which are CSR awareness, CSR fit and CSR motivation.

After that, the importance of employee perception of CSR on the employees' attitudes toward CSR can be identified by using the coefficient diagrams in Table 4.16 to rank those employee perception of CSR. Based on the result, all independent variables are statistically at the significant level ($p < 0.05$). A standardized coefficient (B) for CSR awareness is 0.709, for CSR fit is -0.368, for CSR motivation is 0.425.

Finally, the multiple regression equation can be formed by using the beta which was from the unstandardized coefficient in the Table. The CSR awareness, CSR fit and CSR motivation are the variable to determine employees' attitudes toward CSR. This can be determined by the equation below:

$$Y = A + B_1X_1 + B_2X_2 + B_3X_3$$

Whereas:

- Y = Employees' Attitudes toward CSR
- A = a constant, the value of Y when all X values are zero
- X₁ = Dimension of Employees' Attitudes toward CSR
- B₁ = CSR Awareness
- B₂ = CSR Fit
- B₃ = CSR Motivation

Thus, the multiple regression equation is:

$$Y = 4.649 + 0.692X_1 - 0.273X_2 + 0.267X_3$$

4.5 Simple Regression Analysis

Table 4.17 Model Summary of employees' Attitudes toward CSR and OCB

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.820 ^a	.672	.671	4.63116	.672	420.473	1	205	.000

a. Predictors: (Constant), Employees' Attitudes toward CSR

b. Dependent Variable: Organization Citizen Behaviour (OCB)

Table 4.18 ANOVA of employees' Attitudes toward CSR and OCB

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	9018.181	1	9018.181	420.473	.000 ^a
	Residual	4396.776	205	21.448		
	Total	13414.957	206			

- a. Predictors: (Constant), Employees' Attitudes toward CSR
b. Dependent Variable: Organization Citizen Behaviour (OCB)

Table 4.19 Coefficients of employees' Attitudes toward CSR and OCB

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	3.055	1.196		2.554	.011
Employees' Attitudes toward CSR	1.070	.052	.820	20.505	.000

- a. Dependent Variable: Organization Citizen Behaviour (OCB)

Source: Developed for the research

Based on the Table 4.18, it shows the significant value was 0.000 which was less than 0.05. Therefore, the hypothesis has to be accepted. This indicated that intention was the most significant factor that contributes to Employees' Attitudes toward CSR toward Organization Citizen Behaviour (OCB).

The R square was equal to 0.672 which means that 67.2% of the Organization Citizen Behaviour (OCB) can be explained through Employees' Attitudes toward CSR.

Next, the contribution of Employees' Attitudes toward CSR toward Organization Citizen Behaviour (OCB) was high, which carries the beta value of 0.820. Using to this value, the simple linear regression equation will be as below:

$$Y = 3.053 + 1.070X_1$$

Whereas:

Y = Organization Citizen Behaviour (OCB)

X₁ = Employees' Attitudes toward CSR

CHAPTER 5

DISCUSSION AND CONCLUSION

5.1 Introduction

This chapter will further discuss the outcome of the tests in Chapter 4. After conclude the research outcomes, the implication of research developed to provide information to other researchers about the impact of corporate social responsibility on employees' attitude and behaviour. The purpose of this chapter was to ensure that the research objectives were met. Summary of statistical analyses, discussions of major findings, implications of the study, limitation of the study, recommendations for future research and conclusion of the entire study had been cover in this chapter.

5.2 Demographic of the respondents

From the analysis of demographic profile in previous chapter, majority of the respondents are male which is 54.1% and female respondents which only have 95 people which is 45.9%. In the age group, the largest age group of the respondents falls between 31 to 40 years old (48.8%) and minority age group is above 41-50 years old only have 3.9%.

For department categories, majority of the respondents are from administration and sale & marketing which consist of 19.3% and there are only 2.9% who are from operation department. Lastly, 78.7% of respondents' education level under degree and

only minority of respondents under diploma which is 3.9% falls and only 36 of 207 respondents are holding master degree.

5.3 Scale Measurement (Reliability Analysis)

For reliability analysis, the coefficient of Cronbach's Alpha is use to test the reliability of the 31 items. Among the three independent variables, CSR Fit has the highest coefficient (0.960) and followed by CSR Motivation (0.930), CSR Awareness (0.754). For the mediator, Employees' attitude toward CSR score value of 0.898. Lastly is Organization Citizen Behviour which is 0.959. Thus, this reflect that every construct were reliable as the reliabilities values achieved are greater than 0.7. The overall Cronbach's Alpha is 0.966.

5.4 Pearson Correlation

This analysis is used to measure the association between four independent variables with mediator and mediator with dependent variable in the research. Refer to table, the results shows that CSR Awareness, CSR Fit and CSR Motivation are significantly correlated with Employees' attitude toward CSR. On the other hand, Employees' attitude toward CSR is significantly correlated with Organization Citizen Behaviour (OCB).

CSR Awareness has the strongest association with Employees' attitude toward CSR among other variables with $r = 0.772$ at $p < 0.01$. While, CSR Fit has the weakest association with Employees' attitude toward CSR with $r = 0.451$ at $p < 0.01$. Where Employees' attitude toward CSR and OCB is also significantly correlated with Organization Citizen Behaviour (OCB) with $r = 0.820$ at $p < 0.01$.

Table 5.1 Summary of Person Correlation

		CSR Awareness	CSR Fit	CSR Motivation
Employees' Attitudes toward CSR	Pearson Correlation	.772**	.451**	.667**
	Sig. (2-tailed)	.000	.000	.000
	N	207	207	207

		Organization Citizen Behaviour (OCB).
Employees' Attitudes toward CSR	Pearson Correlation	.820(**)
	Sig. (2-tailed)	.000
	N	207

** . Correlation is significant at the 0.01 level (2-tailed).

Source: Developed for the research

5.5 Multiple Regressions

Based on the table, the three independent variables are positive relationship toward Employees' Attitudes toward CSR where $B \geq 0$. Therefore, CSR Awareness, CSR Fit and CSR Motivation have significant impact on the Employees' Attitudes toward CSR.

Referring to table, the equation formulated:

$$\text{Employees' Attitudes toward CSR} = 4.649 + 0.692 \text{ CSR Awareness} - 0.273 \text{ CSR Fit} + 0.267 \text{ CSR Motivation}$$

Based on the linear equation above, CSR Awareness has the strongest antecedent in affecting the Employees' Attitudes toward CSR which is 0.709. On the other hand,

CSR Fit has the lowest antecedent in affecting the Employees' Attitudes toward CSR which is -0.273.

Under the test on strength of relationship in this research, it has form the output below:

R	= 0.815
R square	= 0.665
Adjusted R square	= 0.660

The multiple regression model had a coefficient of determinants R square of 0.665 which shows that 66.5% of variance in Employees' Attitudes toward CSR has been significantly explained by the three independent variables.

5.6 Simple Linear Regression

Based on the table, the Employees' Attitudes toward CSR are positive relationship toward Organization Citizen Behaviour (OCB) where $B \geq 0$.

Referring to table, the equation formulated:

Organization Citizen Behaviour (OCB) = 3.055 + 1.070 Employees' Attitudes toward CSR

Under the test on strength of relationship in this research, it has form the output below:

R	= 0.820
R square	= 0.672
Adjusted R square	= 0.671

The linear regression model had a coefficient of determinants R square of 0.672 which shows that 67.2% of variance in Organization Citizen Behaviour (OCB) has been significantly explained by the Employees' Attitudes toward CSR.

5.7 Discussion of Major Findings

Table 5.2: Summary for the Hypotheses

Hypothesis	Supported	Not Supported
Hypothesis 1: <i>There is a positive significant relationship between CSR awareness and employee attitudes toward CSR.</i>	B = 0.772 P = 0.000	
Hypothesis 2: <i>There is a positive significant relationship between CSR fit and employee attitudes toward CSR.</i>	B = 0.451 P = 0.000	
Hypothesis 3: <i>There is a positive significant relationship between CSR motivation and employee attitudes toward CSR.</i>	B = 0.667 P = 0.000	
Hypothesis 4: <i>There is a positive significant relationship between employees' attitudes toward CSR and Organization Citizen Behaviour (OCB).</i>	B = 0.820 P = 0.000	

Hypothesis 1: *There is a positive significant relationship between CSR awareness and employee attitudes toward CSR.*

In this research, the relationship between CSR Awareness toward employee attitudes toward CSR is proved to be positively related when the significant value of 0.000 ($p < 0.05$) and the (B) value between is 0.772. This relationship has supported by Pickens (2009); Ellis, (2008); Morrison & Robinson, (1997). Awareness of CSR initiatives can lead to the development of a bilateral psychological contract between the employees and the organization is proving by this research for researcher has a positive relationship. Which mean that, CSR Awareness will affected employees' attitude toward CSR. The important of CSR Awareness will lead employee to more involve in CSR initiative at the same time the way of employees treat on CSR will be

different compare to those employees whose are not aware about CSR (Bhattacharya et.al, 2008).

In this research, employee awareness of CSR can be an important issue that employees will change on they mind set toward CSR. As employee, they have to understand and be aware of the benefit of CSR and how it will bring a different to them and the organization if compare to those organization without implementing any CSR. From this research, if company increase the CSR awareness among the employees, employees might proud to what they organization is doing and will commit to the organization; this is because employees' personal identities are partly tied up in the organization that they are working for. Another way to describe this circumstance is "employees are not alone".

When employees are aware of CSR initiative by their employee, it can make employees feeling of pride of organization and at the same time this will create more the increase of employees' dedication to an organization (Austin et al., 2006). This research also shows that, CSR awareness will increase the changes of employees' attitude toward CSR, indirectly will increase employee dedication to the organization. There are few examples are stated on chapter two, Mazda and Toshiba are the two organizations started to involve in the activities of increasing CSR awareness among the employee. This is a very good initiative for an organization to increase the CSR awareness.

Hypothesis 2: *There is a positive significant relationship between CSR fit and employee attitudes toward CSR.*

In this research, the relationship between CSR fit and employees' attitudes toward CSR is proved to be positively related when the significant value of 0.00 ($p < 0.05$) and the (B) value between is 0.451. This relationship has supported by Becker-Olson

and Hill (2005) and Du et al. (2010). CSR fit is to examine whether employees are more likely to support and consistently with the organization mission and values (Cohen & Greenfield, 1997). Example from Bhattacharya and Sen (2004) and Webb and Mohr (1998) suggested that if consumers perceived a good fit between the organization and its CSR initiatives and they perceive them as altruistic. These circumstances can apply to an organization which the employees with good fit with organization CSR initiative, it can change employees' attitudes toward CSR and will help an organization in implementing CSR.

Hypothesis 3: There is a positive significant relationship between CSR motivation and employee attitudes toward CSR.

In this research, the relationship between CSR motivation and employees' attitudes toward CSR is proved to be positively related when the significant value of 0.00 ($p < 0.05$) and the (B) value between is 0.667. This relationship has supported by Bhattacharya & Sen, 2004; Goldsmith, Lafferty, & Newell, 2000; and Priscila, 2012.

By understanding on how CSR motivation influence in an organization, company have to clarify employees responsibility in term of perceive of CSR motivation. Employees' responsibility is to explain the relationship between CSR and employees (Freeman, Wicks, Parmar and Colle, 2010). When employees know about they own responsibility, this will indirectly influence employees' attitudes toward CSR. The result for this relationship prove that if employees precept CSR motivation in the right way, than will improve on the employees' attitudes toward CSR. It is important for employees to feel integrated in an organization as it shows the ability of employees to support on organization mission and value. At the same time employees will feel that, they must have the ability to carry out company value in term of CSR.

Hypothesis 4: *There is a positive significant relationship between employees' attitudes toward CSR and Organization Citizen Behaviour (OCB).*

It has been found that there is a significant positive relationship between employees' attitudes toward CSR and Organization Citizen Behaviour (OCB) among employees in financial services industry in Malaysia. The researches that supported this finding include Priscila (2012); Bateman and Organ (1983); Williams and Anderson (1991).

It is important for employees to feel cohesive of the attitudes toward CSR consistent with Organization Citizen Behaviour. Past researchers (Bateman and Organ (1983); Williams and Anderson, 1991) stated that an attitude toward CSR is the employees' response on their work itself and work environment and is caused when one's need is satisfied at the workplace and this will related to employees on Organization Citizen Behaviour.

5.8 Implication of research

This study is useful for organizations or managers in the financial services industry, who need to implement CSR as an organization's culture. This study provides an insight to the managers on some of the factors that perception of CSR affected on employees' attitude and behaviour and the ways to improve.

This research has highlighted various aspects of the impact of CSR toward employees' attitude and behaviour and shown that the employees' attitude and behaviour could be influenced by employees' precept of CSR which is CSR awareness, CSR Fit, and CSR motivation. Indubitably, there is a great and potential opportunity for an organization to explore CSR is a trend practiced in the organization. As such, researchers wish this study would provide insights for an organization in

order to assist them to identify the determinants that the impact of CSR could really affected employees' attitude and behaviour.

As from the result shown, the impacts of CSR have the strong influence on employee's attitude and behaviour in an organization in financial services industry. Most of the employees usually have positive perception about CSR initiative by an organization of how it can benefit and sustain the businesses. As the employees start aware that CSR is an important for the organization, they will be willing to commit and show their support effort the CSR activities by the organization. In order to attract employees to involve in organizations' CSR, organizations are advised educating they staff frequently such as create CSR activities as organization culture.

CSR Fit is one of the impacts that would affect the employees' attitudes toward CSR hence determine the organization citizen behaviour on CSR. Employees nowadays are more aware about corporate social responsible especially concerning about the how they organization doing well in contributing to society and how CSR implementing in an internal organization. But majority of the respondent in this study believe that CSR can actually become liability and diminish this might be previously held beliefs about the organization when social initiatives are not consistently with organization objective or value. In others word low fit (Becker-Olson and Hill, 2005). If the perception of CSR fit is examined through qualitative work, employees can provide more comprehensive information about if perceiving a good fit between the organization's CSR initiatives and the organization's mission statement and organizational values is important to them. Furthermore, employees can also explain how important is to them that the organization's CSR initiatives are society-serving instead of firm-serving. Consequently, conducting such qualitative studies will aid researchers in creating better quantitative measurement tools to assess constructs such as fit and firm-serving motivation.

Furthermore, CSR motivation seems to be another factor which can affected employees' attitudes toward CSR. Employees are now tend to achieve their needs for belonging to the organization as they try hard to fit themselves and this endeavors them to an organization on affect they perception between CSR policies and the organization's values which is consistent with the strategies used by an organization to motivate employees. It is normal when organizations are emphasizing on how it will implement the CSR initiative, employees will start to depend on the influence of an organization. Therefore, it is important to be noted that past experience that employees perceived CSR motivation as either positive or negative it will be depending by how an organization take an initiative. As employees tend to be social desirability, it is very important to create positive CSR motivation that spread around in an organization.

On top of that, employees' attitude toward CSR also possesses an important role as mediator in influencing employees' behaviour (OCB). Employees would intend to clarify of company CSR by understanding of organization mission and value related with CSR with is create by organization itself. According to Bateman and Organ (1983); Williams and Anderson (1991) attitude toward CSR is the employees' response on their work itself and work environment and is caused when they needs is satisfied at the workplace. As discussed earlier, it is supported that employee attitudes has a positive effect on OCB. Besides that, employees' attitudes toward CSR that acts as a great mediator to relate of the perception of CSR and organization behaviour. Therefore, this research will be able provide insight to the organization on implementing CSR initiative in the right direction by supporting by employees.

Lastly, the result has significantly shown that impact of CSR can really affected of employee's attitude and behaviour by precept of CSR (CSR awareness, CSR Fit, and CSR motivation). The Employee would intend to involve in organization CSR activities when they attitude toward CSR are highly concerned of the perceived of CSR (CSR awareness, CSR Fit, and CSR motivation). As such, the finding from this

research prone to be practical for an organization to better understand about what should be concerned in order to implement CSR in an organization itself.

5.9 Limitations of Study

One of the limitations in this study is geographical bias. The respondents were selected only from Klang Valley. There might be bias occur from other cities or states as Malaysia is well-known of various cultures living peacefully in a country, various preferences and behaviours exist among the employees. If the researchers were to have respondents from other various locations, better results will be able to obtain. Unfortunately, the researchers are insufficient of financial support and restriction of time to collect data.

Another limitation will be the generalization of the samples to the population. The total participants of 207 employees from financial services industry may not be as representative comparing to larger sample size. Due to the nature of occupation and a wide range of organizations available, it is not possible to get a full list of employees in the financial services industry in Malaysia. Thus, convenience sampling was being used to collect data. This is not the ideal sampling method as not all employees have the equal opportunity to be selected for this study. It is advisable to get the complete list of employees to be studied, in order to get more reliable result.

Next, the researchers had been noted that the study was limited by its predictors. In other words, the researchers only consider three independent variables that will influence employees' attitude and behaviour which are CSR awareness, CSR fit, and CSR motivation. The 3 independent variables tested might not be the only predictors of employees' perception on CSR. Moreover, due to the fact that the researcher only analyzed the relationship between the variables in one direction, the directionality / causality of the hypothesized relationships is also a limitation. For instance, if

employees identify with their employer organization for reasons unrelated to CSR, their perceptions of the organization's CSR and the attributions made about the CSR initiatives can also be impacted the result of they respond. In other words, because the employees identified with their employer organization, there is a halo effect and how they view the organization's CSR initiatives. This relationship needs yet to be clarify before selection of sample size.

Lastly there was some of the utilization of consumer behaviour literature to draw hypotheses related to employees' perceptions, attitude and behaviour. Although researchers can use literature from other fields to support their hypotheses, using mainly consumer behaviour literature to draw the proposed relationships in this study, may have not truly represented the relationships among variables in the context of organizational behaviour, specifically when examining employees and their perceptions of and attitudes toward CSR.

5.10 Recommendations for Future Research

Despite of the current study, there was certainly plenty of limitations should be noted. Firstly, there was a need for future researchers to increase the sample size of respondents and to involve the area not only Kuala Lumpur but other areas in Malaysia. Therefore, the future research may enlarge the coverage of geographical location to diverse the sample for data and have a better understanding of the whole context in Malaysia. Meanwhile, the sample distributed in various areas should be considered on other ethnic group as ethnicity and culture differences may influence human behaviour and preferences.

Next, due to the fact that the proposed model is just for the study purpose, it is necessary to conduct more pragmatic organizational studies that examine the impact of CSR on employees' attitude and behaviour. However, as explained in the

discussion section, in order to build better frameworks applicable to organizational contexts, those studies should be of qualitative nature because it can provide the insights of what employees think and perceive in relation to CSR. For instance, after completing the questionnaire, some of the respondents told researcher on expressing that although they think that CSR is important, but it is difficult for them to accept that their employer organizations had did something which is different from what company should do (e.g. reduce employees well fair). Feedback like this is show how that qualitative studies can capture what employees think about CSR and how they perceive CSR in a better way than do quantitative (i.e., questionnaires survey) studies. Conducting qualitative studies will help researchers in creating better quantitative measurement tools to assess the constructs examined in the current study.

So in future research should bear in mind to adopt more survey instruments rather than fully relying on the questionnaires. This is because it will increase the accuracy of the finding when the respondent as much as the possible. The questionnaire method is useful at gathering large quantity of information but other survey instruments like personal interview and observation will help obtain a more in depth information that will be helpful for the final result of the research. Besides that, in future study should go beyond and not only in financial industry. Researcher can do comparison on different industry, it can provide better views to collect more information on the impact CSR toward employees' attitude and behaviour in order to improve relationship between organization and employees in CSR.

5.11 Conclusion

According to McWilliams & Siegel (2001) CSR has become a very important in the area of study in organizational and consumer research, and has taken on greater importance as organizations involve in socially responsible initiatives beyond those required by law. Even though the importance of CSR seems to have increased,

research related to the impact of such initiatives on employees' attitude and behaviour is still limited. Through the current study the researcher attempted to further the understanding of how CSR, specifically employees' perceptions of CSR, impact employees' attitude and behaviour.

Besides that, CSR has been a popular topic in the corporate world. The role of CSR in employees' attitude and behaviour has received growing attention. This study explored the effect of employees' perception of CSR on attitude and behaviour (OCB). In this study found that, employees' CSR perception has effects on employees' attitude and behaviour. Employees play a key role in their organization and their perceptions of CSR will influence their subsequent to the implement of CSR initiative. CSR programs would benefit to both of the parties (corporate and employees). Organizations' CSR movement should thus consider a focus on engaging in ethics and CSR programs by actively communicating good strategies with the employees. At the same time organization will also benefit from effectively interacting with their employees on CSR issues.

Organizations should look for several tools or tactic to make sure a sustainable commitment of employees towards CSR strategies and targets are similar to an organization mission and value. Thus, tailored training sessions, workshops, employee volunteering programmes as well as a regular stimulus for providing feedback into CSR policies are among the most effectiveness activities to enable employees to actively participate and implement CSR across the organization. There is also a major challenge can be found in the sound translation of global strategies into local, departmental and operational specifics. A significant trend seems to be the importance of regular bottom-up communication tools in order to increase awareness, fitness of organization CSR activities, and create ownership of CSR commitments (CSR motivation), retain and attract talents and ultimately turn employees into active practitioners and organization representatives towards external.

Organizations that choose to implement CSR approach are recommended to more focus on the internal dimension first and the external will be afterwards. They must conduct the business with ethics, transparency, honesty and integrity, especially with accounting transparency which can be examined by the parties who are concerned.

Moreover, organizations require human resource development to ensure that employees' good quality of work life balance between their work, personal and relaxation. Organizations also have to manage working environment by ensuring that the office equipment are always new, clean, safe and in a good working condition.

To develop the spirit of CSR and good citizenship among employees, organizations should encourage the top management to implement a good spirit and be good examples for within the organization. Top management must have good and fair behaviour, and regularly take part in CSR activities of the organization to become a good example to all the employees. Based on the research results, most of the financial services institution employees mostly have a good spirit as they have high level of expectations toward all aspects of CSR. Therefore, organization should allow employees to be part of their CSR implementation by providing opportunity to express their opinion or determine the goal and encouraging them to participate in CSR activities.

External view of CSR for financial industry also very important, so organizations should offer good quality products and services and do not take advantage of end user. At the same time, organizations should allow end users' to complaint in case of unfair service. Furthermore, organizations have to engage suppliers or business partners that sell quality products and services and have to clear from record of law violation. The business operation must make sure no problems and difficulties to the nearest communities and provide zero impacts on the environment. All these factors are what employees suppose from CSR of an organization.

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Appendices

APPENDICES

Appendix A - Survey Questionnaire

Appendix B - SPSS Outcome

Appendix A - Survey Questionnaire



UNIVERSITI TUNKU ABDUL RAHMAN
FACULTY OF ACCOUNTANCY AND MANAGEMENT
Master of Business Administration (Corporate Governance)

Dear Respondent,

I am a student of Master of Business Administration (Corporate Governance) from Universiti Tunku Abdul Rahman (UTAR). Currently, I am conducting a survey for my project entitled “The Impact of CSR toward Employees attitude and behavior in Malaysia Financial Services Industry” a study of **The impact of corporate social responsibility on employees’ attitude and behavior: Financial Services Industry**. The objective of this quantitative study is to explore the impact of corporate social responsibility on employees’ attitude and behavior. Also, this study sought to allow the researcher to understand if and how the alignment of CSR influenced on employees.

If you choose to participate, do not write your name on the questionnaire. Your responses will not be identified with you personally, nor will anyone be able to determine which company you work for. Nothing you say on the questionnaire will in any way influence your present or future employment with your company.

I hope you will take a few minutes to complete this questionnaire. Without the help of people like you, research on my project could not be conducted. Your participation is voluntary and there is no penalty if you do not participate.

If you have any questions or concerns about completing the questionnaire or about participating in this study, you may contact us at **(012) 673-5189** or at William@utar.edu.my . If you have any questions about your rights as a research subject, you may contact the Universiti Tunku Abdul Rahman (UTAR) by mail at Lot Pt 21144, Jalan Sungai Long, Bandar Sungai Long, Cheras, 43000 Kajang Selangor, Malaysia, by phone at **(03)4873-2902**, or by e-mail at info@utar.edu.my.

Researcher information:

Name	Student ID Number
1. CHAN CHE WEE	11UKM01586

Section A: Demographic information

This set of questions asks for some background information about you. Please answer the following questions by placing a **tick** in the appropriate answer box.

1) Gender

☐ **Male**

☐ **Female**

2) Age

☐ **21 to 30 years old**

☐ **31 to 40 years old**

☐ **41 to 50 years old**

☐ **51 years old or older**

3) Department

☐ **Administration**

☐ **Customer Services**

☐ **Human Resource**

☐ **Account**

☐ **Financial Services**

☐ **Information Technology**

☐ **Sales & Marketing**

☐ **Operation**

☐ **Others (Please specify: _____)**

4) Education level

☐ **Primary school**

☐ **Secondary school**

☐ **Diploma**

☐ **Master**

☐ **Degree**

☐ **Doctorate degree (Phd)**

☐ **Others (Please specify: _____)**

Section B: Employee Perceived of CSR

No.	When answering the following questions, please think about the social causes that your employer organization supports.	Strongly Disagree						Strongly Agree
1	I am donating to charity.	1	2	3	4	5	6	7
2	I will contributing to my organization campaigns and projects that promote the well-being of the society.	1	2	3	4	5	6	7
3	I am giving back to the community in which does business.	1	2	3	4	5	6	7
4	I am involving in employee-volunteer programs.	1	2	3	4	5	6	7
5	I will participate in other socially responsible initiatives.	1	2	3	4	5	6	7
6	I does not participate in any socially responsible initiatives my organization involve.	1	2	3	4	5	6	7
7	There is a logical connection between myself and the charities that my organization supports.	1	2	3	4	5	6	7
8	There is a logical connection between myself and the social initiatives that my organization involved in.	1	2	3	4	5	6	7
9	The image of myself and the image of the charities that my organization supports are similar.	1	2	3	4	5	6	7
10	The image of myself and the social initiatives that my organization involved in are similar.	1	2	3	4	5	6	7
11	Myself and the charities my organization supports fit together well.	1	2	3	4	5	6	7
12	Myself and the social initiatives that my organization involved in fit together well.	1	2	3	4	5	6	7
13	The main reason I am involved in different social initiatives is because my organization cares about the well-being of society	1	2	3	4	5	6	7
14	The main reason that I donates to charity is because I believes in supporting the particular cause.	1	2	3	4	5	6	7
15	I seems to have a genuine interest in the social causes that my organization supports.	1	2	3	4	5	6	7
16	I seems to really care about the charities that my organization supports.	1	2	3	4	5	6	7
17	I supports different social causes in order to increase my organization revenue.	1	2	3	4	5	6	7
18	I supports different charities in order to increase my organization's reputation.	1	2	3	4	5	6	7

19	When my organization supports different social causes, I benefits more than the cause.	1	2	3	4	5	6	7
20	When my organization supports different charities, I benefits more than the cause.	1	2	3	4	5	6	7

Section C: Employee Attitude toward CSR

No.	When answering the following questions, please think about the social causes that your employer organization supports.	Strongly Disagree							Strongly Agree
1	Being socially responsible is one of the most important things an organization can do.	1	2	3	4	5	6	7	
2	Organizations have a social responsibility beyond making profit	1	2	3	4	5	6	7	
3	Companies should make regular donations to charity	1	2	3	4	5	6	7	
4	I am more likely to feel good about my organization if I know that it supports different social causes.	1	2	3	4	5	6	7	
5	Organizations should support different social causes by giving money, products, or other types of assistance.	1	2	3	4	5	6	7	

Section D : Organization Citizen Behavior (OCB)

No.	When answering the following questions, please think about your role in your current employer organization.	Strongly Disagree							Strongly Agree
1	I consider the impact of my actions on my coworkers.	1	2	3	4	5	6	7	
2	I try to help others who have been absent from work.	1	2	3	4	5	6	7	
3	I try to help others who have heavy workloads	1	2	3	4	5	6	7	
4	I often help to orient new people even though it is not required.	1	2	3	4	5	6	7	
5	I willingly help others who have work related problems.	1	2	3	4	5	6	7	
6	I am always willing to lend a helping hand to those around me.	1	2	3	4	5	6	7	

Appendices B: SPSS Outcome

Reliability Test

Case Processing Summary

		N	%
Cases	Valid	207	100.0
	Excluded ^a	0	.0
	Total	207	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.966	31

Summary of Pearson Correlation

		Correlations				
		CSRAW	CSRFT	CSRMT	EAT	OCB
CSRAW	Pearson Correlation	1	.688**	.744**	.772**	.720**
	Sig. (2-tailed)		.000	.000	.000	.000
	N	207	207	207	207	207
CSRFT	Pearson Correlation	.688**	1	.777**	.451**	.390**
	Sig. (2-tailed)	.000		.000	.000	.000
	N	207	207	207	207	207
CSRMT	Pearson Correlation	.744**	.777**	1	.667**	.569**
	Sig. (2-tailed)	.000	.000		.000	.000
	N	207	207	207	207	207
EAT	Pearson Correlation	.772**	.451**	.667**	1	.820**
	Sig. (2-tailed)	.000	.000	.000		.000
	N	207	207	207	207	207
OCB	Pearson Correlation	.720**	.390**	.569**	.820**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	207	207	207	207	207

** . Correlation is significant at the 0.01 level (2-tailed).

Multi-Regression (Perception of CSR and employees' attitude toward CSR)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.815 ^a	.665	.660	3.60531	.665	1.343E2	3	203	.000

a. Predictors: (Constant), CSRMT, CSRAW, CSRFT

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5236.124	3	1745.375	134.278	.000 ^a
	Residual	2638.640	203	12.998		
	Total	7874.763	206			

a. Predictors: (Constant), CSRMT, CSRAW, CSRFT

b. Dependent Variable: EAT

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.649	.942		4.933	.000
	CSRAW	.692	.062	.709	11.241	.000
	CSRFT	-.273	.050	-.368	-5.498	.000
	CSRMT	.267	.046	.425	5.853	.000

a. Dependent Variable: EAT

Simple-Regression (Employees' attitude toward CSR and OCB)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.820 ^a	.672	.671	4.63116	.672	420.473	1	205	.000

a. Predictors: (Constant), EAT

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	9018.181	1	9018.181	420.473	.000 ^a
	Residual	4396.776	205	21.448		
	Total	13414.957	206			

a. Predictors: (Constant), EAT

b. Dependent Variable: OCB

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.055	1.196		2.554	.011
	EAT	1.070	.052	.820	20.505	.000

a. Dependent Variable: OCB

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Enclosed is a brief questionnaire that asks a set of questions about your Job Characteristic toward your current job. We are asking you to look over the questionnaire and, if you choose to do so, complete the questionnaire and send it back to us in the enclosed postage-paid envelope.

If you choose to participate, do not write your name on the questionnaire. Your responses will not be identified with you personally, nor will anyone be able to determine which company you work for. Nothing you say on the questionnaire will in any way influence your present or future employment with your company.

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☐ **Account**

☐ **Financial Services**

☐ **Information Technology**

☐ **Sales & Marketing**

☐ **Operation**

☐ **Others (Please specify: _____)**

4) Education level

☐ **Primary school**

☐ **Secondary school**

☐ **Diploma**

☐ **Master**

☐ **Degree**

☐ **Doctorate degree (Phd)**

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3	I am giving back to the community in which does business.	1	2	3	4	5	6	7
4	I am involving in employee-volunteer programs.	1	2	3	4	5	6	7
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8	There is a logical connection between myself and the social initiatives that my organization involved in.	1	2	3	4	5	6	7
9	The image of myself and the image of the charities that my organization supports are similar.	1	2	3	4	5	6	7
10	The image of myself and the social initiatives that my organization involved in are similar.	1	2	3	4	5	6	7
11	Myself and the charities my organization supports fit together well.	1	2	3	4	5	6	7
12	Myself and the social initiatives that my organization involved in fit together well.	1	2	3	4	5	6	7
13	The main reason I am involved in different social initiatives is because my organization cares about the well-being of society	1	2	3	4	5	6	7
14	The main reason that I donates to charity is because I believes in supporting the particular cause.	1	2	3	4	5	6	7
15	I seems to have a genuine interest in the social causes that my organization supports.	1	2	3	4	5	6	7
16	I seems to really care about the charities that my organization supports.	1	2	3	4	5	6	7
17	I supports different social causes in order to increase my organization revenue.	1	2	3	4	5	6	7
18	I supports different charities in order to increase my organization's reputation.	1	2	3	4	5	6	7
19	When my organization supports different social causes, I benefits more than the cause.	1	2	3	4	5	6	7

20	When my organization supports different charities, I benefits more than the cause.	1	2	3	4	5	6	7
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Section C: Employee Attitude toward CSR

No.	When answering the following questions, please think about the social causes that your employer organization supports.	Strongly Disagree						Strongly Agree
1	Being socially responsible is one of the most important things an organization can do.	1	2	3	4	5	6	7
2	Organizations have a social responsibility beyond making profit	1	2	3	4	5	6	7
3	Companies should make regular donations to charity	1	2	3	4	5	6	7
4	I am more likely to feel good about my organization if I know that it supports different social causes.	1	2	3	4	5	6	7
5	Organizations should support different social causes by giving money, products, or other types of assistance.	1	2	3	4	5	6	7

Section D : Organization Citizen Behavior (OCB)

No.	When answering the following questions, please think about your role in your current employer organization.	Strongly Disagree						Strongly Agree
1	I consider the impact of my actions on my coworkers.	1	2	3	4	5	6	7
2	I try to help others who have been absent from work.	1	2	3	4	5	6	7
3	I try to help others who have heavy workloads	1	2	3	4	5	6	7
4	I often help to orient new people even though it is not required.	1	2	3	4	5	6	7
5	I willingly help others who have work related problems.	1	2	3	4	5	6	7
6	I am always willing to lend a helping hand to those around me.	1	2	3	4	5	6	7