

Employee Perception of CSR Activities, Job Attachment and Organizational Commitment

Ummu Asma' Musa¹ and Azmawani Abd Rahman^{2*}

¹*Faculty of Economics and Management, Universiti Putra Malaysia, 43400, Serdang, Selangor, Malaysia*

²*Halal Product Research Institute, Universiti Putra Malaysia, 43400 Serdang Selangor, Malaysia.*

ABSTRACT

The idea that a business has duties toward society and its stakeholders is widely acknowledged and has increased dramatically in the recent years. This study examined the mediation effect of job attachment on the relationship between employee perception on corporate social responsibility CSR activities and organisational commitment. Data were obtained through survey questionnaires from a sample of 143 firms operating in Malaysia. The results indicated significant relationships between perception of CSR and job attachment, and between job attachment and organisational commitments. However, this study found no mediation effect of job attachment on the relationships between perception of CSR activities and organisational commitment. This indicates that CSR activities can directly affect both job attachment and relate to individual feelings toward the job and organisational commitment, which relate to feelings towards the organization. These results suggest that CSR activities make a powerful contribution to intangible organizational benefits. The study offers implications for both theory and practice.

Keywords: CSR, ethical, environment, job attachment, job commitment, Malaysia

INTRODUCTION

The rapid changes in today's business environment have significant implications

not only for how businesses respond to society's expectations but also for current and potential employees. In 2012, the Forbes website reported that a study conducted by Cone Millennial Cause group revealed that 80% of the respondents, from a sample of 1,800 people between the ages of 13 and 25, wanted to work for a company that cares about how its business activities

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E-mail addresses:

ummu87asma@yahoo.com (Ummu Asma' Musa)

azar@upm.edu.my (Azmawani Abd Rahman)

* Corresponding author

affect society. The focus on people, planet, and profits, known as the new “triple bottom line”, is increasingly becoming essential for firms in selecting and retaining new hires. This phenomenon is an indication of the growing awareness of corporate social responsibility (CSR), which refers to the notion that business value is a function of intangibles such as goodwill, reputation, trust, talent and intellectual capital. These criteria have become an increasingly important consideration for prospective employees. Since employees are the most valuable stakeholders in an organisation, it is important for a company to have a remarkable reputation especially in terms of its CSR practices.

Mueller *et al.* (2012) noted that the relevance of CSR has been extensively investigated in several domains including financial performance (McWilliams & Siegel, 2001; Orlitzky *et al.*, 2003; Waddock & Graves, 1997), organizational performance (Ahmad & Rahim, 2005; Lee *et al.*, 2013), consumers and marketing (Maignan & Ferrell, 2001; Vaaland *et al.*, 2008), investor attitudes (Coffey & Fryxell, 1991; Graves & Waddock, 1994; Johnson & Greening, 1999), and job candidate perceptions (Greening & Turban, 2000). A few studies have tested the indirect relationship between employee perception of CSR activities and job attachment via either organisational ethics (Valentine & Fleischman, 2008) or organisational justice (Rupp *et al.*, 2006). However, similar research has not been previously conducted on the relationship between this

perception and organisational commitment through job attachment.

Previous studies have proven the relationship between employee perception on CSR activities and organisational commitment (Lee *et al.*, 2013; Ali *et al.*, 2011; Stancu *et al.*, 2011). Meanwhile, job attachment has long been recognised to stimulate organizational commitment (Mathieu & Zajac, 1990; Buckho *et al.*, 1998). An engaged employee is one who is fully involved in, and enthusiastic about, his or her work. Since employee's perceptions of CSR can trigger emotional, attitudinal, and behavioral responses (Lee *et al.*, 2013), the interrelationships between CSR, job attachment and job commitment should be investigated.

Previous CSR Research in Malaysia

Research conducted by Abdul Rashid and Ibrahim (2002) found that 97.5% of 198 respondents agreed that Malaysian companies are involved in CSR activities, demonstrating an awareness of CSR engagement in Malaysian companies. Ahmad and Rahim (2005) found that managers generally perceive that their companies are aware of the concept of CSR. The study shows that the respondents are in agreement about what constitutes CSR even though the results suggest that the particular understanding of the meaning of CSR varies from one individual to another. On the other hand, Zulkifli and Amran (2006) reported that Malaysian accounting professionals' awareness and perceptions of the basic concepts, elements and

function of CSR are inconsistent. While CSR activities are commendable, they are not consistent with the general level of awareness and perceptions (Zulkifli & Amran, 2006).

Lu and Castka (2009) highlighted the fundamental issues in the journey toward broader diffusion and acceptance of CSR in Malaysia, such as misunderstanding regarding the meaning of CSR and mandatory versus voluntary CSR. A review of previous literature on this issue revealed that the focus has been more on accounting and marketing perspectives and on consumer perception (Lee *et al.*, 2013). Studies by Abdul Rashid and Ibrahim (2002) and Ahmad and Rahim (2005) offer insightful observations but are limited to awareness and implementation of the CSR activities (Ahmad & Rahim, 2005) and factors that influence managers' perceptions of CSR activities (Abdul Rashid & Ibrahim, 2002). Previous studies on CSR have not given much attention to the concept of environmental protection as part of CSR initiatives. With the advancement of information technology and the proliferation of social media, employees nowadays are more connected and updated regarding events happening around them. As such, the need to study employees' perceptions of the CSR engagement of their employer is greater than ever. This paper measures employees' perception of CSR activities in order to determine the existence of its relationship with job attachment and organizational commitment. This study will focus on

the three elements of CSR: philanthropic, ethical and environmental.

LITERATURE REVIEW

Various definitions of CSR have been used in the scientific literature. Carroll (1991) suggested that CSR should be divided into four levels; in specific, the total corporate social responsibility of a business involves the simultaneous fulfillment of the firm's economic, legal, ethical, and philanthropic responsibilities. Meanwhile, CSR can simply refer to all situations in which a firm engages in actions that appear to further some social good and go beyond compliance, the interests of the firm and the social obligations required by law (McWilliams & Siegel, 2001; Székely & Knirsch, 2005). Bidin (2008) defines CSR as open and transparent business practices that are based on ethical values and respect for the community, employees, the environment, shareholders and other stakeholders. Salmi (2012) describes CSR as a continuous and long-term process guided by the organisational and personal values of stakeholders. CSR implementation gives employers chances to provide an attractive and useful environment for employees. Several studies have provided empirical evidence on employees' involvement in CSR. Ali *et al.* (2011) described the benefits of CSR activities as achievement of corporate goals and customer service, loyalty to the organization and overall organisational success. CSR is positively associated with more positive attitudes toward the

organization (Lee *et al.*, 2013). Greenwood (2007) noted that employees are highly prominent stakeholders to whom a firm owes a perfect duty. This statement suggests that employees have significant power and legitimacy with which to influence the firm. For this reason, it is important to identify employee's perceptions of CSR activities and their consequences for the organisation.

Stancu *et al.* (2011) identified the positive impact of employees' commitment towards employer as an advantage of CSR implementation in an organisation. The study noted that product or service quality depends on the level of employees' motivation and training. Higher employees' motivation and proper training enable a company to establish a strong relationship with internal stakeholders and consequently improve its profit margins. In the present study, the author identified motivation as an implication of employees' involvement in CSR activities. This motivation can also be in the form of attachment to the job. In an organisational context, attachment is described as an attitudinal response to one's job that is characterised by congruence between one's real and ideal jobs, identification with one's chosen occupation and reluctance to seek alternate employment (Porter *et al.*, 1974; Steers, 1977). In more specific, job attachment refers to a condition in which employees are fully occupied in their work and are emotionally attached to their organisation. Employees' perceptions of CSR trigger emotional, attitudinal, and behavioural

responses (Lee *et al.*, 2013). Thus, the present study assumes that perception will trigger behavioral outcomes, which will simultaneously relate to job attachment in organization.

Mowday *et al.* (1979) defined organisational commitment as the relative strength of an individual's identification with and involvement in a particular organisation. Organisational commitment can be identified by at least three related factors. First, it is influenced by a strong belief in and acceptance of the organization's goals and values. Second, it depends on a willingness to exert considerable effort on behalf of the organization. Lastly, it can be motivated by an individual's high aspiration to belong to the organisation. Wyatt (2007) found that stronger commitment and great optimism among employees could enhance profitability and increase the work productivity of those employees to more than double that of other employees. In addition, long-term sustainability for the company, employees and ethical environments will enhance employees' job satisfaction. Therefore, investigation into organisational commitment is important because many previous studies have shown the positive relationships between employees' commitment and organisational performance (Benkhoff, 1997; Luchak *et al.*, 2007; Mehmud *et al.*, 2010). Many firms are constantly making efforts to generate employees' commitment, which translates into competitive advantage and improved performance (Lok & Crawford, 2004; Yousef, 2000).

CONCEPTUAL FRAMEWORK AND RESEARCH HYPOTHESES

This study conceptualised that employees’ perception on CSR activities influences

job attachment, which then influences the organisational commitment. The proposed conceptual framework is shown in Fig.1 below.

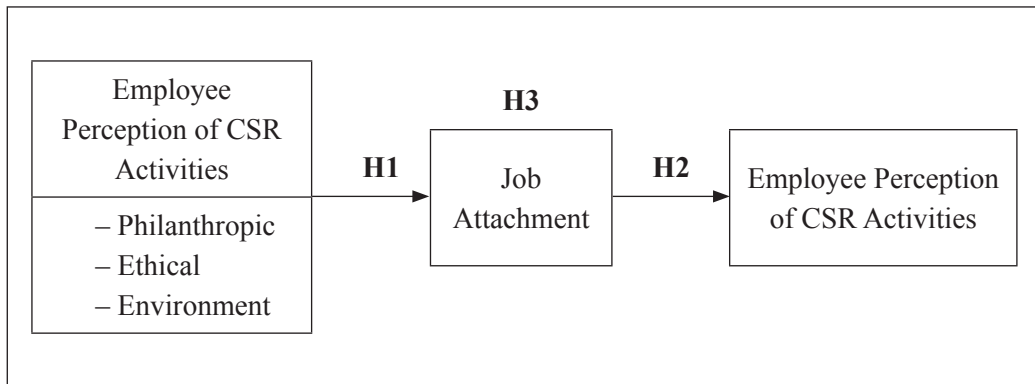


Fig.1: Conceptual Framework

According to the stakeholder theory, maximising profits is not the goal or purpose of the corporation but it is rather an outcome of a well-managed company. Employees are the most important stakeholders and a valuable asset in the organisation. Supporting and rewarding their efforts to pursue their passions in the workplace, at home, and in the community is essential to the sustained success of an organisation.

A previous study reported that employees’ perception of CSR execution influences their attitudes and behaviour in an organisation (Peterson, 2004). In addition, a few studies have highlighted how the employees perception of a responsible behaviour influences the possibility of obtaining benefits from CSR practices, to the point that the measure of CSR perception becomes a key issue in the process of CSR assessment (Becker-Olsen *et al.*, 2006; Greening & Turban, 2000;

Peterson, 2004; Turban & Greening, 1996). Similarly, stakeholder orientation reduces a company’s irresponsible behaviour and offers recommendations to decision-makers for CSR management (Armstrong, 1977). Lee *et al.* (2013) reported that positive employee perception of CSR activities has a significant and positive impact on attachment to the organisation. Thus, in the context of Malaysian companies, the following hypothesis was proposed:

H1: There is a positive relationship between employees’ perception of CSR activities and job attachment.

A previous research indicates that there is a positive correlation between job involvement and organisational commitment (Mathieu & Zajac, 1990). Buckho, Weinzimmer and Sergeyev (1998) found a positive relationship between job attachment and organisational commitment. Several studies have found

that employees' dedication and attachment to their supervisors influence their self-reported in-role and extra-role behaviours (Becker & Kernan, 2003; Meyer *et al.*, 2002). In the context of industrial salespeople, Bashaw and Grant (1994) and Benkhoff (1997) found a positive link between organisational commitment and job performance. Eventually, engaged employees are the most productive, the best team players, and the most committed to organisational goals (Turban & Greening, 1996). Thus, it is expected that organisations with committed employees will be more effective and that employees who exhibit high levels of organisational commitment are more productive and less likely to leave their jobs. Therefore, it was hypothesised that:

H2: There is a positive relationship between job attachment and organizational commitment.

Although previous research on the relationships between employees' perception of CSR and their attachment to the firm is limited, the earliest finding by Gavin and Maynard (1975) revealed significant relationships between the level of firm's CSR activities and employees' satisfaction with their jobs. CSR might affect organisational identification because it could influence the amount of value similarity or dissimilarity people perceive between themselves and the organisation (Bauman & Skitka, 2012). When employees feel a true sense of belongingness towards an organisation, they should internalise responsibility for its success and be willing

to make substantial efforts to attain the organization's goals. Therefore, a positive perception of CSR activities promotes in-role performance and organisational citizenship behaviour, which may be linked to job attachment and organisational commitment. Lee *et al.* (2013) suggest that employers should consider employees' perception of CSR with reference to their feeling of attachment. This evidence supports the proposal that job attachment could mediate the impact of employee's perception on CSR activities towards their organisational commitment. This understanding leads to the formulation of the following hypothesis:

H3: Job attachment mediates the relationship between employee perception on CSR activities and organizational commitment.

RESEARCH METHODOLOGY

Survey questionnaires were sent via postal mail and email to all companies listed in the Federation of Malaysian Manufacturer (FMM) 2012 directory. At the end of the data collection period, a total of 143 usable survey questionnaires were obtained for further analysis. Employees' perception of CSR activities was measured using a 5-point Likert scale. CSR activities were composed of philanthropic (4 items), ethical (4 items) and environmental (8 items) activities, which were adapted from Maignan and Ferrell (2001), Lichtenstein, Drumwright, and Braig (2004), and Montgomery and Stone (2009), respectively. The scales are as follows:

Philanthropic CSR activities:

1. Allocating some of the company's resources to do voluntary activities.
2. Playing a role in society that goes beyond the mere generation of profits.
3. Encouraging employees to participate in voluntary activities.
4. Emphasising the importance of the company's social responsibilities to its employees.

Ethical CSR activities:

1. Organising ethics training programmes for employees.
2. Providing full and accurate information to all customers.
3. Has a comprehensive code of conduct.
4. Is recognised as a trustworthy company.

Environmental CSR activities:

1. Making efforts to offer environmentally friendly products.
2. Has an environmentally related mission.
3. Making efforts to maintain and preserve the environment.
4. Practicing conservation of electricity as part of its environmentally friendly effort.
5. Reusing or recycling waste materials such as paper, plastic and glass.
6. Using proper procedures in waste management (e.g., proper chemical disposal and outsourcing of waste collection).

7. Assessing and choosing environmentally friendly suppliers (e.g., recyclable cartridge supplier or recyclable packaging supplier).

8. Organising environmental awareness activities (e.g., talks, games and speeches) to educate the society on the importance to be environmentally friendly.

Meanwhile, employees' attachment was measured using an 8-items scale adopted from Thomson *et al.* (2005). The respondents were asked to rate their feelings towards their company on a 7-point evaluative scale. Finally, a questionnaire developed by Mowday *et al.* (1979) was used to measure organisational commitment. This instrument has been used by many scholars in various fields since 1979 (e.g., Mowday, 1979; Buckho *et al.*, 1998; Mize *et al.*, 2000; Alexandrov *et al.*, 2007; Lamm *et al.*, 2013).

According to De Vellis (2003), the Cronbach alpha coefficient of a scale should be above 0.70 to be considered as acceptable; however, a value of 0.8 is preferable. Table 1 below shows the results of reliability tests for the variables used in the present study; all are above the minimum accepted level.

TABLE 1
Reliability and Mean Score of Variables

Variables	Cronbach's Alpha (α)	Mean Score of Variables
Employee Perception of CSR – Philanthropic, Ethical and Environmental Activities	0.83	3.30
Job Attachment	0.98	5.91
Organisational Commitment	0.79	3.76

RESULTS AND DATA ANALYSIS

Company Profile of the Respondents

Table 2 highlights the demographic characteristics of the sample, showing an almost equal distribution between male and female employees. A majority of the

respondents (84.6%) are at the executive level. In addition, a majority have been working for more than three years. In terms of organisation size, a majority of the responding firms are local firms with fewer than 200 employees.

TABLE 2
Demographic characteristics of the sample (n = 143)

Profile	Frequency	Percentage (%)
Gender		
Male	74	51.7
Female	69	48.3
Job position		
Executive	121	84.6
Manager	22	15.4
Tenure		
Less than 3 years	21	14.6
Between 3 to 5 years	85	59.5
Between 6 to 10 years	30	21
More than 10 years	7	4.9
Total number of employees		
74 or less	54	37.7
75 – 199	57	39.9
200 or more	32	22.4
Number of company's years of establishment		
Less than 3 years	2	1.4
Between 5 to 10 years	8	5.6
Between 10 to 15 years	27	18.9
More than 15 years	106	74.1
Status of company		
Locally owned	114	79.7
Foreign owned	16	11.2
Joint venture with foreign company (More than 50% foreign majority)	10	7.0
Joint venture with foreign company (Less than 50% foreign majority)	3	2.1

Testing of Hypotheses

Regression analysis was used to test hypotheses 1 to 3. H1 hypothesised that there is a positive relationship between

employees' perception of CSR activities and job attachment. The results of the analysis are depicted in Tables 3 and 4 below.

TABLE 3
Model summary and ANOVA

Dependent variable	Model summary		ANOVA	
	R	R Square	F	Sig.
Job attachment	.27	.07	3.60	.000

Predictors: (Constant), CSR

TABLE 4
Regression results between CSR and employee attachment

Model		Unstandardised Coefficients		Standardised Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.94	.68		18.75	.00
	CSR	.09	.03	.26	2.24	.02

a Dependent variable: Job attachment

The model summary in Table 3 shows that the value of R^2 is .07. This means that the model explains 7% of the variance in employees' attachment. The model is significant, with a statistical significance value of 0.02 at $p < 0.05$. Table 4 shows that CSR makes a significant and unique contribution to the prediction of employee

attachment. Therefore, the association between employee perception of CSR activities and job attachment is supported.

Hypothesis 2 postulates that there is a positive relationship between job attachment and organisational commitment. The results of the analysis are depicted in Tables 5 and 6 below.

TABLE 5
Model summary and ANOVA

Dependent variable	Model summary		ANOVA	
	R	R Square	F	Sig.
Organizational commitment	.26	.07	10.31	.00

Predictors: (Constant), Job attachment (JA)

TABLE 6
Regression results between CSR and job attachment

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.22	.17		18.75	.00
	Job attachment	.092	.03	.26	3.21	.00

Dependent Variable: Organizational commitment (OC)

The model summary in Table 5 shows that the value of R² is .07, indicating that the model explains 7% of the variance in organizational commitment. The model is significant, with a statistical significance value of 0.00 at p<0.05. Table 6 shows that job attachment make a significant and unique contribution to the prediction of organizational commitment. Thus, H2 is supported.

Hypothesis 3 postulates that job attachment mediates the relationship between employees' perception of CSR activities and organisational commitment. A mediated hierarchical regression test was conducted to test the relationships. In order to complete a mediation analysis,

Baron and Kenny (1986) suggested that four conditions need to be fulfilled. The first condition is that the independent variable must be significantly related to the dependent variable. For the present study, the independent variable is the employees' perception of CSR activities, and the dependent variable is organisational commitment. The standardised regression coefficient (beta) was examined to determine the size and direction of the relationship and whether it is significant. If this relationship is not significant, there will be no mediation as there is no relationship to mediate. Tables 7 and 8 present the results for the first condition.

TABLE 7
Model summary and ANOVA

Dependent variable	Model summary		ANOVA	
	R	R Square	F	Sig.
Organisational commitment	.59	.35	74.44	.00

Predictors: (Constant), CSR

TABLE 8
Regression results between employees' perception of CSR activities and organisational commitment

Model	B	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		Std. Error	Beta			
1	(Constant)	2.21	.18	.59	12.16	.00
	AvgCSR	.47	.05		8.63	.00

a. Dependent Variable: OC

A total of 58.8% of the variance in organizational commitment was explained by the employees' perception of the CSR activities in Table 7. Meanwhile, Table 8 shows a significant relationship between

the predictor and the dependent variable (F = 74.44, p = 0.00). This means that the model in this test reaches statistical significance because the p-value ≤ 0.05. The Beta shows that the relationship

between employees' perception of CSR activities and organisational commitment is positive. In other words, the better the employees' perception of CSR activities, the higher their organizational commitment will be. The analysis shows that the first condition for mediation has been met.

Second, the independent variable must be significantly related to the mediated variable. The mediated variable in this study is job attachment. The mediated variable is regressed on the independent variable, and the Beta is examined for its size, direction and significance. If this relationship is not significant, therefore, the hypothesised mediated variable cannot be a mediator (Baron & Kenny, 1986). The analysis is similar to the testing of hypothesis 1. The results from Tables 3 and 4 show significant relationships that fulfil the second condition.

Third, the mediated variable must be significantly related to the dependent variable. Hierarchical regression analysis is performed in two steps. In step one, the dependent variable is regressed on the mediated variable (job attachment and organisational commitment). In step two, the dependent variable is regressed on the independent variable again (employees' perception on CSR activities and organisational commitment). The beta in step one (job attachment and organizational commitment) is examined to determine the strength, direction and significance of the relationship between the mediated variable and the dependent variable. If this is not significant, there can be no mediation (Baron & Kenny, 1986). Tables 9 to 11 explain the third condition.

TABLE 9

Model summary of regression between employees' perception of CSR activities and organisational commitment

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics	
					R Square Change	Sig. F Change
1	.26 ^a	.07	.06	.38	.07	.00
2	.60 ^b	.36	.35	.32	.29	.00

a. Predictors: (Constant), JA

b. Predictors: (Constant), JA, CSR

TABLE 10

ANOVA regression between employees' perception of CSR activities and job attachment and organisational commitment

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1.51	1	1.51	10.31	.00 ^b
2	Regression	7.99	2	4.00	39.39	.00 ^c

a. Dependent Variable: OC,

b. Predictors: (Constant), JA

c. Predictors: (Constant), JA, CSR

TABLE 11
Coefficients Regression between employees' perception of CSR activities and job attachment and organisational commitment

Model		Unstandardised Coefficients		Standardised Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.22	.17		18.75	.00
	AvgJA	.09	.03	.26	3.21	.00
2	(Constant)	2.03	.21		9.86	.00
	AvgJA	.04	.02	.12	1.78	.08
	AvgCSR	.45	.06	.56	7.99	.00

Dependent Variable: AvgOC

Tables 10 to 11 show the two steps in the analysis. In step one in Table 9, employees' perception of CSR activities explains 6.8% of the variance in organisational commitment (R square = 0.07). According to the data in the same table, in step two, job attachment also adds significantly to the variance explained (R square change = 0.29, p = 0.00). Next, Table 10 shows that the variance explained by both employees' perception of CSR activities and job attachment is significant (F = 10.31, p = 0.00) and (F = 39.39, p = 0.00). So, the third condition of mediation that requires the mediated variable to be significantly related to the dependent variable, is met.

Fourth, the beta in step two for employees' perception of CSR activities and organisational commitment is examined. The regression coefficients in step two in Table 11 (along with the results in Tables 9 and 10) show that job attachment is not significantly related to organisational commitment. According to Baron and Kenny (1986), if the hypothesised mediated variable is indeed a mediator, the significant relationship between the independent variable and the dependent variable established in the first analysis should no longer be significant.

That is, when controlling for the effects of the mediated variable on the dependent variable (by entering it first into the analysis), the effects of the independent variable are no longer significant.

From the analysis, when controlling the effects of the mediated variable on the dependent variable, the effect of the independent variable on the dependent variable must no longer be significant. However, the Beta for employees' perception on CSR activities in Table 11 (Beta = 0.00), which is significant in the first analysis, is now still significant when controlling for the effects of the mediated variable of job attachment. Therefore, the final condition for demonstrating mediation has not been met. In sum, the results show that only three out of four conditions in the mediated hierarchical regression analysis are fulfilled.

In order to further analyse the mediation effect, a Sobel test was conducted. The Sobel test is a statistical test performed to determine whether the indirect path from the independent variable to the dependent variable is statistically significantly different from zero (Baron & Kenny, 1986). This is the same idea as the test provides support for partial

mediation. The test statistic is equal to 0.32, with a standard error of 0.59. The statistical significance is equal to 0.75. Baron and Kenny (1986) suggested the acceptable alpha value is at 0.05; thus, technically, the result found here does not reject the null hypothesis of no mediation. As a result, hypothesis 3, which postulates that job attachment mediates the relationship between employees' perception of CSR activities and organisational commitment, is not supported.

DISCUSSION AND CONCLUSION

The first objective of this research is to study the relationship between the employee perception of CSR activities and job attachment. The results suggests that the employees' perception of CSR activities induces a positive relationship with job attachment. This indicates that as employees perceive CSR activities more positively, their attachment toward their job increases. This result supports the findings of Lee *et al.* (2013), Maon *et al.* (2010) and Ali *et al.* (2011), who found a positive association between employees' perception of CSR activities and positive attitudes towards their jobs. The second objective of the study is to analyse the association between job attachment and organisational commitment. The results indicate significant relationships, suggesting that higher employees' job attachment will lead to greater organisational commitment.

However, the last objective, i.e. to prove the existence of a mediation effect of job attachment on the relationship between employees' perception of CSR activities and organizational commitment, was not successfully completed. This means that, while employees' perception of CSR activities

directly affects their job commitment, it does not necessarily do so through job attachment. This further signifies that CSR activities can directly affect both job attachment and organisational commitment, although previous research findings strongly suggest that organisational commitment is reached through job attachment. One plausible reason for the insignificant mediation effect could be that job attachment relates to individual's feelings toward the job, while commitment relates to feelings towards the organisation. This indicates the powerful impact of CSR activities on intangible organisational benefits.

This study proposed to strengthen the existing theory and provide better insights on the influence and relationships between certain tested variables. The findings of this study add value to the literature, specifically in the Malaysian context, by providing empirical support for the stakeholder theory, with employees among the most important stakeholders. The findings may suggest an opportunity for improvements to the organisation, especially in selecting and organising CSR activities based on the three elements of CSR activities, which can benefit both employees and managers. CSR programmes can be accurately designed by managers to increase the motivation of employees. Finally, this study reveals that employees' perception of CSR activities is significantly related to their organisational commitment. Again, managers could benefit from understanding the predictors of committed employees, because they can initiate interventions in companies' events, thus making them feel committed to the company. Because a high response rate

is important in assuring the accuracy of results, future studies should attempt to expand the data sample to cover a wider population. In addition, future research can extend the survey to other stakeholders to evaluate their perspectives because the current study is limited to employees at the executive and managerial levels.

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