

A Study of Internal Corporate Social Responsibility Practices in Small Medium Enterprises Located in the State of Selangor

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Abstract

Corporate Social Responsibility (CSR) has gained its attention and popularity since the last decade. There are many CSR debates which shaped by trends and fashions as well as fundamental changes of the political, social, and economic spheres of life. Tracing back, the precursor to CSR was topic of charitable giving, which had been in existence since 1980s. Todate, CSR has evolved to a business concept that had been accepted widely. Business corporations are focusing on CSR due to tremendous pressures from the society. Presently, CSR approach has geared toward stakeholder instead of shareholder compared to when it was started. Stakeholder management and CSR is a relational affair. Stakeholder theory means engaging with critical stakeholders such as employees, suppliers, customers, media, local communities, NGOs, could be the source of new ideas and opportunities (Freeman, 2009). This present a research agenda to look into the internal CSR practices towards the crucial internal stakeholders, i.e., the employees in aspects such as the pervasiveness of it's practices, and how it affect the employees attitudes and behaviors. Adding on, as small medium enterprises (SMEs) are gaining its foothold in Malaysia economy. Hence, this research takes place in the state of Selangor which recorded the highest number of SME establishments. As SMEs are involved as the unit analysis in this research, entrepreneurial orientation is used to investigate its influence on the implementation of internal CSR. Overall, the results show significant impact between entrepreneurial orientation with the implementation of internal CSR and internal CSR practices also show positive relationship with employees' organizational commitment and job satisfaction. The results reveal that the implementation of internal CSR has enhanced employees' organizational commitment as well as job satisfaction. The results also revealed that internal CSR practices can reduce employees' turnover intention. With the benefits of internal CSR towards employees' attitudes and behaviors, SMEs may use this practice to augment employees' performance in SMEs.

Keywords : internal CSR, employees, SMEs, organizational commitment, job satisfaction, turnover intention

1.0 Introduction and Background

Corporate Social Responsibility (CSR) has gained its attention and popularity since the last decade. The precursor to CSR was topic of charitable giving, which had been in existence since 1980s. CSR is not a new concept in the filed of management. Todate, CSR has evolved to a business concept that had been accepted widely. Business corporations are focusing on CSR due to tremendous pressures from the society. More significantly, the society has started to believe that corporations must operate in a different way as compared to the past. The public's expectation on business corporations to operate in the society's best interest had grown rapidly (McElhaney, 2009). As a result, developing a CSR sound strategy can help corporations remain competitive, expanding market share and enhance customer loyalty (D'Souza, Taghian, Lamb & Peretiakos, 2006). Due to its countless benefits and development, CSR has become an increasingly salient feature of business and the environment, to which managers are expected to respond, it has acquired status within management education and research (Pfeffer & Fong, 2004; Starkey, Hatchuel, & Tempest, 2004). Despite research on CSR has spanned across a few decades and in various fields, yet only a handful of academic studies have investigated the relationship between CSR and a commonly neglected stakeholder – the employees. The employees are an essential part of every organization and will be highly influenced by the CSR initiatives carried out by the organization. On the other note, CSR in the past was widely concerned by multinational organisation has now being extended to small and medium partnerships as well as sole proprietor (Kucukusta, Mak & Chan, 2013). This research paper aims to look into the extent of internal CSR practices among the SMEs in the state of Selangor, Malaysia and its implications towards employees' attitudes and behaviour.

2.0 Research Objectives

In view of the above, the purpose of the study is to look into the extent of internal CSR practices in SMEs located in the state of Selangor. Selangor is selected as it recorded the highest number of SME establishments, i.e., 18% of the total SMEs in Malaysia. The proposed research also extends to investigate the possible antecedents of the implementation of internal CSR in SMEs through the entrepreneurial orientation and its precedents through employee attitudes and behavior. The objectives of current research are as follow:

- i) To understand the extend of Internal CSR practices in SMEs

- ii) To investigate the relationship between entrepreneurial orientation and the extent of Internal CSR practices
- iii) To investigate the relationship between internal CSR practices and employees' organizational commitment
- iv) To investigate the relationship between internal CSR practices and employees' job satisfaction
- v) To investigate the relationship between internal CSR practices and employees' turnover intention

3.0 Literatures Review

3.1 Corporate Social Responsibility (CSR) and Internal CSR

Since the last decade, there has been increasing interest in Corporate Social Responsibility (CSR) both as a management practice and as a field of research (Lockett, Moon, & Visser, 2006; Moon & Shen, 2010). In line with these developments globally, evidence suggests that the attention for issues related to sustainable development and business responsibilities for society is growing in Asian countries and no exception for Malaysia. However, most of the research on CSR in Asia, focuses on the impacts of CSR on firm overall financial performance (Said, HjZainuddin, & Haron, 2009; Ramasamy, & Ting, 2004; Rashid, Sambasivan, & Johari, 2003) whilst relatively few studies are in conducted to examine the impacts of CSR on employees work attitudes (Turker, 2009, Aguilera, Ruth, Rupp, William & Ganapathi, 2007, Lee & Bruvold, 2003). In the absent of understanding on the impact of CSR towards employees' attitude, a conclusive supposition regarding the utility of CSR would not be complete.

3.2 CSR and Small Medium Enterprises (SMEs)

In the meantime, CSR has always been the province of the corporate sector and large organizations. In the past, extensive research on CSR is carried out in the larger organizations and multinational corporations (MNCs) (Zhao, Tan, & Park, 2013; Pimpa, Fry, & Gekara, 2012; Wilkinson & Balmer, 1996). There is very limited research on CSR is done on smaller organization such as Small Medium Enterprises (SMEs) due to the issue of resource poverty being one of the various unique conditions of smaller organizations (Cassell, Nadin, Gray & Clegg, 2002). It would be of interest to undercover the extent of internal CSR practices in smaller organizations such as SMEs. On the other note, SMEs in Malaysia is gaining a foothold in the business environment. Malaysia government is putting more emphasis in SMEs given their contribution to the country's gross domestic product (GDP). They are currently contributing about 32.5% to the country's GDP (Department of Statistics, Malaysia, 2011). By the year 2020, the Malaysian government has targeted for the SMEs to contribute up to 41% of the country's GDP.

3.3 Entrepreneurial Orientation (EO)

Generally, the setup of SMEs is entrepreneurial oriented. Entrepreneurial Orientation (EO) refers to the strategy making processes that provide organizations with a basis for entrepreneurial decisions and actions (e.g., Lumpkin & Dess, 1996; Wiklund & Shepherd, 2003). Seminal work by Lumpkin and Dess (1996) defined EO as the decision-making styles, processes and methods that inform a firm's entrepreneurial activities. It has also been described as a form of strategic orientation (Wiklund & Shepherd, 2003, 2005). EO represents an area of entrepreneurship research where a cumulative body of knowledge is developing. The importance of entrepreneurial orientation to the survival and performance of firms has been acknowledged in the entrepreneurship literature (Wiklund & Shepherd, 2005; Lumpkin & Dess, 2001; Zahra & Garvis, 2000; Wiklund, 1999; Zahra & Covin, 1995). The empirical evidences from Zahra and Covin (1995) and Wiklund (1999) showed that the positive influence of entrepreneurial orientation on performance increases over the span of time. Firms with entrepreneurial orientation have the capabilities to discover and exploit new market opportunities (Wiklund & Shepherd, 2003; Lee, Lee, & Pennings, 2001), and they can respond to challenges to prosper and flourish in the competitive and uncertain environment (Shane & Venkataraman, 2000; Lumpkin & Dess, 1996). With this regards, EO is selected in the present study as the focus of the study in on SMEs. This decision would help to understand the effectiveness of implementation of strategy, whereby in this case in the human resource practise through internal CSR.

3.4 Organizational Commitment

Organizational commitment is the psychological attachment individuals feel for the organization (O'Reilly & Chatman, 1986). Studies have also shown that an organization's CSR practices would in fact have a significant positive influence on its employees' organizational commitment (Brammer, Millington, & Rayton, 2007, p. 1715). Whitener (2001) added on with his conception of the effect of 'high commitment' human resource practices (e.g. development) on organizational commitment. As the present study is on the internal CSR practice of SMEs, i.e., aspects pertaining to the psychology and physiology of employee, organizational commitment is a relevant constructs to be adopted.

Allen and Meyer (1996) defined organizational commitment as a psychological link between the employee and his or her organization that makes it less likely that the employee will voluntarily leave the organization (p. 252). Affective commitment is emotional commitment (i.e., employees stay at their job because they want to stay). Employees with strong affective commitment remain because they want to, those with strong continuance commitment because they need to, and those with strong normative commitment because they feel they ought to do so. Accordingly, employees with high level of affective commitment will stay because of strong emotional attachment to the organization. The objective of present research to gain insight of entrepreneurial orientation and internal CSR in SMEs on employee attitudes, this research will adopt Allen and Meyer (1990)'s model on organizational commitment, employing only one dimension, i.e., affective commitment. Affective commitment is more appropriate to gauge the organizational commitment of the employee attitude in the lens of entrepreneurial orientation and internal CSR as affective commitment measure employees' identification with the organization and continuity to stay in the organization which facilitates their intention to stay or leave the organization. Indeed, organizational variables, rather than employee characteristics, would be better predictor of organizational commitment, and it is the 'employee-focused' organizational factors that match with the objective of present research.

3.5 Job Satisfaction

Job satisfaction is a pleasurable or positive emotional state resulting from the appraisal of one's job. The most-used research definition of job satisfaction is by Locke (1976), who defined it as a pleasurable or positive emotional state resulting from the appraisal of one's job or job experiences" (p. 1304). The implicit understanding of Locke's definition is the importance of both affect, or feeling, and cognition, or thinking. With reference to Social Exchange Theory, job satisfaction can be inferred through the reciprocity between employee and the organization who he or she attached to. Social Exchange Theory argues that an employee views pleasant working conditions as a "gift" from the organization and responds with a "gift" of increased effort, even if effort is not directly rewarded by monetary incentive scheme. Job satisfaction can promote organizational citizenship behavior (Organ, 1988), where an employee goes above and beyond the formal requirements of the job and internalizes the organization's objective function as his or her own. This shown that job satisfaction benefits in ways of increasing intrinsic motivation and organizational commitment. As such, organizational commitment and job satisfaction are being used to measure employee's attitude and behavior in present study.

3.6 Turnover Intention

Turnover intention is the cognitive process of thinking of quitting, planning on leaving, and the desire to leave the job; it is the strongest predictor of voluntary turnover (Mobley, Griffeth, Hand, & Meglino, 1979; Kiyak, Namazi, & Kahana, 1997; Mor Barak, Nissly, & Levin, 2001). Turnover intention usually occurs prior to voluntary turnover. Voluntary turnover is usually the most common, most costly and harmful to an organisation, and most avoidable (Price, 1977). With these, it is natural to bring in the discussion of turnover intention into present research in the investigation of internal CSR practices.

The above argument legitimizes a research agenda on investigating the practice of internal CSR in SMEs, particularly on the employees' attitudes and behavior. The present research aims to uncover the extent of internal CSR practices, and how does it affect employees' organizational commitment and job satisfaction which influence their turnover intention.

4.0 Research Methodology

The objective of this research is to find out the extent of internal CSR practices in SMEs located in the state of Selangor and its' implications toward employees' attitudes and behaviors. Thus, quantitative approach using structured self-administered, anonymous questionnaire was adopted in this research. The research respondents are employees who are employed in SMEs located in Selangor. Questionnaire is used as a survey tool to assess the internal CSR practices and to describe potential correlation between internal CSR practices and employees' organization commitment, job satisfaction and turnover intention. Sekaran (2000) mentioned that quantitative method is a method of measurement where data in terms of frequencies, or mean and standard deviations, becomes essential for descriptive studies. Creswell (2002) added that quantitative method is appropriate to measures attitudes and behavior. Creswell (2002) explained that the advantage of quantitative method is that it allowed measurement of perceptions, reactions and attitudes of a sample through a set of structured questions. This main advantage enables comparisons and statistical aggregation of data (Sekaran, 2000). Besides, analysis obtained from quantitative method help to increase objectivity in interpreting data, measures of validity and reliability, which could be easily communicable to others (Byrne, 2002).

According to Bryman (2012), convenience samples are very common and more prominent in the filed of organization studies. It was also mentioned that social research is frequently based on convenience sampling. Convenience sampling method is used in current research because its virtue of accessibility to the SMEs in

Selangor. Besides, convenience sampling is suitable in the present research as it provide a springboard for further research and allows possible links to be forged with existing findings in the area of internal CSR practices in the state of Selangor. By employing this method, it ensures that the research has covered SMEs located in Selangor. The Department of Statistics, Malaysia also reported the highest numbers of SMEs establishment, i.e., 18.0% of the SMEs in Malaysia are located in the State of Selangor. A questionnaire contains four sections were sent out to the employees on SMEs located in the state of Selangor.

Meanwhile, pilot testing was conducted prior to the full testing to ensure the usability of the survey questionnaire. Minor amendments such as rewordings were carried out to ensure the understandability of the questionnaire by the target respondents before sending out the questionnaire to the target respondents.

5.0 Variables and Measures

Employees are the main stakeholders in any organization. As such, corporate social activities toward this group of stakeholder should not be neglected before discussing on a broader view on corporate social activities to society, public, and natural environment. Internal environment of an organization can be a strong antecedent of organizational commitment. A conducive working environment inclusive of career opportunities, organizational justice or family-friendly policies affects the level of organizational commitment among employees. Previous studies indicated that organizational commitment closely relates to some organizational factors like organizational climate (Welsch&LaVan,1981). Therefore, CSR activities which are directly related with the physical and psychological working environment of employees, namely internal CSR influence the organizational commitment. Based on this discussion, the measures of internal CSR practices are presented in Table I.

An employee's attitudes and behaviors displayed in the workplace can directly affect the atmosphere and productivity within an organization. Generally, attitude describes how an employee feel inside which will influence how he or she perform. While behavior is the way on how employee responds to his or her attitude. As such, organizational commitment and job satisfaction are used in present research to investigate impact of internal CSR towards employee's work attitude through organizational commitment and the employee's behavior through his or her job satisfaction.

Organizational commitment is often conceptualized as an effective attachment to an organization as consequences of employee sharing the organization's values, their desire to remain in the organization, and their willingness to exert effort on behalf of the organization (Mowday, Steers, & Porter, 1979). Previous studies reveal that organizational commitment deals with employee's identification and involvement with the organization he or she attached to. As such, when commitment is beyond passive loyalty, it involves an active relationship wherein employees are willing to give of themselves to contribute the organization's well being (Mowday, et al, 1979). In 1987, Meyer and Allen developed a commitment model with three measures of commitment that confirm to previous researcher's conceptualization of commitment. These three components are affective commitment, continuance commitment and normative commitments. Affective commitment refers to an employee's emotional attachment to, identification with, and involvement in the organization (Meyer & Allen, 1997). Continuance commitment is because the employee feels that there is need for him or her to stay due to the potential loss of benefits if he or she ever chooses to leave and the lack of alternative employment available (Allen & Meyer, 1990). Normative commitment reflects a feeling of obligation to remain with the organization. As the objective of the present research aims to look into the impact of internal CSR practices, which concerns about the employees' well being, hence, affective commitment is the only organization commitment measure used. The items for affective commitment are presented in Table I.

Job satisfaction is used in current research to assess employees' behavior on how they respond to his or her attitude, i.e., organizational commitment. Job satisfaction has an undeniable importance consequence for both the organization and employees. The study of job satisfaction attempts to explain an employee's behavior as to whether he or she like or dislike their jobs, which is an intuitive measure to suggest whether they will continue to stay and contribute or vice-versa. Satisfied employees perform their jobs better (Judge, Thoresen, Bono & Patton, 2001) and they are less likely to engage in counterproductive behaviors (Chen & Spector, 1992). In fact, increased productivity within the organization is a reflection of one of the many positive outcomes of satisfied employees. Locke (1993) described job satisfaction as a pleasurable or positive emotional state resulting form the appraisal of one's job or job experiences. Job satisfaction is by far, one of the most studied work attitudes by organizational behavior researchers (Ghazzawi, 2008). Job satisfaction is often tested as part of the construct of employee involvement, as it is a combination of organizational commitment (Ferguson, 2005). The measures for job satisfaction adopted in this research are shown in Table I.

In view of the research setting is taking place in smaller organization, such as small medium size enterprise (SME), hence it is of interest to look into how the entrepreneurial orientation play a role in the implementation of internal CSR, in which impact the employees' attitudes and behaviors. According to Lumpkin and Dess (1996), an entrepreneurial orientation is the decision-making styles, process, and methods that inform a

firm's entrepreneurial activities. It has been described as a form of strategic orientation (Wiklund & Shepherd, 2003, 2005). Lumpkin and Dess (1996) characterize an EO as being the product of five dimensions namely risk-taking, innovativeness, proactiveness, competitive aggressiveness, and autonomy. Research efforts since then have repeatedly sought to prove that EO carries valuable rewards in terms of business performance. The measures of EO are found in Table I.

Turnover intention usually occurs prior to voluntary turnover. Turnover intention is the cognitive process of thinking of quitting, planning on leaving, and the desire to leave the job; it is the strongest predictor of voluntary turnover (Mobley, Griffeth, Hand, & Meglino, 1979; Kiyak, Namazi, & Kahana, 1997; Mor Barak, Nissly, & Levin, 2001). The present research follows the understanding of voluntary turnover which occurs after turnover intention. Hence, employee turnover intention is defined as a conscious and deliberate willingness to leave the organisation (Tett & Meyer, 1993, p. 262) and viewed as a condition organisations want to avoid because of high costs associated with it. The present research adopts Mobley, Griffeth, Hand, and Meglino, (1979) model on turnover intention as this model received the most consistent support. The measures of turnover intention are shown in Table I.

Table I : Measures adopted for each variables

Measure	Source :	
Internal CSR items		
My company encourages its employees to participate to the voluntarily activities.	Adopted from Turker (2009)	
My company policies encourage the employees to develop their skills and careers.		
The management of my company primarily concerns with employees' needs and wants.		
The managerial decisions related with the employees are usually fair.		
My company supports employees who want to acquire additional education.		
Measure		
Entrepreneurial Orientation : Risk Taking		
The term 'risk taker' is considered a positive attribute for people in our business.	Adopted from Lumpkin and Dess (1996)	
People in our business are encouraged to take calculated risks with new ideas.		
Our business emphasizes both exploration and experimentation for opportunities.		
Entrepreneurial Orientation : Innovativeness		
We actively introduce improvements and innovations in our business.		
Our business is creative in its methods of operation.		
Our business seeks out new ways to do things.		
Entrepreneurial Orientation : Proactiveness		
We always try to take the initiative in every situation (e.g., against competitors, in projects and when working with others).		
We excel at identifying opportunities.		
We initiate actions to which other organizations respond.		
Entrepreneurial Orientation : Competitive Aggressiveness		
Our business is intensely competitive.		
In general, our business takes a bold or aggressive approach when competing.		
We try to undo and out-manuever the competition as best as we can.		
Entrepreneurial Orientation : Autonomy		
You are permitted to act and think without interference.		
You can perform jobs that allow you to make and instigate changes in the way you perform your work tasks.		
You are given freedom and independence to decide on your own how to go about doing your work.		
You are given freedom to communicate without interference.		
You are given the authority and responsibility to act alone if you think it to be in the best interests of the business.		
You have access to all vital information.		
Organizational Commitment		
I will be very happy to spend the rest of my career with this company.	Adopted from Allen and Meyer (1996)	
I enjoy discussing my company with people outside of it.		
I really feel as if this company's problems are my own.		
I think that I could easily become as attached to another company as I am to this one.		
I do not feel like part of the family at my company.		
I do not feel like 'emotionally attached' to this company.		
This company has a great deal of personal meaning for me.		
I do not feel a strong sense of belongings to my company.		
Measure		
Job satisfaction		
I fell fairly well satisfied with my present job.	Adopted from Ghazzawi(2008)	
Most days I am enthusiastic about my work.		
Each day of work seems like it will never end.		
I find real enjoyment in my work.		
I consider my job rather unpleasant.		
Turnover Intention		
I often think of quitting my present job.	Adopted from Mobley, Griffeth, Hand, and Meglino, (1979)	
I may leave this company and work for another company in the next year		
I plan to stay in this company to develop my career for a long time.		
I may not have a good future if I stay with this company.		

6.0 Data Collection and Results

Data collection is a technique that used to collect empirical research data (Sekaran, 2003). Quantitative method is adopted in present study. Questionnaires were personally administered and recollected from SMEs located in

Selangor. Sekaran (2003) pointed out that three advantages of using this technique, firstly, researcher can collect completed responses within a short period of time; secondly, researcher has the opportunity to introduce the research topic and motivate the respondents to provide frank responses; thirdly, this technique does not require much skill as compare to conducting interview.

The questionnaires were distributed among SME in Selangor during working hours. A systematic procedure is used in the data collection. In the first stage, the researcher met with the manager or supervisor of the SMEs and explains to him or her on the research objectives and the purpose of the study is for academic purposes only. In the second stage, after permission was obtained to distribute the questionnaire to the employees, researcher briefed the employees on the research objectives and purposes, justified the importance of their subjective cooperation and obtains their consent to participate in this study. Employees were guaranteed on the confidentiality of their responses. Employees were instructed not to write their names on the questionnaire. The researcher employed the drop-and-pick method of distributing and collecting questionnaires after the briefing, which enabled employees to answer the questionnaire in their own pace and not to disturb their workflow in the completion of the questionnaire. In the final stage, the researcher picked up the completed questionnaires after two working days of the distribution day. Table II shows the breakdown of the responses based on sectors.

Table II : Breakdown of responses based on sectors

Sector	Percentage (%)
Agriculture, forestry and fishery	1.0
Mining	0.5
Real Estate	1.4
Telecommunication and IT	9.7
International trade (Import, Export)	1.4
Professional and business services	28.5
Manufacturing	9.7
Construction	9.7
Transportation, forwarding, warehousing	8.2
Wholesale and retail trade	12.6
Tourism, hotels, restaurants, entertainment	12.6
Others.	3.4
Total	100

According to the new SME definition as endorsed by the National SME Development Council (NSDC), a business will be deemed as an SME if it meets either one of the two specified qualifying criteria, namely sales turnover or full time employees, whichever is lower as in Table III.

Table III : SME definition by the National SME Development Council (NSDC)

Category		Small	Medium
Manufacturing	Sales turnover	From RM300,000 to less than RM15 mil	RM15 mil to not exceeding RM50 mil
	Number of full time employee	From 5 to less than 75	From 75 to not exceeding 200
Service and Other sectors	Sales turnover	From RM300,000 to less than RM3 mil	RM3 mil to not exceeding RM20 mil
	Number of full-time employee	From 5 to less than 30	From 30 to not exceeding 75

In this research study, the criteria on number of full time employees are used to classify the size of SMEs, in view of the information on sales turnover is not accessible through the questionnaire survey. Table IV, shows the category of SMEs employees responded to the present study.

Table IV : Type of SMEs according to size participated in present research

Size	Manufacturing	Service and Other sectors	Total
Micro	7	116	123 (59.9%)
Small	13	48	61 (29.5)
Medium	3	20	23 (10.6%)
Total	23	184	207 (100.0%)

The demographic profile of the respondents was collected in Section A of the questionnaire. Table V shows the gender and ethnicity of the respondents.

Table V : Respondents' Profile according to gender and ethnicity

Ethnicity	Gender		Total
	Male	Female	
Malays	26	15	41 (19.8%)
Chinese	81	49	130(62.8%)
Indian	15	17	32 (15.5%)
Others	3	1	4 (1.9%)
Total	125 (60.4%)	82 (39.6%)	207 (100.0%)

It was observed that most of the employees in the SMEs of Selangor are males with 60.4% and Chinese (62.8%), followed by Malays (19.8%) and Indians (15.5%). Table VI shows the age group distribution of the respondents. Majority of the respondents are aged less than 30.

Table VI : Respondents' Profile according to age group

Age group	No. of respondent
Less than 30	159 (76.8%)
30 – 39	36 (17.4%)
40 – 49	8 (3.9%)
50 - 59	4 (1.9%)
60 above	0 (0.0%)
Total	207 (100.0%)

Table VII shows the education level of the respondents. About halves of the respondents are degree holders, with other qualifications such as ACCA, professional studies that contribute to 6.3%.

Table VII : Respondents' Profile according education level

Education level	No. of respondent
SPM	46 (22.2%)
Diploma	44 (21.4%)
Degree	98 (47.7%)
Postgraduate	5 (2.4%)
Others	13 (6.3%)
Total	207 (100.0%)

Table VIII shows the most of the respondents are classified as non-managerial level who does not involve in the decision making of the organization. As the objective of the present research is to look into the extent of internal CSR practice through the perception of the employees, hence the responses collected fit into the research objective.

Table VIII : Respondents' Profile according position

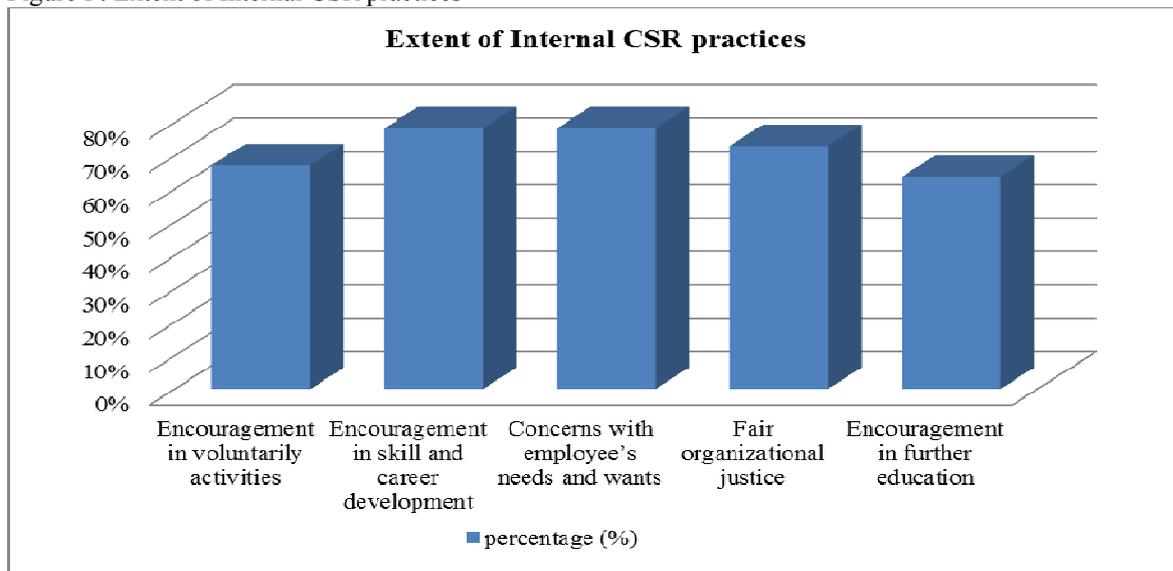
Position held	No. of Respondent
Managerial level	43 (20.8%)
Non-managerial level	164 (79.2%)
Total	207 (100.0%)

6.1 Descriptive Analysis: Internal CSR Practices

The present research reveals that there are internal CSR practices observed in the SMEs in Selangor. The findings shown that SMEs in Selangor do practice internal CSR through encouragement in voluntarily activities participation, encouragement in skill and career development, concerns with employee's needs and wants, fair organizational justice, encouragement in further education.

Figure I show that majority of the SMEs in Selangor, i.e. 78% do encourage their employees to further develop their skills and career. This in line with the employers' beliefs that when the employees further enhance their skills, it could bring positive externalities to the organization and further improved the organization performance. SMEs in Selangor also believe that when they are concern about their employees' needs and wants, they will have more satisfied employees who are more willing to contribute more to the organizations. The next most practiced internal CSR among SMEs in Selangor after encouragement in skills development and concerns of employees' needs and wants is fair organizational justice as the employees pointed out that there are standard operating procedures (SOP) and transparency in the human resource practices. There are about 73% of SMEs in Selangor are demonstrating fair organizational justice. Despite in a smaller organization setting for SMEs in Selangor as compared to multinational corporations, it was good to learn that SMEs in Selangor do encourage their employees to participate in voluntarily activities with 67% of SMEs. While among the five internal CSR practices, encouragement to further education is weighted the lowest with 64% as compared to other internal CSR practice.

Figure I : Extent of Internal CSR practices



6.2 Reliability Analysis

There are ways to test the validity and reliability of instruments aimed to quantify human characteristic and traits. The items that used in each variable were subjected to reliability analysis. Reliability analysis was carried out in the preset study to ensure measures of the variables have internal stability and consistency across time and the various items that measure the same concept or variable (Byrne, 2002). Cronbach's alpha coefficients were used as the measure of reliability in the present study. Table IX provides the values of Cronbach's alpha for all the variables.

Table IX :Cronbach's alpha for all the variables

Variable	Items retained	Items deleted	Cronbach's alpha
Entrepreneurial Orientation	18	0	0.906
Internal CSR practices	5	0	0.874
Organizational commitment	5	3	0.800
Job satisfaction	5	0	0.808
Turnover Intention	4	0	0.741

The results shown that the values of Cronbach's alpha ranges between 0.741 and 0.906. These values exceeded the minimum value of 0.700. Therefore, it is concluded that the measures employed in present study have an acceptable level of reliability.

6.3 Means and Standard Deviation of Study Variables

In this study, 6-point Likert scale was used to indicate the level of responses for study variables, i.e., 1= Strongly disagree, 2 = Moderately disagree, 3 = Slightly disagree, 4 = slightly agree, 5 = Moderately agree and 6 = Strongly agree for all the study variables. The means values of all variables were further categorized into three levels, such as low, moderate and high level of responses. Mean values of less than 3.00 was categorized as low, while mean values more than 5.00 was categorized as high. Mean values between 3.00 to 5.00 was categorized as moderate. Standard deviation is a measure of dispersion of a set of data around the mean. Standard deviation is calculated as the square root of variance (Sekaran, 2003). A small standard deviation indicates that there are not wide variations in the scores of the respondents for the overall total score on questionnaire. On the other hand, the more spread apart the data, the higher the deviation is. Table X presents the means and standard deviation for the five dimensions of entrepreneurial orientation, namely, risk taking, innovativeness, proactiveness, competitive aggressiveness and autonomy.

Table X : Mean and Standard Deviation of Entrepreneurial Orientation

EO dimensions	Mean	Standard deviation
Risk taking	4.08	1.190
Innovativeness	4.02	1.248
Proactiveness	3.91	0.949
Competitive aggressiveness	4.07	1.108
Autonomy	3.81	1.029
Total	3.98	1.105

In view of the scale adopted in Entrepreneurial Orientation is 1 to 6 (with 3.5 being the middle point), the table shows that the Entrepreneurial Orientation among SMEs in Selangor are more towards risk taking , competitive aggressiveness and innovativeness with each mean score of 4.08, 4.07 and 4.02. This means that the entrepreneurs in Selangor are often encountered risk in their business and exposed to strife competitive environment in their business. As such, entrepreneurs are required to be innovative to strive through aggressive competition in business. The business environment compels them to be proactive in dealing with their business. Entrepreneurs shall have a forward-looking perspective where their enterprises could actively seek to anticipate opportunities to develop and introduce new products/ services to obtain first-mover advantages and shape the direction of the environment. It was observed that among the entrepreneurial orientations, autonomy was less seen among SMEs in Selangor. Autonomy is described as the authority and independence given to an individual or team within the enterprise to develop business concepts and visions. The reason for the lower mean score as compared to other dimensions are due to majority of the Asian entrepreneurs does not believe in delegating and empowering their employees. This explains the lower mean score for autonomy as opposed to the other four dimensions of entrepreneurial orientation.

Table XI shows the means and standard deviation for internal CSR practices, Organizational Commitment, Job satisfaction and Turnover Intention.

Table XI : Means and standard deviation for internal CSR practices, Organizational Commitment, Job satisfaction and Turnover Intention

Variable	Mean	Standard Deviation
Internal CSR	4.01	1.074
Organizational commitment	3.72	1.151
Job satisfaction	3.99	1.118
Turnover intention	3.13	1.297

The results reveal that SMEs in Selangor do practices internal CSR with high moderate mean score of 4.01. This could be due to the small enterprises setting allowed the entrepreneurs to be flexible and adopt internal CSR practices among the employees. The employees in the present study exhibited fair amount of organizational commitment towards the enterprises that they are attached to, with a mean score of 3.72. The results also show that the employees are presently happy with their job with a mean score of 3.99 for job satisfaction. This is then further supported with the results of lower mean score for turnover intention of 3.13.

The study variables were undergo the multicollinearity test to ensure that multicollinearity does not exist. Multicollinearity was examined by looking at the tolerance and the Variance Inflation Factor (VIF). When the degree of multicollinearity increases, the regression model estimates of the coefficients will become unstable and the standard errors for the coefficients can be wildly inflated. The VIF is 1/Tolerance and it is always greater than or equal to 1. Values of VIF that exceed 10 are often regarded as an indication of the presence of multicollinearity. The multicollinearity test results presnete din Appendix I show that the VIF number for all the entrepreneurial orientation dimensions against the five internal CSR practices are above 1.0 and below the threshold value of 5. Hence, multicollinearity does not present in the current study.

6.4 Correlation Analysis

Spearman correlation is used in the present study as the nature of the data is nonparametric. Correlation analysis identify the pattern of the relationship between variables, though neither the strength or relationship nor its influence among the variables. The entire correlation matrixes are presented in Appendix II.

The correlation matrix in Appendix II (a) shows that all the five dimensions of entrepreneurial orientation have positive and significant correlation with the five internal CSR practices. Risk taking has the highest coefficient ($r = 0.440$, $p < 0.01$) for internal CSR practice on encouraging employees to participate in voluntarily activities, followed by Proactiveness ($r=0.437$, $p<0.01$), Innovativeness ($r=0.422$, $p,0.01$), Competitive Aggressiveness ($r= 0.401$, $p < 0.01$) and Autonomy ($r = 0.337$, $p<0.01$). As for internal CSR practice that encourage employees to develop their skills and career, Proactiveness has the highest coefficient ($r = 0.356$, $p < 0.01$), followed by risk taking ($r =0.336$, $p < 0.01$), innovativeness ($r = 0.323$, $p<0.01$), competitive aggressiveness ($r = 0.319$, $p<0.01$) and autonomy ($r = 0.294$, $p<0.01$). In term of internal CSR practices that

concerns about employees' need and wants, risk taking has the highest coefficient ($r = 0.398$, $p < 0.01$), followed by Autonomy ($r = 0.390$, $p < 0.01$), Innovativeness ($r = 0.376$, $p < 0.01$), Proactiveness ($r = 0.326$, $p < 0.01$) and Competitive Aggressiveness ($r = 0.235$, $p < 0.01$). Having fair managerial decision among the employee, which is another internal CSR practices, Proactiveness has the highest coefficient ($r = 0.411$, $p < 0.01$), followed by Innovativeness ($r = 0.394$, $p < 0.01$), Risk Taking ($r = 0.367$, $p < 0.01$), Autonomy ($r = 0.315$, $p < 0.01$) and Competitive Aggressiveness ($r = 0.266$, $p < 0.01$). The last internal CRS practices that looking at the support given to employees to acquire additional education, Competitive Aggressiveness has the highest coefficient ($r = 0.375$, $p < 0.01$) followed by Proactiveness ($r = 0.319$, $p < 0.01$), Autonomy ($r = 0.313$, $p < 0.01$), risk taking ($r = 0.304$, $p < 0.01$) and Innovativeness ($r = 0.284$, $p < 0.01$).

The correlation matrix in Appendix II (b) shows that both the employee's organizational commitment and job satisfaction have positive and significant correlation with the five internal CSR practices. However, turnover intention has a significant negative correlation with the five internal CSR practices.

Among the five internal CSR practices, Internal CSR practice that encourages employees to develop their skills and career has the highest coefficient with organizational commitment ($r = 0.374$, $p < 0.01$), followed by internal CSR practices that concerns about employees' need and wants ($r = 0.349$, $p < 0.01$), internal CSR practices of having fair managerial decision among the employee ($r = 0.325$, $p < 0.01$), Internal CRS practices that looking at the support given to employees to acquire additional education ($r = 0.291$, $p < 0.01$) and lastly is internal CSR practice on encouraging employees to participate in voluntarily activities ($r = 0.239$, $p < 0.01$).

Job satisfaction is also having significant positive coefficient with the five internal CSR practices, with spearman's rho ranging from 0.362 to 0.249. Job satisfaction is recorded with the highest coefficient with internal CSR practices that concerns about employees' need and wants ($r = 0.362$, $p < 0.01$), followed by internal CSR practices of having fair managerial decision among the employee ($r = 0.336$, $p < 0.01$), Internal CRS practices that looking at the support given to employees to acquire additional education ($r = 0.294$, $p < 0.01$), internal CSR practice on encouraging employees to participate in voluntarily activities ($r = 0.286$, $p < 0.01$) and lastly Internal CSR practice that encourages employees to develop their skills and career ($r = 0.249$, $p < 0.01$).

The implementation of internal CSR practice is significant and negatively correlated with turnover intention. This means that the practices of internal CSR reduce the employee's turnover intention. It was observed that internal CRS practices that looking at the support given to employees to acquire additional education has the highest coefficient with turnover intention, i.e., $r = -0.292$ followed by internal CSR practices that concerns about employees' need and wants with $r = -0.264$ and internal CSR practices of having fair managerial decision among the employee with $r = -0.163$. The rationale for internal CRS practices that support given to employees to acquire additional education is being ranked the highest in this present research could be due to the younger group of male respondents who always looking for further education. Besides, the results reveals that the primary intention for employees to leave the organizations are mostly caused by the ignorant of the management as well as the absent of fair justice in management.

6.5 Multiple Regression Analysis

Multiple Regression Analysis (MRA) is used to analyses the relationship between independent and dependent variables. It is a statistical technique used to analyses the relationship between single dependent variable and several independent variables. It is also the most common tool to reveal possible interaction s among the independent and dependent variables.

The MRA results of the relationship between Entrepreneurial Orientation and Internal CSR practices is appended in Appendix III(a). The results reveal that EO has significant relationship with the implementation of internal CSR practice. This is aligned with Lumpkin and Dess (1996) finding on entrepreneurial orientation, which is the decision-making styles, process, and methods that inform a firm's entrepreneurial activities. In present research, it is the implementation of human resource practices that concern about the physical and psychological well being of employees. It is a form of strategic orientation in SMEs (Wiklund & Shepherd, 2003, 2005).

In detailed, the results show that the implementation of internal CSR practice on encouraging employees to participate in voluntarily activities is 23.1% being explained by the Entrepreneurial Orientation. As opposed to the internal CSR practice that encourages employees to develop their skills and career is 15.5% being explained by the Entrepreneurial Orientation. In term of internal CSR practices that concerns about employees' need and wants, 24.0% is being explained by the Entrepreneurial Orientation, which is the highest among other internal CSR practices. While the internal CSR practices of having fair managerial decision among the employee, is 20.8% being explained by the Entrepreneurial Orientation, after the practices that concerns about employees' need and wants. Internal CRS practices that looking at the support given to employees to acquire additional education is 16.1% being explained by the Entrepreneurial Orientation.

Meanwhile, the relationship between internal CSR practice and organizational commitment is also established in present research. The results of the relationship between internal CSR and organizational

commitment is shown in Appendix III(b). The results show that employees' organizational commitment is only 6% being able to explain by the implementation of internal CSR practice on encouraging employees to participate in voluntarily activities, which is the lowest among the five internal CSR practices. This finding tells us that supporting employees in participation of voluntarily activities is not a strong antecedent to create the psychological link and attachment between employees and organization. As oppose to this internal CSR practice, if organization provides strong support in encouraging employees to develop their skills and career, employees' organizational commitment will be stronger. This is explained by the findings that employees' organizational commitment is 14.8% being able to be explained by the implementation of internal CSR practice that encourage employees to develop their skills and career. Among the five internal CSR practices, this is the strongest relationship established through the implementation of internal CSR practice. This findings is consistent with Social Exchange Theory (Blau, 1964; Homans, 1961) which explained the motivation behind the attitudes and behaviors exchanged between individuals. The norm of reciprocity is exhibited in this context. Gouldner (1960) pointed that this norm of reciprocity explains aspects of the relationship between the organization and its employees. If the recipient reciprocates, and consequently a series of beneficial exchanges occurs, feelings of mutual obligation between the parties are created (Coyle-Shapiro & Shore, 2007). The next internal CSR practice that could enhance employees' organizational commitment as shown in present research is the practice that concern about employees' need and wants. It is reported that employee's organizational commitment is 12.3% being able to explain by the implementation of internal CSR that concerns about employees' need and wants, the second strongest relationship after the support in encouraging employees to develop their skills and career. According to Tuzzolino and Armandi (1981), who assessed the concept of CSR by reviewing the need-hierarchy framework, pointed out that there is a link between need-hierarchy and organizational performance through the practice of CSR. This present research findings reemphasized that when organization is concerned over the employees' need and want, employees tends to create stronger organizational commitment and enhance performance. Referring to internal CSR practice that organization practicing fair managerial decision among employees, it managed to predict 10.4% of employees' organizational commitment. This shows that employees' value fair managerial decision more than organization support on participation of voluntarily activities which recorded 6.0% in explaining organizational commitment. Lastly, employees' organizational commitment is 8.9% being able to explain by the internal CRS practices that looking at the support given to employees to acquire additional education. In large measure, internal CSR practices in current research shows that it could explain employees' organizational commitment but different practices leads to different degree of organizational commitment.

The third MRA that analyzed is the relationship between internal CSR and job satisfaction. The result is found in Appendix III (c). The results reported that employees' job satisfaction is 11.7% being able to explain by the internal CSR practices that concerns about employees' need and wants and 11.1% being explained by the internal CSR practices of having fair managerial decision among the employee, which are the two strong predictor of employees' job satisfaction among other internal CSR practices. Meanwhile, employees' job satisfaction is 8.6% % being able to explain by the internal CRS practices that looking at the support given to employees to acquire additional education, 7% being able to be explained by the implementation of internal CSR practice on encouraging employees to participate in voluntarily activities; and only 6.4% being able to be explained by being able to be explained by the implementation of internal CSR practice that encourage employees to develop their skills and career. This result tells that in order to enhance employees' satisfaction, organizations shall look into their needs and wants together with fair organization decision.

Lastly, the present research also aimed to look into the effect of internal CSR practices on employees' turnover intention. The results of the relationship between internal CSR practices and turnover intention are attached in Appendix III (d). The results reported are in the inverse relationship. It means that internal CSR practice will reduce employees' turnover intention. The results observed that employees' turnover intention is 8.8% % being able to explain by the internal CRS practices that looking at the support given to employees to acquire additional education, followed by 7.6% by the internal CSR practices that concerns about employees' need and wants; 3.4% % being able to explain by the internal CSR practices of having fair managerial decision among the employee. In regards of the internal CSR practices that encourage employees to develop skills and career and encourage employees to participate in voluntarily activities, they are able to explain employees' turnover intention by 2.8% and 2.2% respectively. The results again reconfirmed that internal CSR practices do has impact on employees' turnover intention.

7.0 Discussion

The findings of this study shows that majority of the SMEs in Selangor do practice internal CSR in the aspects of encouraging its employees' participation in voluntarily activities, encouraging employees to develop their skills and career, concerns about employees; needs and wants, practicing fair managerial decision and supporting employees in acquiring additional education. Among these practices, concern about employees' needs and wants

together with encouragement towards employees in further developing skills and careers are the most practices. This phenomenon is observed because SMEs are smaller organization which considered as owner/ manger driven as highlighted by Graafland, Van de Ven and Stoffele (2003), that allow closer relationship with the employees. In addition, the SMEs are significantly different from large organization, due to its uniqueness in resources. The SMEs setting also allow employees to reach the owner/ manager to propose suggestions and voice their concerns. SMEs encourage employees to further develop their skills and careers as SMEs believe that continues development will have a reciprocal effect in their business performance. Hence, these two practices are the most practiced in SMEs.

As Entrepreneurial Orientation (EO) is referred by Lumpkin and Dess(1996); Wiklund and Shepherd, (2003) as the strategy making processes that provide organizations with a basis for entrepreneurial decisions and actions, it had affected the implementation of internal CSR practices in present study. The results show that each EO dimension had its implication on each internal CSR practices towards the employees, no doubts that the results shown overall effects of EO in implementation of internal CSR practices. Risk-taking reflects an acceptance of uncertainty and risk inherent in original activity and is typically characterized by resource commitment to uncertain outcomes and activities. It is the most impactful in internal CSR practices to encourage employees to participate in voluntarily activities. This strategic move of entrepreneurs would be consider risky in Asian culture in which Asian are more reserved and getting involved in voluntarily work. On the other hand, the EO of risk taking is reported as the lowest in regards of internal CSR practices provide supports to employees in acquiring additional education. The rational of the observed result is that it is not uncommon to support employees to further their formal and additional education. Hence, the risk taking orientation is least observed in the practices of providing support to employees in obtaining additional education. In the notion of innovativeness that captures a bias toward embracing and supporting creativity and experimentation, technological leadership, novelty and Research and Development in products, services and processes, it is also reported as the highest significant in internal CSR practice on encouraging employees to participate in voluntarily activities. This practice is considered as something innovative in SMEs, Asia as it is the Asian culture that is more skeptical in voluntarily work. The internal CSR practices of having fair managerial decision among the employee is reported to be influenced by the innovativeness of EO after encouragement in participation of voluntarily activities.

CSR has evolved into another chapter since its development, from externally focused to internally focus. Evidences suggest that employees are centrally important stakeholders in deploying CSR strategies. This has brought to the attention of the practices of internal CSR. The present study reveals that internal CSR had significant impacts on employees' organizational commitment, job satisfaction and turnover intention. The results are consistent with Social Exchange Theory (Blau, 1964), and Gouldner (1960) explained the reciprocity of the relationship between organization and its employees. The exchange process starts with employer giving the benefits in form of employee welfare and in the norm of reciprocity, the employee is contributing well to the organisation and the reciprocity will be spirally repeating itself. This explains that there is a positive relationship observed between implementation of internal CRS practices and organizational commitment among the employees. Employees value beneficial treatment through internal CSR practices, while employers seek loyalty and dedication in their work performance (Coyle-Shapiro & Shore, 2007). The notion of reciprocity expands to enhance employees' job satisfaction, and in turn reduces their turnover intention. In addition, employees come to organizations with some needs, skills and expectations. They look forward to work in an environment where they can use their abilities and satisfy their needs and if an organization provides these opportunities to its employees, the level of organizational commitment will improved (Vokola & Nikolaou, 2005).

8.0 Limitation and Future Research

The present research may had contributed to the CSR knowledge by highlighting the pervasiveness of the implementation of internal CSR among SMEs in Selangor and its' implications towards employees attitude and behaviors, it has several limitations.

The main limitations of the present research are related to its design and self-selected sample of employees. The respondents of present research are the employees of all levels from the enterprises. Hence, the entrepreneurial orientation is based on the perception of the employees. There is an absent of another source to verify the entrepreneurial orientation took placed in the organization. As such, it is based on the extent of the employees knowing the full operation and orientation of the enterprises. Besides, the relationship between internal CSR and organizational commitment can be interpreted as association instead of causal relationships.

The second potential limitation of this research is the sample size. A total of 250 questionnaires were distributed, but only 207 useable questionnaires were returned. Although the sample size of the research meets the requirement to perform the statistical analysis, the sample size may not be representative of the population. In addition, because the sample was limited to employees in Selangor, the results maybe restricted generalizability to SMEs outside the state of Selangor.

Thirdly, although the researcher has put substantial efforts to developed, pretest and revised the questionnaire, there are chances that the respondents have misunderstand a question or the respondent is fearful of negative consequences of truthful responses. As results, respondents may had answered the questions as the research wanted to obtain.

Future research maybe conducted to address the limitation outlined above. Future research may wish to conduct multi-sources data collection to verify information obtained. In-depth interviews with employees would be helpful, especially because internal CSR practices are vary according to sector and state. Future research may re-examine the conceptual model used in this research with a larger sample size so that the outcome can be generalized to a larger population. In addition, as CSR today has geared towards stakeholder approach, future research may want to look into the operationalisation of internal CSR practices to complete the holistic view of CSR.

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Appendix I
MulticollinearityTest Results

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.970	.375		2.586	.010		
	RiskTaking	.161	.105	.148	1.531	.127	.401	2.493
	Innovativeness	.079	.118	.076	.671	.503	.291	3.432
	Proactiveness	.135	.140	.119	.964	.336	.248	4.030
	CompetitiveAgressiveness	.095	.091	.087	1.041	.299	.536	1.865
	Autonomy	.262	.107	.185	2.459	.015	.665	1.505

a Dependent Variable: InternalCSR1

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1.837	.379		4.850	.000		
	RiskTaking	.050	.106	.047	.468	.640	.402	2.486
	Innovativeness	.088	.119	.089	.736	.463	.283	3.531
	Proactiveness	.153	.141	.141	1.089	.278	.248	4.033
	CompetitiveAgressiveness	.030	.091	.029	.334	.739	.541	1.849
	Autonomy	.277	.107	.203	2.591	.010	.671	1.489

a Dependent Variable: InternalCSR2

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1.402	.341		4.110	.000		
	RiskTaking	.126	.096	.127	1.308	.192	.398	2.512
	Innovativeness	.191	.108	.205	1.777	.077	.282	3.542
	Proactiveness	-.019	.129	-.019	-.149	.882	.240	4.163
	CompetitiveAgressiveness	-.118	.082	-.119	-	.155	.536	1.866
	Autonomy	.489	.096	.380	5.088	.000	.671	1.489

a Dependent Variable: InternalCSR3

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients		Sig.	Collinearity Statistics	
		B	Std. Error	Beta	t		Tolerance	VIF
1	(Constant)	1.684	.345		4.874	.000		
	RiskTaking	.027	.095	.028	.284	.777	.402	2.485
	Innovativeness	.141	.108	.154	1.303	.194	.280	3.568
	Proactiveness	.222	.127	.221	1.753	.081	.247	4.050
	CompetitiveAgressiveness	-.030	.082	-.031	-.370	.712	.547	1.829
	Autonomy	.237	.097	.186	2.438	.016	.675	1.481

a Dependent Variable: InternalCSR4

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients		Sig.	Collinearity Statistics	
		B	Std. Error	Beta	t		Tolerance	VIF
1	(Constant)	1.424	.401		3.548	.000		
	RiskTaking	.070	.112	.063	.626	.532	.404	2.477
	Innovativeness	.041	.127	.039	.324	.746	.284	3.515
	Proactiveness	.030	.149	.026	.200	.842	.249	4.021
	CompetitiveAgressiveness	.260	.096	.236	2.690	.008	.539	1.856
	Autonomy	.221	.113	.154	1.957	.052	.671	1.489

a Dependent Variable: InternalCSR5

Appendix II

(a)

Correlations

		RiskTaking	Innovativeness	Proactiveness	Competitive Agressiveness	Autonomy	InternalCSR1	InternalCSR2	InternalCSR3	InternalCSR4	InternalCSR5
Spearman's rho	RiskTaking	1.000	.719**	.722**	.516**	.421**	.440**	.336**	.398**	.367**	.304**
			.000	.000	.000	.000	.000	.000	.000	.000	.000
			207	207	207	207	206	205	204	203	204
Innovativeness	RiskTaking	.719**	1.000	.815**	.548**	.374**	.422**	.323**	.376**	.394**	.284**
		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
			207	207	207	207	206	205	204	203	204
Proactiveness	RiskTaking	.722**	.815**	1.000	.640**	.453**	.437**	.356**	.326**	.411**	.319**
		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
			207	207	207	207	206	205	204	203	204
Competitive Agressiveness	RiskTaking	.516**	.548**	.640**	1.000	.486**	.401**	.319**	.235**	.266**	.375**
		.000	.000	.000	.000	.000	.000	.000	.001	.000	.000
			207	207	207	207	206	205	204	203	204
Autonomy	RiskTaking	.421**	.374**	.453**	.486**	1.000	.337**	.294**	.390**	.315**	.313**
		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
			207	207	207	207	206	205	204	203	204
InternalCSR1	RiskTaking	.440**	.422**	.437**	.401**	.337**	1.000	.667**	.446**	.453**	.519**
		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
			206	206	206	206	206	204	203	202	203
InternalCSR2	RiskTaking	.336**	.323**	.356**	.319**	.294**	.667**	1.000	.582**	.531**	.530**
		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
			205	205	205	205	204	205	204	203	204
InternalCSR3	RiskTaking	.398**	.376**	.326**	.235**	.390**	.446**	.582**	1.000	.702**	.513**
		.000	.000	.000	.001	.000	.000	.000	.000	.000	.000
			204	204	204	204	203	204	204	202	203
InternalCSR4	RiskTaking	.367**	.394**	.411**	.266**	.315**	.453**	.531**	.702**	1.000	.477**
		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
			203	203	203	203	203	203	202	203	202
InternalCSR5	RiskTaking	.304**	.284**	.319**	.375**	.313**	.519**	.530**	.513**	.477**	1.000
		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
			204	204	204	204	204	203	203	202	204

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

(b)

			InternalCS R1	InternalCS R2	InternalCS R3	InternalCS R4	InternalCS R5	Average OC	Average JS	Averag eTI
Spearman's rho	InternalC SR1	Correlation Coefficient	1.000	.667(**)	.446(**)	.453(**)	.519(**)	.239(**)	.286(**)	-.148(*)
		Sig. (2-tailed)	.	.000	.000	.000	.000	.001	.000	.033
		N	206	204	203	202	203	206	206	206
InternalC SR2	InternalC SR2	Correlation Coefficient	.667(**)	1.000	.582(**)	.531(**)	.530(**)	.374(**)	.249(**)	-.140(*)
		Sig. (2-tailed)	.000	.	.000	.000	.000	.000	.000	.046
		N	204	205	204	203	204	205	205	205
InternalC SR3	InternalC SR3	Correlation Coefficient	.446(**)	.582(**)	1.000	.702(**)	.513(**)	.349(**)	.362(**)	-.264(**)
		Sig. (2-tailed)	.000	.000	.	.000	.000	.000	.000	.000
		N	203	204	204	202	203	204	204	204
InternalC SR4	InternalC SR4	Correlation Coefficient	.453(**)	.531(**)	.702(**)	1.000	.477(**)	.325(**)	.336(**)	-.163(*)
		Sig. (2-tailed)	.000	.000	.000	.	.000	.000	.000	.020
		N	202	203	202	203	202	203	203	203
InternalC SR5	InternalC SR5	Correlation Coefficient	.519(**)	.530(**)	.513(**)	.477(**)	1.000	.291(**)	.294(**)	-.292(**)
		Sig. (2-tailed)	.000	.000	.000	.000	.	.000	.000	.000
		N	203	204	203	202	204	204	204	204
AverageOC	AverageOC	Correlation Coefficient	.239(**)	.374(**)	.349(**)	.325(**)	.291(**)	1.000	.477(**)	-.448(**)
		Sig. (2-tailed)	.001	.000	.000	.000	.000	.	.000	.000
		N	206	205	204	203	204	207	207	207
AverageJS	AverageJS	Correlation Coefficient	.286(**)	.249(**)	.362(**)	.336(**)	.294(**)	.477(**)	1.000	-.455(**)
		Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.	.000
		N	206	205	204	203	204	207	207	207
AverageTI	AverageTI	Correlation Coefficient	-.148(*)	-.140(*)	-.264(**)	-.163(*)	-.292(**)	-.448(**)	.455(**)	1.000
		Sig. (2-tailed)	.033	.046	.000	.020	.000	.000	.000	.
		N	206	205	204	203	204	207	207	207

Appendix III

(a) The Relationship between Entrepreneurial Orientation and Internal CSR practices

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.500(a)	.250	.231	.990

a Predictors: (Constant), Autonomy, Innovativeness, CompetitiveAgressiveness, RiskTaking, Proactiveness

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	65.370	5	13.074	13.335	.000(a)
	Residual	196.091	200	.980		
	Total	261.461	205			

a Predictors: (Constant), Autonomy, Innovativeness, CompetitiveAgressiveness, RiskTaking, Proactiveness

b Dependent Variable: InternalCSR1 (encouraging employees to participate in voluntarily activities)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.420(a)	.176	.155	.992

a Predictors: (Constant), Autonomy, Innovativeness, CompetitiveAgressiveness, RiskTaking, Proactiveness

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	41.843	5	8.369	8.508	.000(a)
	Residual	195.737	199	.984		
	Total	237.580	204			

a Predictors: (Constant), Autonomy, Innovativeness, CompetitiveAgressiveness, RiskTaking, Proactiveness

b Dependent Variable: InternalCSR2 (encourages employees to develop their skills and career)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.509(a)	.259	.240	.893

a Predictors: (Constant), Autonomy, Innvotiveness, CompetitiveAgressiveness, RiskTaking, Proactiveness

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	55.106	5	11.021	13.831	.000(a)
	Residual	157.772	198	.797		
	Total	212.877	203			

a Predictors: (Constant), Autonomy, Innvotiveness, CompetitiveAgressiveness, RiskTaking, Proactiveness

b Dependent Variable: InternalCSR3 (concerns about employees' need and wants)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.477(a)	.227	.208	.890

a Predictors: (Constant), Autonomy, Innvotiveness, CompetitiveAgressiveness, RiskTaking, Proactiveness

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	45.896	5	9.179	11.597	.000(a)
	Residual	155.927	197	.792		
	Total	201.823	202			

a Predictors: (Constant), Autonomy, Innvotiveness, CompetitiveAgressiveness, RiskTaking, Proactiveness

b Dependent Variable: InternalCSR4 (fair managerial decision among the employee)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.426(a)	.182	.161	1.050

a Predictors: (Constant), Autonomy, Innvotiveness, CompetitiveAgressiveness, RiskTaking, Proactiveness

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	48.513	5	9.703	8.799	.000(a)
	Residual	218.325	198	1.103		
	Total	266.838	203			

a Predictors: (Constant), Autonomy, Innovativeness, CompetitiveAgressiveness, RiskTaking, Proactiveness

b Dependent Variable: InternalCSR5 (support given to employees to acquire additional education)

Appendix III

(b) The Relationship between Internal CSR practices and Organizational Commitment

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.245(a)	.060	.055	.757

a Predictors: (Constant), InternalCSR1

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	7.455	1	7.455	13.010	.000(a)
	Residual	116.899	204	.573		
	Total	124.354	205			

a Predictors: (Constant), InternalCSR1

b Dependent Variable: AverageOC

Employee's organizational commitment is only 6% being able to explain by the implementation of internal CSR practice on encouraging employees to participate in voluntarily activities.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.384(a)	.148	.143	.722

a Predictors: (Constant), InternalCSR2

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	18.357	1	18.357	35.166	.000(a)
	Residual	105.965	203	.522		
	Total	124.322	204			

a Predictors: (Constant), InternalCSR2

b Dependent Variable: AverageOC

Employee's organizational commitment is 14.8% being able to be explained by the implementation of internal CSR practice that encourage employees to develop their skills and career.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.351(a)	.123	.119	.733

a Predictors: (Constant), InternalCSR3

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	15.199	1	15.199	28.311	.000(a)
	Residual	108.448	202	.537		
	Total	123.647	203			

a Predictors: (Constant), InternalCSR3

b Dependent Variable: AverageOC

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.323(a)	.104	.100	.744

a Predictors: (Constant), InternalCSR4

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	12.935	1	12.935	23.355	.000(a)
	Residual	111.321	201	.554		
	Total	124.256	202			

a Predictors: (Constant), InternalCSR4

b Dependent Variable: AverageOC

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.299(a)	.089	.085	.747

a Predictors: (Constant), InternalCSR5

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	11.047	1	11.047	19.819	.000(a)
	Residual	112.600	202	.557		
	Total	123.647	203			

a Predictors: (Constant), InternalCSR5

b Dependent Variable: AverageOC

APPENDIX III

(c) The Relationship between Internal CSR practices and Job satisfaction

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.264(a)	.070	.065	.612

a Predictors: (Constant), InternalCSR1

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5.736	1	5.736	15.325	.000(a)
	Residual	76.361	204	.374		
	Total	82.097	205			

a Predictors: (Constant), InternalCSR1

b Dependent Variable: AverageJS

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.252(a)	.064	.059	.614

a Predictors: (Constant), InternalCSR2

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5.207	1	5.207	13.807	.000(a)
	Residual	76.550	203	.377		
	Total	81.756	204			

a Predictors: (Constant), InternalCSR2

b Dependent Variable: AverageJS

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.342(a)	.117	.113	.597

a Predictors: (Constant), InternalCSR3

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	9.548	1	9.548	26.774	.000(a)
	Residual	72.036	202	.357		
	Total	81.583	203			

a Predictors: (Constant), InternalCSR3

b Dependent Variable: AverageJS

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.332(a)	.110	.106	.600

a Predictors: (Constant), InternalCSR4

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	8.942	1	8.942	24.861	.000(a)
	Residual	72.299	201	.360		
	Total	81.241	202			

a Predictors: (Constant), InternalCSR4

b Dependent Variable: AverageJS

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.293(a)	.086	.081	.608

a Predictors: (Constant), InternalCSR5

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	7.010	1	7.010	18.989	.000(a)
	Residual	74.573	202	.369		
	Total	81.583	203			

a Predictors: (Constant), InternalCSR5

b Dependent Variable: AverageJS

APPENDIX III

(d) The Relationship between Internal CSR practices and Turnover Intention

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.149(a)	.022	.017	1.045

a Predictors: (Constant), InternalCSR1

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5.035	1	5.035	4.612	.033(a)
	Residual	222.674	204	1.092		
	Total	227.709	205			

a Predictors: (Constant), InternalCSR1

b Dependent Variable: AverageTI

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.168(a)	.028	.023	1.046

a Predictors: (Constant), InternalCSR2

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	6.415	1	6.415	5.868	.016(a)
	Residual	221.907	203	1.093		
	Total	228.322	204			

a Predictors: (Constant), InternalCSR2

b Dependent Variable: AverageTI

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.276(a)	.076	.072	1.022

a Predictors: (Constant), InternalCSR3

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	17.426	1	17.426	16.694	.000(a)
	Residual	210.863	202	1.044		
	Total	228.289	203			

a Predictors: (Constant), InternalCSR3

b Dependent Variable: AverageTI

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.183(a)	.034	.029	1.040

a Predictors: (Constant), InternalCSR4

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	7.550	1	7.550	6.980	.009(a)
	Residual	217.416	201	1.082		
	Total	224.966	202			

a Predictors: (Constant), InternalCSR4

b Dependent Variable: AverageTI

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.297(a)	.088	.084	1.014

a Predictors: (Constant), InternalCSR5

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	20.132	1	20.132	19.597	.000(a)
	Residual	207.515	202	1.027		
	Total	227.647	203			

a Predictors: (Constant), InternalCSR5

b Dependent Variable: AverageTI

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