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Title : BUSINESS ACCOUNTABILITY IN CORPORATE SOCIAL RESPONSIBILITY: CASE STUDIES OF A MULTINATIONAL CORPORATION AND A GOVERNMENT LINKED COMPANY

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Numerous studies have investigated corporate social responsibility (CSR) towards stakeholders, but little is known concerning the process of how corporations are accountable in their CSR initiatives. This study posits that accountability is an integral part of the business strategy. Hence, the study aims to gain a deeper understanding of corporate accountability from the perspective of CSR initiatives in Malaysia. As such, the research addressed three aims: i) to conceptualise the meaning of accountability; ii) to provide insightful understanding of institutionalised corporate accountability mechanisms; iii) to theorising the concept from a CSR business initiatives perspective. Qualitative research methodology was employed appropriate for eliciting the process of accountability from the CSR perspective. Specifically, this study comprised a multiple case study for which two telecommunications companies were selected. The telecommunications industry contributes to the country's economic development and has a different shareholding structure from other firms. The data were triangulated through interviews, observations and document analysis

to gain a rich description. Ultimately, the in-depth data analysis suggests three processes of integration of the accountability concept in CSR related to strategy, people and structure. Most importantly, the study contributes to the literature, advancing knowledge with respect to process theory rather than variance theory. In addition, the study contributes to practice, as the findings could provide ways for corporations to implement accountability mechanisms, thus contributing to shareholder wealth, employee well-being, environmentalism and society more broadly. It is recommended that future research be undertaken to investigate further how corporations measure CSR performance and leadership. The 'how' question should be explored to gain an understanding of corporations' behaviours with respect to CSR. This indicates an opportunity to promote the accountability perspective of CSR initiatives.