
THE ROLE OF INTERNAL CORPORATE SOCIAL
RESPONSIBILITY (CSR) TOWARDS EMPLOYEES'
ENGAGEMENT IN ACCOUNTING FIRMS

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towards Employees' Engagement in Accounting Firms

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towards Employees' Engagement in Accounting Firms

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DECLARATION

I hereby declare that:

- (1) This MKMA 29906 Research Project is the result of my own work and that due acknowledgement has been given in the references to all sources of information be they printed, electronic, or personal.
- (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.
- (3) The word count of this research report is 18,333.

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DEDICATION

This research project is dedicated

To

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LIST OF ABBREVIATIONS

CBSEM	Covariance-Based SEM
CSR	Corporate Social Responsibility
Internal CSR	Internal Corporate Social Responsibility
PLS-SEM	Partial Least Squares Structural Equation Modelling
SEM	Structural Equation Modelling

PREFACE

The study is conducted as part of course requirements for the Master of Business Administration programme in Universiti Tunku Abdul Rahman (UTAR).

The paper empirically explores and examines the employees' relationship and internal corporate social responsibility (Internal CSR) towards employees' engagement in Public Accounting Firms.

The research model is tested based on total responses of 299 from employees of Public Accounting Firms. The results reveal that the five (5) factors constituting internal CSR has strong influence towards employees' engagement.

ABSTRACT

Internal corporate social responsibility (Internal CSR) has become an essential part of organization' social responsibility. Companies all over the world are increasingly allocating resources and coping with it (Porter & Kramer, 2006).

The main purpose of this study is to investigate and examine the employees' perceptions, relationship between internal corporate social responsibility (Internal CSR) towards employees' engagement in Public Accounting Firms. It specifically examines the impacts of five (5) core dimensions of internal Corporate Social Responsibility (CSR) which are adopted from Al-bdour, Ali, Elisha and Soh (2010), namely health and safety, human rights, training and development, work-life balance and workplace diversity.

The proposed model which is used to test the hypothesis of the study was based on sample obtained from survey data 299 employees working in Public Accounting Firms. However, they are only 269 set of questionnaires is usable for analysis using Partial Least Squares Structural Equation Modelling (PLS-SEM). The results revealed that internal CSR has a positive and significant correlation with the employees' engagement. Consequently, Public Accounting Firms should reinforce corporate social responsibility (CSR) to elevate their employees' engagement. There is also implications, limitations, and recommendations for future research.

Keywords: Internal corporate social responsibility (Internal CSR); Partial Least Square Structural Equation Modelling (PLS-SEM); Employees' engagement, Public Accounting Firms.

CHAPTER 1

RESEARCH OVERVIEW

1.0 Introduction

This chapter provides an overview of the research project titled The Role of Internal Corporate Social Responsibility (CSR) towards Employees' Engagement in Public Accounting Firms. Specifically, the study aims to research the role of internal CSR towards employees' engagement in Public Accounting Firms. In order to reach the presented research goals, Chapter One aims to provide insight and initially defines the research background of the study, problem statement and subsequently the paper continues with the research objectives, research questions, hypothesis, the scope of the study and lastly significance of study associated with the project.

Du, Bhattacharya, and Sen (2011) studies revealed that today developing and implementing corporate social responsibility (CSR) has become a fundamental part organization's social responsibility. According to Porter and Kramer (2006), many companies all over the world are increasingly allocating resources and coping with corporate social responsibility (CSR), are realising that it is an important conception as a strategics in the business world and trying to engage their employees in their efforts. To today, the corporate social responsibility (CSR) used as the main factor to process their recruitment, retention and motivate those potential employees. Research shows that firms can capture advantages with respect to the workforce when succeeding with engaging employees in their corporate social responsibility (CSR) program. Whilst, from the study by Changchutoe (2012), revealed that is the purpose why "Corporate Social Responsibility" is a key issue and significance of concern for the business area as are connecting corporate social responsibility (CSR) ideas and concept into their business operations. In order to achieve

maintainable achievement, a business organization must have the capacity to react to the opportunities that the general public has placed upon it.

Due to the emerging concern on the issues of corporate social responsibility (CSR), the importance of CSR to every stakeholder in an organization including internal employee can't be side-lined in today business world. Since every organization needs the support of employees for long term sustainability, the well-being of employees should be put ahead of the external stakeholders because the productivity of employees will be increased if they are committed to the job. From the perspective of employers, results from the study will be able to provide valuable insight for managers to better understand the needs of employees. And their expectations towards the organizations which will consequently lead them to develop a better strategy to establish a committed workplace.

This research is therefore focused on The Role of Internal Corporate Social Responsibility (Internal CSR) towards Employees' Engagement in Public Accounting Firms. Thus, enabling the firm to learn about their CSR practice from their own employees' viewpoint and from the result it can be used in determining the management policy and cultivating the spirit of corporate social responsibility (CSR) to their employees and maintain their well-being and engagement in the firms.

1.1 Background of Study

According to Skarmeas and Leonidou (2013), today corporate social responsibility (CSR) ranging from the motives and validity concept is one of the hottest discussed topics. CSR has a significant influence on the business environment and how it can be used to create competitive advantages (Du & Sen, 2016). The definition of Corporate Social Responsibility (CSR) is a management strategy that companies able to meet the social and environmental with the business operations and to interact with their stakeholders voluntarily (Commission of the European Communities, 2001). Rizwana Bashir (2012) stated that profits were derived by performing CSR activities by the organizations that can help to improve their brand

image that will be resulted in better customer's loyalty or satisfaction. From the study of Alshbiel and Al-Awawdeh (2011), there is no doubt that external CSR can help to increase the level of employee's engagement in an organization but their intelligence and capability to cope with changes for the organization to continue growing.

Although Brammer et al. (2005) argued that external CSR activities have significant implications on employees and Richman (2006) said that engagement is to be influenced more by management practices, the work environment, climate than by the age, gender or personality of employees and also helped to increase the sense of pride of individual working with the organization. However, there is still a lack of forces to move employees further. The researcher further stressed that effective internal CSR activities will have a great impact on motivation and thus an effective way in encouragement of employee's self-enrichment. Furthermore, the recent research conducted by Keraita et al. (2013), are moving towards including more variables that are possible to capture the core dimensions of internal CSR such as below:

- 1) Health and Safety.
- 2) Human Rights.
- 3) Training Education and Development.
- 4) Work-life Balance.
- 5) Workplace Diversity.

1.2 Problem Statement

CSR in this study is important for the Public Accounting Firms' management in Klang Valley to know that they have a vital role to play in to facilitate employees' engagement and also provide the essential services that businesses will require and are increasingly allocating resources to corporate social responsibility (CSR). It contributes by exploring the relationship between CSR and employees' engagement.

Compared to other researchers, Al-bdour et al. (2010), study is more concise than focusing on the internal dimension of CSR based on the five (5) factors such as (i) Health and Safety, (ii) Human Rights, (iii) Training and Development, (iv) Work-life Balance and (v) Workplace Diversity.

The employees in Public Accounting Firms in Klang Valley, Malaysia commonly to have an enormous turnover rate and the rate increasing by years. The research was gathered that some of the factors that are causing employees to leave public accounting industry are the workplace diversity, the lack of work-life flexibility, no human rights lead to overall stress and burnout of the job. In order to address the problem of low levels of employees' engagement in the workplace is proposed and tested as a pathway for engaging a significant part of the workforce.

Hence, there has been limited research on how employees perceive their firms' corporate social responsibility (CSR) program and it is interesting to explore how managers can optimally facilitate employee engagement in corporate social responsibility (CSR). The growing awareness of the issue of corporate social responsibility (CSR) has raised questions about how responsible behaviour of firms would impact employees' wellbeing. As such this situation created the need to conduct research to find identify the awareness of Internal CSR and engagement of employees in Public Accounting Firms.

1.3 Research Questions

This study aims to answer the following research questions which focus on how an organization can stimulate employees' engagement in internal corporate social responsibility (CSR) and which might lead to certain consequences for the Public Accounting Firms:

1. What is the relationship between internal corporate social responsibility (Internal CSR) and employees' engagement in Public Accounting Firms?

-
2. Which dimensions of the internal corporate social responsibilities (Internal CSR) has the most substantial effect on employees' engagement in Public Accounting Firms?

1.4 Research Objectives

The purpose of this study is to identify The Role of Internal Corporate Social Responsibility (Internal CSR) towards Employees' Engagement in Public Accounting Firms.

The objectives of this research which focus on that remain to be explored include how an organization can stimulate employees' engagement in internal corporate social responsibility (CSR) and which might lead to certain consequences for the Public Accounting Firms:

1. To determine the relationship between internal corporate social responsibility (Internal CSR) and employees' engagement in Public Accounting Firms

1.5 Scope of the Study

This research study investigates the Role of Internal Corporate Social Responsibility (Internal CSR) towards Employees' Engagement in Public Accounting Firms. According to Saks (2006), the concept of employee engagement is relatively new to management, and consequently, there is limited empirical research about this new construction and the factors it affects.

Harter, Schmidt, and Hayes (2002) stated that it was, however, important to examine the engagement with the Public Accounting sectors which influences the employees' performance affecting how satisfied the public are with the services provided. In order to provide a working environment that generates and maintains employee engagement, therefore it is management's responsibility.

Generally, there are also many other elements that would influence the level of employees' engagement in Public Accounting Firms and the main area to focus on this study is how is the role of internal corporate social responsibility (Internal CSR) is linked to and from the relationship between the mentioned factors that the research would test on the employees' engagement. Finally, it was anticipated that the research findings from this current study as suggested by the researcher, May *et al.* (2004) that the employees' engagements are effective leadership, co-worker relationships, interesting work tasks, and the resources to perform their jobs well and rewards.

1.6 Hypothesis of the Study

The hypothesis relationships between internal CSR and employees' engagement is reflective and will be tested using Partial Least Squares Structural Equation Modelling (PLS-SEM) are developed corresponding to the research questions as follow:

H₁: There is a significant positive relationship between internal corporate social responsibility (Internal CSR) and employees' engagement in Public Accounting Firms.

1.7 Significant of the Study

Among the business researchers during recent years, the role of internal CSR towards employees' engagement in Public Accounting Firms have gained increased attention from them. The issue of CSR is widely been discussed and debated among the business researchers and also leaders in organizations (Carroll, 1991) and the objective is to achieve positive outcomes for all the business stakeholders by having long-term sustainability, but not just only focus on the interests of its shareholders. There were no studies shown in the investigation of the relationship between internal CSR and employees' engagement within the Public Accounting Firms in Klang Valley, Malaysia, and this study would invariably lead to theoretical and practical contributions.

In the theoretical contributions, this study has contributed to the CSR literature by focusing on internal CSR. According to Spiller (2000); Turker (2009); Papsolomou-Doukakis, Krambia-Kapardis, and Katsioloudes (2005); Castka, Balzarova, and Bamber (2004); Welford (2005); Longo, Mura, and Bonoli (2005); Vives (2006), the examination of CSR literature showed that the concept of internal CSR is relatively new and has not been cleared. Thus, this study includes internal CSR that would provide the basis and direction for future research reference.

In the practical contributions, that the review in the area of the CSR revealed that the increasing number of societal and global trends to value the importance of social responsibility. It also provides valuable insights to employees' engagement of Public Accounting Firm in Klang Valley, Malaysia focusing on the internal dimension of CSR by using several factors namely; health and safety, training and education, human rights, work-life balance, and workplace diversity. The continued research of an empirical study showed that active in internal CSR activities on the part of the organization increases employees' engagement. As such, the findings of this study would have a significant implication for the implementation of internal CSR in Public Accounting Firms.

1.8 Chapter Layout

This research study will assess its Chapters 1 to 5, and a brief summary of each chapter is explained below:

Chapter 1: Introduction

This introductory Chapter 1 will discuss the background of the study, statement of the problem, research questions, hypothesis, and significance of the research for the proposed study.

Chapter 2: Literature Review

Chapter 2 provides a comprehensive review of relevant literature about internal Corporate Social Responsibility (Internal CSR), employees' engagement, research framework, followed by a conceptual framework and hypothesis development.

Chapter 3: Research Methodology

Chapter 3 examines and explains in this study the research design, data collection and sample, and instrument, constructs measurement, data processing, method of data analysis, and other procedures.

Chapter 4: Research Results

Chapter 4 reports on the overall research findings and statistical analysis of the results derived by using Partial Least Squares Structural Equation Modelling (PLS-SEM) including the relevant tables and explanations for all related tests required.

Chapter 5: Discussion and Conclusion

The last chapter 5 includes a detailed discussion on the results of the main findings show that the awareness and engagement of CSR are the highest among employees in relation to the research objectives, implications, limitations of the study, recommendations for future research and the conclusion for the thesis.

1.9 Summary

This chapter One (1) is the foundation for the research project and demonstrated the background of the study, statement of the problems is related to this research followed by the development of research questions, research hypothesis, and the significance of the study was also identified which are the cores that lead the direction of this research. Moreover, the definitions of key terms used throughout this study were described in order to increase the understanding of readers who

review this report. The importance of internal CSR also has been discussed based on previous researches. The next chapter is prepared to unfold many reviews of literature on internal CSR, the dimensions as well as employees' engagement in Public Accounting Firms.

CHAPTER 2

LITERATURE REVIEW

2.0 Introduction

This Chapter 2 provides the literature review for CSR, and discuss on Dependent Variable (DV) of employees engagement in Public Accounting Firms while the Independent Variable (IV) are five (5) core dimensions of internal CSR such as Health and Safety, Human Rights, Training Education and Development, Work-life Balances and lastly Workplace Diversity to measure the relationship on the two dimensions of employees and the relevant theories such as stakeholder theory, social identity theory and research framework.

Chapter 2 begin and end as follows : -

- (i) A brief introduction research context about the Public Accounting Firms in Klang Valley, Malaysia.
- (ii) The general concept of Corporate Social Responsibility (CSR).
- (iii) The important of Corporate Social Responsibility (CSR).
- (iv) The five (5) core dimensions of Internal CSR (health and safety, human rights, training and development, work-life balance and workplace diversity).
- (v) Employees' Engagement in Public Accounting Firms.
- (vi) The Relationships between Internal CSR towards Employees' Engagement.
- (vii) Research Framework and Hypothesis of study.

2.1 The Public Accounting Firms in Klang Valley, Malaysia

Malaysia as a developing economy that looks forward to becoming a developed nation by the year 2025 (Announced by our Prime Minister Tun Dr. Mahathir Bin Mohamad in last June 2018) is challenged with accountability issues in its public sector, such as corruption and insufficient of transparency and disclosure. Due to this issue, Public Accounting could play a major significant role in the country's development by providing favorable contributions by identifying critical issues that need to be disclosed by the public sector and furnished recommendations on necessary extend to improve the public sector's accountability.

International Federation of Accountants (IFAC) stated that a particular mark of the accountancy profession is its acceptance of the responsibility to act in the public interest. Professional accountants should have known and comply with the ethical requirements of these codes to acting in the public interest as professional accountants. The IFAC provides the five (5) fundamental principles for a professional accountant to comply, such as Integrity, Objectivity, Professional Competence, and Due Care, Confidentially and having a Professional Behaviour.

According to the Malaysia Accountant Act, 1967, the Malaysia Institute of Accounting ("MIA") is the only empowered accountancy body in Malaysia. Thus, in order to hold themselves as a practising accountant in Malaysia, the individual compulsory to hold an MIA membership. Besides than that, the members of MIA are given with the designation of Chartered Accountant Malaysia, abbreviated as 'C.A. (M)'. This designation is given a recognized professional qualification work experience in accountancy, business, and taxation and finance which advantageous especially for whom are developed their career in Public Accounting Sectors. The MIA members in the month of July 2018, there are more than 34,500 MIA members working in all industries and states of Malaysia. Instead of conducting important studies on emerging economies such country like Malaysian, prior studies have noted that most studies on public sector accounting (PSA) have been largely conducted in the context of more developed nations such as the UK, US,

Australasian, and European countries. Studies on other countries in the world only represent a small proportion of studies on PSA (Broadbent & Guthrie, 2008).

According to the Audit Oversight Board (“AOB”) oversight report 2017, there were 49 audit firms and 334 individual auditors registered with the AOB as at 31st December year 2017. During the year 2017, The AOB also recognised foreign audit firms and individual auditors who audit foreign incorporated companies listed on Bursa Malaysia. In this respect, five foreign audit firms and 17 foreign individual auditors were recognised by the AOB as of 31 December 2017.

The Audit Oversight Board also mentioned that talent retention always a key challenge faced by the firms and retention of experienced audit personnel are widely recognised as a key driver to the firm performance. The audit firms have taken many initiatives and strategies to sustain their talents by offering competitive remuneration, better staff benefits, organising social events to build the relationship between the management and staff as well as restructure the resource planning in order to enhance the employees’ workload. Other than that, AOB statistics studied that the overall audit firms’ staff turnover rate has decreased by 5.9% from 27.9% in the year 2015 to 22.0% in the year 2017. In the managerial level, the turnover rate has decreased by 5.1 % and stabilised 22% in the year 2017. Similar to the prior years, there is a close correlation gap between growth in audit fees and staff costs. In the year 2017 which the audit fees increased by 5.3% while salary costs increased by 6.1%.

2.2 The General Concept of Corporate Social Responsibility (CSR)

The recent arguments in CSR literature that as per researchers Basu and Palazzo (2008) that firms should engage in both dimensions of CSR since a firm ‘s related engagement is only credible if social measures are not limited to the external dimension but applied in equal measure internally. The researchers Fichman and Levinthal (1991) note that employees are a valuable asset for the firm as such CSR should receive priority attention. Thus, the internal CSR factors relate to employees and social behaviour within the firm.

Since the raising up of theoretical writings in regard of corporate social responsibility (“CSR”) raised up in the 1950s (Carroll, 1999), there have been numerous reviews of literature urging on its definition, the theories behind it and how it will benefit the corporate view from the public. Throughout this sixty (60) years, many organizations have looked onto the CSR perceived, in their efforts to be responsible to their societies. Carroll researched all the way back into the 1950s, citing evidence that has published which has shaped the CSR theory, research, and practice. Carroll claimed that Bowen (1953) landmark book *Social Responsibilities of the Businessman* marked the beginnings of the modern period of literature on the subject of CSR. Bowen (1953) also mentioned that the large businesses being affected the lives and society by every action and decision they have made. With this great influencer, what responsibilities to society were required of those organizations and it was an issue always argued by Bowen.

Social responsibility requires disclosure and transparency to prove that the business actually favours the environment and society (Choi, Ullah, & Kwak, 2015). Organization prevents their clients look into their business practices and value could be doubt by the society in the market. However, by giving to clients discovered into business practices and value, it helps to heighten the employees to understand and firmly engage to organization’s rules and regulations (Assudani et al., 2011). This can improve and promote the organization image. With an excellent company image, the clients will increase their level of confidence to the firm to perform the accounting services for them.

“the purpose of Corporate Social Responsibilities (CSR) is to make corporate business activity and corporate culture sustainable in three aspects: Economic aspects, Social aspects, Environmental and Ecological aspects” (Uddin, Hassan, & Tarique, 2008). It explained CSR is a procedure with the intention to hold an obligation toward the organization's activities and to having a positive effect through its activities concerning stakeholders, shareholders, society and the environment. The following are illustrated for each of the responsibilities for these aspects:

1. Economic aspects:

The economic parts of CSR are always assuming to be related to budgetary or financial issues (Uddin, Hassan, & Tarique, 2008). This is the aspect where investors are provided with adequate and attractive returns on their investments (Carroll, 1991). The main objective is to maximize profitability, sales and reduces the costs by producing products and services that fulfill the social need. However, the economic aspects are not just a matter of organizations being financially responsible. The financial measurement of the manageability motivation takes into consideration too rather than the economic effects that the firm's operations have on the society and on the organization's stakeholders (Mazur, 2015). In addition, an organization should provide its employees with sufficient remuneration while also take care of other stakeholder's interests.

2. Social aspects:

In this modern society, the public is toward more and more aware of social responsibilities as compared to before. Many organizations become aggressive and more concern in dealing with social aspects. Research Study from Uddin et al. (2008) also learn that social responsibility means being responsible for the social impacts the organization and in individuals. This impacted the general members inside the organization, in the inventory network of the organization, in the society the organization is in and as customers of the organization. It refers to the commitment in administration issue to settle on decisions and take by acting dynamically engaging to promote human welfare.

3. Psychological aspects

According to Hobfoll, S. E (1989), it assumes that peoples strive for various resources. Also, it brings a positive impact on employees in their own engagement. When employees were provided with more resources, they would be having a higher engagement level in their firm. Past studies showed that the resources like support from colleagues or superior, job challenges, learning opportunities are

positively correlated with employees' engagement in employment (Xanthopoulou et al., 2009; Schaufeli et al., 2009).

4. Environmental and Ecological aspects

Environmental concerns and sustainable advancement are the main factors of CSR. The natural, environmental and ecological issues have been an impressive argument as long as thirty years in the business world (Mazur, 2015). Pierce and Gardner (2004) determine as of Organization-Based Self-Esteem ("OBSE") as (i) the implicit signals sent by the environmental structures to which one is exposed, (ii) messages sent from significant others in one's social environment, and (iii) the individual's feelings of efficacy and competence derived from his/her direct and personal experiences. Ecological perspective set up in the 1970s with the main genuine comprehension of the environmental effects of business (Uddin, Hassan, & Tarique, 2008).

2.2.1 The Importance of Corporate Social Responsibility Practises (CSR)

The big players in the accounting services industry have been disclosing information about various aspects of their social and environmental performance. The public disclosure of information about their organizational, social and environmental impact has become more widespread. CSR reporting released since the early 1990s tended to focus on the environmental performance of the organization and now commonly named as "environmental report. One of the reports known as "triple bottom reports" and defined by as reporting which provides information about the economic environmental and social impact of an entity (Elkington, J, 1997). Triple Bottom Line is an Integrated reporting, holistic and integrated representation of the company's performance in its finances and its sustainability is now a recommended philosophy that can take the come out of a single report or dual reports (King III, 2009). From the study of the researcher that took the interesting topic after having been a direct beneficiary of a few corporate social responsibilities which initial by leading companies in Malaysia and also have been part of an entity's management that was keen to concern and implementing corporate social responsibilities activities. Many studies emphasized CSR activities

that companies are engaged in are the environmental responsibility, practices concerned with labour, worker health and safety as well as the quality of life in the community (Nkiko & Katamba, 2010).

The employees who are enjoyed and satisfied with their jobs, they will like to perform their task in a favorable manner and then engaged in their jobs, as well as loyal to their firm. Thus, is important for an employer to determine their employee satisfaction and develop organizational engagement in order to boost their level of performance in the firm (Ismail, 2012). A firm that practices code of ethics excites fair competition among the employees. The business urges employees to compete with each other by empowering fair business strategies without straightforwardly attempting to weaken or undermine the performance of others (Godos-Díez, Fernández-Gago, & Martínez-Campillo, 2011). With this healthy and fair competition, it able builds the organization to have good team spirit in the working environment.

The firm varies depending on its employees for them to sustain in the long run. It can bring some beneficial consequences such as enhancing the effectiveness, performance, and productivity at both the individual and organizational levels if the organization is able to manage the employees' commitment properly (Ismail, 2012). Another way, if the managers or employer do not have the concern to understand employees' sensation of their satisfaction level, it may create more dissonance that unconsciously leads to reduce their employee performance and engaged towards to the organization (Ismail, 2012). Therefore, employees view the organization in a very positive perception way when the firm value socially responsible importantly. This would also drive out the profitability and engagement by the workforce (Choi, Ullah, & Kwak, 2015). Thus, employees will increase their positive perspective with the organization along with its increments of socially responsible conduct. An example of reducing the number of dispensable products in the working environment and a lesser amount of waste are examples of activities can socially responsibly work practices.

The expanded complexity of worldwide markets and demand from the customers, the increased significance of social, and environmental and ecological effects have made successful way of organization focuses on what affects its primary concern (Zhu, Liu, & Lai, 2016) online media or social network became an impact that organizations ought to have obvious CSR activities (Wesselink et al., 2015). A predominant CSR practice helps companies' long-term interest and ensuring their future is well sustainable (James, 2012). CSR practices bring various values to the company which the company can use as a business's competitive advantage, protect and raise brand awareness and establish trust between customers and employees (Allirajah, 2013). Furthermore, James (2012) also learned that companies with good practices of CSR tend to have better employees' engagement it because the employees interested to know what is going on or happening in the organization, uncertain feelings and ambiguity gives them insecure. Nevertheless, working in ambiguous conditions, Employees show little commitment and engagement to their tasks and organization. The other study to strengthen the point of the importance of CSR (Ali et al., 2010), the researcher touches that a higher level of CSR is positively influenced by the employees' engagement. That means more employees are influenced by CSR activities, the higher will be their level of organizational engagement and favorably with better performance.

2.3 The Five Core Dimensions of Internal CSR Practices

The researcher Turker (2009) defined CSR as corporate behaviours which aim to affect stakeholders positively and go beyond economic interest. It consists of two (2) categories, which are external CSR and internal CSR (Babiak & Wolfe, 2009). External CSR rises the positive impacts on the society and also environment from the organization operations (Pietersz, 2011) and which encourages social improvement by enhances transparency and openness through the reporting procedure it standardizes. In the other hand, internal CSR concentrates the internal operation of the organization on by enhancing the prosperity of the workforce, employees' physical and psychological working environment and additionally its effect on profitability at the "bottom line".

As defined in the beginning, perceives the latter as an organizational practice which represents how firms engage in a socially responsible towards their employees.

This researcher illustrates according to conceptualisation more in-depth in single factors and focuses on five (5) core dimensions of internal CSR theories which adopted from Al-bdour et al. (2010) consist of Health and Safety, Human Rights, Training and Development Work-life Balance, and Workplace Diversity. Each of the dimension would be described as follow; -

2.3.1 Health and Safety

Negative practices in an organization such as high absenteeism, low productivity, and poor performance happen when the employer did not bring to bear the concerns towards the employees' health and safety. An efficient and effective work environment could enhance employees' productivity and organizational engagement as employees are the most valuable asset to the firm. Employers are liable to take deep consideration to secure the health and safety of all the individuals in the working environment (Gibbins & MacMahon, 2015). The positive method for an organization to engage in health and safety management are reducing counterproductive work behaviour directed towards the organization, improve firms' ability to recruit and retain high-quality employees, enhance organizational attractiveness and engagement, foster trust within the company and prompt attributions of corporate morality (Bauman & Skitka, 2012).

Organizations should not participate in inappropriate conduct that would risk themselves or others and should report for any in the workplace condition or equipment's which might endanger employees' health and safety. In addition, risky working methods or employees with poor health may also convey in a low rate of performance, high absenteeism, high cost and high turnover rate (Tawiah & Baah, 2014). Therefore, it is a must for employers to provide a safe and protection workplace to the employees. Health and safety the most ideal approaches to retain employees and enhance their organizational engagement and lead to profitability maximization (Kunyk et al. 2016). However, there is an additional cost to ensure

safe practices and introduce security equipment that causes the employer might not be thinking to invest in health and safety management.

The further study from (Ashdown, D. M., & Bernard, M. E, 2012) finding shares about the safe working environment which is fundamental for employees because they sense job security as the most important need. Thus, the employees will perform their various jobs and tasks in the more favorable and positive attitude that actually will increase employees' engagement towards the organization (Ashdown, D. M., & Bernard, M. E 2012). All this finding came to assurance by the study about the positive relationship between the working environment and organizational engagement (Hài's ,2012).

2.3.2 Human Rights

Human rights explore claim for prejudice of human rights and maintain for the discontinuance, counteractive action and treat of abuses. Over the decades, the human rights field has become necessary with many organizations claim themselves as human rights associations. At any affairs, organizations should respond to discrimination by acting quickly, listening to the complainant and communicating by solving with the complainant issue without discrimination with so all businesses have to take charge of managing circumstances adequately, rapidly and decently (Joscelyne A, Knuckey S, Satterthwaite ML, Bryant RA, Li M, Qian M, 2015).

Office High Commissioner for Human Rights of United Nations (“OHCHRUN”) describe Human Right as “*Human rights are rights inherent to all human beings, regardless of race, sex, nationality, ethnicity, language, religion, or any other status. Human rights include the right to life and liberty, freedom from slavery and torture, freedom of opinion and expression, the right to work and education, and many more*”. Besides that, OHCHRUN also mentioned Universal human rights are often spelled out and safeguarded by law, in the form of convention, customary international law, general principles and other sources of international law. International human rights law encourages the Government to protect human rights and especially the fundamental basis of freedom of a human or group. From this

aspect, employees are protected from prejudice or bias in the working environment. Unfortunately, employees are secured in all stages of the employment which include negotiations of adaptable work plans, being offered unreasonable terms and conditions of the job, treated unfairly, demoted or dismissed and others (Hutchinson, 2010). In a meaning that businesses have a legitimate obligation to ensure that employees who work for them are treated fairly and with respect.

There is an advantage to the organizations when they able recruit and preserve the good employees, biased strategies and policies will restrict organizations from recruiting excellent employees (Laine's 2015) which end up it could lead to employees' dissatisfaction and decrease the engagement with the firm (Laine, 2015). In other words, employees must be treated fairly should not discriminate matters to avoid conflicts. It obviously explained that whenever the employee knew that the company valued them and treated them fairly by respecting their human rights, the employees will trust and respect the organization more. It will cause the employees to develop a positive attitude and action in a favorable manner in the company (Al-bdour et al. 2010).

2.3.3 Training and Development

Accounting Firms acts as a significant social role in the knowledge-economy system which example auditing services are required to know the situation of financial information between management and investors. A finding of a survey from training directors of Big eight (8) firms regarding their important perceptions of the training offered by their firms (Dittman et al., 1980). In an audit firm industry, professional training is the most critical chain in the employees' engagement in a firm because training, education, and development can improve their employees and organization (McLagan, 1989). Thus, by providing professional training to the auditor, it can improve their professional competence and audit quality. Besides, most studies also teach us that educational training is positive to performance regard for other industries. (Creter & Summey, 2003; Russell et al., 1985).

Seeing from the valuable of training and development, it is a process where employees could learn to identify, improve their existing information, knowledge,

and skills by attending workshops and other activities that could motivate them to perform better in the workplace (Thang, 2012) and competencies that will allow them to move to new positions, either within or outside these organizations. (Lee & Bruvold, 2003). Training and development could advance the employees' performance and productivity by increasing their capability through learning as well as influencing employees' motivation and job satisfaction. In addition, the dissatisfaction of employees towards their job scope will lead to an emotional dissonance and poor performance in the job (Nadia Ayub, 2013). Hence, is important to provide effective training and development to improve their engagement between the employees and their job. This would also help the employees to perform theirs efficiently and effectively by establishing new thoughts and strategies that can succeed in their job.

Different country has developed various human resource policies and strategies to encourage firms to view the importance of training their own employees. In Malaysia, the Human Resource Development Fund (HRDF) has introduced and operational in 1993. The HRDF was introduced through the legislation of the Human Resources Development Act in 1992. It required for the imposition of a levy on employers to be collected into the HRDF, as a central training fund for the company. The purpose of this fund is to enhance and encourage the private entity to consistently provide training in Malaysia, this in line with the government complementing to increase the supply of skilled workers in the country (Saodah Wok & Junaidah Hashim, 2013). HRDF has been effective for both large companies and SMEs. Employers have benefited positively from HRDF training schemes. The findings of Saodah Wok and Junaidah Hashim (2013) indicated that the transfer of training had been effective because employees are able to apply and perform more effectively by learning the right skill and new technology like accounting systems (Saodah Wok & Junaidah Hashim, 2013). Besides that, it was found that SMEs experienced a more positive outcome because the supervisors are able to closely monitor the transferability of their subordinate. This should apply to Public Accounting Firms in Malaysia due to most of the firms are small and medium size

Therefore, implementing training and development helps organizations to sustain in long term by provides an ability to the employees to strengthening the competitiveness of firms, furthermore, it will also establish an encouraging work environment and increased commitment from them (Neacșu, 2015). Employees will gain commitment towards their organization if they treated valued by their firms.

2.3.4 Work-life Balance

Work-life balance is one of the most effective keys to promoting employees' job satisfaction and engagement towards organizations. It is about the relationship between spaces and times for work and non-work life where a division is framed between an employee's career and personal life (Russo, Shteigman, & Carmeli, 2016). Employees' engagement can be heightened by retaining competent staff through establishing a quality of work life such as family-friendly practices (Ashdown, D. M., & Bernard, M. E, 2012). Work-life conflicts bring negative effects to employees as well as the organization when there is a lack of work-life balance. Now a day the business world has started to encounter that work-life balance is important to retain quality employees. It due to work interruptions into employees' private time that would badly affect employees' behaviour towards the job and further evidence also found that work interference with family life will damage the employees' work fulfilment and reduce their job commitment (Dominika, 2016).

The Public Accounting Firms are based on clients' service while jobs and long working hour during peak season were very demanding in this industry (Church, 2014; Levy, J.J., Richardson, J.D., Lounsbury, J.W., Stewart, D., Gibson, L.W. & Drost, A.W, 2011; Reinstein et al., 2012). The majority of the auditors working in public job stress were caused by work overload in the peak season (Hsieh & Wang 2012), To overcome this overload issue, the big Public Accounting Firms have used to traditional work schedules commonly found in industry in order to retain the employee by improving the work-life balance in the ways by flexitime as like working times outside of normal working hours); "flexplace" or telecommuting (choice of work locations, including working from home); part-time (working fewer than the normal number of hours per week); and paid and unpaid leaves of absence

for childbirth, personal needs, and professional development. Since the alternative work arrangements (AWAs) grew rapidly in the 1990s, and AWAs are now common in the accounting profession (Schwartz 1994; Almer & Single 2007). All of the large international Public Accounting Firms (including the Big 4) implement AWAs concept their professional staff (Almer 2002).

Today, employees have been having told a lot of obligations throughout their lives. Hence, it would prompt anxiety, high absenteeism, and low efficiency when there is an imbalance between employees' work commitment. Employees who have a superior work-life balance will have more aware of organizational engagement (Kaliannan, M., Perumal, & Dorasamy, 2016). They will be giving more concentration on their work within the working hours. It is stated that flexible working time and work location is positively correlative with perceptions of organizational work-life support and organizational engagement (Valcour et al., 2011). Moreover, Albdour and Altarawneh (2012) touched us that good internal CSR practices of work-life balance will improve the level of employees' organizational engagement in an organization, by helping employees to balance their work and family responsibilities, then they will feel more willing to stay in the organization (Albdour & Altarawneh 2012).

2.3.5 Workplace Diversity

Workplace diversity explained by the gap of employees within the same organization which qualities of race, sexual orientation, ethnic gathering, age, identity, subjective style, residency, hierarchical capacity, education, foundation and others (Enehaug, Helmersen, & Mamelund, 2016). Furthermore, diversity comprises of how employees see themselves as well as how they see others, example like there are differences among the employees within the same working environment or company (Martin, 2013).

Studies regarding the Gender difference in Public Accounting Firm industry have shown some differences between men and women in a number of work-related issues. The American Institute of Certified Public Accountants (1994) mentioned that in the public accounting firms, women turnover rate is higher than men. Besides

that, women leaving public accounting mostly due to discontented with excessive job demands than their male counterparts (Gaertner, 1981). Other research documented that female accountants experienced higher levels of job-related tensions than males and that stress was a more important factor in decisions to leave public accounting for females than for males (Collins, 1993). A finding by examining with turnover decision samples of 205 partners and managers from the Big Four (4) firms and they found significant gender differences along the work/non-work obligations and that women leaving a Big Four (4) firms were less likely to choose to re-employ in public accounting. There are also significant differences in the perception of men and women in public accounting about equality of opportunities to develop industry specializations, advancing to partner position, and remuneration paid (Trapp, 1989).

A good workplace diversity organization has to consistently communicate and interact with their employees to build their teamwork effectively. According to (Grivastava & Kleiner 2015), a firm's force and achievement rely on its capacity to grasp differing qualities and understand the virtues (Grivastava & Kleiner, 2015). Organizations would be encountered with various advantages at the point when they effectively deal with quality issues, create and execute diversity arranges. Good diversity management can lead to a favourable work environment where all of employees regardless of their race, gender and culture are valued so that they reach to their potential and increase their engagement in the company (Patrick & Kumar, 2012). In the study of employees will have a high intention to quit when the employees feel that they have been unfairly treated by their management and their superior (Parker et al., 2011). Besides that, in the view of gender, women seen to have a higher turnover rate than men these factors related to gender and tenure (Reed et al., 1994), and if the person stays long in the organization, he or she less likely is going to quit the organization (Herda & Lavelle, 2012; Reed et al., 1994).

By effective maintain good diverse qualities culture in the working environment and the whole firm, it could lead to better problem solving and decision making (Grivastava & Kleiner, 2015). In addition, there would be an improvement in the employees' engagement within a diverse workplace (Abu-Febiri & Quinless, 2010).

Thus, an organization should have the ability to handle and deal with the diverse work environment successfully.

Besides that, being a diverse workplace enables a company to employ and retain different talents from different backgrounds with regard to race, gender, aged and ethnic. This diversity workforce can lead to create valuable creativity and innovation as well as enhance the decision-making and problem-solving skill (Wambui et al.2013).

2.4 Employees' Engagement in Public Accounting Firms

Organizational engagement expresses the involvement level of the employees with their organization. The employees with high organizational engagement will tend to be more engaging in their work and resulting in providing higher productivity and contribute their effort toward the growth of the company.

In the Public Accounting Firms environment, studies found that most of the audit staff in Accounting Firms having the suffering in their mental and emotional breakdown as well as their physical burnout (Hsieh & Wang, 2012). As consequences, they felt not able to reach the job expectation and felt they were unable to reach their job expectations and duty (Hsieh & Wang, 2012). The employees in Accounting Firm seen to have higher turnover rate than accountants practiced in commerce industries mostly due to high quality of their job requirement and stress in their working environment (Church, 2014; Richardson, J.D., Lounsbury, J.W., Stewart, D., Gibson, L.W. & Drost, A.W., 2011; Parker et al., 2011; Reinstein et al., 2012).

Yet, Public Accounting Firms are conscious of their negative perception and have carry out programs such as formal mentoring and alternative work arrangement (AWAs') to attach new talent and to retain their potential employees (Levy, J.J., Richardson, J.D., Lounsbury, J.W., Stewart, D., Gibson, L.W. & Drost, A.W, 2011). Formal mentoring means the senior person is assigned to provide guidance to their junior (Reinstein et al., 2012). When the employees feel in the mentor

monitor their job related and careers, they will be more engaged in their organization and decrease the probability of them to quit the organisation (Deloitte, 2016). When their mentors provide predominant psychological support from their mentees, the employee will be more even engage to their organizational and increase their procedural morality (Hall & Smith, 2009; Reinstein et al., 2012). AWAs programs allow employees to dominate and have job flexibility (Johnson et al., 2012). By implement AWAs program, the employee able to reduce their job stress, emotional burnout and intention to quit by increasing their job satisfaction and employees (Johnson et al., 2012; Utami & Supriyadi, 2013). However, those excellent performances or seasoned employees only able to be applied to this AWA's program (Johnson et al., 2012; Vance & Stephens, 2010). It will cause those ineligible to participate in employees found programs unfair or misleading (Vance & Stephens, 2010). According to the (Deloitte, 2016) report from the one of the Big Four (4) research and survey, there 88 percent of their accountants prefer on the flexibility for their work hours. Yet, only 43 percent of their total staff is having the opportunity to work away from the office (Deloitte, 2016). This is in contrast to 77 percent of their employees who want to start or expand their ability to work remotely (Deloitte, 2016). However, those employees not participate in the program will feel the result of rewards likely to be unfair compared to those involved in the AWA program.

The above revealed that working in Public Accounting Firms is a challenging working environment, the employees in Public Accounting Firms affected by peak period, the mentoring, organizational structure, and flexibility programs such as AWAs program. Besides, it is also shown that the five (5) core dimensions workplace diversity, work-life balance, training & development, human right, and health and safety are important keys to increase commitment in the Public Accounting Firms' environment. Therefore, in order to implement the programs effectively and retain talented employees, the top management in Public Accounting Firms must concern and understand the positive relationship between employees' engagement and internal CSR.

2.4.1 The Concept of Employees' Engagement

According to the researcher (Saks, 2006), the concept of employees' engagement is relatively fresh to management and in relation to this, the new construct and the factors it affects is limited empirical research. Engagement is important to examine as it influences employees' performances within public sectors that affect how satisfied the public is with services provided (Harter & Hayes, 2002). Have noted that employees engagement is not only with their commitment and involvement, but also mainly due to common expressions, it even as a surface of these expressions (Schneider, 2005). Although they all refer to a positive relationship to work, commitment, engagement, and involvement are conceptually unique. Job involvement emphasizes the cognitive and psychological identification by including the concept of expectation and work satisfaction (Kanungo, 1979). While commitment is more appropriate mean to the employee attitude and stresses the emotional aspect to on value and interest to work in the organization.

The first definition of engagement found in the academic literature defines personal engagement as "the simultaneous employment and expression of a person's 'preferred self' in task behaviours that promote connections personal presence, teamwork and play an active role to achieve performance (Kahn, 1990). Work engagement also defined as a direct satisfaction motivation state of work and engagement result from positive psychology, by highlighting the requirement to investigate and find effective used of positive characteristics, and employee behaviours within organizations (Bakker & Schaufeli, 2008). Therefore, engagement also treated as an "antipode of burnout" (Maslach, 2001). Furthermore, research from Information and Communication Technology consultants surveyed sufficient proof to support the difference between work commitment and engagement (Hallberg & Schaufeli, 2006).

Engagement is conceptualised as a role-related, view the extent to which an employee is psychologically present in a particular organizational role (Kahn, 1990). In Kahn (1990) research, he researched that there is the difference between employees' engagement and the job, such their relationship with the source and

consequences were also difference but not only because the scores were different (Kahn, 1990). Even though job and employees' engagement impact in the level of job satisfaction, commitment, resignation intention, and organizational employees behaviour of the organization, employees' engagement was a much powerful predictor of all of the result that the engagement of job (Kahn, 1990). Schaufeli (2002) defines work engagement as "a positive, fulfilling, work-related state of mind that is characterised by vigour, Dedication, and absorption" (Schaufeli, 2002). Vigour defined the mental with persistence; the level of energy and enthusiasm. , dedication is about the mental and emotional that mirror the quality of being a sense of significant loyalty or committed to a task or purpose. absorption means being fully focused on one's work. As such it is management's responsibility to provide a good conducive working environment that can generate, maintain employees' engagement and if they want to, can invest in their work to achieve personal and career benefits.

2.4.2 The Importance of Employees' Engagement

This is common to understand that employees who are satisfied with their jobs, they would perform the job in an effective way and more engaged in their organization. Thus, it is important for an employer to examine their staff satisfaction and employee's engagement in order to maximize their performance in the organization (Ismail, 2012).

When the employer manages favorably in their employee's engagement, it definitely shows benefit to the organization by increasing effectiveness, performance, and productivity at both the individual and organizational levels (Ismail, 2012). However, if the managers do not bother to understanding towards the employee's perceived satisfaction level, it will create a dissonance that ultimately badly affects the employee performance and engaged with the organization (Ismail, 2012). Organizational engagement is an important behavioural dimension which can be utilized to evaluate employee's strength of attachment (Morris & Shrerman, 1981.).

Indeed, the firms especially in this modern era, they count not ensure "a job forever" which has made the thought of organizational engagement become significantly more important and relevant (Raina & Britt Roebuck, 2016). Furthermore, it is imperative to study engagement and get to know the elements influencing it since it has the potential to impact organizational efficiency and employees' welfare (Tharikh, Cheah, Saad, & Sukumaran, 2016). Therefore, it is very important for an effective firm to have committed and engaged employees.

2.5 The Relationships between Internal CSR and Employees' Engagement

In order for organizations to have better employee engagement and organizational performance, the researchers have advised the internal CSR as a competitive strategic tool to build a strong bonding relationship between the employee and the organization. CSR having a define as *“making decisions and policies yielding greater focus on the internal and external environment of the organization from its different sides and not only emphasizing on profit maximization as a single objective of the organization because moral and social responsibility automatically emanates from moral and ethical commitment of decision-makers in business organization management.”* This also proved that a company engages in CSR is liable not only with the external stakeholders but also the internal stakeholders especially the employees (Alshbiel & AL-Awawdeh, 2011).

There are numerous studies researched the effects of internal CSR are positive to achieve a higher level of employee's organizational commitment (Futa, 2013). Example, the studies carried by Ali et al, (2010); Ellemers et al. (2011); You et al. (2013) also emphasized that CSR practices are one of the best strategic tools for the corporate to attract and retain the potential quality employees. Hence, various ways can be utilized to resolve personal biases by practicing CSR and improve the level of organizational engagement. As long the decisions made by organizations must not endanger its employees and stakeholders as well any negative results and damage brought about by the organization must be completely encountered.

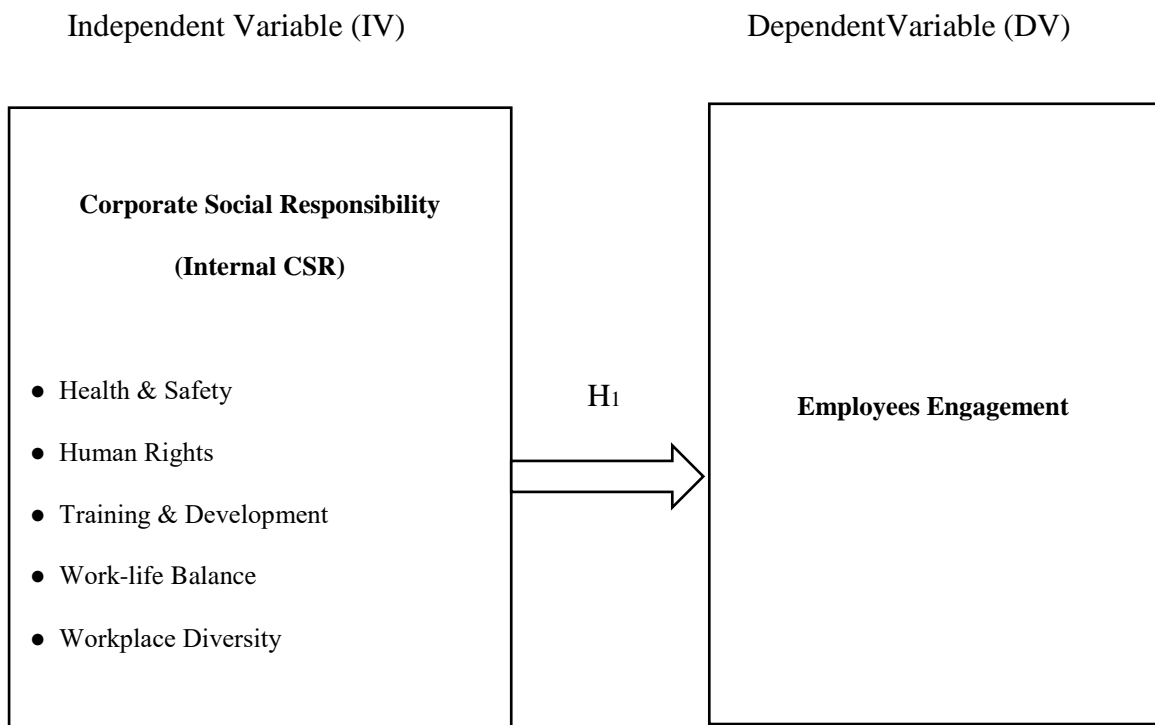
Internal CSR (how the organization treats its workforce) as well as external CSR (projects and activities that influence external stakeholders) will affect the employees' perceptions towards the organization (Prutina, 2016). This indicated that a positive perception of CSR has a positive linkage towards the engagement of employees. In fact, most negative impacts on employees' thought of the organization were brought on by corporate harm to nature and wrong conduct towards customers (Choi, Ullah, & Kwak, 2015). The positive relation of CSR practices and its relationship with the employees increase of identification and commitment to the organization, organizational citizenship behaviours and meaningfulness of work (Aguilera, 2007).

The corporate social responsibility leads to engagement by employees or impression of related to how employees are respected in the workplace and contended that organizations occupied with socially responsible (Etheredge, 1999). According to Shafer (2015), the employee's performance positively affects organizational engagement when firms practice socially responsible activities (Shafer, 2015). Besides that, Albdour and Altarawneh (2012) indicated his studies that the five dimensions of internal CSR (education and training, human rights, health and safety, work-life balance, and workplace diversity) have significant effects on the two dimensions of employee engagement (job engagement and organizational engagement).

From all the materials studied, the findings are consistent with the researchers' hypothesis that there is a substantial relationship between organizational engagement and internal CSR actions.

2.6 Research Framework

Figure 2.0 : A Framework for analysing the Role of Internal CSR towards Employees' Engagement in Public Accounting Firms.



Source: Developed for the research.

2.6.1 Hypothesis

Since there is only one (1) hypothesis will be tested to examine the research questions

Hypothesis 1

H₁ : Internal CSR has a significant positive relationship on employees' engagement in Public Accounting Firms.

CHAPTER 3

RESEARCH METHODOLOGY

3.0 Introduction

In the previous Chapter 2, the literature review is based on secondary data, research framework and hypothesis is highlighted and thus provides the foundation for this Chapter to proceed further.

Chapter 3 focuses research methodology is a detailed explanation on the specific procedures or data analysis techniques used and applied about the research project defines how to carry out this research project and to critically evaluate a study's overall validity and reliability for the purpose of making business decisions. It consists of the method of collecting data, publication research design and sampling design (will be adopted in the preparation of the actual data collection, during the actual data collection period and during the analysis of the data collected for the research), interviews, surveys, other research techniques, measurement scales and method of analyzing data (include both present and historical information) to obtain the significant the results.

In this study, involves a series of pre-existing materials that provide background information regarding the topic and answers to the research questions. The operational defined constructs theory and hypothesis, data preparation, and methods of data analysis and methodological consideration which will be explained in the last part of this Chapter which will achieve its data analysis with accurate and reliable results thus making to a conclusion on the findings.

3.1 Research Design

Zikmund, Babin, Carr and Griffin (2010), and Burns and Bush (2010) said the research design is defined as a set of advance decision that makes up the structure or master or major plan specifying the methods and procedures been adopted to collect and analyze all the required information that is classified as qualitative research and quantitative research. Thus, it is important to choose the basic directions in order to gain accurate and reliable results and to have a blueprint to showing on the progression of carrying out the project and also to make sure the study is on the correct way and systematic mode (Sekaran, 2003).

According to Zikmund, Babin, Carr, and Griffin (2010), is carried out by using a quantitative research method which the quantitative research is a deliberate method of understanding models by using the computational method, empirical investigation or traditional mathematical.

The aim of the research study is to examine and investigate the role of internal corporate social responsibility (Internal CSR) towards Employees Engagement in Public Accounting Firms in Klang Valley, Malaysia. The study's objective is succeeding internal CSR towards Employees Engagement in Public Accounting Firms. Gibson (2012) stated that there are two (2) widely used research approaches i.e. (a) the qualitative and (b) quantitative approach, which will be briefly discussed in this study. Hence, the quantitative research method approach has been chosen to be conducted in this study. The research survey questionnaires online are distributed to the employees of Public Accounting Firms, (the Big Four and mid-tier Accounting Firms) in Klang Valley which the said self-administered survey are to be filled up by individual respondents based on individual's perceptions that may influence his or her survey responses based to the researcher (Zikmund, Babin, Carr, & Griffin, 2010). The quantitative research is an approach which gathers information by the distribution of the self-administered survey questionnaires to the selected respondents in order to test the hypothesis and theories and to create and use numerical models relating to this study (Sekaran & Bougie, 2012). Creswell

(2013) further stated that the respondent's participation will be treated as highly confidential and anonymous.

Zikmund, Babin, Carr, and Griffin (2010) stated that the causal research tests used to examine the cause and effect of the relationship between two variables into the research or whether a change in one will bring about a corresponding change effect in another one (Hair, Money, Samouel).

This study is interested in testing the relationship between the independent variables (Internal CSR) and the dependent variable (Employees' Engagement in Public Accounting Firms)

3.2 Time Horizon of the Research

A cross-sectional analysis conducted in this study is involving people who differ on key characteristics at a specific period of time (Zikmund, Babin, Carr, & Griffin, 2010). The data collected from the respondents who are similar in some characteristics but different in their demographic profiles like gender, marital status, age, the tenure of employment in the current company, ethnic group, education level, and job position. Johnson and Hall (1988) stated that a cross-sectional analysis allows how different variables of respondents could correlate with the critical variable of interest.

3.3 Data Collection Methods

As cited in Neuman (2006), the data collection methods are an important aspect of any type of research study as it is the gathering of quantitative or qualitative methods and open-ended questions data. It is very important to select the correct method because it can influence the results of a study. An accurate data collection will lead to a valid result tested, whilst the inaccurate data collection can impact the results of a study and ultimately lead to invalid results tested.

In this research, the hypothesis and research questions will be analysed using both primary data and secondary data. The survey questionnaires as the primary data source, whilst in the secondary data collection is from journals, internet, textbooks, media publications, electronic library database and articles.

3.3.1 Primary Data

Zikmund et al. (2003) defined that the collection of primary data is original in nature or the first hand-essential information specifically for the purpose of the research project. As cited (Cooper & Schindler, 2014), primary data are always the most authoritative as the information has not been filtered or interpreted by any second party.

According to Burns and Bush (2010), primary data are collected from questionnaire survey online form (managed by Google Form) or hard copy whereby it provides standardization in which all respondents are answering the same questions and are exposed to the same response options for each question, and finally lead to ease of administration and analysis.

The survey used multiple data collection methods comprising of self-administered and person-administered survey whereby the respondents complete the questionnaires on their own without the presence of the researcher or through face-to-face interviews either be conducted at the respondent's workplace or home and other hot spot places which the data/results can be obtained quickly on the spot.

3.3.2 Secondary Data

Sekaran and Bougie (2010), and Kotler, Brown, Adam, and Armstrong (2004) stated that secondary data is the data that has been already collected and gathered by other researchers, already been passed to a statistical process which is readily available and accessible from other different sources. Such data information is much cheaper and more rapidly available as compared to the primary data.

Secondary data which is for the researcher to obtain initial insight into the research problem and formulate an appropriate research design such as by identifying the key variables and to test new research hypothesis (Malhotra et al., 2002, p. 157).

In this research study, useful secondary data are collected by using the advanced search of Google Scholar, relevant websites which published academic journal articles search engines such as the advanced search online database is ProQuest, Science Direct, Emerald and Scopus and Dissertation and data used from the last 2-3 years and etc., so that is not obsolete information.

The advantages of the secondary data are easily available and thus less time is required to gather all the relevant information that may have been utilized as a part of literature reviews, published journals or books. Therefore, the secondary must be carefully evaluated to make sure that it is relevant, accurate, current and impartial

3.4 Sampling Design

A sample design is a framework, or road map, the methodology process to acquire data or information on the characteristics of a population by conducting either a survey sample or a census which will also affect many other important aspects of a survey to meet the objective of most research (Sekaran & Bougie, 2012). It involves determining the target population, sampling frame, sampling technique, sample size and executing the sampling process.

According to Malhotra et al. (2012, p. 495), the use of a sample is due to search budget and time limits, bigger population size and small variance of interest are correlated with the size of the unit in respect to the characteristic of interest to the survey.

3.4.1 Target Population

The target population refers to the total group people consists of individuals from which the sample might be drawn whereby a researcher intends to study and apply

the findings of the research to the target population we are interested in (Sekaran & Bougie, 2010). To analyse and assess the role of corporate social responsibility towards employee's engagement in Public Accounting Firms is the main objective of this research study. Hence, the target population of this study will be any Public Accounting Firms' employees in the Klang Valley, Malaysia to participate in the survey. All respondents were not restricted to any race, gender, ethnicity, or culture. (Zikmund 2003).

3.4.2 Sampling Frame and Location

Zikmund (2003) states that a sampling frame can be defined as the list consisting of the working population used to determine the truths about the population and the master list of all sample units from which the potential respondents are drawn (Zikmund, 2003).

A sampling frame is the full set of components that can choose the sample from the whole population, employees of Public Accounting Firms in Malaysia and are the target respondents from Klang Valley, Malaysia (Sekaran & Bougie, 2012). According the researcher (Sekaran & Bougie, 2010), proposed the rule of thumbs for determining sample size where the sample size that the sample size larger than 30 and less than 500 are to be considered as a substantial sample size and the minimum size sample should be 30% of total population and appropriate for most research which would likely be more relevant and significant. Thus, the researchers have to give statistical information such as confidence level, standard deviation, the margin of error and determine population size depends on number factors before they can obtain an answer.

It would be impracticable to survey the entire population due to the time and budget constraints and only focus 299 samples target respondents from Public Accounting Firms in the Klang Valley, Malaysia, otherwise, it will be unable to complete this research on time. Thus, the decision to distribute the questionnaires in order to gather data from the target employees from Public Accounting Firms in Klang Valley, Malaysia is through online survey line link (managed through Google

Form) sent through their mobile phones and emails and phone calls made to a few Public Accounting Firms for distributing hard copies survey forms to the Human Resources Dept., Manager for their employees to participate and these would likely be more relevant and significant. The survey was conducted from 3 April 2018 to 9th November 2018 and the response rate is 89.97% with a 95% confidence level which the samples were chosen randomly from the target population is based on the usage of the same level of confidence in similar studies and the acceptability of the same in the majority of studies.

3.4.3 Sampling Elements

In the sampling procedure, any individual element that is linked and related to the purpose of the study can be selected as a sampling unit from the organization (Malhotra et al., 2012, p. 496).

The employees of Public Accounting Firms in Klang Valley, Malaysia have an equal chance of being selected to be included in the research samples who were targeted because they can provide the relevant information on this study based on their personal opinions, knowledge and working experiences.

3.4.4 Non-Probability Sampling

In this quantitative research, a non-probability sampling method has been adopted.

It provides a range of alternative techniques in which units of a sample are selected on the basis which majority comprises of an element of subjective personal judgement or convenience and then the probability of any particular member of the population being chosen is unknown (Zikmund et al., 2010). Non-probability sampling techniques consist of convenience sampling, snowball sampling and quota sampling which the units that make up the sample are collected with no specific probability structure in mind. The selection is not completely randomized and there is no correct method to examine the probability of any one variable being integrated

into the sample as the components are being subjectively selected. Thus, it will result in the sample may not truly representative of the population.

However, as a result of time constraints and budget, the sampling technique chosen for this study is judgmental or non-probability sampling as is well suited for exploratory research intended to generate new ideas that will be systematically tested later.

Among the non-probability sampling techniques, judgmental sampling and convenience sampling are being used in this study due to the researcher knows a group of dependable respondents that could assist in collecting appropriate data for this study.

Convenience sampling also known as accidental sampling or opportunity sampling is a particular method of non-probability sampling technique that the researcher includes those participants who are easy or convenient to approach and to participate. The technique is useful where the target population is defined in terms of a very broad category. For instance, the target population may be gender - male or female, the highest education attained and etc.

Hence, the target respondent for this study is 299 employees in different Public Accounting Firms in Klang Valley, Malaysia, and total 299 questionnaires were randomly distributed by hand in three (3) batches and online survey managed by Google Form. Constant follow-up reminders were sent to non-respondents to encourage participation in order to obtain the desired data for this study.

3.4.5 Sampling Size

Sample size refers to the number of individual samples or observations in a sample from a public opinion survey to be included in a study. Determining the sample size is complex and challenging due to factors such as the nature of the research, the number of variables, the nature of the analysis, completion rates and resource constraints (Malhotra et al., 2012, p. 499).

The following rules of thumb for determining sample size as proposed by Roscoe (1975) cited in (Sekaran & Bougie 2013, p. 269).

- (1) In most research, the required sample sizes are larger than 30 and less than 500.
- (2) The minimum sample 30 for each category is required where samples being broken into subsample such as for gender - Male or Female, highest education attained and etc.
- (3) The sample size in multiple regression analyses should preferably use ten (10) times or more numbers of variables in this study.

Hence, for this study, the research model is tested based on the total responses of 299 from employees of Public Accounting Firms. Therefore, an approximately 269 sample size would be sufficient for the factor analysis.

According to Green (2001) and Tabachnick and Fidell (2007) theory, multiple regression analyses is a multivariate statistical technique for examining the linear correlations between two or more independent variables (IVs) and a single dependent variable (DV).

- 1) $N = 50 + 8(mr)$ for testing an overall regression model;
- 2) $N = 104 + mr$ when testing individual predictors (where m is the number of IVs);
- 3) Based on detecting a medium effect size ($\beta \geq .20$), with critical $\alpha \leq .05$, with power of 80%.

3.5 Research Instrument

The research instrument used in this study is personal self-directed questionnaire preformulated written set of questions which are to be finished by individual participants without the presence of a questioner or within closely defined

alternatives at their own pace as cited from the researcher (Sekaran & Bougie, 2013, p. 147).

3.5.1 Questionnaires Design

The research questionnaires are adopted from the previous researchers and some are developed by the researcher as shown in Table 3.0 as shown below:-

Table 3.0: Content of the Questionnaires

Internal Corporate Social Responsibility (Internal CSR)			MEASUREMENT
Indicators	No. of Questionnaire	Source Adopted From Researcher	Seven-point Likert Scales to measure all the constructs on the range of answer options such as:- Strongly Disagree. Disagree. Slightly Disagree. Neutral. Slightly Agree. Agree. Strongly Agree.
Employment Stability	6	Lin and Wei (2006)	
Health and Safety	5	Al-bdour <i>et al.</i> ,(2010)	
Human Rights	4	Al-bdour <i>et al.</i> ,(2010)	
Training and Development	5	Al-bdour <i>et al.</i> ,(2010)	
Work-life Balance	7	Foa and Foa (1980)	
Workplace Diversity	6	Al-bdour <i>et al.</i> ,(2010)	
Affective Commitment	8	Allen and Meyer (1990)	
Employees Engagement	11	Harter and Hayes., (2002)	
Well-Being	4	Diener, (2000)	
Turnover Intention	4	Pitt <i>et al.</i> (1995)	
Demographic Profiles	7	Self-development	
TOTAL	67		

Source: Developed for the research

Internal Corporate Social Responsibilities (Internal CSR)

The research questionnaires were designed to investigate and capture data to explore the relationship of internal CSR towards employees' engagement in Public

Accounting Firms in Klang Valley, Malaysia. As these questionnaires were then adopted from the literature and refined to fit the current study which is including five (5) core dimensions of internal CSR towards employees' engagement in Public Accounting Firms and structured in an orderly manner for measuring the internal CSR towards employees' engagement in the organization. There were total sixty (60) questions constructed in the survey form to evaluate and measuring all the validity of the constructs and test the reliability by using seven-point Likert Scales rating and test the reliability

Demographic Profiles

The demographics profiles were used in the survey study in the last section of the survey form for gathering respondents' personal details and identify their background. It comprises of seven (7) questions including gender, marital status, age, year in the company, ethnic group, highest education attained, and job title is measured on the nominal and ordinal scale. All other constructs related to each of the variables of interest

were assessed based on the seven-point Likert Scales rating. The questions are designed with nominal, ordinal and ratio scale and the participants are required to answer dependently on his or her opinions and own point of views.

3.5.2 Pilot Test

The pilot test is the way of gathering information data from the definitive subjects of the study to serve as guidance for large research and to identify the major issues in the primary questionnaire and make necessary amendments to the errors to improve the understanding level of questions and before the real survey is adopted (Burns & Bush, 2003, p. 326).

According to Schwab (2005, p. 47), it is necessary to conduct a pilot test the questionnaire on individuals in order to obtain more valid responses on the final questionnaire before to the target respondents who will eventually complete the

survey accurately. Therefore, a total of 30 sets of the questionnaire have been sent to the current employees of Public Accounting Firms on 1 March 2018 to 9 November 2018. The normality test, reliability test, and validity will be performed to examine the pilot test results and then followed by making changes to increase the response rate, reduce missing data and clearer understanding on how to answer the questions in each indicator before proceeding to the final circularisation of the questionnaire to the target respondents. (Saunders, Lewis & Thornhill, 2012, p. 451).

3.6 Construct Measurement

The sources of the construct measurements used in this research project are adopted from previous studies (Alfaro-Barrantes, 2012).

The construct measurement was operationalized on the basis of established and validated scales that were related the CSR context or derived from the relevant CSR research in order to achieve a valid and reliable measurement instrument data collected from the respondents (employees of Public Accounting Firms in Klang Valley, Malaysia). In this study context, there are a number of indicators of different measurement scales that were inappropriate, therefore it is necessary to have a range of indicators of multiple scales.

According to Zikmund (2003), all scale measurements can be classified as one of four basic scale levels namely nominal, ordinal, interval and ratio that are used to use to measure relative attitudes, opinions, perceptions, and preferences and were incorporated in the research questionnaires.

Nominal scales have no numeric value and were used for identification variables purposes. It establishes an ordered relationship between persons or objects being measured and enables respondents to express the relative magnitude between answers to a question, and responses can be rank-ordered in a hierarchical pattern. On the other hand, ordinal scales were used to rank the employees of Public Accounting Firms on tenure, job title, age group, and income level. Further to that

interval scales are were used to measure the subjective characteristics of respondents in terms of their attitude perceptions and behaviours in relation to internal corporate social responsibilities towards employees' engagement in Public Accounting Firms.

Lastly, the ratio scales have similarity features of an interval scale and have an absolute zero point which provides the accurate value amongst units and takes into consideration an extensive variety of both descriptive and inferential measurements to be used.

Respondents are required to answer the ALL survey questionnaire by using the exploratory method to determine attitudes along a continuum of choice to measure opinions, perceptions, behaviours and overall how satisfied or dissatisfied with the Company based on seven-point Likert Scale that offers a range of answer options such as :-

(1) Strongly Disagree. (2) Disagree. (3) Slightly Disagree. (4) Neutral. (5) Slightly Agree. (6) Strongly Agree.

Except for the questionnaire to understand the respondents' demographic profiles used nominal scale and ordinal scale measurement together. Nominal scales had been utilised to measure the characterize the respondents into grouping and each group has attributes distinctly different from the other such as gender – male or female, ethnic group – Malay, Chinese, Indian and others, marital status – single, married, divorce, and job title – executive or managerial level. On the other hand, the variables that are measured using ordinal scale ae the age by order of child in the family, highest education attained – primary, secondary, high school, college and university and tenure of the respondents' current job (the year in Company).

3.7 Data Processing

Generally, data processing is the extraction of data in an appropriate or desired output form for subsequent use for analysis and will affect the reliable result of the

analysis. Hence, it requires proper data preparation. The researcher is required to check the data collected through questionnaires whether they are accepted or not and answered correctly by a respondent who has inadequate knowledge thus giving the impression that the respondents could not understand the questions.

In survey data processing, the process of checking the data and making them serviceable for analysis constitute four (4) essential steps such as editing, coding, transcribing data, and data cleaning. Finally, the data are cleaned up and treatment for missing data is prescribed (Malhotra et al., 2012, p. 586).

This process ensures the accuracy of the raw data collected and tabulation of raw form and displays the same classified compact (statistical tables) form (that are more appropriate for further analysis (Cooper & Schindler, 2014, p. 376).

3.8 Methodological Consideration

The Partial Least Squares Structural Equation Modelling (PLS-SEM) requires several critical choices which can lead to improper findings, interpretations, and conclusions if not made correctly and this study is important for researchers and practitioners (Becker, Klein, & Wetzels, 2012). When applying SEM, both methods share the same roots are the covariance-based techniques (CB-SEM; Jöreskog, 1978, 1993) and variance based partial least squares (PLS-SEM; Lohmöller, 1989; Wold, 1982, 1985) method must be considered by the researchers.

According to Ringle et al. (2005), PLS-SEM is a form of latent path model to test the path model and represents a non-traditional alternative to CBSEM for structural equation modelling. An alternative statistical methodology for estimating these models is different from the PLS method of soft modelling in terms of least required on sample sizes, estimation scale, and residual conveyances. The PLS methodology rests on predictor specification (Wold, 1988) which adopts according to the researchers, (Chin, 1998; Lohmöller, 1989), the assumptions for a linear conditional expectation

PLS path modelling (Falk & Miller, 1981; Lohmöller, 1989; Tenenhaus et al., 2005) represents a non-traditional alternative to CBSEM for structural equation modelling (Rigdon, 2005). However, compared to CBSEM (Fornell and Bookstein, 1982; Schneeweiß, 1991), Wold's (1982) PLS method of soft modelling is rather different from an alternative statistical methodology for estimating these models. The PLS methodology rests on predictor specification (Wold, 1988) which adopts the assumptions for a linear conditional expectation relationship between independent and dependent variables in the inner and outer path models (Chin, 1998; Lohmöller, 1989).

3.9 Data Analysis

3.9.1 Descriptive Analysis

Burns and Bush (2003, p. 433) stated that the descriptive analysis in this study is defined as the collection, conversion of data and gain considerable information regarding the description of respondents. It is used to summarize and describe the sample characteristic of the typical respondents and disclosing the general pattern of their responses. The statistical data was entered in the Smart PLS software and the results of the characteristics are presented in tabulation and tables, the use of statistical graphs such pie charts, histograms and frequency distribution from the survey responses by respondents.

3.9.2 Inferential Analysis

Inferential analysis deals which empirical proof which enabling the researcher (Burns & Bush, 2010, p. 463), to make conclusions about the population's characteristics based on the empirical evidence sample data.

The purpose of this research is to determine the relationship between Corporate Social Responsibility (Internal CSR) and Employees Engagement in Public Accounting Firms. The research model developed in a hierarchical component model (HCM). The five dimensions of internal CSR are reflective measured. These five dimensions are the first order construct. Internal CSR is the second order

construct that consists of the five dimensions, which is construed as the formative measure.

PLS-SEM is capable to handle large and complex models with many structural relations.

Hair, Hult, Ringle, and Sarstedt (2013) cited that the structural model (inner model in PLS-SEM) theory, one of the elements in the path models illustrate the research hypothesis and displayed a variable relationship to be examined. The structural model describes the relationship between the latent variables (constructs).

3.10 Summary

In this chapter 3 discussed the types of research methodologies used to conduct the research study and described the descriptive and quantitative research is used for research design in order to understand the market phenomenon, sampling design, research instrument, construct measurement and data collection methods adopted. Therefore, chapter 3 provides a linkage to chapter 4, which are interrelated. The following chapter 4 will report on the results of the statistical analysis which are relevant and closely linked to the research questions and hypothesis using Smart PLS.

CHAPTER 4

RESEARCH RESULTS

4.0 Introduction

Chapter 4 reports the outcome of the research methodology in the previous Chapter and the result of this research derived from the interpretation of Descriptive Analysis, Inferential Analysis, Measurement Model Analysis, and Structural Model Assessment. The data collected would determine the relationship between internal corporate social responsibility and employees' engagement in public Accounting Firms. The results of research derived from data being analysed and interpreted by using SmartPLS software, a form of latent path model to test our path model (Ringle *et al.*, 2005). The tables and figures shown will be used to present the Descriptive Analysis. The figures are then used to explain the results in a more effective and in an understandable manner. Whilst the Inferential Analysis, the results were used to test the relationship between each measure and employees' engagement in Public Accounting Firms in Klang Valley, Malaysia constructed on both the measurement and structural models derived from SmartPLS output.

A total of 299 questionnaires have been circulated to the targeted employees of Public Accounting Firms in Klang Valley, Malaysia for this research. In total 299 sets of questionnaires being distributed and managed to collect back 269 sets which are completely done. The response rate has shown 89.97% which is considered acceptable and high responses due to online survey link through mobile phones, email, and hard copies and constant follow up for responses.

4.1 Response Rate

Table 4.0 : Response Rate of Questionnaires

Distributed Questionnaires	299
Completed Questionnaires	269
Total Response Rate (%)	89.97%

Source : Developed for the research

Table 4.0 shows that in a total of 299 sets of questionnaires being distributed to our targeted respondents, employees of Public Accounting Firms throughout Klang Valley in Malaysia. Total of 269 sets of questionnaires have been answered completely were collected back giving the questionnaires' completion rate of 89.97%

4.2 Descriptive Analysis

Descriptive analysis will interpret demographic information of 269 questionnaires by respondents, such as gender, marital status, age group, the tenure of employment in the current company, ethnic group, education level, job position, in which statistically analysed data be presented in the form of frequency tables and pie charts.

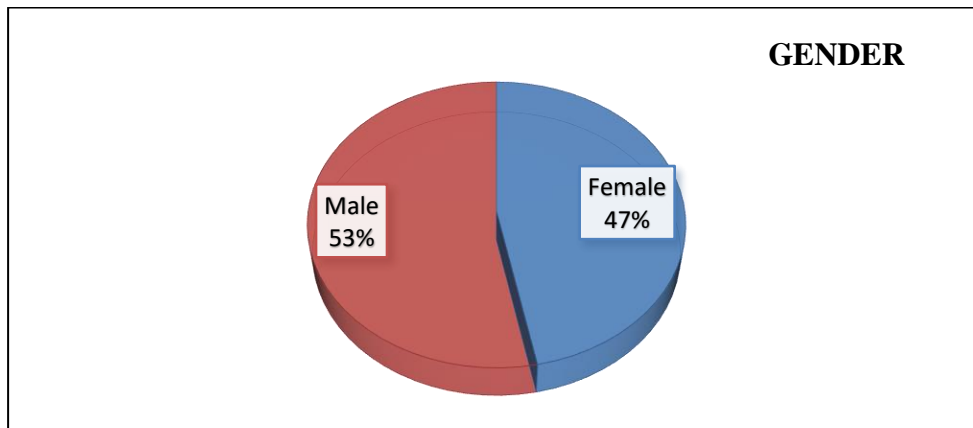
4.2.1 Gender

Table 4.1 : Frequency Table on Gender of Respondents

Demographic Profile	Categories	Frequency	Percentage (%)
Gender	Male	143	53
	Female	126	47
	Total	269	100

Source : Developed for the research

Figure 4.1 : Pie Chart on Gender of Respondents



Source : Developed for the research

Table 4.1 and Figure 4.1 show that males are the majority compared to females, which are made up 53% (143 respondents) of a total of 269 respondents. The remaining of 126 respondents are females which constitute 47%. It is due to Accounting qualifications that are most-in-demand and a good career path. Thus, salary is one of the most lucrative.

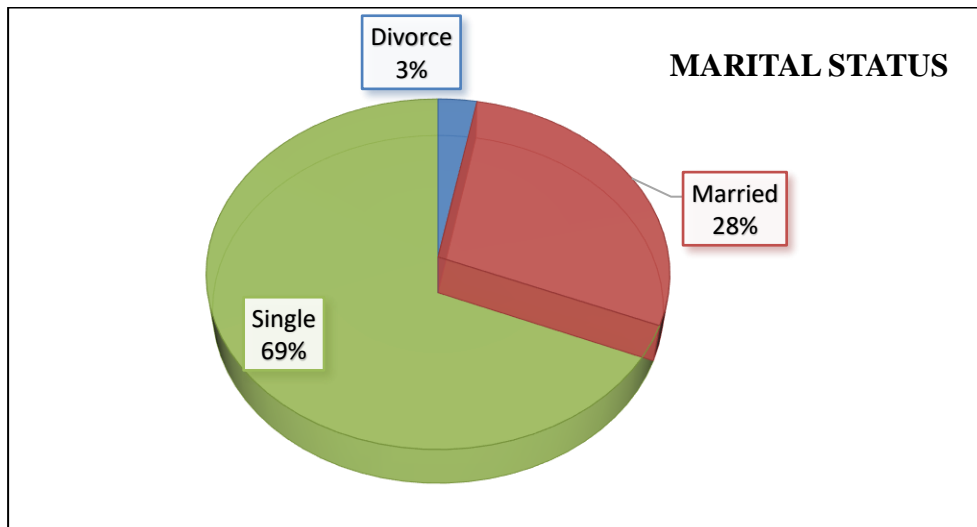
4.2.2 Marital Status

Table 4.2 : Frequency Table on Marital Status of Respondents

Demographic Profile	Categories	Frequency	Percentage (%)
Marital Status	Single	185	69
	Married	76	28
	Divorce	8	3
	Total	269	100

Source : Developed for the research

Figure 4.2: Pie Chart on Marital Status of Respondents



Source: Developed for the research

The majority of the respondents' (69%; 185 respondents) marital status are still single as shown in Table 4.2 and Figure 4.2. Thereafter followed by 28% (76 respondents) of the respondents are married, and indicated that there are only 8 divorced respondents made up of 3% of the respondents.

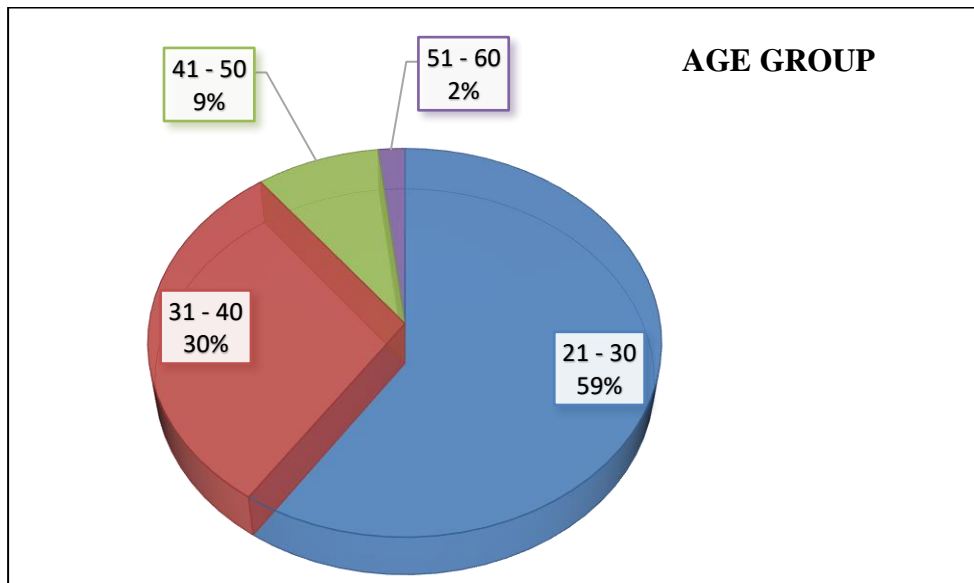
4.2.3 Age Group

Table 4.3 : Frequency Table on Age Group of Respondents

Demographic Profile	Categories	Frequency	Percentage (%)
Age Group	21 - 30	160	59
	31 - 40	81	30
	41 - 50	23	9
	51 - 60	5	2
	Total	269	100

Source: Developed for the research

Figure 4.3 : Pie Chart on Age Group of Respondents



Source : Developed for the research

According to Table 4.3 and Figure 4.3, the respondents from the youngest age group (21 to 30 years old) constitute 59%. Next, 30% (81 respondents) aged between 31 to 40 years old. Then followed by 9% (23 respondents) of the respondents aged between 41 to 50. Lastly, there are 2% (5 respondents) of the respondents aged 51 to 60 years old.

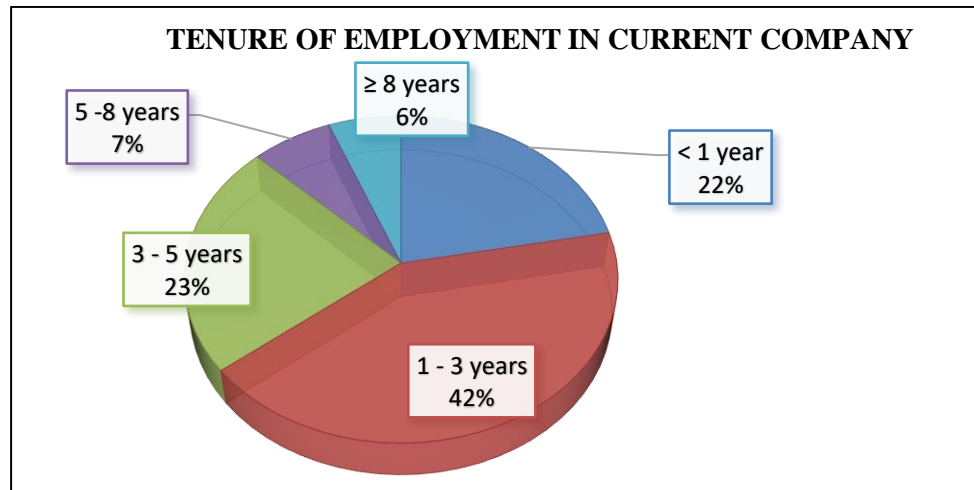
4.2.4 Tenure of Employment in Current Company

Table 4.4 : Frequency Table on Tenure of Employment in Current Company of Respondents

Demographic Profile	Categories	Frequency	Percentage (%)
Tenure of Employment in Current Company	< 1 year	59	22
	1 - 3 years	114	42
	3 - 5 years	62	23
	5 - 8 years	18	7
	≥ 8 years	16	6
	Total	269	100

Source : Developed for the research

Figure 4.4 : Pie Chart on Tenure of Employment in Current Company of Respondents



Source: Developed for the research

Table 4.4 and Figure 4.4 reveal that 114 (42%) of the respondents have been employed in the current company for one (1) to three (3) years. 62 (23%) respondents are serving the current company for three to five years. Meanwhile, 59 (22%) respondents are serving the current company for less than one year. 18 (7%) respondents are serving for between five to eight years and 16 (6%) respondents are serving for more than eight years.

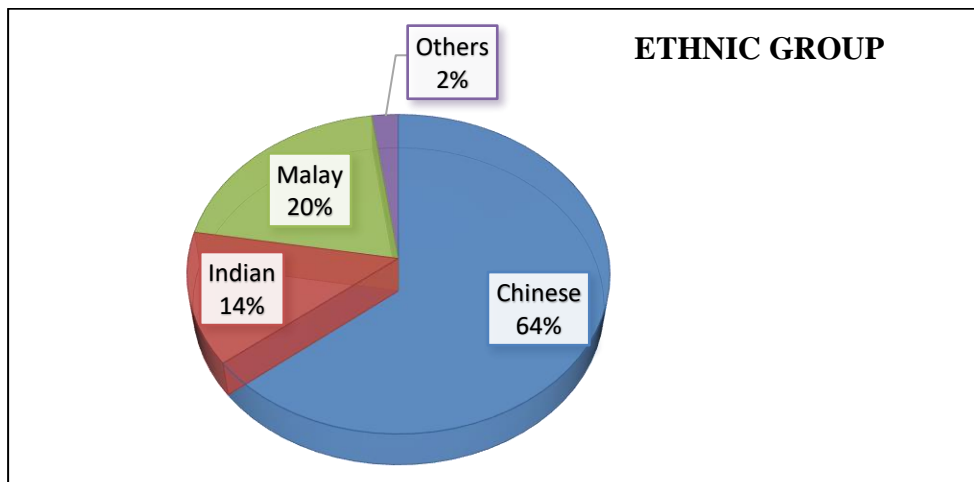
4.2.5 Ethnic Group

Table 4.5 : Frequency Table on Ethnic Group of Respondents

Demographic Profile	Categories	Frequency	Percentage (%)
<u>Ethnic Group</u>	Chinese	173	64
	Indian	36	14
	Malay	54	20
	Others	6	2
	Total	269	100

Source: Developed for the research

Figure 4.5 : Pie Chart on Ethnic Group of Respondents



Source: Developed for the research

Based on Table 4.5 and Figure 4.5, 173 respondents are Chinese which made up of 64% of the respondents. It followed by 54 Malay respondents which constitute 20%. Next, 14% (36 respondents) of the respondents are Indian respondents. There are only 2% (6 respondents) of the respondents are other than the three major races.

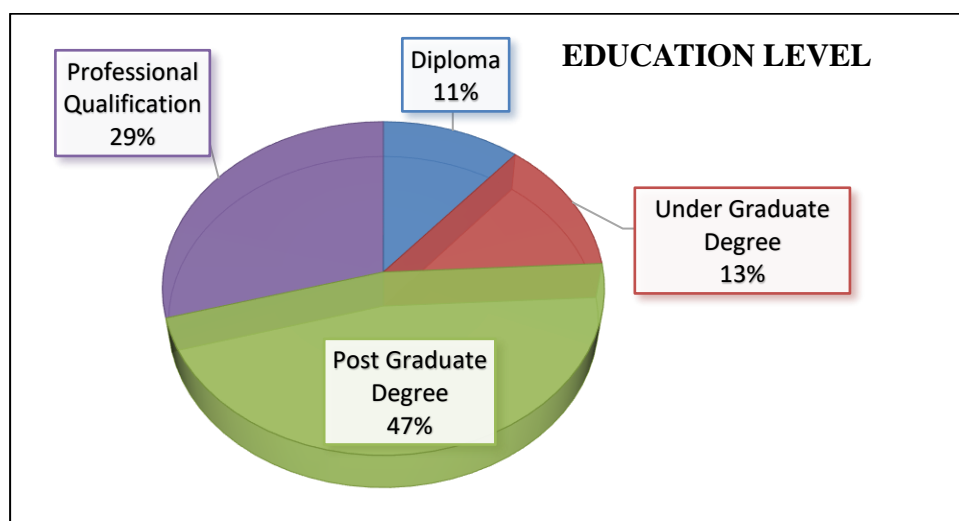
4.2.6 Education Level

Table 4.6 : Frequency Table on Education Level of Respondents

Demographic Profile	Categories	Frequency	Percentage (%)
<u>Education Level</u>	Diploma	30	11
	Under Graduate Degree	35	13
	Post Graduate Degree	125	47
	Professional Qualification	79	29
	Total	269	100

Source: Developed for the research

Figure 4.6 : Pie Chart on Education Level of Respondents



Source: Developed for the research

Based on Table 4.6 and Figure 4.6, 125 respondents had graduated with an academic degree represent 47%. 79 (29%) respondents are possessed professional qualifications. Then followed by 13% (35 respondents) of the respondents are still pursuing their Bachelors' Degree, and 11% (30 respondents) are Diploma Holders.

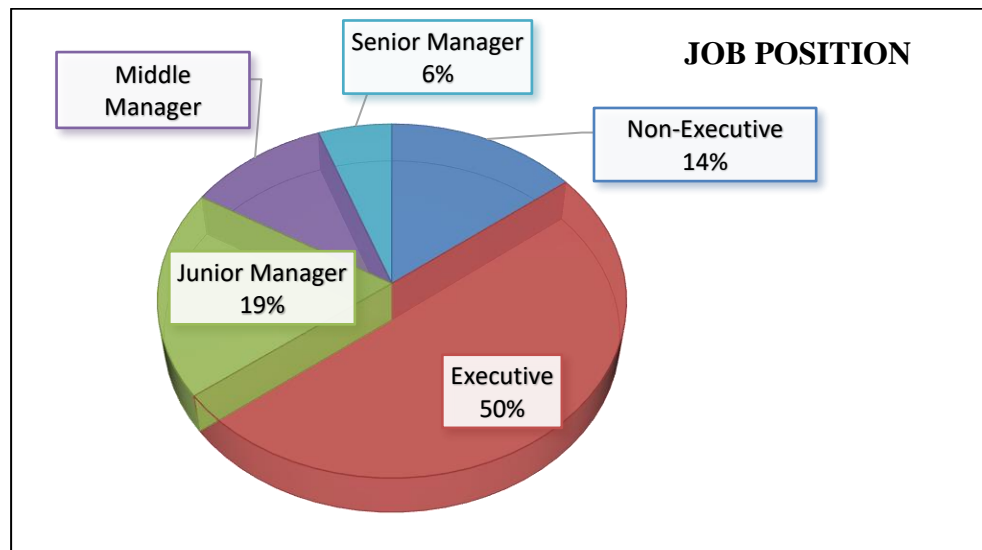
4.2.7 Job Position

Table 4.7 : Frequency Table on Job Position of Respondents

Demographic Profile	Categories	Frequency	Percentage (%)
<u>Job Position</u>	Non-Executive	39	14
	Executive	135	50
	Junior Manager	51	19
	Middle Manager	29	11
	Senior Manager	15	6
	Total	269	100

Source: Developed for the research

Figure 4.7: Pie Chart on Job Position of Respondents



Source: Developed for the research

Based on the Table 4.7 & Figure 4.7, half of the respondents' (50%; 135 respondents) job position are executive level. Next, there are 51 (19%) junior manager, 39 (14%) non- executive, 29 (11%) middle manager, and 15 (6%) senior manager.

4.3 Stage 1 - Measurement Model Analysis

Table 4.8 : Internal Consistency and Convergent Validity

Construct	Items	Loading	Cronbach's Alpha	Rho_A	Composite Reliability	Average Variance Extracted (AVE)
Employee Engagement	EE1	0.763	0.937	0.941	0.947	0.64
	EE10	0.717				
	EE2	0.856				
	EE3	0.763				

	EE4	0.814				
	EE5	0.812				
	EE6	0.773				
	EE7	0.837				
	EE8	0.85				
	EE9	0.803				
Emp Stability	ES2	0.83	0.871	0.88	0.912	0.721
	ES3	0.887				
	ES4	0.872				
	ES5	0.805				
Human Rights	HR2	0.893	0.812	0.817	0.889	0.727
	HR3	0.849				
	HR4	0.815				
Health & Safety	HS1	0.739	0.878	0.884	0.911	0.674
	HS2	0.775				
	HS3	0.884				
	HS4	0.846				
	HS5	0.851				
T & D	TD1	0.863	0.863	0.877	0.907	0.709
	TD2	0.868				
	TD3	0.76				
	TD4	0.873				
WD	WD1	0.804	0.895	0.897	0.923	0.705
	WD3	0.87				
	WD4	0.865				
	WD5	0.832				
WLB	WLB1	0.879	0.853	0.855	0.902	0.698
	WLB2	0.901				

	WLB4	0.793				
	WLB6	0.759				

Source: Developed for the research

4.3.1 Factor Loading

The factor loadings that presented in Table 4.8 are from the SmartPLS measurement models. According to the researchers (Hair, Black, Balin, & Anderson 2010), an acceptable loading that is considered good for an indicator whereby the factor loading must be above 0.500.

Based on Table 4.8, the highest loading was 0.901 from the measure WLB2. Meanwhile, the lowest loading was 0.717 from the measure EE10. We could find that all the measures are having good loading with the value higher than 0.500 (Hair, Black, Balin, & Anderson, 2010).

We could determine the reliability of the coefficient by using Rho_A (Dijkstra & Henseler, 2015), by indicating the construct is reliable if the value was above 0.700. Based on Table 4.8, the highest Rho_A was the value of 0.941 from Employees' Engagement. The lowest Rho_A was the value of 0.817 from Human Rights. Table 4.8 shows that all the constructs are reliable as the result of all the Rho_A is above the value of 0.700.

4.3.2 Convergent Validity

Convergent validity is the degree to which multiple items to measure the same concept in agreement by item-to-total correlation according to Hair, Black, Balin, and Anderson (2010). The values of Average Variance Extracted (AVE) could be used to counter-check the convergent validity and the AVE is acceptable when it has value above 0.500.

Based on Table 4.8, the highest AVE was Human Rights which was 0.727, and the lowest was 0.640 of Employee Engagement. Table 4.8 shows that all the constructs have AVE of above 0.500 and revealed that the general amount of variance had exceeded the recommended value in which the indicators accounted for by the latent construct.

4.3.3 Internal Consistency Reliability

Composite reliability (CR) is a measure of the general reliability of a group of heterogeneous but similar items (Hair, Hult, Ringle & Sarstedt, 2013). The measure of internal consistency reliability is the value that portrays the degree of the latent construct indicated by the construct indicators. The acceptable value of CR shall exceed 0.700. Despite the fact that Cronbach's Alpha is still extremely popular in determining reliability; the level of CR could determine convergent validity (Bollen & Long, 1993).

From Table 4.8, the highest CR was Employee Engagement with 0.947, while the lowest was Human Rights with a value of 0.889. All constructs used in this study were reliable and have high internal consistency with all possessed a value of CR that above 0.700.

4.3.4 Discriminant Validity

Table 4.9 : Fornell and Lacker Criterion

Discriminant Validity	Emp Stability	Employee Engagement	Health & Safety	Human Rights	T & D	WD	WLB
Emp Stability	0.849						
Employee Engagement	0.451	0.800					
Health & Safety	0.431	0.522	0.821				

Human Rights	0.489	0.523	0.583	<i>0.853</i>			
T & D	0.496	0.475	0.509	0.474	<i>0.842</i>		
WD	0.430	0.615	0.543	0.587	0.547	<i>0.840</i>	
WLB	0.397	0.515	0.526	0.51	0.386	0.555	<i>0.835</i>

Source: Developed for the research

Discriminant validity's objective aims to make sure that there is no significant variance among different variables that could have the same reason. According to Hair, Black, Balin, and Anderson (2010), the difference between one construct towards the other within the same model is explained. Besides that, the square root value of AVE of each construct must be greater than the correlations with the other constructs (Fornell & Lacker, 1981).

Based on Table 4.9, the square root of AVE is represented by the diagonal elements in italic and bold. There is no multicollinearity between the constructs as presented from the test. Furthermore, there is another method to observe the correlations between the two latent variables. There will be significantly overlapping constructs where multicollinearity is present between them if the correlations are higher than 0.900. Table 4.9 shows that there is no multicollinearity between the constructs as all the correlations are below 0.900.

4.3.5 Heterotrait-Monotrait (HTMT) Test

	Emp Stability	Employee Engagement	Health & Safety	Human Rights	T&D	WD	WLB
Emp Stability							
Employee Engagement	0.489						
Health & Safety	0.480	0.561					
Human Rights	0.571	0.596	0.688				

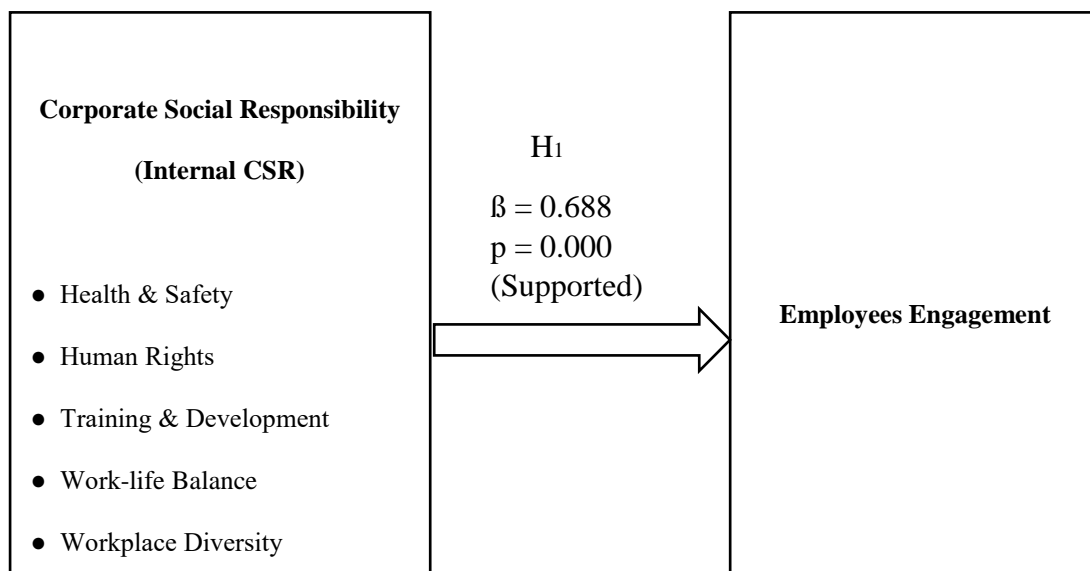
T & D	0.565	0.517	0.576	0.555			
WD	0.479	0.668	0.607	0.686	0.609		
WLB	0.454	0.575	0.605	0.613	0.447	0.632	

Source: Developed for the research

The other measure for discriminant validity is the Heterotrait-Monotrait (HTMT) ratio of correlation. Henseler et al. (2015) HTMT values close to 1 indicate a lack of discriminant validity. Using the HTMT as a criterion involves comparing it to a predefined threshold. If the value of the HTMT is higher than this threshold, one can conclude that there is a lack of differentiating and analyze validity. Some authors suggest a threshold of 0.85. In addition, Gold et al. argued with it and proposed a value of 0.90. Internal CSR moves closer to 1 with the value between 0.719 and 0.887. DV of Employment Stability and Employee Engagement recorded about 0.489 Health and Safety posted about 0.480. Work Diversity and Work-life Balance respectively recorded about 0.479 and 0.454.

4.4 Stage 2 - Structural Model Assessment

Figure 4.8 : Results of Structural Model



Source: Developed for the research

Figure 4.8 shows that H1 is being supported with the path significant at 0.050.

4.4.1 Collinearity Assessment

Table 4.10 : VIF Value

Construct	VIF
Emp Stability	1.531
Health & Safety	1.882
Human Rights	1.962
Internal CSR	1.000
T & D	1.721
WD	2.023
WLB	1.678

Source : Developed for the research

Variance Inflation Factor or simply VIF is been used to explain how much amount multicollinearity (correlation between predictors) exists in a regression analysis. Multicollinearity is the correlation between one independent variable in a multiple regression model that can be linearly predicted from the others by using a significant degree of accuracy. Internal CSR has a value of 1.000 which means this variable is not correlated with other variables, whilst Work Diversity recorded value of 2.023 which is more than. As a result, this variable can be concluded where there is a correlation between the variables. Besides this IV, others such as Human Rights, Health and Safety, Training and Development have a sense of correlation. However, Employees Stability and Work-life Balance respectively posted the lowest value of 1.531 and 1.678, expect internal CSR

4.4.2 Path Coefficient Assessment

Table 4.11 : Path Coefficient Assessment on Reflective Measure

	Standard Beta	T-Statistics	P-Values
Emp Stability -> Internal CSR	0.187	12.342	0.0000
Human Rights -> Internal CSR	0.164	16.189	0.0000
Health & Safety -> Internal CSR	0.257	15.185	0.0000
T & D -> Internal CSR	0.199	14.495	0.0000
WD -> Internal CSR	0.296	16.964	0.0000
WLB -> Internal CSR	0.198	12.646	0.0000

Source : Developed for the research

Table 4.11 shows the p-value of all the variables are 0.00, which is below alpha value (0.01, 0.1, 0,05). Therefore, all the variables are significantly measuring internal CSR.

4.4.3 Determination of Coefficient Assessment, R²

Table 4.12 : Determination of Coefficient

	Standard Beta	T-Statistics	P-Values
Employee Engagement	0.688	13.407	0.000

Source : Developed for the research

Table 4.14 shown that the p-value was 0.000 and less than 0.050 which is the confidence level is 95%. The T-statistics was 13.407 which was above 1.96. Therefore, Employee Engagement was significant in this study.

In addition, the determination of coefficient (R²) of Employee Engagement was 0.688. It represents that 68% of the variance variation can be described in this study.

4.4.4 Determination of Predictive Relevance, Q^2

Table 4.13 : Predictive Relevance

Predictive Relevance	Q^2
Employee Engagement	0.271
Internal CSR	0.376

Source : Developed for the research

Stone-Geisser's Q^2 value is examined as one of the criteria of predictive relevance besides examining the magnitude of R^2 values. In the PLS path model, the Q^2 value of latent variables is collected by using the blindfolding method which is a sample re-uses technique. The researcher, Hair, Hult, Ringle, and Sarstedt (2013) delete the data points and provide a prognosis of the original values.

The predictive relevance (Q^2) of internal CSR (0.376) and Employee Engagement (0.376) were larger than 0. This indicated that internal CSR possessed a predictive capacity over employees' engagement.

4.5 Hypothesis Testing

Table 4.14 : Results of Path Coefficients and Hypothesis Testing

Hypothesis	Relationship	Standard Beta	T-Statistics	P-Values	Decision
H ₁	Internal CSR → Employees' Engagement	0.688	13.407	0.000	Supported

Source : Developed for the research

Table 4.14 explains the path coefficients' results and the hypothesis of this study in the structural model. The hypothesised relationships will be tested using partial

least squares (PLS) path analysis, a form of structural equation modelling decision to reject or accept the hypothesis is explained as follows :

Hypothesis

H₁: Internal CSR has a positive relationship with employees' engagement in Public Accounting Firms.

According to Table 4.14, the path coefficient for H₁ was 0.688 while the T-statistics was 13.407, which H₁ is supported as the result of the T-statistic is above 1.96.

Also, the analysis concluded that internal CSR has a significant positive relationship with Employees' Engagement in Public Accounting Firms, as the p-value was lesser than 0.050 or with a 95% confidence level.

CHAPTER 5

DISCUSSION AND CONCLUSION

5.0 Introduction

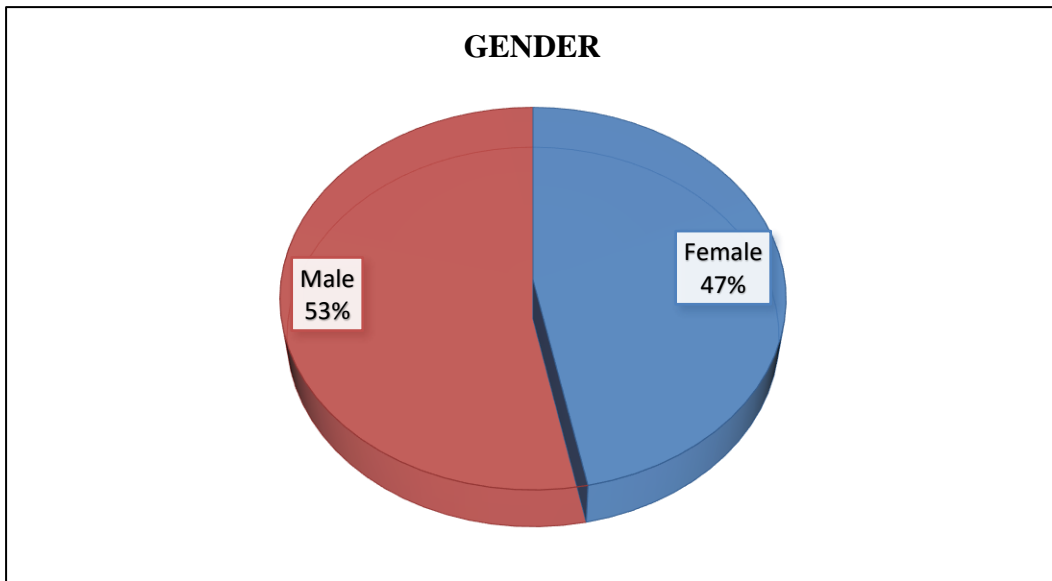
Chapter 5 begins with summarization and an in-depth discussion of the research study and findings on The Role of Internal Corporate Social Responsibility (Internal CSR) Towards Employees' Engagement in Public Accounting Firms. The discussion will be linked to the research objectives in Chapter 1 followed by the consequences on the study and constraints in the study for practitioners and scholars, and lastly discussed on recommendations for future and additional research which lead to a conclusion of the findings and analysis on this study.

5.1 Summary of Results

This is a quantitative study whereby the instrument of study is surveying questionnaires were distributed through link online survey and delivered hard copies by hand to employees of Public Accounting Firms in Klang Valley, Malaysia for collecting data and had received the results from 269 respondents. The data were then analysed using descriptive and inferential statistical analysis.

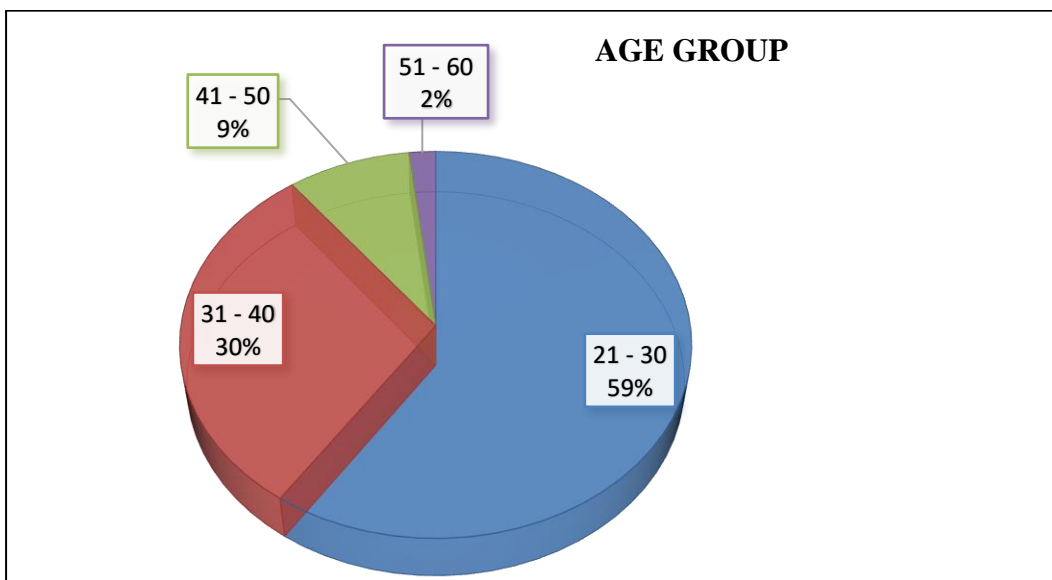
Descriptive analysis will interpret demographic information of 269 questionnaire respondents, such as gender, marital status, age group, a tenure of employment in a current company, ethnic group, education level, job position, which presented in frequency tables and pie charts. Demographic statistics were analysed and revealed that 47% of the respondents were female and 53% were male as shown in Pie Chart 5.1.

Figure 5.1 : Pie Chart on Gender of Respondents



According to Pie Chart 5.2, the respondents from the youngest age group (21 to 30 years old) constitute 59%. Next, 30% (81 respondents) aged between 31 to 40 years old. Then followed by 9% (23 respondents) of the respondents aged between 41 to 50. Lastly, there are 2% (5 respondents) of the respondents aged 51 to 60 years old.

Figure 5.2 : Pie Chart on Age Group of Respondents



The discussion of the results will be in the next section.

5.2 Discussion on Findings

Table 5.1: Results on the Hypothesis Testing

Hypothesis	Values Scored	Decision
H ₁ : There is a positive relationship between internal CSR and employees' engagement in Public Accounting Firms.	$\beta = 0.688$ $p (0.000) < 0.050$	Supported

Source: Developed for the research

There was only one hypothesis formed to test the relationship between internal CSR and employees' engagement in Public Accounting Firms. Table 5.1 reveals that the H₁ beta value is 0.688, which indicates that the internal has a positive relationship with employees' engagement in Public Accounting Firms.

5.2.1 Findings on the Hypothesis

The relationship between internal CSR and employees' engagement

H₁: There is a positive relationship between internal CSR and employees' engagement.

The table result shows the value of β was 0.688, and the p-value was 0.000. H₁ was supported as the result of the p-value was below 0.050.

From this study, we found that internal CSR could lead to a higher level of employees' engagement in Public Accounting Firms. According to the findings of Al-bdour et al. (2010), Carson (2015) and Mazur (2015), a good working environment, sufficient staff training, and career development, and adequate work-life balance will lead to higher level of employees' engagement in Public Accounting Firms.

Due to fair treatment at the workplace and equal opportunities would bring a positive impact on the Public Accounting Firms' employees' attitude and engagement towards the company (Azeem & Akhtar, 2014).

5.3 Implications of the Study

With the proven outcomes, Public Accounting Firms' top management and partners must be responsible to increase the employees' engagement and constantly revise the five (5) core dimensions of internal CSR in their firms. Once the employees feel valued and cared for by the organization, they are likely to be more loyal and more engaged in the organization in the long run. Besides that, the organization is advised to set up a CSR department mainly focus and study on the organization internal and external CSR activities to ensure CSR is implemented and monitored. Furthermore, top management and partners in Public Accounting Firms should concern that internal CSR practices like providing safe working condition, providing effective training and development program to their employees, restructure work-life balances policies and practices more effectively (such as flexible work schedules), as well as promoting workplace diversity will also impact the organizational engagement of the their accounting staff but not only limited of self-interest it is suggested that Accounting Firms should reconsider and concern on their job descriptions, responsibilities, working hours, and number of employees in order to make sure that the effect of work on personal life doesn't influence ethical behaviour. As shown from this research for those who can balance work and life have a tendency to work more committed. It also advises that the occupational institutions like Malaysia Institutes of Accountant (MIA) and the government should give a standard for working conditions of the accountants.

When the employees increase their level of engagement of the organization's socially responsible business practices, this would enhance the firm reputation and profitability. Organizations that practice the role of ethics motivate fair competition among employees will help in achieve good team spirit in the working environment (Assudani, Chinta, Manolis, & Burns, 2011). Employees are one of the most valuable assets and foundation to the success of the firm. According to Hameed,

Riaz, Arain and Farooq (2016), organization communication on CSR activities is necessary to increase employees' engagement and form organization identification. Inconsistent with the relationship that arises in this study between the five core dimensions of internal CSR and employees' engagement.

Therefore, it is a need for partners, managers of the firms to exert a greater amount of effort in every dimension of internal CSR practice. For instance, offer greater opportunities for career advancement, enhance career development policies and practices, team building to enhance the team spirit as well as provide an educational program and supportive research facilities in assuring them to achieve higher status and performance in the firms.

5.4 Limitations of the Study

There were few constraints faced and identified by the researcher throughout this research. There are a few limitations recognized by the researcher from this study and each of these limitations is illustrated as below.

The Public Accounting professionals who participate in the study were mainly employed by a few single firms in Klang Valley but not all the firms in Malaysia, which does not represent the population in Malaysia. Most of the participating firms are medium size firms, and there are fewer samples from the Big 4 Accounting Firms. Future research might improve on the national of the results by including accountants from other types and sizes of firms.

As mentioned by Ferris (1981), the nature of employees' engagement may change over time. It is this challenge to obtain different positions and working periods in Public Accounting Firms. Example, after a period of time being hired, staff members tend to praise the merits of the firm. It is also possible that the initial attitudes of the individual toward the job may change over time. Thus, the onset of role stress for an auditor in public accounting may not realise until after a certain period of engagement with the firm or in the profession, perhaps one year.

As with all research endeavors, this study had its limitations due to the time period for carrying out the research was not comprehensive or detailed enough as a result of which many facts have been left unexplored. The other resources as it was not possible to conduct a survey at a large level 400-500 employees in the Public Accounting Firms responded positively. Besides that, a short period of time had led to the small sample size for this study. Time is of an essence to gain meaningful and solid results and should decrease the target population. This study only distributed around 299 sets of questionnaires to target respondents with 269 sets of questionnaires collected back and only 273 sets of questionnaires were able to be used due to some questions missed by respondents to answer. Therefore, the sample size may not represent the characteristics of the whole population.

The study is limited to the selected employees of the Public Accounting Firms and therefore the findings of the study cannot be extended to other areas. During the collection of the data, some of the employees were unwilling to fill the survey questionnaire online due to time constraints. The survey sampling has been used in the quantitative study and has its own limitations. The larger sample size provides a richer understanding of the essence of mindfulness and there is still some personal bias of the respondents might have crept in while answering the survey sampling questions. Therefore, the findings or results of the study may not be generalized.

The results of this study lead to by only functional areas of Public Accounting (i.e., auditing, taxation and secretarial) perhaps by employing recursive relationships of the constructs or by employing a multi-sample analysis by position in the firm or gender. Other practice sectors besides public accounting could be examined such as corporate accounting and government accounting.

Lastly, the model of this research focused only on the role of corporate social responsibility (Internal CSR). The researcher has difficulties to accomplish a comprehensive study as there are many other factors that might affect the employees' engagement of the Public Accounting Firms. This means that other factors might also affect the employees' Accounting Firm engagement. The time frame to carry out this research was six months which is considered insufficient to

be effectively complete the study. As a result, time constraint becomes one of the limiting factors in conducting this research since the researcher needs to set a research title, distribute questionnaires, analyze data and present the result in a limited time basis.

5.5 Recommendations for Future Research

As referred to the constraints mentioned in this Chapter, a few possible solutions and recommended improvements could overcome the below constraints :

Firstly, it is recommended to identify the different size and geography Public Accounting Firms because different areas might be having different internal CSR concerned an employee's engagement especially in cities, towns, and villages and this is recommended for future research. Furthermore, other practice sectors besides public accounting could be examined such as corporate accounting and government accounting.

Secondly, it is recommended to replace a cross-sectional study with the longitudinal study which is observational where the researcher shall observe the same subjects within a certain period of time, but this might take up a few years. The advantage of longitudinal analysis is that the researcher can determine the changes or developments over time and yield to more accurate findings. Besides that, it also advantages to the accurate research based on a long period of staff engagement time because the Public Accounting Firms used to have a variety of seasons such as peak season, mid-peak season, and low-season.

Thirdly, to improve the accuracy of findings, a strong recommendation is to obtain more samples for future studies as it can help to eliminate the bias of the data collection. Larger sample size is able to obtain more favourable results, although it needs plenty of time commitments and funds. It also allows the researcher to determine the outliers more easily as the researcher is substantially studying more subjects.

Lastly, satisfying employees' needs have a mediator role in the relationship between CSR dimensions and employees' engagement. This study can investigate how satisfying employee needs can indirectly lead to employee engagement. In particular, the insights into which factors actually make up the internal CSR concept and what relevance they have within the concept itself may provide guidance on what to emphasize for future internal CSR development perspectives which the researchers can yield more accurate findings.

5.6 Conclusion

Over the past, internal CSR has been employed to address the engagement level of a Public Accountants. This research provides insights into the factors comprise the internal CSR concept towards employees' engagement in Public Accounting Firms. As emphasized by politics as well as the stakeholder group itself, and the unfolding activities undertook by other companies, the continuing gain in the importance of social behavior towards employees and the need to fully understand the concept of internal CSR will only increase in importance in the future years to come.

The present study is the first to include internal CSR as a key mitigating influence to counter the positive impact of engagement of auditors employed in Public Accounting Firms. The study thus responds to the need for analytically complex models to examine the inter-relationships between internal CSR and employees' engagement in Public Accounting Firms.

Based on the study findings, one of the five (5) core dimensions of internal CSR i.e. workplace diversity has the highest beta value (0.296) among the six components of internal CSR. It indicated that employees tend to have a working environment without any discrimination. Being treated fairly and equal opportunities given regardless of gender, ethnic group, marital status, and disability.

Lastly, the study solely emphasizes on and explores the relationship between internal CSR and employees' engagement in Public Accounting Firms. There are other variables that potentially affect the employees' engagement proposed by other

researchers, so it is difficult to conduct comprehensive research on employees' engagement in Public Accounting Firms.

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APPENDIX A

QUESTIONNAIRES



UNIVERSITI TUNKU ABDUL RAHMAN

The Role Of Internal Corporate Social Responsibility (Internal CSR) towards Employees' Positive Outcomes in Public Accounting Firms

Dear Respondents,

Greetings To All!

I am a Final Year MBA Student from Universiti Tunku Abdul Rahman (UTAR). I am conducting a research study on the topic of “The Role of Internal Corporate Social Responsibility (Internal CSR) towards Employees’ Positive Outcomes in Public Accounting Firms.”

The study examines employees’ perceptions, relationship between internal corporate social responsibility (Internal CSR) and organizational commitment towards positive outcome and affecting turnover intentions in Public Accounting Firms.

This Online Survey is part of the Master’s Research Program that contains of (13) thirteen sections only.

Your participation in this Online Survey will take only (20) twenty minutes to complete it and your answers are very important for me to ensure the validity and reliability of the results of the study. Kindly TAKE NOTE, there is no right or wrong answers to the questions. Your participation will be treated as highly confidential and anonymous under the Personal Data Protection Act 2010 and all information will be used only for academic purposes in the University.

Lastly. I would like to thank you for your valuable time on my Online Survey participation and looking forward to receiving your responses with your honest answers as it is essential in order for me to complete the research successfully.

Yours sincerely

CH'NG HUA KIANG
MBA STUDENT

Topic : Internal Corporate Social Responsibility (Internal CSR)

INSTRUCTION: Please indicate the level of opinion with each of the following statements by choosing the most appropriate options in describing your personal view.

Employment Stability

1. 1. My organisation would never lay off employees at will

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

2. 2. My organisation gives the employees a feeling that their jobs are also very safe and stable in the future.

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

3. 3. Employment with my organisation is almost assured.

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

4. **4. My organisation is committed to the goal of long-term employment security for all employees.**

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

5. **5. If my organisation was facing economic problems, employee downsizing and layoffs would be the last option used.**

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

6. **6. Overall, my organisation provides employees with very high employment stability**

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

Health and Safety

8. 2. My organisation provides a comfortable working environment.

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

9. 3. My organisation provides health and safety training for all employees.

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

10. 4. My organisation encourages employees and their dependants to take proactive and responsible approach to their health and wellness.

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

11. 5. To ensure a good working environment, my organisation strives at all times to remove psychosocial hazards from the workplace that contribute to stress and disease.

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

Human Rights

12. 1. My organisation avoids firing employees without causes.

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

13. 2. My organisation provides equal opportunities to all employees.

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

14. 3. My organisation does not force employees to carry out tasks beyond their job description.

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

15. 4. My organisation avoids discrimination in termination based on gender, race and religion.

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

Training and Development

16. 1. My organisation trains employees on skills that prepare them for future jobs and career development.

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

17. 2. My organisation allows employees to have time to learn new skills that prepare them for future jobs.

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

18. 3. My organisation provides financial assistance or time off for study to all employees.

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

19. 4. My organisation supports and promotes lifelong learning and further development of the employees intensely

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

20. 5. Overall, my organisation encourages all employees at every stage of their professional experience by providing access to vocational training and education

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

Work-life Balance

21. 1. To ensure a good balance between work and private life, my organisation offers its employees flexible working time options

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

22. 2. To promote a good balance between work and private life, my organisation has introduced guidelines that clearly regulate the balance between work and private life.

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

23. 3. My organisation provides emergency leave to all employees.

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

24. 4. My organisation provides several facilities such as cafeteria and games facilities.

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

25. 5. My organisation provides paid maternity leave to all employees.

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

26. 6. The demands from my organisation do not interfere with the free time of the employees or their family life to any degree, so that a healthy balance between work and private life is guaranteed.

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

27. 7. Overall, my organisation is working hard to provide a very good balance between work and private life for the employees

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

Workplace Diversity

28. 1. My organisation treats all employees fairly without regards to gender, age, race and religion.

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

29. **2. My organisation conducts diversity training programs with compulsory participation for all employees.**

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

30. **3. In my organisation, there is a very good action plan that supports equal opportunities**

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

31. **4. To ensure all employees the same opportunities, in my organisation there are very good anti-discrimination policies towards issues of gender, pregnancy, marital status, disability and ethnic minorities.**

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

32. 5. In order to strengthen equality of opportunity, my organisation treats all employees equally, fairly and with respect, regardless of gender, ethnicity, etc.

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

33. 6. Overall, my organisation gives all employees of the organisation (regardless of gender, ethnicity, etc.) the same chances and opportunities in every situation and therefore enhances equality of opportunity

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

Affective Commitment

34. 1. I really feel as if this organisation's problems are my own.

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

35. **2. I think that I could not easily become as attached to another organisation as I am to my organisation.**

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

36. **3. I feel like 'part of the family' in my organisation.**

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

37. **4. My organisation has a great deal of personal meaning for me.**

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

38. **5. I feel a strong sense of belonging to my organisation.**

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Agree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

39. 6. I am very happy being a member of my organisation.

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

40. 7. I am proud to say I work for my organisation.

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

41. 8. Overall, I feel 'emotionally attached' to my organisation.

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

Employee Engagement

42. 1. At my work, I feel bursting with energy

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

43. 2. At my job, I feel strong and vigorous

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

44. 3. When I get up in the morning, I feel like going to work

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

45. 4. I can continue working for very long periods at a time

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

46. 5. At my job, I am very resilient, mentally

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

47. 6. At my work I always persevere, even when things do not go well*

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

48. 7. I find the work that I do full of meaning and purpose

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

49. 8. I am enthusiastic about my job

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

50. 9. My job inspires me

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

51. 10. I am proud on the work that I do

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

52. 11. To me, my job is challenging

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

Well-Being

53. 1. Overall, I think being an employee in my organisation fulfils an important purpose in my work life.

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

54. 2. Overall, I get enough time to reflect on what I do at work

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

55. 3. Overall I think I am reasonably satisfied with my work life.

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

56. 4. Overall, most days I feel a sense of accomplishment in what I do in my organisation.

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

\

Turnover Intention

57. 1. It is likely that I would search for a job in another organisation

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

58. 2. I often think of quitting my present job.

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

59. 3. I have no plan to stay in this company to develop my career for a long time.

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

60. 4. I may not have a good future if I stay with this company.

Mark only one oval.

- Strongly Disagree
- Disagree
- Slightly Disagree
- Neutral
- Slightly Agree
- Agree
- Strongly Agree

Demographic

61. 1. Gender

Check all that apply.

- Male
- Female

62. 2. Marital Status

Check all that apply.

- Single
- Married
- Divorce
- Widow
- Widower
- Other: _____

63. 3. Age

Check all that apply.

- 21 - 30
- 31 - 40
- 41 - 50
- 51 - 60
- above 60

64. 4. Year In Company

Check all that apply.

- Less than 1 year
- 1 - 3 years
- 3 - 5 years
- 5 - 8 years
- 8 years and above

65. 5. Ethnic Group

Check all that apply.

- Malay
- Chinese
- Indian
- Others (Please specified)

66. 6. Highest Education Attained

Check all that apply.

- Primary
- Secondary
- Diploma
- Under Graduate Degree
- Post Graduate Degree
- Professional Qualification

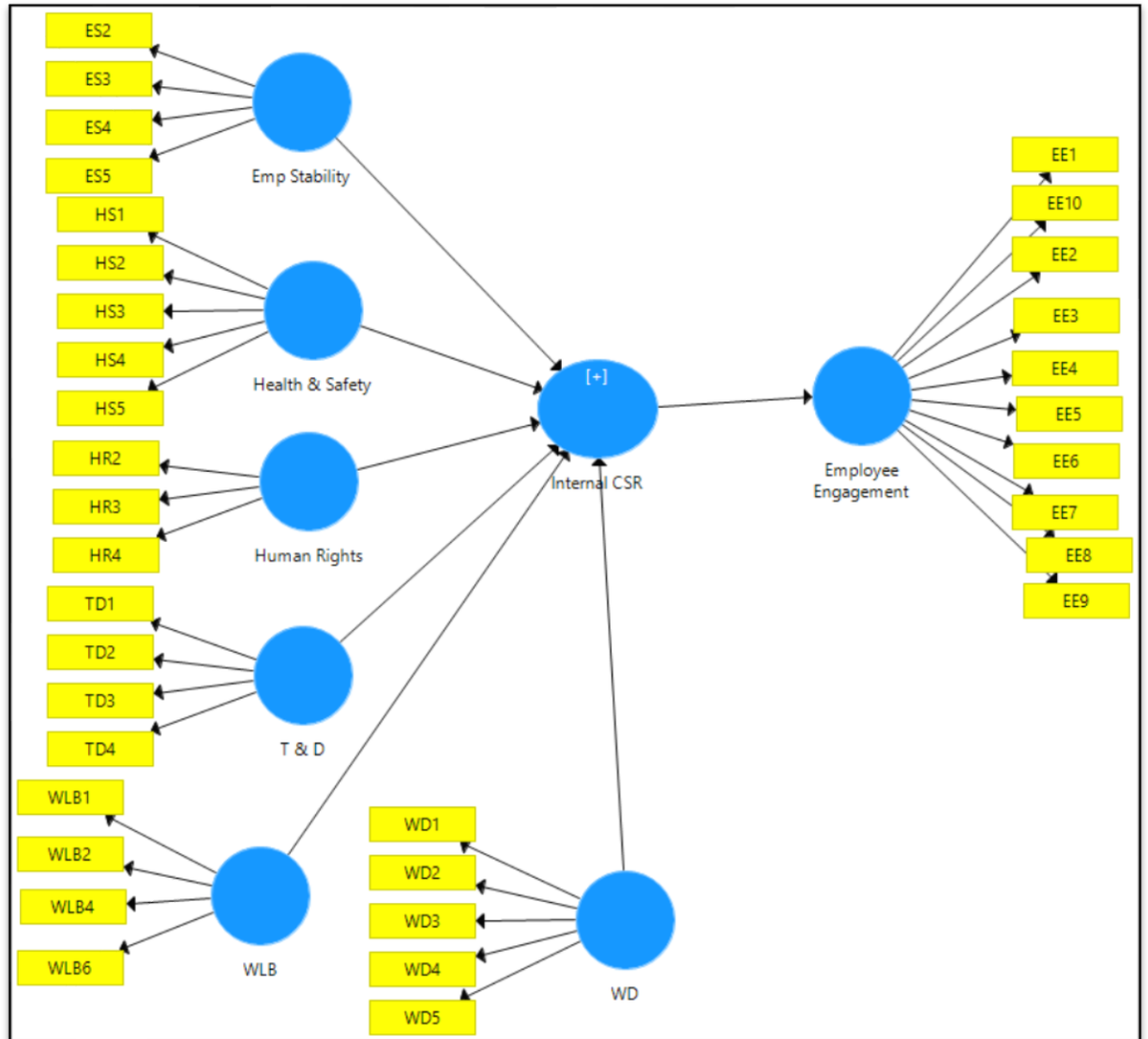
67. 7. Job Title

Check all that apply.

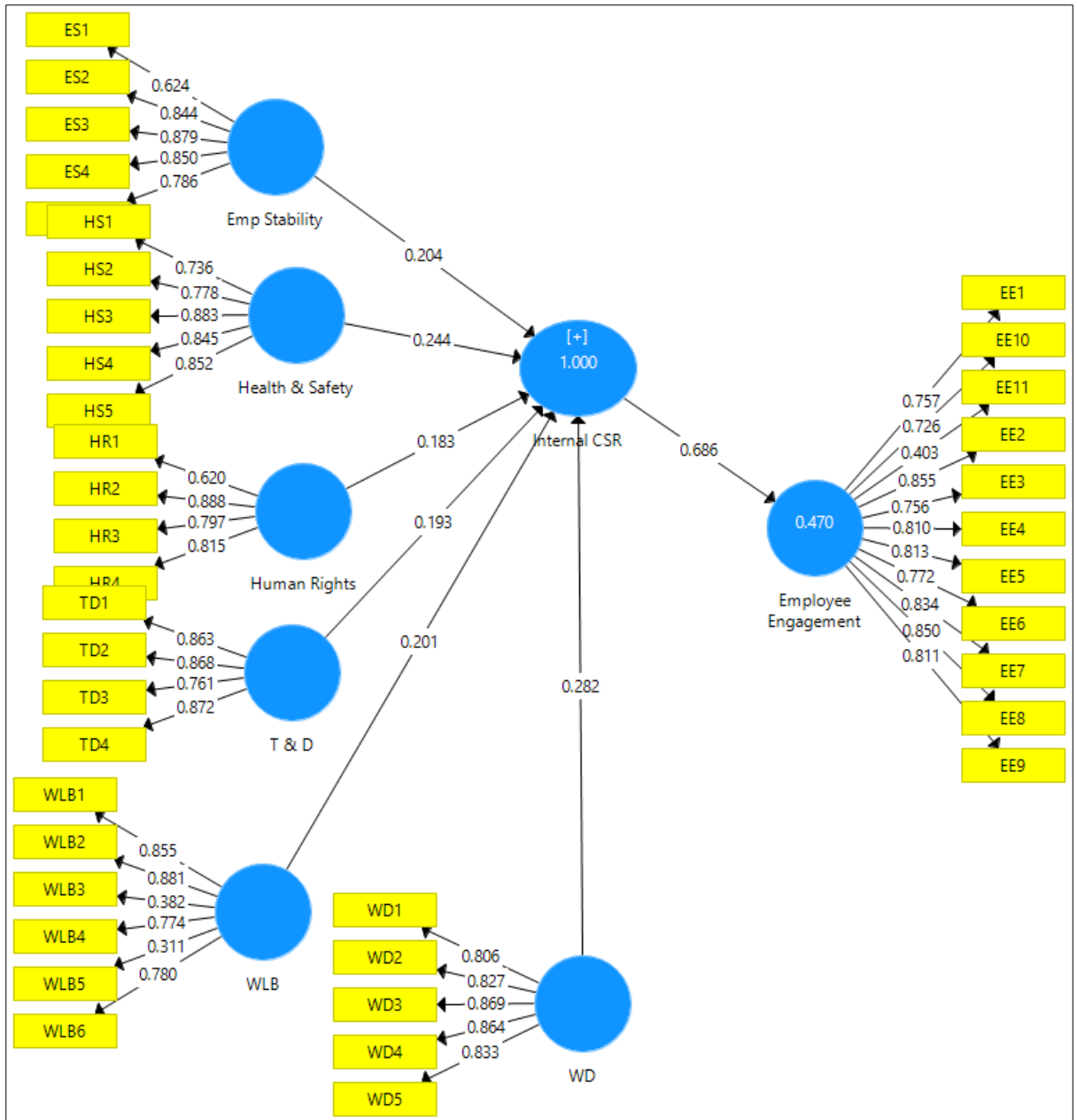
- Senior Manager
- Middle Manager
- Junior Manager
- Executive
- Non-Executive

APPENDIX B

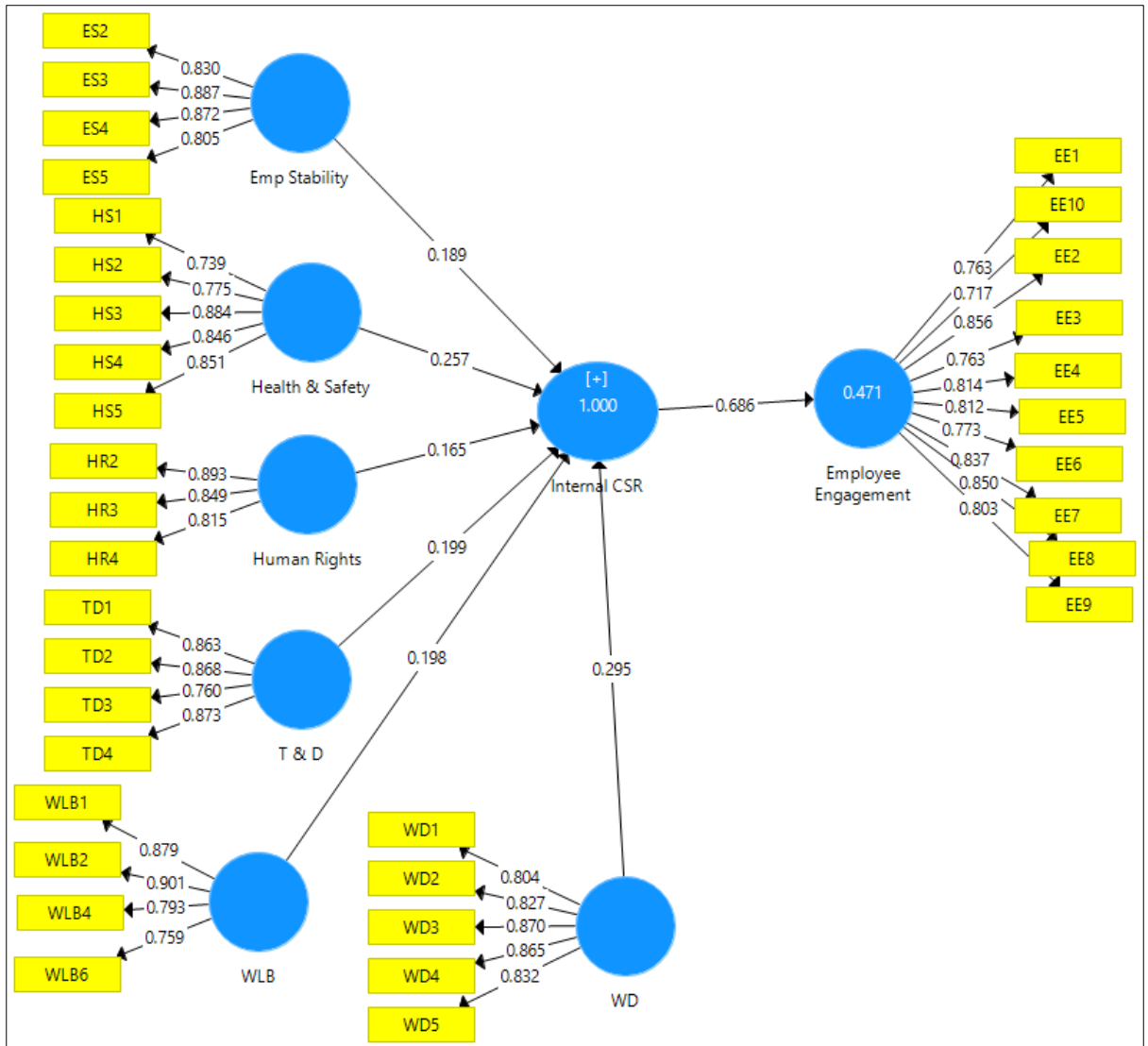
PLS Model



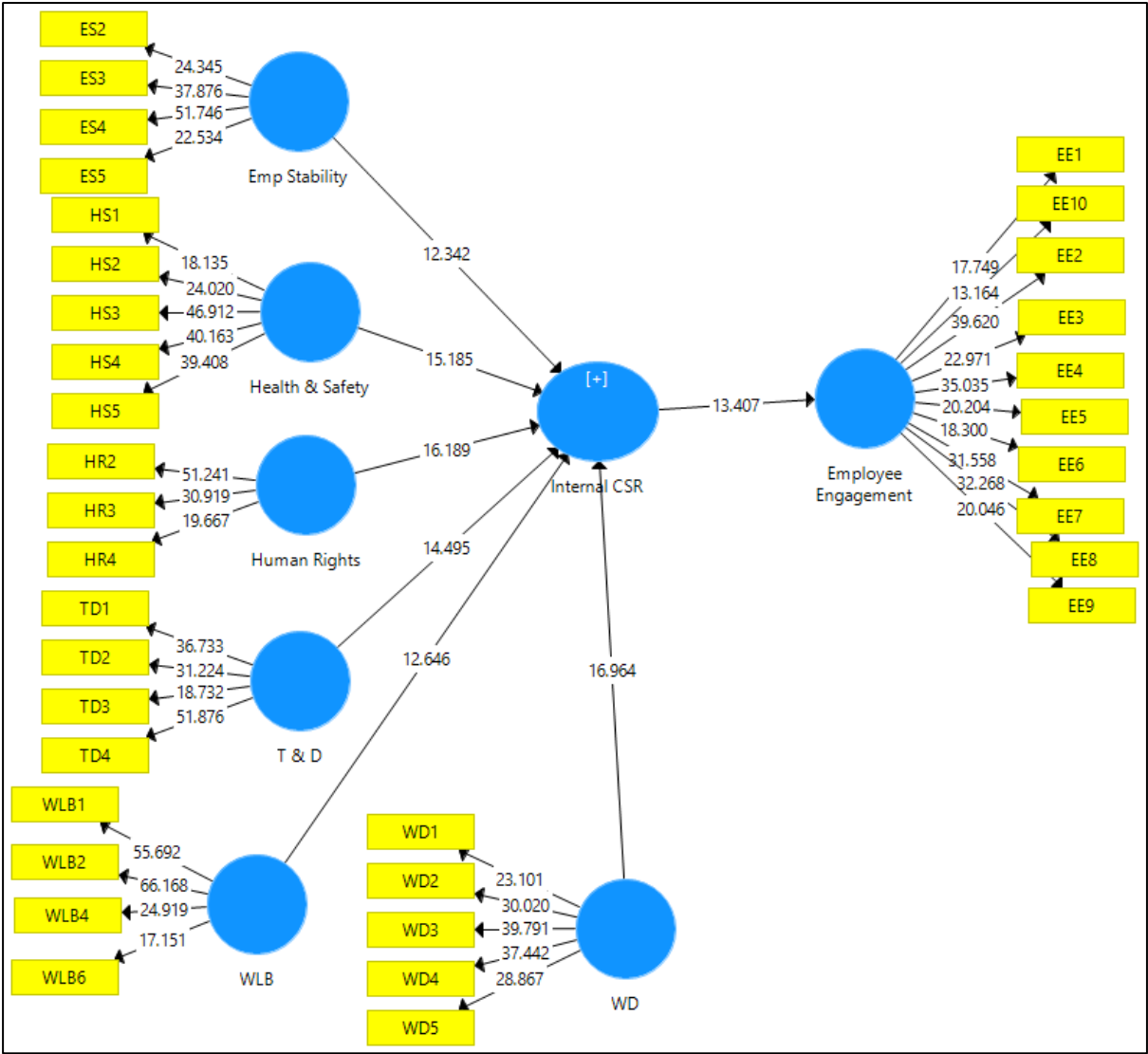
Original Framework



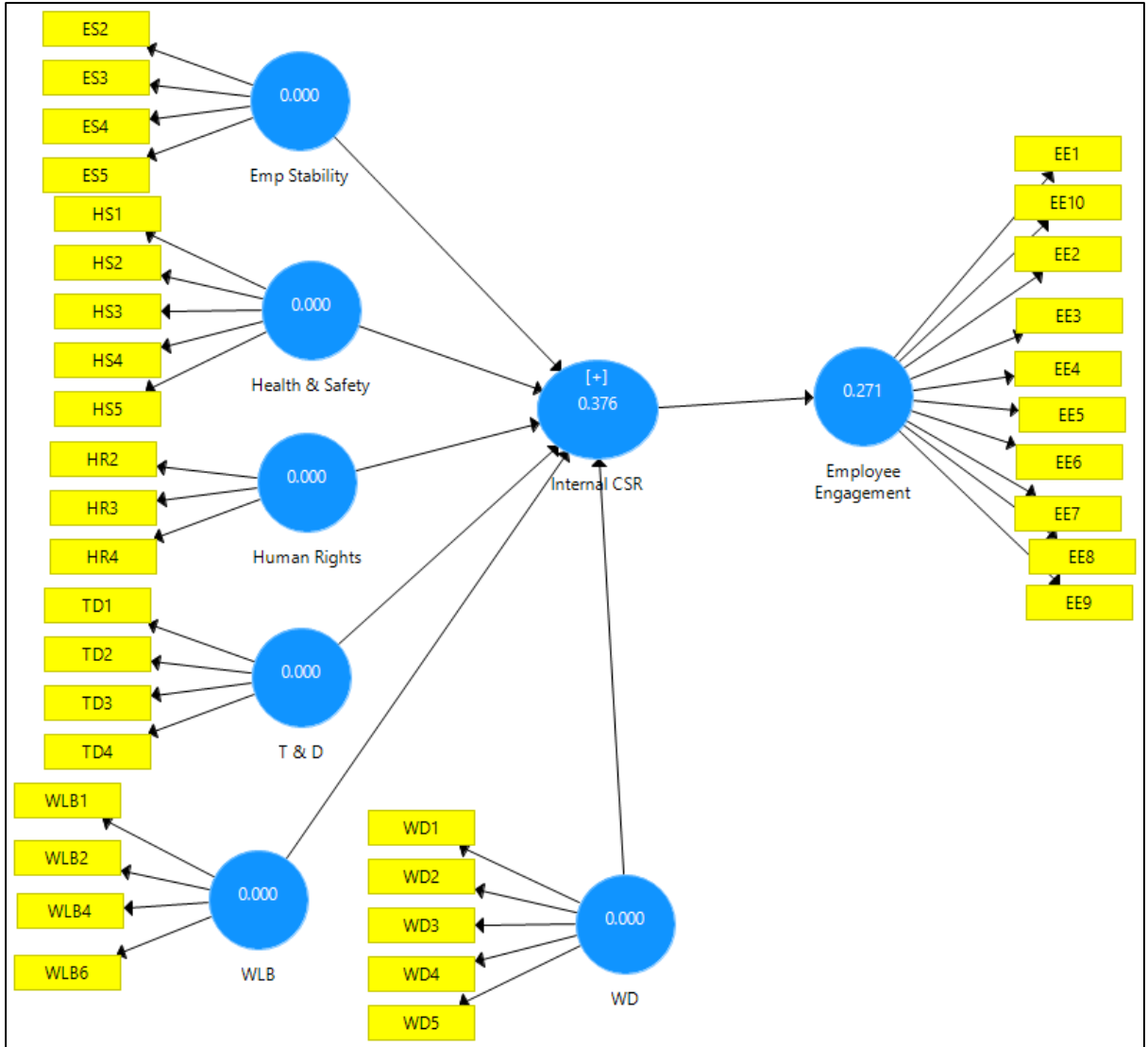
Deleted ES1, WLB5, HR1, EE11



Structural Model Evaluation



Predictive Relevance



Construct Reliability and Validity

Construct	Items	Loading	Cronbach's Alpha	Rho_A	Composite Reliability	Average Variance Extracted (AVE)

Employee Engagement	EE1	0.763	0.937	0.941	0.947	0.64
	EE10	0.717				
	EE2	0.856				
	EE3	0.763				
	EE4	0.814				
	EE5	0.812				
	EE6	0.773				
	EE7	0.837				
	EE8	0.85				
	EE9	0.803				
Emp Stability	ES2	0.83	0.871	0.88	0.912	0.721
	ES3	0.887				
	ES4	0.872				
	ES5	0.805				
Human Rights	HR2	0.893	0.812	0.817	0.889	0.727
	HR3	0.849				
	HR4	0.815				
Health & Safety	HS1	0.739	0.878	0.884	0.911	0.674
	HS2	0.775				
	HS3	0.884				
	HS4	0.846				
	HS5	0.851				
T & D	TD1	0.863	0.863	0.877	0.907	0.709

	TD2	0.868				
	TD3	0.76				
	TD4	0.873				
WD	WD1	0.804	0.895	0.897	0.923	0.705
	WD3	0.87				
	WD4	0.865				
	WD5	0.832				
WLB	WLB1	0.879	0.853	0.855	0.902	0.698
	WLB2	0.901				
	WLB4	0.793				
	WLB6	0.759				

Fornell & Lacker

Discriminant Validity	Emp Stability	Employee Engagement	Health & Safety	Human Rights	T&D	WD	WLB
Emp Stability	0.849						
Employee Engagement	0.451	0.800					
Health & Safety	0.431	0.522	0.821				
Human Rights	0.489	0.523	0.583	0.853			
T & D	0.496	0.475	0.509	0.474	0.842		
WD	0.430	0.615	0.543	0.587	0.547	0.840	
WLB	0.397	0.515	0.526	0.51	0.386	0.555	0.835

HTMT Ratio

	Emp Stability	Employee Engagement	Health & Safety	Human Rights	T&D	WD	WLB
Emp Stability							
Employee Engagement	0.489						
Health & Safety	0.480	0.561					
Human Rights	0.571	0.596	0.688				
T & D	0.565	0.517	0.576	0.555			
WD	0.479	0.668	0.607	0.686	0.609		
WLB	0.454	0.575	0.605	0.613	0.447	0.632	

VIF

Construct	VIF
Emp Stability	1.531
Health & Safety	1.882
Human Rights	1.962
Internal CSR	1.000
T & D	1.721
WD	2.023
WLB	1.678

Path Coefficient Assessment on Reflective Measure

	Standard Beta	T-Statistics	P-Values
Emp Stability -> Internal CSR	0.187	12.342	0.0000
Human Rights -> Internal CSR	0.164	16.189	0.0000
Health & Safety -> Internal CSR	0.257	15.185	0.0000
T & D -> Internal CSR	0.199	14.495	0.0000
WD -> Internal CSR	0.296	16.964	0.0000
WLB -> Internal CSR	0.198	12.646	0.0000

Determination of Coefficient

	Standard Beta	T-Statistics	P-Values
Employee Engagement	0.688	13.407	0.000

Predictive Relevance	Q ²
Employee Engagement	0.271
Internal CSR	0.376

Hypothesis Testing

Hypothesis	Relationship	Standard Beta	T-Statistics	P-Values	Decision
H ₁	Internal CSR → Employees' Engagement	0.688	13.407	0.000	Supported

APPENDIX C



UNIVERSITI TUNKU ABDUL RAHMAN
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Re: U/SERC/71/2018

5 July 2018

Dr Low Mei Peng
Department of Economics
Faculty of Accountancy and Management
Universiti Tunku Abdul Rahman
Jalan Sungai Long
Bandar Sungai Long
43000 Kajang
Selangor

Dear Dr Low,

Ethical Approval For Research Project/Protocol

We refer to your application dated 5 June 2018 for ethical approval for your research project (Master student's project) and are pleased to inform you that your application has been approved under expedited review.

The details of your research project are as follows:

Research Title	The Role of Internal Corporate Social Responsibility (CSR) Towards Employee's Positive Outcomes in Public Accounting Firm
Investigator(s)	Dr Low Mei Peng Ch'ng Hua Kiang (UTAR Postgraduate Student)
Research Area	Social Sciences
Research Location	Klang Valley
No of Participants	500 participants (Age: 21 and above)
Research Costs	Self-funded
Approval Validity	5 July 2018 - 4 July 2019

The conduct of this research is subject to the following:

- (1) The participants' informed consent be obtained prior to the commencement of the research;
- (2) Confidentiality of participants' personal data must be maintained; and
- (3) Compliance with procedures set out in related policies of UTAR such as the UTAR Research Ethics and Code of Conduct, Code of Practice for Research Involving Humans and other related policies/guidelines.

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