The effect of organization culture on Corporate Social Responsibility and Consequences

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Abstract: *This paper examines the antecedents and the consequencesvariables of corporate social responsibility. To examine the model of the study, 225 questionnaires were distributed. Out of that 200 responses were received from a population comprising the Malaysian public listed companies. Employing Structural Equations Modeling approach using AMOS Graphic, the hypotheses of the study were tested. The statistical results of the study confirmed the positive and significant effect of Market orientation, competitive orientation, and humanistic orientation on the corporate social responsibility. On the other hand, the results of the study confirmed the positive significant effect of the CSR on the company performance. The findings imply the need for public listed companies, particularly main and ACE board, to strategically leverage the key antecedents of CSR. This could enhance its sustainability, competitiveness and innovation following market trends.*

Key Words: *CSR, Martket Orientation, Competitive Orientation, Company Performance; Structural Equation Modeling*

1. INTRODUCTION:

The focus on Corporate Social Responsibility (CSR) has increased recently worldwide. However, the general trend towards CSR projects is still shadowy in Malaysia (Abu-Baker & Naser, 2000; Belal, 2001; Imam, 2000; Tsang, 1998). Despite all Malaysian government efforts to encourage CSR adoption, only few companies had taken it seriously (Amran & Siti-Nabiha, 2009). In addition, the Malaysian companies are yet to meet the international standards especially in the area of CSR project implementation (Ng, 2008).

As deemed by many researchers and practitioners, CSR is very important to improve the performance of companies as suggested by(Goi & Yong, 2009; Rundell, Slee, Caviston, & Hollenbach, 2008). That is why, the Malaysian government has paid a great attention to the adoption of CSR in public listed (PLCs) and private companies (Goi & Yong, 2009). Despite this finding, unfortunately in Malaysia this area has not been widely covered yet(Rahim, Jalaludin, & Tajuddin, 2011).

Previous studies tended to study the relationship between CSR and company performance. The findings regarding the impact of CSR on the company performance seem inconclusive. Some studies (Burke & Logsdon, 1996; Cochran & Wood, 1984; Dentchev, 2004; Joshua D Margolis & Walsh, 2003; Preston & O'Bannon, 1997; Ullmann, 1985) found a positive relationship between CSR and company performance.

On the other hand, other studies (Barnett, 2007; Ingram & Frazier, 1980; Jensen, 2001; Johnson & Greening, 1999; King & Lenox, 2001; Rockness, Schlachter, & Rockness, 1986) reported that there is no significant association between CSR and company performance.In the Malaysian context, the literature shows that the examination of the CSR and performance relationship is greatly lacking especially in the Public companies sector. This study aims contribute to bridge this gap in the literature by exploring the developed model.

2. LITERATURE REVIEW:

2.1 Market Orientation and CSR

Previous researches confirm that market orientation is the process of value creation by identifying the needs and expectations of the customers (Narver & Slater, 1990). Customer satisfaction is the key aspect in the marketing concept and no or minimal attention was paid on social welfare in marketing concept (Maignan, Ferrell, & Hult, 1999; Mohr, Webb, & Harris, 2001). Pure customer orientation can give only a short term profit and it will fail to generate a long term profit(Abratt & Sacks, 1989). It has been argued that customers expect their marketers to contribute to social activities(Mohr, et al., 2001).As such, customers in the banking sector in particular expect banks to be socially responsible (Poolthong & Mandhachitara, 2009). Thus customers expect their marketers to be socially responsible. Furthermore, (Rettab, Brik, & Mellahi, 2009)hypothesized that market orientation positively affect CSR and their empirical results confirmed the influence of Market Orientation on the CSR. Thus, the following hypothesis is reasonable to be empirically tested.

H[1]: There is a positive relationship between Market Orientation and corporate social responsibility.

2.2 Humanistic Orientation and CSR

Humanistic orientation refers to the dimension of an organization's culture that is concerned with the importance attributed to collaboration and harmony among workers(Maignan, et al., 1999). (Cooke & Rousseau, 1988) explained that, in humanistic culture, "employees are expected to be supportive, helpful and interested in the suggestions and ideas of others". In such organizations, members show concern for the needs of others, give rewards to others, and involve others in the decisions affecting them(Cooke & Rousseau, 1988). In humanistic culture, values and policies promoting caring and harmony are likely to apply not only to employees but also to other stakeholder groups. One may expect that humanistic value encourage organizational members to systematically enhance the relationships between the business and its stakeholder groups by addressing their demands in the economic, legal, ethic and philanthropic responsibilities consequently (Maignan, et al., 1999). Based on the previous arguement and other supporting ones, the following hypothesis was proposed to be examined.

H_2: There is a positive relationship between Humanistic Orientation and corporate social responsibility.

2.3 Competitive Orientation and CSR

While a humanistic orientation fosters the maintenance of harmonious relationships within the organization, a competitive orientation is characterized by an emphasis on winning and personal success in the workplace(Cooke & Rousseau, 1988). The characteristics of the humanistic culture as sensitive and responsive to CSR and that the mechanism of cultural transmission ensures that the intrinsic features of this approach are transferable and guide organizations in their interactions with stakeholders(Berman, Wicks, Kotha, & Jones, 1999; Howard-Grenville, Hoffman, & Wirtenberg, 2003; Jones, Comfort, & Hillier, 2007).

The expectation may be put on humanistic value to encourage organizational members to enhance the relationship between stakeholder groups and the business systematically by addressing their demands in philanthropic, legal, economic and ethic responsibilities(Maignan, et al., 1999). Humanistic orientation impact positively on CSR(Melo & Galan, 2011). Hence, the following hypothesis is introduced.

H_3: There is a positive relationship between Competitive Orientation and corporate social responsibility.

2.4 CSR and Company Performance

The relationship between corporate social responsibility and organization performance turned out to be inconclusive, calling for an extensive research work to be conducted in this area (Classon & Dahlström, 2006; Kang, Lee, & Huh, 2010; Joshua D Margolis & Walsh, 2003; Vogel, 2006). While some studies empirically support the existence of direct as well as indirect relationships between CSR practices and company performance(Burke & Logsdon, 1996; Classon & Dahlström, 2006; Cochran & Wood, 1984; Dentchev, 2004; Joshua D Margolis & Walsh, 2003; Preston & O'Bannon, 1997; Ullmann, 1985), other studies (Barnett, 2007; Ingram & Frazier, 1980; Jensen, 2001; Johnson & Greening, 1999; King & Lenox, 2001; Joshua Daniel Margolis & Walsh, 2001; Rockness, et al., 1986) questioned the CSR strategy effectiveness. To contribute to resolve this inconsistency regarding this relationship, the following hypothesis is to be empirically tested.

H_4: There is a positive relationship between corporate social responsibility and company performance.

3. METHODOLOGY:

Questionnaires were distributed to 225 respondents (i.e., top management), and 200 responses were received comprising a response rate of 89%. The respondents were collected from a population that had already experienced on CSR in Malaysian public listed companies.

The questionnaire comprises four sections: First section was designed to extract the respondents' demographic characteristics, and Section B measured CSR based on(Carroll, 1979, 1991; MacMillan, Money, & Downing, 2002). Second section was designed to ask respondents to rate their company performance(Olalekan, 2011; Sin, 2006). Third section to measured the antecedent variables as follow market orientation, humanistic orientation and competitive orientation(Cooke & Rousseau, 1988; Narver & Slater, 1990). All instruments were designed on a five-point Likert scale ranging from 'strongly agree - (5)' to 'strongly disagree - (1)', using multi-item scales. Structural equation modeling analysis using AMOS 7.0 was conducted because it has the ability to estimate both direct and is a testable model; it also has the ability to ensure the consistency of the model with the data and to estimate the effects among the constructs. The method of estimation used was the maximum likelihood method.

4. DATA ANALYSIS:

The detailed demographic attributes of the respondents are shown in Table 1. Out of 200 respondents, 72% were male and 28% were female. More than half of the respondents 53% were Malay.Around 35.5% from the respondents were expert. The distribution of the respondents by age, with 44.5% were more than 35 years old, from 31 to 35 were44%,

25 to 30 years 10%, and less than 25 years1.5%. These data imply that the study sample was well representative of the target top management who has working in Malaysian public listed companies.

Table 1. Demographic Analysis

Variable	Coding	Frequency	Percent
Gender	Male	144	72%
	Female	56	28%
Ethic group	Malay	106	53%
	Chinese	65	32.5%
	Indian	14	7%
	Others	15	7.5%
Experience	Less than 5	22	11%
	6-10	71	35.5%
	11-15	60	30%
	More than 15	47	23.5%
Age	Less than 25 years	3	1.5%
	25-30	20	10%
	31-35	88	44%
	More than 35	89	44.5%

4.1 The Measurement Model, Confirmatory Factor Analysis
Confirmatory factor analysis was also used to determine if the data included in each of the three components of organization culture factors, CSR and company performance models is a strong fit. Thus, confirmatory factor analysis of CSR (twenty eight items), after having done the confirmatory factor analysis the results showed that (ECO3, ECO4, ECO5, ECO6, ECO7, LEG1, LEG2, LEG3, LEG4, ETH1, ETH2, ETH3, ETH4, PHI2, PHI3, PHI6 and PHI7) were deleted, while the other remaining items (ECO1, ECO2, LEG5, LEG6, LEG7, ETH5, ETH6, ETH7, PHI1, PHI4 and PHI5) were analyzed and showed that all the items have a factor loading of more than .50. This suggests that the items correlated significantly to the factor itself with factor loadings ranging more than .50 (Hair, Black, Babin, Anderson, & Tatham, 2010).

Furthermore, Market orientation has seventeen Items; the result of CFA reveals that ten items (CUS1, CUS2, CUS5, CUS6, COM1, COM2, COM3, COM4, COOR1and COOR2) were deleted, while the other remaining items (CUS3, CU4, COM5, COM6, COOR3, COOR4 and COOR 5) were analyzed and showed that all the items have a factor loading of more than .50. Competitive orientation has ten items, humanistic orientation has ten items, the result of CFA reveals that five items (TIT1, TIT2, TIT7, TIT8 and TIT9) were deleted, while the other remaining items (TIT3, TIT4, TIT5, TIT6, TIT10) were analyzed and showed that all the items have a factor loading of more than .50. Humanistic orientation has ten items; the result of CFA reveals that seven items (HUM4, HUM5, HUM6, HUM7, HUM8, HUM9 and HUM10) were deleted, while the other remaining items (HUM1, HUM2 and HUM3) were analyzed and showed that all the items have a factor loading of more than .50 (Hair, et al., 2010).

In this respect, company performance has four items; the results of the confirmatory factor analysis reveals that one item (PERFO1) were deleted after having conducted the confirmatory factor analysis. The remaining three items (PERFO2, PERFO3 and PERFO4) indicated a factor loading of more than .50. This proposed that the three items correlated significantly to the factor itself with factor loadings ranging more than .50 (Hair, et al., 2010). As Shown in Table 2.

Table 2. Reliability and convergent validity

Construct	Cronbach's alpha	AVE	Composite reliability
Market	0.69	0.521	0.985
Humanistic	0.74	0.509	0.974
Competitive	0.82	0.500	0.979
Performance	0.73	0.503	0.959
CSR	0.78	0.567	0.990

The fit of measurement model, is good as indicated by GFI, TLI, CFI, GFI, TLI, and CFI values which are higher than the threshold values suggested by (Anderson, Black, Hair, & Tatham, 1998). In addition, the most widely used CMIN/DF measure, also suggests a very good fit as suggested by (Carmines & McIver, 1981), the smaller is the value, the better is the fit. Furthermore,the Normed Fit Index (NFI) shows a good fit since values greater than 0.80 are

desirable (Chakraborty, et al., 2008). Finally, the Root Mean Square Error of Approximation (RMSEA) with a score of 0.080 also suggests that the model fit is acceptable (Browne, Cudeck, Bollen, & Long, 1993). Considering all these outcomes, it was concluded that the model fits the data well given that it exceeds all the basic requirements for goodness of-fit measures.Figure 1 depicts the structural relationship among the research variables. To assess the structural model, multiple fit indices were computed. The goodness-of-fit for the model was met: Chi-squared/df = 1.409 CFI = 0.914, GFI = 0.857, AGFI = 0.826, TLI = 0.902 and RMSEA = 0.045. The overall values provided evidence of a good model fit. All of the model-fit indices exceeded the respective common acceptable levels suggested in previous research, following the suggested cut-off value, demonstrating that the proposed model provided an adequate fit to the data collected. Thus, it was possible to proceed to examine the path coefficients.
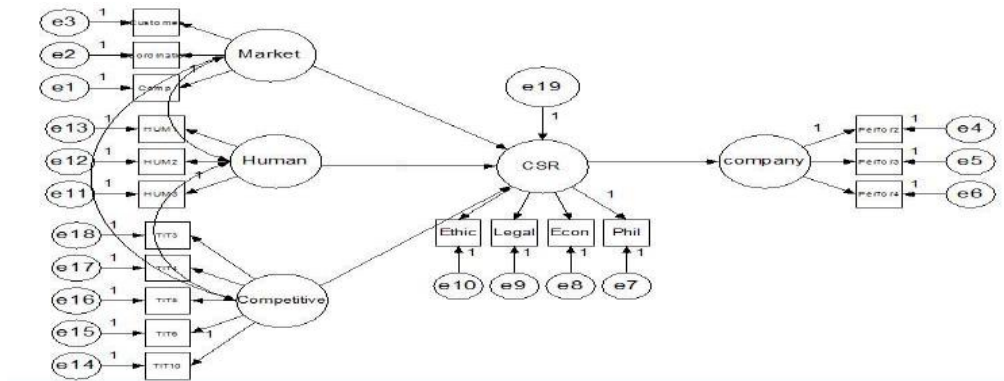

Figure 1. The Structural Model

4.2 Hypothesis Testing

A direct effect represents the effect of an independent variable on a dependent variable. From Figure 1 and Table 4, it shows that the hypotheses test, in determining the significance of each path coefficient, estimate of regression weight, standard error of regression weight, and critical ratio for regression weight, (C.R= dividing the regression weight estimate by the estimate of its standard error gives) were used.

Table 3 presents each parameter's C.R (T value) estimate and S.E of the generating model. Hence, market orientation has a significant positive and direct impact on CSR (β =0.410, C.R = 3.280; *P<0.001*) indicating that H_1 is supported. Similarly, Competitive orientation has a significant positive and direct impact on CSR (β=0.226, C.R= 4.349; P<0.001) thus H_2 is supported. Humanistic orientation has a positive significant direct impact on CSR (β=0.227, C.R= 2.794; P<0.015) supporting H_3. However, perceived CSR has a positive significant direct impact on company performance (β= 0.340, C.R= 2.450, P<0.05) H_4 is supported.

Table 3. Hypotheses Testing Result of Generating Model

H.	Estimate	SE	C.R	*P*	Hypothesis
H1	0.410	.107	3.820	***	Supported
H2	0.226	.052	4.349	***	Supported
H3	0.227	.081	2.794	.005	Supported
H4	0.340	.139	2.450	.014	Supported

Note: *:*p<0.05*, **:*p<0.10*, ***: p<0.001, S.E. = Standard Error, C.R. = Critical Ratio=t value

The result of this study seems to be consistent with that of (Dentchev, 2004), who indicated that CSR directly affects company performance. In addition, the results of this study also supported the findings of (Classon & Dahlström, 2006) that suggested that CSR as one of the strategies that improve thecompany performance. On the other hand, our findings is consistent with that of (Joshua D Margolis & Walsh, 2003) that indicated that CSR has a significant impact on company performance.The literature showed that, CSR strategy has been confirmid by researchers to be very important strategy that help the companies to creat and sustain their competitive advantage(Rahim, et al., 2011; Saleh, 2009). Given this importance, there has been an extensive research work examining the impact of CSR practices on company performance.
 Accordingly, there are a number of past studies that have obtained similar results, and indicate that market orientation, competitive orientation and humanistic orientation is a good predictor, and plays a very significant role in CSR adoption (Dwairi, Bhuian, & Jurkus, 2007). In simple words, market orientation, humanistic orientation and competitive orientation drives the implementation of CSR. Therefore, Malaysian public listed companies noted these factors will encourage more customer satisfy with their product or service in case they have easy access to

understanding of customer needs, create greater value for customers and integrated in serving the needs of their target markets.

Therefore, CSR can be considered also as an aspect of a organization culture strategy. The sentiments and expectations of the target market are gathered, evaluated and made available to all the key decision makers in the organisation. This intelligence then is used to shape the organisational response mechanism to the target market as appropriate and timely reaction. At the same time, since strategic marketing objectives are, potentially, designed to support and facilitate the achievement of other key organisational objectives, it is expected that the consumption-based approach to CSR strategy will contribute to, and be associated with, nonmarketing organisational performance as well as marketing performance indicators.

5. FURTHER RESEARCH:

The focus of this study was only on public listed companies in Malaysia. Other companies, such as small and medium sized, and private companies, were excluded from the study. There is now an opportunity to research CSR in this broader sector. In particular, it would be interesting to undertake research on the small and medium sizedenterprises given the increased level of competition. (Kang, et al., 2010) Conducted a study to discover the relationship between CSR and company performance by determining the presence of CSR features on public listed companies. They found that companies differ in the presence of CSR features, and that there is a positive relationship between CSR and company performance.

Many companies believe that they will be successful if they invest more money by adopting CSR (Rahim, et al., 2011; Zakaria & Dewa, 2010). The impact of CSR on company performance is real and so are the problems for certain organizations in terms of successful implementation (Barnett, 2007; King & Lenox, 2001). Finally, future research could examine more antecedent or factors influencing CSR in Malaysia, since the variables are still recommended to be investigated on a larger scale by future research with specific attention being given to CSR. These variables could include the Public Concern, Regulatory Forces and others.

6. ACKNOWLEDGEMENTS:

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