
THE ROLE OF INTERNAL CORPORATE SOCIAL RESPONSIBILITY IN PROFESSIONAL SERVICE SECTOR: AN EMPIRICAL STUDY FROM KLANG VALLEY, MALAYSIA.

Mei Peng Low, Seng Fook Ong
Universiti Tunku Abdul Rahman, Selangor, Malaysia
Corresponding Author : lowmp@utar.edu.my

Abstract

Corporate Social Responsibility (CSR) has gained its attention and popularity since the last decade. There are many CSR debates arise which shaped by trends and 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 emerged from focusing on the shareholders to stakeholders due to the acknowledgement of the crucial roles of stakeholders in every organisation. Stakeholder management and CSR is a relational affair. Stakeholder theory involves 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 behaviours. Adding on, professional service sector is the sector that often recorded the high turnover due to tremendous pressure encountered by the employees. Needless to say, the departures of employees often lead to substantial costs to the organisation. Hence, this research takes place in Klang Valley, Malaysia, whereby the highest numbers of professional firms are found, to investigate the impacts of internal CSR practices towards employees' organisational commitment, job satisfaction and their turnover intention. The findings of the research will alert the employer on the importance of internal CSR practices to their organisations as a competitive advantage to sustain employees.

Keywords : employees, internal CSR, job satisfaction, organisational commitment, professional services , turnover intention

Introduction

Ever since the interception Corporate Social Responsibility (CSR), it has gained much attention and popularity both in the business world and the academic research. Inline with globalisation, the business environment is increasing competitive and business corporations are compelled to be innovative enough to create a competitive strategy that able to differentiate their business with others; and one of them was involved in CSR activities (Rahim, Jalaludin & Tajuddin, 2011). 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 the commonly neglected stakeholder – the employees. Employees are an essential part of every organisation and they are highly influenced by the CSR initiatives carried out by the organisation. 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 impact of internal CSR practices among the Small Medium Enterprises (SMEs) professional firms in the Klang Valley, Malaysia and its implications towards employees' job satisfaction and organisation commitment towards turnover intention.

Research Objectives

According to Morrow (2010), it is surprising to note that little research is conducted on how organisations can developed better workforce by implementing CSR although it may support that CSR will lead to higher job satisfaction and organisational commitment. This is consistent with Ali, Rehman, Yusof (2010) research findings which pointed out that CSR on employee well-being is still at this infancy stage. On the other note, past research on CSR was widely concerned by multinational organisations and now being extended to small and medium partnerships as well as sole proprietor (Kucukusta, Mak & Chan, 2013). It uncovers an opportunity to investigate CSR practice in SMEs due to its' significant differences from large organisation in the aspects of unique resources and management (Lepoutre & Heena, 2006). Hence, this research paper has three folds, firstly, the researcher would like to investigate the possible entrepreneurial orientation on the implementation of internal CSR practices, secondly, the research is expanded to examine the relationship between internal CSR practices towards' employees' job satisfaction and organisational commitment; and thirdly, to look into the consequences of job satisfaction and organisational commitment towards employees' turnover intention as the chain consequences from the internal CSR practices.

Literature Review

CSR is cross-disciplinary nature (Lockett, Moon, Visser, 2006), potential relevance for employee management (Brammer, Millington & Rayton, 2007), organisational behavior and human resource management researchers have under investigated CSR (Aguilera, Rupp, Williams & Ganapathi, 2007; Rupp, Ganapathy, Aguilera & Williams, 2006). More recently, rising attention is directly to the internal stakeholders, specifically the employee, through the field of organisational behavior and human resource management (Aguinis & Glavas, 2013). This development brings to focus of CSR and employees. There are different terms used in the past research on employee centered CSR, such as secondary stakeholders (Clarkson, 1995; Freeman, 1999); external and internal stakeholders (Verdeyen & Buggenhout, 2004); contracting and public stakeholders (Charkham, 1994); voluntary and involuntary stakeholders (Clarkson, 1994); internal, external, and societal stakeholders (Werther & Chandler, 2006); primary social, secondary social, primary non-social, and secondary non-social stakeholders (Wheeler & Sillanpaa, 1997). Internal CSR is adopted in present research as it is comparing with the well-established research on external CSR and the counterpart that has been under investigated is

the internal aspect. Internal CSR practices refer to CSR practices which are directly related with the physical and psychological working environment of employees (Turker, 2009). It is expressed in concern for the health and well-being of employees, their training and participation in the business, equality of opportunities, work-family relationship (Vives, 2006).

The limited research of CSR in the setting of smaller organisation such as SMEs, open up an avenue to investigate this area in SMEs. In generally, the setup of SMEs is entrepreneur 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 due to the research setting which is 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.

Organisational commitment is the psychological attachment individuals feel for the organisation (O'Reilly & Chatman, 1986). Studies have also shown that the CSR practices of an organisation would have a significant positive influence on its employees' organisational commitment (Brammer, Millington, & Rayton, 2007, p. 1715). Whitener (2001) added on with his conception of the effect of 'high commitment' human resource practices on organisational commitment. As the present research relates internal CSR practice of SMEs, i.e., aspects pertaining to the psychology and physiology of employee, organisational commitment is a relevant constructs to be adopted. Allen and Meyer (1996) defined organisational commitment as a psychological link between the employee and his or her organisation that makes it less likely that the employee will voluntarily leave the organisation (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, and 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 organisation. The present research adopts Allen and Meyer (1990)'s model on organisational commitment, employing only one dimension, i.e., affective commitment, as it matches with the research objective, to gain insight of entrepreneurial orientation and internal CSR practices in SMEs on employee attitudes and behaviour. Affective commitment measures employees' identification with the organisation and continuity to stay in the organisation which facilitates their intention to stay or leave the organisation. Affective commitment is more appropriate in present research as compared to normative commitment and continuance commitment to gauge an employee's level of organisational commitment through internal CSR practices. Indeed, organisational variables, rather than employee characteristics, would be better predictor of organisational commitment, and it is the 'employee-focused' organisational factors that fulfil the objective of present research.

Job satisfaction is a pleasurable or positive emotional state resulting from the appraisal of one's job. It is 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 organisation who he or she attached to. Social Exchange Theory argues that an employee views pleasant working conditions as a "gift" from the organisation and responds with a "gift" of increased effort, even if effort is not directly rewarded by monetary incentive scheme. Job satisfaction promotes organisational citizenship behaviour (Organ, 1988), where an employee goes above and beyond the formal requirements of the job and internalizes the organisation's objective function as his or her own. This shown that job satisfaction benefits in ways of increasing intrinsic motivation and organisational commitment. As such, organisational commitment and job satisfaction are being used to measure employee's attitude and behaviour in present study.

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 behaviour. The present research aims to uncover the implication of entrepreneurial orientation on the implementation of internal CSR practices, and how does it affect employees' organisational commitment and job satisfaction which influence their turnover intention. The research model is shown in Figure 1.

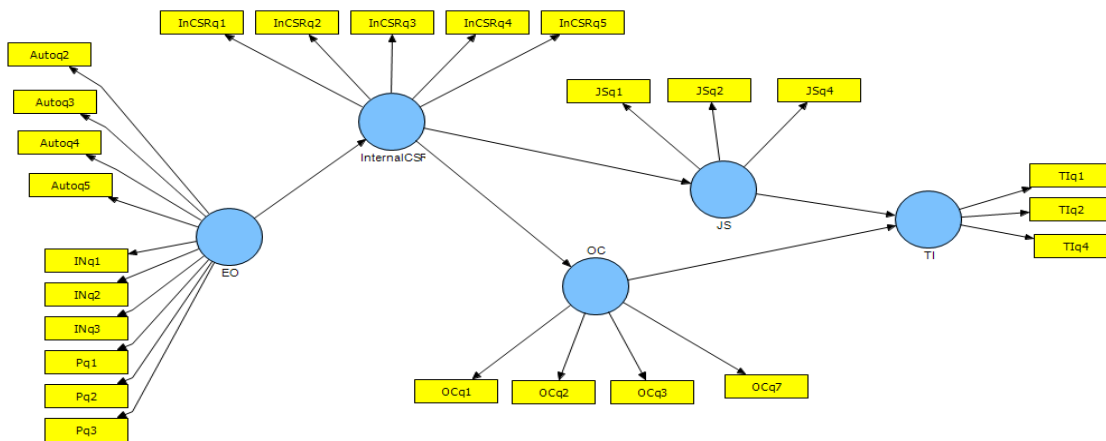


Figure 1 : Research Model

Based on the above discussed literatures and research model, the following hypotheses are formulated to carry out the present research:

H1 : There is a positive relationship between Entrepreneurial Orientation and internal CSR practices

H2 : There is a positive relationship between internal CSR practices and Job satisfaction

H3 : There is a positive relationship between internal CSR practices and Organisational commitment

H4 : There is a negative relationship between Job satisfaction and turnover intention

H5 : There is a negative relationship between Organisational commitment and turnover intention

Research Methodology

Quantitative approach using structured self-administered questionnaire was adopted in this research. The research respondents are the full time employees who are employed in professionals, scientific and technical activities industry as classified based on Malaysia Standard Industrial Classification (MSIC) 2008.

Questionnaire is used as a survey tool to collect data based on the present research objectives. 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 behaviour. Creswell (2002) explained that the advantage of quantitative method is that it allow 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). The present research employed multi-stage sampling, whereby the first stage is to locate the highest number of professional firms, and followed by the second stage of selecting the sample. According to the Department of Statistics, Malaysia, the highest numbers of professional firms are located in Klang Valley. Hence, the present research frame is set in Klang Valley and followed by convenience sampling randomly selected the directory of firms in Klang Valley According to Bryman (2012), convenience samples are very common and more prominent in the field of organisation 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 Klang Valley. 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 Klang Valley.

Data Analysis

Respondents profile.

A total of 300 questionnaires were sent out to the listed professional firms in Klang Valley directory in the month of October 2014. A total of 181 responses were received at the end of the data collection process, which constitute to 60.3%. The respondents' profiles are analysed according to the age, gender, education level and managerial role. Majority of the respondents are less than 30 year old, female and Chinese. Most of the respondents are degree holders. Respondents that participated in the survey are mostly not holding any managerial position.

Table 1 : Respondents' Profile

Profile	Description	No. of Respondents	Percentage (%)
Age	<30	110	60.8
	30-39	41	22.7
	40-49	17	9.4
	50-59	12	6.6
	59 above	1	0.6
Gender	Male	79	44.0
	Female	102	56.0
Ethnicity	Malays	43	24.0
	Chinese	105	58.0
	Indian	28	15.0
	Others	5	3.0
Education	SPM	16	8.8
	Diploma	42	23.2
	Degree	102	56.4
	Postgraduate	15	8.3
	Others	6	3.3
Position	Managerial Level	97	53.6
	Non-Managerial Level	85	46.4

Results

Partial Least Square (PLS) method was used to analyse data collected. The rationale for employing this technique is its ability to handle theory confirmation and theory development as pointed out by Chin (1998). The nature of present research is to confirm the impact of internal CSR practices among the employees and to develop the possible theory to relate entrepreneurial orientation on the implementation of internal CSR. In addition, Anderson and Gerbing (1998) explained that PLS can be applied to complex structural equation models with large number of constructs, as the present research consist of large number of constructs in Entrepreneurial orientation. PLS also places minimal restrictions on distributional characteristics and sample size which suit the nature of the present research data distribution and size. The present research followed Anderson and Gerbing (1998) approach ins using the Smart PLS M2 Version that employed two-steps analysis approach. With reference to some studies (Chin, 1998; Gil-Garcia, 2008), bootstrapping method (200 resample) was also carried out to determine the significance levels for the loadings, weights and path coefficients. Figure 1 shows the research model for present research.

Measurement Model

The measurement model was undergo a convergent validity test whereby convergent validity is the degree to which the multiple items that are used to measure the same concept are in agreement. According to Hair, Black, Babin and Anderson (2010), factor loadings, composite reliability and average variance extracted are the key indicators to assess convergent validity. Chin, Gopal and Salisbury (1997) recommended that the loadings of all items shall exceed the value of 0.6. The results shown in Table 1 reveal that the degree to which the construct

indicators indicate the latent constructs are ranging between 0.9044 to 0.9427, which are exceeded the recommended value of 0.7 (Hair, et. Al, 2010). The average variance extracted which reflects the overall amount of variance in the indicators accounted for by the latent constructs, are ranging between 0.6057 to 0.8458, which exceeded the recommended value of 0.5 (Hair, et. al, 2010). Hence, the results of convergent validity for present study as shown in Table 2.

Table 2 : Factor loadings and reliability

Items	Loadings	Composite Reliability	AVE	Cronbachs Alpha
EO_Autoq2	0.8201	0.9388	0.6057	0.9276
EO_Autoq3	0.7262			
EO_Autoq4	0.7979			
EO_Autoq5	0.7600			
EO_INq1	0.8135			
EO_INq2	0.7675			
EO_INq3	0.7970			
EO_Pq1	0.8190			
EO_Pq2	0.7301			
EO_Pq3	0.7434			
InCSRq1	0.7231	0.9113	0.6736	0.8780
InCSRq2	0.8634			
InCSRq3	0.8751			
InCSRq4	0.8273			
InCSRq5	0.8059			
JSq1	0.9281	0.9427	0.8458	0.9088
JSq2	0.9009			
JSq4	0.9296			
OCq1	0.8524	0.9044	0.7030	0.8589
OCq2	0.7975			
OCq3	0.8316			
OCq7	0.8704			
TIq1	0.9263	0.9097	0.7709	0.8521
TIq2	0.8715			
TIq4	0.8337			

Discriminant validity is the extent to which the measures do not reflect other variables and it is indicated by low correlations between the measure of interest and the measures of other constructs (Cheung & Lee, 2010). Adding on, Fornell and Lacker (1981) pointed out that discriminant validity is examined by comparing the squared correlations between the constructs and the variance extracted for a construct. Table 2 reveals that the squares correlation for each constructs is less than the square root of the average variance extracted by the indicators that measured the construct, demonstrating adequate discriminant validity. In total, the measurement model demonstrated adequate convergent and discriminant validity.

Table 3 : Inter-construct correlation

Constructs	EO	Internal CSR	JS	OC	TI
EO	1				
InternalCSR	0.6541	0.8207			
JS	0.3863	0.5905	0.9197		
OC	0.3786	0.5788	N/A	0.8385	
TI	-0.1573	-0.2404	-0.4333	0.0267	0.8780

Note : Diagonal elements are the square root of the AVE of the reflective scales while off diagonals are the squared correlations between constructs.

Structural Model

A structural model depicts the causal relationship among the constructs in a research model (Sang, Lee & Lee, 2010), that includes the estimates of the path coefficients and the R² value, which determine the predictive power of the said model. Both R² and path coefficients represented by loadings and significance indicate how well the data support the hypotheses posited (Chin, 1998; Sang, e. al, 2010). Figure 2 and Table 3 display the results of the structural model from PLS output. Entrepreneurial orientation ($\beta = 0.654$, $p < 0.05$) explains 42.8% of the implementation of internal CSR practices ($\beta = 0.591$, $p < 0.05$) in the professional firms, which H1 is supported. Internal CSR practices ($\beta = 0.579$, $p < 0.05$) explain 34.9% of the employees' job satisfaction, which H2 is supported and 33.5% of employees' organisation commitment, which H3 is supported. Job satisfaction ($\beta = -0.433$, $p < 0.05$) explains 17.1% of the employees' turnover intention, which only H4 is supported. Organisation commitment ($\beta = 0.027$, $p > 0.05$) is not a significant predictor for employees' turnover intention, thus H5 is not supported.

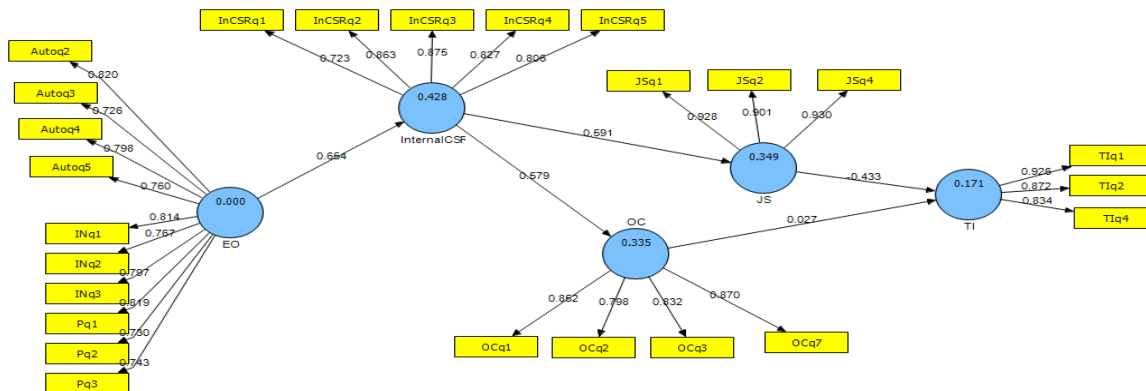


Figure 2 : Structural Model

Table 4 : Summary of Structural Model

Path	Description	Hypothesis	Path Coefficient	t value	Results
EO -> InternalCSR	Entrepreneurial Orientation -> Internal	H1	0.6541	9.5111*	supported

	CSR				
InternalCSR -> JS	Internal CSR -> Job Satisfaction	H2	0.5905	6.0604*	supported
InternalCSR -> OC	Internal CSR -> Organisation Commitment	H3	0.5788	5.8749*	supported
JS -> TI	Job Satisfaction -> Turnover Intention	H4	-0.4333	2.5989*	supported
OC -> TI	Organisation Commitment -> Turnover Intention	H5	0.0267	0.1731	not supported

**p<0.01, *p<0.05

Conclusion and Implication

The results reveal that most all the dimensions of entrepreneurial orientation has positive relationship with the implementation of internal CSR practices. Among the five dimensions, only autonomy, innovativeness and proactiveness shown positive relationship to the implementation of internal CSR practices. The rational of the results indicate that in present competitive business environment required the entrepreneurs to be bold and take up the contemporary human resource practices in the case of implementing internal CSR practices in their organisations. The results clearly shown the positive impact of the implementation of internal CSR practices that have enhanced employee's job satisfaction and organisational commitment which are consistent with the Social Exchange Theory (Blau, 1964), and Gouldner (1960) explained the reciprocity of the relationship between organisation and its employees. The reciprocity of the relationship explains that there is a positive relationship observed between implementation of internal CSR practices and organisational 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. However, there is insignificant result in the relationship between organisational commitment and turnover intention, which could be due to other possible factor that affect the employees' turnover intention. As the data of the present research was collected during the down turn of the economy, hence, there could be a possible moderator that account for the employee's turnover intention. As such, it is recommended to investigate the state economy as the possible moderator between employee's organisational commitment and turnover intention.

The present research may had contributed to the CSR knowledge by highlighting the implementation of internal CSR practices in smaller organisation, and the antecedent of entrepreneurial orientation, 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 selected from the professionals, scientific and technical activities industry only. Therefore, future research may wish to expand to other industry and 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.

References

- [1] Aguilera, R., Ruth, V., Rupp, D., Williams C. & Ganapathi, J. (2007). Putting the S back in Corporate Social Responsibility: A multi level theory of social change in organizations. *Academy of management Review*, 32, 836–863.
- [2] Allen, N. J., & Meyer, J. P. (1990). The measurement and antecedents of affective, continuance and normative commitment to the organization. *Journal of Occupational Psychology*, 63, 1-18.
- [3] Ali, I., Rehman, K. U., Ali, S.I., Yousof, J. And Zia, M. (2010). Corporate Social Responsibility Influences, employee commitment and organizational performance. *African Journal of Business Management*, 4(12), 2796-2801.
- [4] Anderson, J. C., & Gerbing, D. W. (1998) Structural equation modeling in practice; A review and recommended two-step approach. *Psycho Bulletin*, 103(3), 411-423.
- [5] Aguinis, H., & Glavas, A. (2013). What corporate environmental sustainability can do for industrial-organizational psychology. In A. H. Huffman and S. R. Kelin (Eds), *Green organizations: Driving change with I-O psychology* (pp. 379-392). New York: Routledge.
- [6] Blau, P.M. (1964). *Exchange and power in social life*. New York: Wiley
- [7] Brammer, S., Millington, A., & Rayton, B. (2007). The contribution of corporate social responsibility to organization commitment. *International Journal of Human Resource Management*, 18(10), 1701–1719.
- [8] Charkham, J. (1994) *Keeping Good Company: A Study of Corporate Governance in Five Countries* (Clarendon, Oxford).
- [9] Chin, W. W. (1998) Issues and opinion on structural equation modeling. *MIS Q*22(1), 7-16.
- [10] Chin, W. W. (2000) Partial least squares for researchers: An overview and presentation of recent advances using PLS approach.
- [11] Chin, W.W., Gopal. A, Salisbury, W. D. (1997). Advancing the theory of adoptive structuration: the development of a scale to measure faithfulness of appropriation. *Infor Sys Res* 8(4), 342-367.
- [12] Clarkson, M. B. E. (1994), A Risk Based Model of Stakeholder Theory. Proceedings of the Second Toronto Conference on Stakeholder Theory, Centre for Corporate Social Performance & Ethics University of Toronto, Toronto
- [13] Coyle-Shapiro, J., & Shore, L. (2007). The employee–organization relationship: Where do we go from here? *Human Resource Management Review*, 17(2), 166-179.
- [14] Covin, J. G., Green, K. M., & Slevin, D. P. (2006). Strategic process effects on the entrepreneurial orientation - sales growth rate relationships. *Entrepreneurship Theory and Practice*, 30(1), 57-81.
- [15] Freeman, R.E., 1999. Divergent stakeholder theory. *Academy of management review*, 24(2): 233-236.
- [16] Fronell, C. & Lacker, D. F. (1981) Evaluation structural equation models with unobserved variables and measurement error. *J. Mark Res* 18(10), 39-50.
- [17] Gil-Garcia, J. R. (2008) Using partial least squares in digital government research. In: Garson G. D., Khosrow-Pour, M. (eds) *Handbook of research on public information technology*. Idea Group, Hershey, 239-253.
- [18] Gouldner, A. (1960). The norm of reciprocity. *American Sociological Review*, 25(2), 161-178.

- [19] Hair, J. F., Black, W. C. , Babin, B. J., Anderson, R. E. (2010) *Multivariate data analysis*. Prentice-Hall, Upper Saddle River, NJ.
- [20] Kiyak, A., Namazi, K., & Kahana, E. (1997). Job commitment and turnover among women working in facilities serving older persons. *Research on Aging, 19*, 223–246.
- [21] Kucukusta, D., A. Mak & X. Chan, (2013). Corporate social responsibility practices in four and five-star hotels: Perspectives from Hong Kong visitors. *International Journal of Hospitality Management, 34*(0): 19-30.
- [22] Lee, C., Lee, K., & Pennings, J. M. (2001). Internal capabilities, external networks, and performance: A study on technology-based ventures. *Strategic Management Journal, 22* (6/7), 615–640.
- [23] Lepoutre, J. & Heena, A. (2006) Investigating the impact of firm size on small business social responsibility: A critical review. *Journal of Business Ethics, 67* (3) pp. 257-273
- [24] Lockett, A., Moon, J., & Visser, W. (2006). Corporate social responsibility in management research: Focus, nature, salience and sources of influence. *Journal of Management Studies, 43*(1): 115-136.
- [25] Lumpkin, G.T. & Dess, G.G. (1996). Clarifying the entrepreneurial orientation construct and linking it to performance. *Academy of Management Review, 21*(1), 135–172.
- [26] Lumpkin, G. T., & Dess, G. G. (2001). Linking two dimensions of entrepreneurial orientation to firm performance: The moderating role of environment and industry life cycle. *Journal of Business Venturing, 16*(5), 429–451.
- [27] Mobley, W. H., Griffeth, R. W., Hand, H. H., & Meglino, B. M. (1979). Review and conceptual analysis of the employee turnover process. *Psychological Bulletin, 86*, 493–522.
- [28] Price, J. (1977). *The study of turnover*. Ames, IA: Iowa State University Press.
- [29] Rahim, A. R., Jalaludin, F. W. & Tajuddin, K. (2011). The importance of CSR on consumer behaviour in Malaysia. *Asian Academy of Management Journal, 16*(1), 119–139.
- [30] Rupp, D., Gananpathy, J., Aguilera, R. and Williams, C. (2006) Employee reactions to corporate social responsibility: An organizational justice framework. *Journal of Organizational Behavior* 27(4): 537–543.
- [31] Sang, S., Lee, L. D. & Lee, J. (2010) E-government: people, process, and policy, 4(2). Emerald Group Publishing Limited, Bingley, 138-157.
- [32] Sekaran, U. (2000). *Research methods for business*. New York,: John Wiley & Sons, Ins.
- [33] Shane, S., & Venkataraman, S. (2000). The promise of entrepreneurship as a field of research. *Academy of Management Review, 25*(1), 217–236.
- [34] Turker, D. (2009). Measuring Corporate social responsibility: A scale development study. *Journal of Business Ethics, 85*, 411–427.
- [35] Verdeyen, V., Put, J., & van Buggenhout, B. (2004). A social stakeholder model. *International Journal of Social Welfare, 13*(4), 325-331.
- [36] Vives, A. (2006). Social and environmental responsibility in small and medium enterprises in Latin America. *The Journal of Corporate Citizenship, 21*, 39–50.
- [37] Werther, W. B & Chandler, D (2006), *Responsibility: Stakeholders in a Global Environment* (Sage Publications, USA).
- [38] Wiklund, J., & Shepherd, D. (2005). Entrepreneurial orientation and small business performance: A configurationally approach. *Journal of Business Venturing, 20*(1), 71–91.
- [39] Zahra, S. A., & Covin, J. G. (1995). Contextual influences on the corporate entrepreneurship–performance relationship: A longitudinal analysis. *Journal of Business Venturing, 10*(1), 43–58.