The copyright © of this thesis belongs to its rightful author and/or other copyright owner. Copies can be accessed and downloaded for non-commercial or learning purposes without any charge and permission. The thesis cannot be reproduced or quoted as a whole without the permission from its rightful owner. No alteration or changes in format is allowed without permission from its rightful owner.



THE MODERATING EFFECTS OF OWNER-MANAGERS' PERSONAL VALUES ON THE RELATIONSHIP BETWEEN CORPORATE SOCIAL RESPONSIBILITY DRIVERS AND PRACTICES



DOCTOR OF PHILOSOPHY UNIVERSITI UTARA MALAYSIA March 2017

THE MODERATING EFFECTS OF OWNER-MANAGERS' PERSONAL VALUES ON THE RELATIONSHIP BETWEEN CORPORATE SOCIAL RESPONSIBILITY DRIVERS AND PRACTICES



Thesis Submitted to
Othman Yeop Abdullah Graduate School of Business,
Universiti Utara Malaysia,
In Fulfillment of the Requirement for the Degree of Doctor of Philosophy

PERMISSION TO USE

In presenting this thesis in fulfillment of the requirements for a Post Graduate degree from the Universiti Utara Malaysia (UUM), I agree that the Library of this university may make it freely available for inspection. I further agree that permission for copying this thesis in any manner, in whole or in part, for scholarly purposes may be granted by my supervisor(s) or in their absence, by the Dean of Othman Yeop Abdullah Graduate School of Business where I did my thesis. It is understood that any copying or publication or use of this thesis or parts of it for financial gain shall not allowed without any written permission. It is also understood that due recognition shall be given to me and to UUM in any scholarly use which may be made of any material in my thesis.

Request for permission to copy or to make other use of materials in this thesis in whole or in part should be addressed to:

Dean of Othman Yeop Abdullah Graduate School of Business Universiti Utara Malaysia

> 06010 UUM Sintok Kedah Darul Aman

ABSTRACT

While corporate social responsibility (CSR) among large corporations has been widely investigated, it is often overlooked among small and medium-sized enterprises (SMEs) as their involvement in CSR activities is often based on less formalised business strategies, and more on the ethical concerns of the owner-managers. However, recent trends show that there is growth in CSR activities among manufacturing SMEs. Hence, this study aimed at examining the influence of stakeholders (employee, local community, customer, government, competitor and supplier) and performance on CSR participation among Malaysian manufacturing SMEs. This study also examined the moderating effects of personal values (religious, economic, social, theoretical, political and aesthetic) on these relationships. Structured self-administered questionnaires were distributed to SME owner-managers using the simple random sampling technique. Usable responses were received from 203 SMEs, giving a response rate of 13.7%. Partial least square structural equation modelling (PLS-SEM) was subsequently performed using Smart PLS. The results indicate that employees and local communities are positively related, while suppliers are negatively related, to SME-CSR participation. Customers, governments, competitors and performance are insignificant drivers for CSR practices. Ownermanagers' personality like economic, social and aesthetic values can moderate the relationship between employees and CSR participation. A strong positive association exists between the employee factor and CSR practices when these three values of the SME owner-managers are high, and vice versa. Religious values can moderate the association of suppliers and performance with CSR participation. The relationship between suppliers and CSR participation is strengthened when SME owner-managers' religious values are high. The results also reveal that SME owner-managers with low religious value are concerned with the economic benefits of CSR practices and vice versa. Political and theoretical values do not moderate the relationship between CSR drivers and CSR practices. Integrating stakeholders into the institutional theories in explaining CSR participation will enrich the existing literature.

Keyword: Personal values of owner-managers, CSR drivers, SME-CSR participation.

ABSTRAK

Tanggungjawab sosial korporat (TSK) telah dikaji secara meluas dalam syarikatsvarikat besar. Namun, bagi perusahaan kecil dan sederhana (PKS) ianya sering diabaikan. Ini kerana penglibatan mereka dalam aktiviti TSK sering berlandaskan strategi perniagaan kurang formal dan rasional atau pertimbangan etika pemilikpengurus. Walau bagaimanapun, kebelakangan ini wujudnya trend pertumbuhan dalam aktiviti TSK di kalangan PKS pembuatan. Oleh itu, tujuan kajian ini adalah untuk mengkaji pengaruh pemacu pemegang taruh (pekerja, masyarakat tempatan, pelanggan, kerajaan, pesaing dan pembekal) dan prestasi ke atas penglibatan TSK bagi PKS di sektor pembuatan Malaysia. Kajian ini juga mengkaji kesan nilai-nilai peribadi (agama, ekonomi, sosial, teori, politik dan estetik) dalam menyederhanakan hubungan ini. Borang soal selidik berstruktur dan bersifat isi sendiri telah dihantar kepada pemilikpengurus PKS melalui teknik pensampelan rawak mudah. Maklum balas yang boleh digunakan diterima daripada 203 PKS, dengan kadar respons sebanyak 13.7%. Permodelan persamaan berstruktur kuasa dua terkecil separa (PLS-SEM) kemudiannya dilakukan dengan menggunakan SmartPLS. Hasil kajian menunjukkan bahawa pekerja dan masyarakat tempatan berhubungan positif dengan penyertaan TSK manakala pembekal berhubungan negatif dengan penyertaan TSK. Pelanggan, kerajaan, pesaing dan prestasi didapati ketiadaan hubungan yang signifikan dengan aktiviti TSK. Nilainilai peribadi pemilik-pengurus berunsurkan ekonomi, sosial dan estetik didapati menyederhanakan hubungan antara pekerja dan penyertaan aktiviti TSK. Hubungan positif antara faktor pekerja dan aktiviti TSK diperkukuhkan lagi dengan nilai ekonomi, sosial dan estetik pemilik-pengurus PKS yang tinggi, dan begitu juga sebaliknya. Nilai agama didapati menyederhanakan hubungan pembekal dan prestasi dengan penyertaan TSK. Hubungan antara pembekal dan penyertaan TSK diperkukuhkan apabila nilai agama pemilik-pengurus PKS adalah tinggi. Hasil kajian juga menunjukkan bahawa pemilik-pengurus PKS yang bernilai agama rendah menitikberatkan manfaat ekonomi yang dibawa TSK dan begitu juga sebaliknya. Nilai-nilai politik dan teori tidak menyederhanakan hubungan antara pemacu-pemacu TSK dan aktiviti-aktiviti TSK. Pengintegrasian pemegang taruh ke dalam teori institusi untuk menjelaskan penyertaan TSK akan menyumbangkan kepada penyelidikan yang sedia ada.

Kata Kunci: nilai-nilai peribadi pemilik-pengurus, pemacu CSR, penyertaan PKS-TSK.

ACKNOWLEDGEMENT

I would like to express my deepest gratitude and appreciation to my supervisor, Associate Professor Dr Thi Lip Sam for his consistent guidance, encouragement and support throughout the writing of this dissertation. His guidance helped me in the writing this thesis. I could not have imagined having a better supervisor and mentor for my PhD study.

Besides my main supervisor, I would like to thank my co-supervisor Professor Dr Teh Yik Koon, for her encouragement, support and advice.

I would also like to express my sincere thanks to Mr Pokar Vellaykuti, for his assistance with language editing of the thesis and all the Malaysian SME owner-managers (respondents) who participated in this study. The real picture of the extent of Corporate Social Responsibility Practices among manufacturing Small and medium-sized enterprises would not have been revealed without their voluntary participation. A special thank also goes to Kelvin Wye, who was generous enough to share his knowledge and information with me.

Last but not least, I would like to express my gratitude to my parents, for their patient understanding, unconditional love and moral support given throughout my studies.

TABLE OF CONTENT

1111	LE PAGE	
CER	TIFICATION OF DISSERTATION WORK	
PER	MISSION TO USE	
ABS	TRACT	
	TRAK	
	NOWLEDGEMENT	
	LE OF CONTENT	V
	OF TABLES	L
	OF FIGURES	X
	OF ABBREVIATIONS	
LIST	OF APPENDICES	X
بالتاك	AND SIN WALLESTERS	
CHA	APTER ONE INTRODUCTION	
1.1	Background of the Study	
1.2	Problem Statement	
1.3	Research Questions	
1.4	Research Objectives	
1.5	Significance of Research	
1.6	Scope of Study	
1.7	Operational Definition	
1.8	Organisation of the Thesis	-
1.9	Summary	
CHA	APTER TWO LITERATURE REVIEW	
2.1	Introduction	
2.2	History of Corporate Social Responsibility (CSR)	1
	2.2.1 CSR in the 1960s	
	2.2.2 CSR in the 1970s 2.2.3 CSR in the 1980s	
	2.2.4 CSR in the 1980s 2.2.4 CSR in the 1990s	
	2.2.4 CSR in the 1990s 2.2.5 CSR in the 21 st Century	
2.3	The Definition of CSR	3
2.4	Underpinning Theories	é
4.7	2.4.1 Stakeholder Theory	
	2.4.1.1 Forms of Stakeholder Theory	
	2.4.2 The Institutional Theory	
	2.4.2.1 Institutional Pressure	- 2
	Z.7.Z.1 IIISUIUUUIIAI FIESSUIE	

	2.4.3 The Social Capital Theory	45	
2.5	HE STANDEN HE TO SAID MENTERS TO SAID MENTERS TO SAID MENTERS TO SAID HE SAID MENTERS AND SAID AND SAID MENTER	50	
	2.5.1 Differences between Large Corporations and Small and		
	Medium-Sized Enterprises (SMEs)	50	
	2.5.2 Corporate Social Responsibility in Small-Medium		
	Sized Enterprise (SME)	53	
	2.5.2.1 Workforce-Oriented CSR Activities	54	
	2.5.2.2 Market-Oriented CSR Activities	54	
	2.5.2.3 Community-Oriented CSR Activities	55	
	2.5.2.4 Environmental-Oriented CSR Activities	55	
	2.5.3 CSR Practices in Malaysia	56	
2.6	Drivers of Corporate Social Responsibility (CSR) in SMEs	61	
0	2.6.1 Stakeholders Drivers	62	
	2.6.1.1 Employee as a CSR Driver	65	
	2.6.1.2 Local Community as a CSR Driver	67	
	2.6.1.3 Customer as a CSR Driver	68	
	2.6.1.4 Government as a CSR Driver	69	
	2.6.1.5 Competitor as a CSR Driver	70	
	2.6.1.6 Supplier as a CSR Driver	72	
	2.6.2 Performance Driver	73	
2.7	SME Owner-Managers' Personal Values and CSR Activities	76	
,	2.7.1 Theories of Values	80	
2.8	Research Framework	84	
	2.8.1 The Conceptual Framework	85	
	2.8.1.1 Research Hypotheses	86	
	2.8.1.2 Theoretical Framework		
2.9	Summary	105	
CHA	APTER THREE RESEACH METHODOLOGY		
3.1	Introduction	107	
3.2	Research Strategies	107	
3.3	Research Instrument	110	
	3.3.1 The Unit of Analysis and Unit of Observation	112	
3.4	Measurement of Independent Variables, Dependent Variable		
653	and Moderator: Operational Definition	113	
	3.4.1 Independent Variables: CSR Drivers	113	
	3.4.2 Dependent Variables: CSR Activities	117	
	3.4.3 Moderators: Personal Values	119	
3.5	Population and Sample Procedure	123	
73	3.5.1 Sampling Method	127	
3.6	A Pre-Test and Pilot Study	128	
3.7	Data Collection Process for the Main Study	130	
3.8	Data Analysis	130	
	3.8.1 Descriptive Statistics	130	

	3.8.2	One-Wa	ay ANOVA	131		
	3.8.3		al Equation Modelling (SEM)	131		
	3.8.4		Least Square Structural Equation Modelling (PLS-SEM)	135		
	3.0.1	3.8.4.1	PLS Factorial Validity	136		
		3.8.4.2		140		
		3.8.4.3		142		
2.0	C	3.8.4.4	Assessment of the Structural Model	146		
3.9	Summ	iary		148		
СНА	PTER	FOUR	FINDINGS			
4.1	Total A	uction		149		
4.1			Androis	149		
			ses Analysis			
4.3			ta Screening	151		
	4.3.1		s of Missing Data	151		
		Outliers		152		
		Normali		152		
			Multicollinearity	155		
0.0		I Company to a second	Non-Response Error	156		
4.4		- market - 1 - 1 - 1 - 1	onding SMEs	160		
4.5		Commercial Transport	reement to CSR Practices	163		
4.6		A TOTAL OF THE PARTY OF THE PAR	alysis of Variables	164		
4.7			Partial Least Squares Structural Equation	165		
4.8	Asses	sment of t	he Measurement Model	167		
	4.8.1	4.8.1 Reflective Measurement Model				
		4.8.1.1	Results	169		
	4.8.2	Formati	ve Measurement Model	176		
		4.8.2.1	Results	179		
4.9	Asses	sment of t	he Structural Model	182		
	4.9.1	Hypothe	esis Testing (Direct Effects)	183		
		4.9.1.1	Types of CSR Areas across Micro-, Small- and Medium-sized SMEs	183		
		4.9.1.2	Direct Effects between CSR Drivers and CSR Practices	187		
	4.9.2	Hypothe	esis Testing (Moderating Effects of Personal Values)	190		
	4.4.	4.9.2.1	Moderating Effects of Personal Values			
			(Religious Value)	192		
		4.9.2.2	Moderating Effects of Personal Values	132		
		1.2.4.4	(Economic Value)	197		
		4.9.2.3	Moderating Effects of Personal Values	137		
		7.7.2.3	(Social Value)	201		
		4.9.2.4	Moderating Effects of Personal Values	201		
		7.2.2.7	(Aesthetic Value)	205		
		4.9.2.5	Moderating Effects of Personal Values	200		
		7.2.2.3	Moderating Effects of Telsonal values			

	(Political Value)	2
	4.9.2.6 Moderating Effects of Personal Va	
	(Theoretical Value)	2
4.10	Summary of Results and Chapter	2
СНА	PTER FIVE DISCUSSION, IMPLICATIONS	AND CONCLUSION
5.1	Introduction	2
5.2	Discussions	2
	5.2.1 Research Question 1	2
	5.2.2 Research Question 2	2
	5.2.3 Research Question 3	2
5.3	Overview of Discussions	2.
5.4	Theoretical and Practical Implications	2.
	5.4.1 Theoretical Implications	2.
	5.4.2 Practical Implications	2.
5.5	Limitations and Directions for Future Research	2.
5.6	Conclusion	2
		IVI :
	ERENCES	2-
APPI	ENDICES	Melaysia 3

LIST OF TABLES

		Page
Table 1.1	Definition of SMEs	24
Table 2.1	Cultural Differences between Large Corporations and SMEs	51
Table 2.2	Listed CSR Practices from Literature Review	56
Table 2.3	Malaysian Guidelines on CSR Issues	58
Table 2.4	Malaysia Awards for CSR Practices	59
Table 2.5	Stakeholder Relationships Differences between SMEs and	
	Large Firms	63
Table 2.6	Stakeholder and Performance Drivers	75
Table 2.7	AVL Dimension of Values	84
Table 3.1	Summary of Questionnaire	111
Table 3.2	Summary of Measures used for Present Study	122
Table 3.3	SME GDP and Overall GDP Growth by Key Economic	
	Activity in 2011 (at 2005 prices)	124
Table 3.4	Summary of Reliability Results for the Study Variables for Pilot Study	129
Table 3.5	Organisation of Multivariate Methods	133
Table 3.6	Rules of Thumb for Choosing between PLS-SEM and CB-SEM	135
Table 3.7	Guidelines to Evaluate Convergent and Discriminant Validity	139
Table 3.8	Reflective Measurement Model Evaluation	144
Table 3.9	Formative Measurement Model Evaluation	146
Table 3.10	Rules of Thumb for Model Evaluation	148
Table 4.1	Summary of the Responses for the Survey	150
Table 4.2	Missing Data by Case	152
Table 4.3	Skewness and Kurtosis	153
Table 4.4	Tolerance Value and Variance Inflation Factor (VIF)	155
Table 4.5	Independent Sample t-test	157
Table 4.6	Respondents' Profile	160
Table 4.7	The level of Agreement to CSR Practices	163
Table 4.8	Summary of Descriptive Statistics for Key Variable in the Study	164
Table 4.9	Criteria for the Measurement Model	168
Table 4.10	First-Order Reflective Indicators	171
Table 4.11	Cross Loadings	173
Table 4.12	Discriminant Validity	175
Table 4.13	CSR Activities as First-Order Reflective Indicator	179
Table 4.14	Cross Loadings (First-Order Reflective Indicator	
T-4.1 × 4.15	- CSR Activities)	180
Table 4.15	Discriminant Validity (First-Order Reflective Indicator – CSR Activities)	181
Table 4.16	Second-Order Formative Indicator	181
Table 4.17	The Description and Threshold Value of Structural Model	182
Table 4.18	Test of Homogeneity of Variances	183
Table 4.19	Descriptive (CSR Practices among SMEs)	184
	xii	

Table 4.20	ANOVA	184
Table 4.21	Comparisons of CSR Activities by SMEs Groups	186
Table 4.22	Structural Model Parameters (Direct Effect)	189
Table 4.23	Statistical Results of the Model with Moderator	
	(Religious Value)	193
Table 4.24	Coefficients Religious Value on Supplier Factor and	
	CSR Activities	195
Table 4.25	Coefficients of Religious Value on Performance Factor	
	and CSR Activities	196
Table 4.26	Statistical Results of the Model with Moderator	
	(Economic Value)	199
Table 4.27	Coefficients of Economic Religious Value on Employee	
	Factor and CSR Activities	200
Table 4.28	Statistical Results of the Model with Moderator	
	(Social Value)	203
Table 4.29	Coefficients of Social Value on Employee Factor and	
	CSR Activities	204
Table 4.30	Statistical Results of the Model with Moderator	
	(Aesthetic Value)	206
Table 4.31	Coefficients of Aesthetic Value on Employee Factor and	
	CSR Activities	207
Table 4.32	Statistical Results of the Model with Moderator	
	(Political Value)	209
Table 4.33	Statistical Results of the Model with Moderator	
	(Theoretical Value)	211
	Universiti Utara Malaysia	
	A CONTRACTOR OF THE PROPERTY O	

LIST OF FIGURES

		Page
Figure 2.1	The Pyramid of Corporate Social Responsibility	31
Figure 2.2	Indirect Relationship between Stakeholder and Performance	
	Drivers, Personal Values, and CSR Practices	85
Figure 2.3	Proposed Theoretical Framework	101
Figure 3.1	Steps for Applying PLS-SEM	140
Figure 3.2	The Differences between Reflective and Formative	
	Constructs	142
Figure 4.1	Histogram	154
Figure 4.2	Q-Q Plot	154
Figure 4.3	Measurement Model	170
Figure 4.4	CSR Activities Construct (Type II: Reflective First-Order,	
	Formative Second-Order)	178
Figure 4.5	Interaction Effect for Religious Value and Predictors	193
Figure 4.6	Interaction Effect of Religious Value on Supplier Factor and	
	CSR Activities	195
Figure 4.7	Interaction Effect of Religious Value on Performance Factor	
	and CSR Activities	196
Figure 4.8	Interaction Effect for Economic Value and Predictors	198
Figure 4.9	Interaction Effect of Economic Value on Employee Factor	
	and CSR Activities	200
Figure 4.10	Interaction Effect for Social Value and Predictors	202
Figure 4.11	Interaction Effect of Social Value on Employee Factor and	
	CSR Activities	204
Figure 4.12	Interaction Effect for Aesthetic Value and Predictors	206
Figure 4.13	Interaction Effect of Aesthetic Value on Employee Factor	
	and CSR Activities	208

LIST OF ABBREVIATIONS

AFTA ASEAN Free Trade Area
AVE Average Variance Extracted
AVL Allport, Vernon and Lindzey
CB-SEM Covariance-Based SEM

CFA Confirmatory Factor Analysis
CSR Corporate Social Responsibility
EFA Exploratory Factor Analysis

FMM Federation of Malaysian Manufacturers

GLCs Government-Linked Companies
MNCs Multinational Corporations

NGOs Non-Governmental Organizations

WTO World Trade Organisation
PCA Principal Component Analysis
PLCs Public Listed Companies
PLS-SEM Partial Least Squares SEM
SEM Structural Equation Modelling

SMEs Small-and Medium-Sized Enterprises

SME Corp Malaysia SME Corporation Malaysia VIF Variance Inflation Factor

LIST OF APPENDICES

		Page
Appendix 1	Sample of Questionnaire	300
Appendix 2	Respondents' Profile	310
Appendix 3	Statistical Results of the Model without Moderator	
	(CSR drivers and CSR practices)	318
Appendix 4	Statistical Results of the Model with Moderator	
	(Religious Value)	319
Appendix 5	Statistical Results of the Model with Moderator	
	(Economic Value)	321
Appendix 6	Statistical Results of the Model with Moderator	
	(Social Value)	323
Appendix 7	Statistical Results of the Model with Moderator	
	(Aesthetic Value)	325
Appendix 8	Statistical Results of the Model with Moderator	
	(Political Value)	327
Appendix 9	Statistical Results of the Model with Moderator	
	(Theoretical Value)	329
100	A LINE OF THE STATE OF THE STAT	

CHAPTER 1

INTRODUCTION

1.1 Background of the Study

Corporate social responsibility (CSR) has attracted worldwide interest among businesses, societies, governments and the academia implying that profit is not the only concern of business entities. In fact, fulfilling social responsibility is as important as earning profits. As enterprises are important parts of any society, social responsibilities should go beyond social obligations (Sethi, 1975). This is shown by an increasing number of shareholders, activists, community organisations, labour unions, employees, and news media requesting companies to be responsible to the society.

Various definitions of CSR have been developed, over the years, by different researchers and institutions and as such, there is no one universally agreed the definition of CSR. Carroll (1979) who developed the well-known CSR pyramid defines CSR as the social responsibility that comprises economic, legal, ethical and discretionary responsibilities. Epstein (1987) linked CSR to social responsibility, responsiveness, and business ethics. He further explained that corporate social policies should have beneficial effects on corporate stakeholders. McWilliams and Siegel (2001) illustrated corporate social responsibility as an action that can further some social goods of the firms way beyond those required by law.

From an institutional perspective, the European Commission (2001) has defined CSR as organisational coordinated but deliberate social and environmental activities of

The contents of the thesis is for internal user

REFERENCES

- Aaronson, S. A. (2003). Corporate responsibility in the global village: The British role model and the American laggard. *Business and Society Review*, 108(3), 309-338.
- Abdullah, A. & Lim, L. (2001). Cultural dimensions of Anglos, Australians, and Malaysians. *Malaysian Management Review*, 36(2), 1-17.
- Abreu, R., David, F., & Crowther, D. (2005). Corporate social responsibility in Portugal empirical evidence of corporate behavior. *Corporate Governance*, 5(5), 3–18.
- Ackerman, R., & Bauer, R. (1976). Corporate social responsiveness: The modern dilemma. Virginia: Reston.
- Adapa, S. (2014). Corporate social responsibility activities in Australia small and medium sized accounting firms. *International Journal of Management Research and Business Strategy*, 3(1), 159-168.
- Adapa, S., & Rindfleish, J. (2013). Corporate social responsibility in small and medium sized accountancy firms. *International Journal of Humanities and Management Sciences*, 1(1), 82-86.
- Adam, A. M., & Shavit, T. (2008). How can a rating-based method for assessing corporate social responsibility (CSR) provide an incentive to firm excluded from socially responsible investment indices to invest in CSR? *Journal of Business Ethics*, 82(4), 899-905.
- Afsharghasemi, A., Zain, M., Sambasivan, M., & Ng, S. I. (2013). Market orientation, government regulation, competitive advantage and internationalization of SMEs:

 A study in Malaysia. *Journal of Business Administration Research*, 2(2), 13-22.

- Ağan, Y., Kuzey, C., Acar, M. F., & Açıkgöz, A. (2014). The relationships between corporate social responsibility, environmental supplier development, and firm performance. *Journal of Cleaner Production*, 1-10.
- Agle, B. R., Mitchel R. K., & Sonnenfeld, J. A. (1999). Who matters to CEOs? An investigation of stakeholder attributes and salience, corporate performance, and CEO values. *Academy of Management Journal*, 42(5), 507-525.
- Agle, B. R., Nagarajan, N. J., Sonnenfeld, J. A., & Srinivasan, D. (2006). Does CEO charisma matter? An empirical analysis of the relationships among organizational performance, environmental uncertainty, and top management team perceptions of CEO charisma. *Academy of Management Journal*, 49(1), 161–174.
- Agle, B., & van Buren, H. III. (1999). God and mammon: The modern relationship.

 Business Ethics Quarterly, 9(4), 563–582.
- Aguilera, R. V., & Jackson, G. (2003). The cross-national diversity of corporate governance: Dimensions and determinants. *Academy of Management Review*, 28 (3), 447-465.
- Aguilera, R. V., Rupp, D. E., Williams, C. A., & Ganapathi, J. (2007). Putting the S back in corporate social responsibility: A multilevel theory of social change in organizations. *Academy of Management Review*, 32(3), 836-863.
- Ahmad, N. H., Amran, A., & Halim, H. A. (2012). Ethical and socially responsible practices among SME owner-managers: Proposing a multi-ethnic assessment. *Journal of Southeast Asian Research*, 2012, 1-9.
- Ahmad N. H., & Ramayah, T. (2012). Does the notion of 'doing well by doing good' prevail among entrepreneurial ventures in a developing nation? *Journal of Business Ethics*, 106(4), 479-490.

- Ahmad, N. H., & Seet, P. S. (2009). Dissecting behaviours associated with business failure: A qualitative study of SME owners in Malaysia and Australia. *Asian Social Science*, 5(9), 98-104.
- Ahmed, S., & Hassan, M. (2003). Survey and case investigations on application of quality management tools and techniques in SMEs. *International Journal of Quality & Reliability Management*, 20(7), 795-826.
- Ahmed, S., Hassan, M. H., & Taha, Z. (2004). State of implementation of TPM in SMEs: A survey study in Malaysia. *Journal of Quality in Maintenance Engineering*, 10(2), 93-106.
- Alam, S. S., Jani, M. F. M., Senik, Z. C., & Domil, A. K. A. (2011). Assessing barriers of growth of food processing SMIs in Malaysia: A factor analysis. *International Business Research*, 4(1), 252-259.
- Allport, G. W. (1963). Behavioral science, religion, and mental health. Journal of Religion and Health, 2, 187-192.

- Allport, G. W. (1966). The religious context of prejudice. *Journal for the Scientific Study of Religion*, 5(3), 447–457.
- Allport, G. W., & Ross, J. M. (1967). Personal religious orientation and prejudice.

 Journal of Personality and Social Psychology, 5(4), 432–443.
- Allport, G. W., Vernon, P. E., & Lindzey, G. (1960). Study of values: Manual and test booklet (3rd ed.). Boston: Houghton Mifflin.
- Amran, A., & Susela, S. (2008). The impact of government and foreign affiliate influence on corporate social reporting: The case of Malaysia. *Managerial Auditing Journal*, 23(4), 386-404.

- Andersen, M., & Skjoett-Larsen, T. (2009). Corporate social responsibility in global supply chains. Supply Chain Management: An International Journal, 14(2), 75-86.
- Andrés, F., Pérez, L., Polo, M., & Carrasco, V. (2012). Company image and corporate social responsibility: Reflecting with SMEs' managers. *Marketing Intelligence* & *Planning*, 30(2), 266-280.
- Angelidis, J., & Ibrahim, N. (2004). An exploratory study of the impact of degree of religiousness upon an individual's corporate social responsiveness orientation.

 *Journal of Business Ethics, 5(2), 119–128.
- Arbuckle, J. L. (1995). Amos 18.0 User's Guide. Chicago: SPSS.
- Arend, R. J. (2013). Ethics-focused dynamic capabilities: A small business perspective.
 Small Business Economics, 41, 1-24.
- Armstrong, J. S., & Overton, T. S. (1977). Estimating non-response bias in mail surveys. *Journal of Marketing Research*, 14, 396-402.

Itara Malaysia

- Association of Chartered Certified Accountants. (2004). Report Summary: The State of Corporate Environmental and Social Reporting in Malaysia 2004. London, United Kingdom: ACCA.
- Auger, P., Burke, P., Devinney, T. M., & Louviere, J. J. (2003). What will consumers pay for social product features? *Journal of Business Ethics*, 42(3), 281-304.
- Azzone, G., & Noci, G. (1998). Seeing ecology and 'green' innovations as a source of change. *Journal of Organizational Change Management*, 11, 94-111.
- Babbie, E. (2010). The practice of social research (12th ed.). Wadsworth: Cengage Learning.

- Backhaus, K. B., Stone, B. A., & Heiner, K. (2002). Exploring the relationship between corporate social performance and employer attractiveness. *Business & Society*, 41, 292–318.
- Baden, D. A., Harwood, I. A., & Woodward, D. G. (2009). The effect of buyer pressure on suppliers in SMEs to demonstrate CSR practices: An added incentive or counterproductive? *European Management Journal*, 27, 429-441.
- Baden, D., Harwood, I., & Woodward, D. (2011). The effects of procurement policies on downstream CSR activity: Content analytic insights into the views and actions of SME owner-manager. *International Small Business Journal*, 29(3), 259-277.
- Bagchi, P. K., Ha, B. C., Skjoett-Larsen, T., & Soerensen, L. B. (2005). Supply chain integration: A European survey. *International Journal of Logistics Management*, 16(2), 275-294.
- Bagnoli, M., & Watts, S. G. (2003). Selling to socially responsible consumers: Competition and the private provision of public goods. *Journal of Economics* and Management Strategy, 12(3), 419-445.
- Barnett, M. L. (2007). Stakeholder influence capacity and variability of financial return to corporate social responsibility. *Academy of Management Review*, 32(3), 794-816
- Barnett, M. L., & Salomon, R. M. (2006). Beyond dichotomy: The Curvilinear relationship between social responsibility and financial performance. Strategic Management Journal, 27, 1101–1122.
- Barnett, M. L., & Salomon, R. M. (2012). Does it pay to be really good? Addressing the shape of the relationship between social and financial performance. *Strategic Management Journal*, 33(11), 1304-1320.

- Baron, D. P. (2001). Private politics, corporate social responsibility, and integrated strategy. *Journal of Economics & Management Strategy*, 10(1), 7 45.
- Baron, D. P., Harjoto, M. A., & Jo, H. (2011). The economics and politics of corporate social performance. *Business and Politics*, 13(2), 1-46.
- Baumann-Pauly, D., Wickert, C., Spence, L. J., & Scherer, A. G. (2013). Organizing corporate social responsibility in small and large firms: Size matters. *Journal of Business Ethics*, 115(4), 693-705.
- Beal, R. M. (2000). Competing effectively: Environmental scanning, competitive strategy and organizational performance in small manufacturing firms. *Journal of Small Business Management*, 38(1), 27-47.
- Becker-Olsen, K. L., Cudmore, B. A., & Hill, R. P. (2006). The impact of perceived corporate social responsibility on consumer behaviour. *Journal of Business Research*, 59, 46-53.
- Beckmann, S. C., Christensen, A. S., & Christensen, A. G. (2001). Myths of nature and environmentally responsible behaviours: An exploratory study. Paper presented at the 30th European Marketing Academy Conference, Bergen, Norway.

 Retrieved from https://www.researchgate.net/publication/275640056_Myths_of_nature_and_e nvironmentally responsible behaviours An exploratory study
- Bentler, P. (1989). EQS: Structural equations program manual. Los Angeles, CA:
 BMDP Statistical Software Inc.
- Besser, T. L. (1999). Community involvement and the perception of success among small business operators in small towns. *Journal of Small Business Management*, 37(4), 16-29.

- Bhattacharya, C. B., & Sen, S. (2004). Doing better at doing good: When, why, and how consumers respond to corporate social initiatives. *Calif Manage Rev*, 47(1), 9-24.
- Bhattacharya, C., Sen, S., & Korschun, D. (2008). Using corporate social responsibility to win the war for talent. MIT Sloan Management Review, Winter, 42, 37–44.
- Bhide, A., & Stevenson, H. H. (1990). Why be honest if honesty doesn't pay. *Harvard Business Review*, 68(5), 121–129.
- Bhutta, M. K. S., Rana, A. I., & Asad, U. (2007). SCM practices and the health of the SMEs in Pakistan. Supply Chain Management: An International Journal, 12(6), 412-422.
- Birley, S. (1985). The role of networks in the entrepreneurial process. *Journal of Business*, *I*(1), 107-117.
- Blankson, C., Motwani, J. G., & Levenburg, N. M. (2006). Understanding the patterns of market orientation among small businesses. *Marketing Intelligence & Planning*, 24(6), 572-590.
- Blau, P. (1964). Exchange and power in social life. New York: Wiley.
- Blowfield, M., & Murray, A. (2008). Corporate responsibility: A critical introduction.

 Oxford University Press.
- Bødker, K., Kensing, F., & Simonsen, J. (2004). Participatory IT design: designing for business and workplace realities. MIT press.
- Bollen, K. A. (1989a). A new incremental fit index for general structural equation models. *Sociological Methods & Research*, 17(3), 303-316.
- Bollen, K. A. (1989b). Structural equations with latent variables. New York: John Wiley.

- Bollen, K. A., & Long, J. (1993). Testing Structural Equation Models. London: Sage Publications.
- Boocock, G., & Shariff, M. N. M. (2005). Measuring effectiveness of credit guarantee schemes: Evidence from Malaysia. *International Small Business Journal*, 23, 427.
- Boulstridge, E., & Carrigan, M. (2000). Do consumers really care about corporate responsibility? Highlighting the attitude-behaviour gap. *Journal of Communication Management*, 4, 355-368.
- Bowen, F. (2000). Environmental visibility: A trigger for organisational response?

 Business Strategy and the Environment, 9, 92–107.
- Bowen, H. (1953). Social responsibilities of the businessman. New York: Karper.
- Brammer, S., & Millington, A. (2004). The development of corporate charitable contributions in the UK: A stakeholder analysis. *The Journal of Management Studies*, 41(8), 1411-1434.
- Brammer, S., & Millington, A. (2008). Does it pay to be different? An analysis of the relationship between corporate social and financial performance. *Strategic Management Journal*, 29(12), 1325-1343.
- Brammer, S. J., Williams, G. A., & Zinkin, J. (2005). Religion and attitudes to corporate social responsibility in a large cross-country sample. Retrieved December from http://ssrn.com/abstract=905182.
- Brammer, S., Williams, G., & Zinkin, J. (2007). Religion and attitudes to corporate social responsibility in a large cross-country sample. *Journal of Business Ethics*, 71(3), 229-243.

- Branco, M. C. (2007). Positioning stakeholder theory within the debate on corporate social responsibility. *Electronic Journal of Business Ethnic and Organization Studies*, 12(1), 5-15.
- Brown, D. J., & King, J. B. (1982). Small business ethics: Influences and perceptions.

 *Journal of Small Business Management, 20(1), 11-18.
- Branco, M. C., & Rodrigues, L. L. (2006). Corporate social responsibility and resource-based perspectives. *Journal of Business Ethics*, 69(2), 111-132.
- Brown, D. L., Vetterlein, A., & Roemer-Mahler, A. (2010). Theorizing transnational corporations as social actors: An analysis of corporate motivations. *Business and Politics*, 12, 1 37.
- Brown, H. S., de Jong, M., & Levy, D. L. (2009). Building institutions based on information disclosure: Lessons from GRI's sustainability reporting. *Journal of Cleaner Production*, 17, 571-580.
- Brown, T. A. (2006). Confirmatory Factor Analysis. New York: Guilford.
- Bucic, T., Harris, J., & Arli, D. (2012). Ethical consumers among the Millennials: A crossnational study. *Journal of Business Ethics*, 110(1), 113-131.

persiti Ulara Malaysia

- Burke, S., & Gaughran, W. F. (2006). Intelligent environmental management for SMEs in manufacturing. *Robotics and Computer-Integrated Manufacturing*, 22, 566-575.
- Bursa Malaysia. (2007). Corporate Social Responsibility in Malaysian PLCs: CSR

 2007 Status Report. Retrieved December 12, 2016 from

 http://www.yooyahcloud.com/MOSSCOMMUNICATIONS/JMahcb/CSR_in_

 Malaysia.pdf
- Bursa Malaysia. (2008). Corporate social responsibility (CSR) framework for Malaysian public listed companies. Retrieved November 12, 2016 from

- http://www.klse.com.my/website/bm/about_us/the_organisation/csr/downloads/csr_writeup.pdf
- Business in the Community (2002). Engaging SMEs in community and social issues.

 London: Business in the Community.
- Campbell, J. L. (2006). Institutional analysis and the paradox of corporate social responsibility. *Academic of Management Review*, 49(7), 925-938.
- Campbell, J. L. (2007). Why would corporations behave in socially responsible way?

 An institutional theory of corporate social responsibility. *Academic of Management Review*, 32(3), 946-967.
- Carifio, J., & Perla, R. J. (2007). Ten common misunderstandings, misconceptions, persistent myths and urban legends about Likert scales and Likert response formats and their antidotes. *Journal of Social Sciences*, 3(3), 106-116.
- Carroll, A. B. (1979). A three-dimensional conceptual model of corporate social performance. *Academy of Management Review*, 4(4), 497-505.

- Carroll, A. B. (1991). The pyramid of corporate social responsibility: Toward the moral management of organizational stakeholders. *Business Horizons*, 34(4), 39-48.
- Carroll, A. B. (1999a). Corporate social responsibility. Business and Society, 38(3), 268-295.
- Carroll, A. B. (1999b). Corporate social responsibility: Evolution of a definitional construct. *Business and Society*, 38(3), 268-295.
- Castka, P., Balzarova, M., Bamber, J. M. C., & Sharp, J. (2004). How can SMEs effectively implement the CSR agenda? A UK case study perspective.

 Corporate Social Responsibility and Environmental Management, 11(3), 140-149.

- Cavana, R. Y., Delahaye, B. L., & Sekaran, U. (2001). Applied Business Research:

 Qualitative and Quantitative Methods. Singapore: John Wiley & Sons.
- Chee, P. L. (1986). Small Industry in Malaysia. Kuala Lumpur: Berita Publishing.
- Chelliah, S., Pandian, S., Sulaiman, M., & Munusamy, J. (2010). The moderating effect of firm size: Internationalization of small and medium enterprises (SMEs) in the manufacturing sector. *African Journal of Business Management*, 4(14), 3096-3109.
- Chelliah, S., Sulaiman, M., & Yusoff, Y. M. (2010). Internationalization and performance: Small and Medium Enterprises (SMEs) in Malaysia. *International Journal of Business and Management*, 5(6), 27-37.
- Chin, W. W. (1998). The Partial Least Squares approach to Structural Equation Modeling. In G. A. Marcoulides (ed.), Modern Methods for Business Research (pp. 295–358). Mahwah, NJ: Lawrence Erlbaum Associates.
- Chin, W. W. (2010). How to write up and report PLS analyses. In V. Esposito Vinzi, W. W. Chin, J. Henseler, & H. Wang (Eds.), Handbook of partial least squares: Concepts, methods and applications in marketing and related fields (pp. 655–690). Berlin: Springe
- Chin, W. W., & Marcoulides, G. A. (1998). Modern methods for business research:

 Methodology for business and management. NJ, US: Lawrence Erlbaum

 Associates Publishers.
- Chin, W. W., Marcolin, B. L., & Newsted, P. N. (2003). A partial least squares latent variable modeling approach for measuring interaction effects: Results from a Monte Carlo simulation study and an electronic-mail emotion/adoption study. *Information Systems Research*, 14(2), 189–217.

- Christmann, P. (2004). Multinational companies and the natural environment:

 Determinants of global environmental policy standardization. Academy of

 Management Journal, 47(5), 747-760.
- Churchill, G. A. (1979). A paradigm for developing better measures of marketing constructs. *Journal of Marketing Research*, 16, 64-73.
- Churchill Jr., G. A., & Iacobucci, D. (2005). Marketing research: *Methodological Foundations* (9th ed.). Mason, OH: Thomson/South Western.
- Ciliberti, F., Pontrandolfo, P., & Scozzi, B. (2008). Investigating corporate social responsibility in supply chains: A SME perspective. *Journal of Cleaner Production*, 16, 1579-1588, doi: 10.1016/j.jclepro.2008.04.016
- Clark, J. W., & Dawson, L. E. (1996). Personal religiousness and ethical judgements:

 An empirical analysis. *Journal of Business Ethics*, 15, 359-372.
- Clarkson, M. B. E. (1995). A stakeholder framework for analyzing and evaluating corporate social performance. *Academy of Management Review*, 20(1), 92-117.
- Cochran, P. L., & Wood, R. A. (1984). Corporate social responsibility and financial performance. *Academy of Management Journal*, 27(1), 42–56.
- Cohen, J. (1988). Statistical power analysis for the behavioral sciences (2nd ed.).

 Hillsdale, NJ: Lawrence Erlbaum Associates.
- Cohen, J., Manion, L., & Morrison, K. (2007). Research methods in education (6th ed.). Abingdon, Oxon: Routledge.
- Coleman, J. (1988). Social capital in the creation of human capital. *American Journal* of Sociology, 94(Supplement), 95-120.
- Coleman, J. (1990). Foundations of Social Theory. Cambridge: Harvard University Press.

- Commission of the European Communities (2001). Green Paper. Promoting a European Framework for Corporate Social Responsibility COM (2001) 366 final, Brussels.
- Commission of the European Communities. (2002). Communication from the Commission concerning Corporate Social Responsibility: A business contribution to Sustainable Development. Retrieved November 11, 2013 from http://trade.ec.europa.eu/doclib/docs/2006/february/tradoc 127374.pdf
- Commission of the European Communities (2003). Recommendation of 6th May 2003 concerning the definition of micro, small and medium-sized enterprises. *Official Journal of the European Union*, 2003/361/E.
- Connelly, L. M. (2008). Pilot Studies. Medsurg Nursing, 17(6), 411-412.
- Cooper, D. R., & Schindler, P. S. (2008). Business research methods (10th ed.). New York: McGraw Hill.
- Corbett, C. J., & Kirsch, D. A. (2001). International diffusion of ISO 14000 certification. Production and Operations Management, 10, 327-342.
- Côté, R., Lopez, J., Marche, S., Perron, G. M., & Wright, R. (2008), Influences, practices and opportunities for environmental supply chain management in Nova Scotia SMEs. *Journal of Cleaner Production*, 16(15), 1561-1570.
- Cote, S., & Healy, T. (2001). The well-being of nations: The role of human and social capital. Paris: Organisation for Economic Co-operation and Development.
- Cox, A. (2004). The art of the possible: Relationship management in power regimes and supply chains. Supply Chain Management: An International Journal, 9(5), 346–356.
- Crguide. (2008). Corporate Responsibility Guideline for Busy Manager. In T. B. Hossain, C. Siwar, M. F. Mohd Jani & A. B. Bhuiyan (Eds.), *Corporate Social*

- Responsibility (CSR) for Global Market Access: A Malaysian case study on Small and Medium Enterprises (SMEs), Research Journal of Applied Sciences, Engineering and Technology (2013, pp. 60-65).
- Dana, L. P. (2009). Religion as explanatory variable for entrepreneurship.

 Entrepreneurship and Innovation, 10(2), 87-99.
- Davenport, K. (2000). Corporate citizenship: A stakeholder approach for defining corporate social performance and identifying measures for assessing it. *Business & Society*, 20(2), 210–219.
- Davies, I., & Crane, A. (2010). Corporate social responsibility in small- and mediumsize enterprises: Investigating employee engagement in fair trade companies. Business Ethics: A European Review, 19(2), 126-139.
- Davis, K. (1960). Can business afford to ignore social responsibility? California Management Review, 2(3), 70-76.
- Davis, K. (1967). Understanding the social responsibility puzzle: What does the businessman owe to society? *Business Horizon*, 10(4), 45-50.
- Dawes, J. (2008). Do data characteristics change according to the number of scale points used? An experiment using 5-point, 7-point and 10-point scales.

 International Journal of Market Research, 50(1), 61-77.
- Dawson, J. F. (2014). Moderation in management research: What, why, when, and how. *Journal of Business and Psychology*, 29, 1–19.
- Declerck, M. D., & M'Zali, B. (2012). Product market competition and corporate

 social responsibility. Retrieved from

 http://cenf.univparis1.fr/fileadmin/Chaire_CENF/Product_market_competitio

 and_CSR.pdf
- Deegan, C. (2009). Financial Accounting Theory. Australia: McGraw Hill.

- Deegan, C., & Unerman, J. (2006). Financial Accounting Theory. Berkshire, McGraw-Hill.
- Deegan, C., & Unerman, J. (2011). Financial accounting theory (2nd ed.). London: McGraw-Hill.
- Delchet-Cochet, K., & Vo, L. C. (2012). Impact of CSR tools on SMEs: The case of global performance in France. *International Business Research*, 5(7), 50-55.
- Delmas, M. (2002). The diffusion of environmental management standards in Europe and the United States: An institutional perspective. *Policy Sciences*, 35(1), 91-119.
- Delmas, M., & Toffel, M. W. (2004). Stakeholders and environmental management practices: An institutional framework. *Business Strategy and the Environment*, 13(4), 209-222.
- Denscombe, M. (2003). The good research guide: For small-scale social research projects. Buckingham: Open University Press.
- Department of Statistics Malaysia. (2011). Economic census 2011-Profile of small and medium enterprise. Retrieved December 3, 2013, from http://www.statistics.gov.my/portal/index.php?option=com_content&view&id =1721&Itemid=111&lang=en
- Deshpande, R., & Webster Jr, F. E. (1989). Organizational culture and marketing:

 Defining the research agenda. *The Journal of Marketing*, 3-15.
- des Jardins, J. (2011). An Introduction to Business Ethics (4th ed.) New York: McGraw Hill.
- Devi, S. (2003). Corporate governance as an evolutionary process: A Malaysian perspective. *In United Nations Conference on Trade and Development*. United Nations: New York, 53-59.

- Devi, J., & Hemant, K. (2009). Corporate social responsibility perspectives of small and medium enterprises (SMEs) A case study of Mauritius. *Advance in Management*, 2(12).
- Diamantopoulos, A., Reifler, P., & Roth, K. P. (2008). Advancing Formative Measurement Models. *Journal of Business Research*, 61, 1203-1218. doi:10.1016/j.jbusres.2008.01.009
- Dillman, D. A. (1978). Mail and telephone surveys: The total design method. New York: John Wiley.
- Dillman, D. A. (2000). Mail and Internet Surveys: The Tailored Design Method. New York: John Wiley.
- DiMaggio, P. J., & Powell, W. W. (1983). The iron cage revisited: Institutional isomorphism and collective rationality in organizational fields. American Sociological Review, 48(2), 147-160.
- Ditlev-Simonsen, C. D., & Midttun, A. (2011). What motivates managers to pursue corporate responsibility? A survey among key stakeholders. *Corporate Social Responsibility and Environmental Management*, 18(1), 25-38. doi: 10.1002/csr.237
- Doane, D. (2005). Beyond corporate social responsibility: Minnows, mammoths and markets. *Futures*, *37*, 215-229.
- Doh, J., & Guay, T. R. (2006). Corporate social responsibility, public policy, and NGO activism in Europe and the United States: An institutional-stakeholder perspective. *Journal of Management Studies*, 43(1), 47-73.
- Donaldson, T. & Preston, L. E. (1995). The stakeholder theory of the corporation:

 Concepts, evidence, and implications. *Academy of Management Review*, 20(1), 65-91.

- Drucker, P. F. (1954). The practices of management. New York: Collin.
- Drucker, P. F. (1984). The new meaning of corporate social responsibility. *California Management Review*, 26(2), 53-63.
- Drumwright, M. E. (1994). Socially responsible organizational buying:

 Environmental concern as a noneconomic buying criterion. *Journal of Marketing*, 58, 1-19.
- DTI. (2002). Engaging SMEs in community and social issues. London: DTI.
- Dzansi, D. Y., & Pretorius, M. (2009). Addressing and measuring small business social responsibility in the African context: A stakeholder framework. *Social Responsibility Journal*, 5(2), 245-256.
- Edwards, J. R., & Bagozzi, R. (2000). On the nature and direct of relationships between constructs and measures. *Psychological Method*, 5(2), 155-174.
- Eisenberger, R., Armeli, S., Rexwinkel, B., Lynch, P. D., & Rhoades, L. (2001).
 Reciprocation of perceived organizational support. *Journal of Applied Psychology*, 86, 42-51.
- ElTayeb, T. K., Zailani, S., & Jayaraman, K. (2009). The examination on the drivers for green purchasing adoption among EMS 14001 certified companies in Malaysia. *Journal of Manufacturing Technology Management*, 21(2), 206-225.
- Elkington, J. (1997). Cannibals with Forks: The Triple Bottom Line of 21st Century Business. Oxford, UK: Capstone.
- Ellegaard, C. (2006). Small company purchasing: A research agenda. *Journal of Purchasing & Supply Management*, 12, 272-283.
- Enderle, G. (2004). Global competition and corporate responsibilities of small and medium-sized enterprises. *Business Ethics: A European Review, 13*(1), 51-63.

- Epstein, E. M. (1987). The corporate social policy process: Beyond business ethics, corporate social responsibility and corporate social responsiveness. *California Management Review*, 29(3), 99-114.
- Epstein, M. J., & Buhovac, A. R. (2014). Making sustainability work: Best practices in managing and measuring corporate social, environmental, and economic impacts. San Francisco, California: Berrett-Koehler Publishers.
- European Commission. (2001). Promoting a European Framework for Corporate

 Social Responsibility: Green Paper. Office for Official Publications of the

 European Communities, Luxembourg.
- European Commission. (2003). Responsible entrepreneurship: A collection of good practice cases among small and medium- sized enterprises across Europe.

 Bruxelles: Belgium.
- European Multi-Stakeholder Forum on CSR. (2004). Final Results & Recommendations, Final Report. Retrieved from http://www.indianet.nl/EU-MSF_CSR.pdf
- Evan, W. M., & Freeman, E. R. (1993). Stakeholder Theory of the modern corporation:
 Kantian capitalism. In T. Beauchamp & N. Bowie (Eds.), *Ethical Theory and Business* (1993, pp. 75-84). Englewood Cliffs: Prentice Hall.
- Farrington, D. P. (1991). Longitudinal research strategies: Advantages, problems, and prospects. Journal of the American Academy of Child and Adolescent Psychiatry, 30, 369–374.
- Fassin, Y., & van Rossem, A. (2009). Corporate governance in the debate on CSR and ethics: Sensemaking of social issues in management by authorities and CEOs. *Corporate Governance: An International Review*, 17(5), 573-593.

- Fassin, Y., van Rossem, A., & Buelens, M. (2011). Small-business owner-managers' perceptions of business ethics and CSR-related concepts. *Journal of Business Ethics*, 98(3), 425-453.
- Faul, F., Erdfelder, E., Lang, A. G. & Buchner, A. (2007). G*Power 3: A flexible statistical power analysis program for the social, behavioral, and biomedical sciences. *Behavior Research Methods*, 39(2), 175-191.
- Fawcett, S. E., & Magnan, G. M. (2002). The rhetoric and reality of supply chain integration. *International Journal of Physical Distribution & Logistics* Management, 32(5), 339-361.
- Federation of Malaysian Manufacturers. (2008). FMM Business Guide, Small and Medium-Sized Industrial (7th ed.). Kuala Lumpur: Federation of Malaysian Manufacturers.
- Felton, A. P. (1959). Making the marketing concept work. *Harvard Business Review*, 37(4), 55-65.

Universiti Utara Malavsia

- Fernandez-Kranz, D., & Santalo, J. (2010). When necessity becomes a virtue: The effect of product market competition on corporate social responsibility. *Journal of Economics and Management Strategy*, 19, 453–487.
- Field, A. (2005). Discovering Statistics Using SPSS (2nd ed.). London: Sage Publications Ltd.
- Fisher, K., Geenen, J., Jurcevic, M., McClintock, K., & Davis, G. (2009). Applying asset-based community development as a strategy for CSR: A Canadian perspective on a win-win for stakeholders and SMEs. *Business Ethics: A European Review*, 18, 66–84.

- Fitjar, R. D. (2011). Little big firms? Corporate social responsibility in small businesses that do not compete against big ones. *Business Ethics: A European Review*, 20(1), 30-44.
- Flammer, C. (2013). Does product market competition foster corporate social responsibility? Retrieved from http://www.hbs.edu/faculty/conferences/2013-sustainability-and
 http://www.hbs.edu/faculty/conferences/2013-sustainability-and
 http://www.hbs.edu/faculty/conferences/2013-sustainability-and
 http://www.hbs.edu/faculty/conferences/2013-sustainability-and
 http://www.hbs.edu/faculty/conferences/2013-sustainability-and
- Fombrun, C. J. (1996). Reputation: Realizing value from the corporate image. Boston,

 Massachusetts: Harvard Business School Press.
- Fontaine, R., & Richardson, S. (2005). Cultural values in Malaysia: Chinese, Malays and Indians compared. *Cross Cultural Management: an International Journal*, 12(4), 63-77.
- Fornell, C., & Larcker, D. F. (1981). Evaluating structural equation models with unobservable variables and measurement error. *Journal of Marketing Research*, 18(1), 39-50.
- Fox T. (2005). Small and medium-sized enterprises (SMEs) and corporate social responsibility: a discussion paper. In M. Painter-Morland & K. Dobie (Eds.), Ethics and sustainability with SMEs in Sub-Sahara Africa: Enabling, constructing and contaminating relationship, Africa Journal of Business Ethics (2009, pp. 7-19).
- Fraj-Andrés, E., López-Pérez, M. E., Melero-Polo, I., & Vázquez-Carrasco, R. (2012).

 Company image and corporate social responsibility: Reflecting with SMEs managers. *Marketing Intelligence & Planning*, 30(2), 266-280.

- Frederick, W. C. (1960). The growing concern over business responsibility. *California Management Review*, 2(4), 54-61.
- Frederick, W. C. (2006). Corporation, Be Good! The story of corporate social responsibility. Indiannapolis: Dogear Publishing.
- Freeman, R. E. (1984). Strategic management: A stakeholder approach. Boston: Pitman.
- Freeman, R., & Reed, D. (1983). Stockholders and stakeholders: A new perspective on corporate governance. *California Management Review*, 25, 88-106.
- Friedman, M. (1962). Capitalism and freedom. Chicago: University of Chicago Press.
- Friedman, M. (1970). The Social Responsibility of business is to increase its profits.

 Retrieved March 14, 2015 from http://www.colorado.edu/studentgroups/libertarians/issues/friedman-soc-resp-business.html
- Friedman, A., & Miles, S. (2002). Developing stakeholder theory. *Journal of Management Studies*, 39(1), 1-21.
- Friedman, A. L., & Miles, S. (2002). SMEs and the environment: Evaluating dissemination routes and handholding levels. *Business Strategy and the Environment*, 11(5), 324–341.
- Fukuyama, F. (1995). *Trust: social virtues and the creation of prosperity.* New York: Free Press.
- Fuller, T. (2003) Small business futures in society. Futures, 35(4), 297-304.
- Fuller, T., & Tian, Y. M. (2006). Social and symbolic capital and responsible entrepreneurship: An empirical investigation of SME narrative. *Journal of Business Ethics*, 67(3), 287-304.

- Galabova, L., & Mckie, L. (2013). The five fingers of my hand: Human capital and well-being in SMEs. *Personnel Review*, 42(6), 662–683.
- Galaskiewicz, J. (1997). An urban grants economy revisited: Corporate charitable contributions in the twin cities, 1979-1981, 1987-1989. Administrative Science Quarterly, 42, 445-471.
- Gefen, D., Straub, D., & Boudreau, M. C. (2000). Structural equation modeling and regression: Guidelines for research practice. Communications of the Association for Information Systems, 4(7), 1–78.
- Gefen, D., & Straub, D. W. (2005). A practical guide to Factorial Validity using PLS-graph: Tutorial and annotated example. Communications of the Association for Information Systems, 16, 91-109.
- Ghauri, P., & Grónhaug, K. (2010). Research methods in business studies (4th ed.).

 London: Prentice Hall.
- Gibb, A. A. (2005). The entrepreneur as the core competence of the firm: Implication for management educators. *Entrepreneurship, Innovation, and Small Business* Network, 35(2), 37-64.
- Gladwell, M. (2000). The tipping point: How little things can make a big difference.

 Boston: Little Brown.
- Glavan, L. (2011). Understanding process performance measurement systems.

 Business Systems Research, 2(2), 25-38.
- Godos-Díez, J. L., Fernández-Gago, R., & Martínez-Campillo, A. (2011). How important are CEOs to CSR practices? An analysis of the mediating effect of the perceived role of ethics and social responsibility. *Journal of Business Ethics*, 98(4), 531-548.

- Goh, Y. N., & Wahid, N. A. (2010). The effect of ISO 14001 environmental management system implementation on SMEs performance: An empirical study in Malaysia. *Journal of Sustainable Development*, 3(2), 215-220.
- Gotz, O., Liehr-Gobbers, K., & Kraft, M. (2010). Evaluation of structural equation models using the partial least square (PLS) approach. Heidelberg: Springer.
- Graafland, J. J. (2002). Profits and principles: Four perspectives. *Journal of Business Ethics*, 35(4), 293-305
- Graafland, J. J., van de Ven, B., & Stofelle, N. (2003). Strategies and instruments for organizing CSR by small and large businesses in the Netherlands. *Journal of Business Ethics*, 47, 45-60.
- Granerud, L. (2011). Social responsibility as an intermediary for health and safety in small firms. *International Journal of Workplace Health Management*, 4(2), 109-122.
- Green, K., Morton, B., & New, S. (1996). Purchasing and environmental management: Interactions, policies and opportunities. Business Strategy and the Environment, 5, 188–197.
- Green, K., Morton, B., & New, S. (1998). Green purchasing and supply policies: Do they improve companies' environmental performance? Supply Chain Management: An International Journal, 3, 89-95.
- Greening, D. W., & Turban, D. B. (2000). Corporate social performance as a competitive advantage in attracting a quality workforce. *Business & Society*, 39, 254–280.
- Grootaert, C., & Bastelaer, T. V. (2001). Understanding and measuring social capital:

 A synthesis of findings and recommendations from the social capital initiative.

 Retrieved from

- http://siteresources.worldbank.org/INTSOCIALCAPITAL/Resources/Social-Capital-Initiative-Working-Paper-Series/SCI-WPS-24.pdf
- Grunig, J. E. (1979). A new measure of public opinions on corporate social responsibility. *Academy of Management Journal*, 22(4), 738-764.
- Guth, W. D., & Tagiuri, R. (1965). Personal values and corporate strategy. Harvard Business Review, Sept-Oct, 123-132.
- Habisch, A. (2004). Social responsibility, social capital and SMEs. In L. Spence, A. Habisch & R. Schmidpeter (Eds.), Responsibility and Social Capital (pp. 25-35). London.
- Haenlein, M., & Kaplan, A. M. (2004). A beginner's guide to partial least squares analysis. *Understanding Statistics*, 3(4), 283–297.
- Hague, P., & Harris, P. (1993). Sampling and statistics. London: Kogan.
- Hair, J., Black, W., Babin, B., Anderson, R., & Tatham, R. (2006). Multivariate data analysis. Upper Saddle River, New Jersey: Pearson Prentice Hall.

Iniversiti Utara Malaysia

- Hair, J. F., Hult, G. T. M., Ringle, C., & Sarstedt, M. (2013). A primer on Partial Least Squares Structural Equation Modelling (PLS-SEM). London: SAGE Publications, Incorporated.
- Hair, J. F., Ringle, C. M., & Sarstedt, M. (2011). PLS-SEM: Indeed a silver bullet.

 Journal of Marketing Theory and Practice, 19(2), 139–151.
- Hair, J. F., Money, A. H., Samouel, P., & Page, M. (2007). Research methods for business. London: John Wiley & Sons.
- Hall, J. (2001). Environmental supply chain innovation. Greener Management International, 35, 105–119.
- Hamann, R., Agbazue, T., Kapelus, P., & Hein, A. (2005). Universalizing corporate social responsibility? South African challenges to the International Organization

- for Standardization's new social responsibility standard. *Business Society Review*, 110(1), 1-19.
- Hammann, E-M., Habisch, A., & Pechlaner, H. (2009). Values that create value:

 Socially responsible practices in SMEs-empirical evidence from German companies. *Business Ethics: A European Review, 18*(1), 37-51.
- Handelman, J. M., & Arnold, S. J. (1999). The role of marketing actions with a social dimension: Appeals to the institutional environment. *The Journal of Marketing*, 63(3), 33–48.
- Harrison, R. T., & Leitch, C. M. (2000). Learning and organization in the knowledge-based information economy: Initial findings from a participatory action research case study. *British Journal of Management*, 11, 113-119.
- Hashim, M. K. (2000). SMEs in Malaysia: Past, present and future. *Malaysian Management Review*, 35, 22-30.
- Hashim, M. K., & Hassan, R. (2008). Internationalization of SMEs: Options, incentives, problems and business strategy. *Malaysian Management Review*, 43(1), 63-76.
- Helmig, B., Spraul, K., & Ingenhoff, D. (2013). Under positive pressure: How stakeholder pressure affects corporate social responsibility implementation. Business & Society, XX(X), 1–37. doi: 10.1177/1117650313477841
- Hemingway, C. A., & Maclagan, P. W. (2004). Managers' personal values as drivers of corporate social responsibility. *Journal of Business Ethics*, 50(1), 33-44.
- Henriques, I., & Sadorsky, P. (1996). The determinants of an environmentally responsive firm: An empirical approach. *Journal of Environmental Economics* and Management, 30(3), 381-395.

- Henriques, I., & Sadorsky, P. (1999). The relationship between environmental commitment and managerial perceptions of stakeholder importance. *Academy of Management Journal*, 42(1), 87-99.
- Henseler, J., & Chin, W. W. (2010). A comparison of approaches for the analysis of interaction effects between latent variables using partial least square path modelling. Structural Equation Modeling, 17, 82-109.
- Henseler, J., & Fassott, G. (2010). Testing Moderating Effects in PLS Path Models: An Illustration of Available Procedures. In V. E. Vinzi, W. W. Chin, J. Henseler, & H. W. Wang (Eds.), Handbook of Partial Least Squares: Concepts, methods and applications. Springer Handbooks of Computational Statistics, Springer, pp. 713-735.
- Henseler, J., Ringle, C. M., & Sinkovic, R. R. (2009). The use of Partial Least Square path modelling in international marketing. *Advances in International Marketing*, 20, 277 320.
- Henseler. J., & Sarstedt, M. (2013). Goodness-of-fit indices for partial least squares path modeling. *Computational Statistics*, 28(2), 565-580.

Universiti Utara Malaysia

- Henson, R. K., & Roberts, J. K. (2006). Use of Exploratory Factor Analysis in published research: Common errors and some comment on. Educational and Psychological Measurement, 66(3), 393-416.
- Hess, D. (2001). Regulating corporate social performance: A new look at social accounting, auditing and reporting. *Business Ethics Quarterly*, 11(2), 307-330.
- Hillary, R. (2000). Small and Medium-Sized Enterprises and the Environment. Sheffield: Greenleaf.

- Hillman, A. J., & Keim, G. D. (2001). Shareholder value, stakeholder management, and social issues: What's the bottom line? Strategic Management Journal, 22(2), 125-139.
- Hirschhorn, N. (2004). Corporate social responsibility and the tobacco industry: Hope or hype? *Tob. Control*, *13*, 447-453.
- Hodgetts, R. M., & Wayne, F. C. (1979). Value profiles of Latin entrepreneurs. Paper Presented at the Annual Meeting of the Academy of Management.
- Hodgetts, R. M., & Wayne F. C. (1981). Value profiles among Anglo, Latin, and Black Entrepreneurs. National Symposium and Hispanic Business and Economy Proceedings, 53-63.
- Hoffman, A., & Ventresca, M. J. (2002). Organization, Policy and the Natural Environment: Institutional and Strategic Perspectives. Stanford, CA: Stanford University Press.
- Homans, G. (1958). Social behavior as exchange. *American Journal of Sociology*, 63, 597–606.
- Hong, P., & Jeong, J. (2006). Supply chain management practices of SMEs: From a business growth perspective. *Journal of Enterprise Information Management*, 19(3), 292-302.
- Hooper, D., Coughlan, J., & Mullen, M. R. (2008). Structural Equation Modelling:

 Guidelines for determining model fit. *The Electronic Journal of Business*Research Methods, 6(1)1, 53 60.
- Hoyle, R. H. (1995). The Structural Equation Modeling approach: Basic concepts and fundamental issues. In Structural Equation Modeling: Concepts, issues, and applications. California: Sage Publications.

- Hsu, J., & Cheng, M. (2011). What prompts small and medium enterprises to engage in corporate social responsibility? A study from Taiwan. *Corporate Social Responsibility and Environmental Management*, 19(5), 288-305.
- Hung, D. K. M., Effendi, A. A., Talib, L. S. A., & Rani, N. A. A. (2011). A preliminary study of top SMEs in Malaysia: Key success factor vs. government support program. *Journal Global Business Economics*, 2(1), 48-58.
- Hunt, S., Wood, V., & Chonko. L. (1989). Corporate ethical values and organizational commitment in marketing. *Journal of Marketing*, 53(3), 79-90.
- Hurka, S. J. (1980). Business administration students in five Canadian universities: A study of values. *The Canadian Journal of Higher Education*, X-1, 83-93.
- Husted, B. W. (2000). A contingency theory of corporate social performance. *Business* and *Society*, 39(1), 24-28.
- Idowu, S. O., & Papasolomou, I. (2007). Are the corporate social responsibility matters based on good intentions or false pretences? An empirical study of the motivations behind the issuing of CSR reports by UK companies. *Corporate Governance*, 7(2), 136-147.
- Inyang, B. J. (2013). Defining the role engagement of small and medium-sized enterprises (SMEs) in corporate social responsibility (CSR). *International Business Research*, 6(5), 123-132.
- Isaac, S., & Michael, W. B. (1995). Handbook in research and evaluation. San Diego,
 CA: Educational and Industrial Testing Services.
- Ismail, N. A., & King (2005). Firm Performance and AIS Alignment in Malaysian SMEs. *International Journal of Accounting Information Systems*, 6, 241-259.

- Izquierdo, C. C., Cillan, J. G., & Gutierrez, S. S. M. (2005). The impact of customer relationship marketing on the firm performance: A Spanish case. *Journal of Services Marketing*, 19(4), 234-244.
- Jamali, D., Zanhour, M., & Kejishian, T. (2009). Peculiar strengths and relational attributes of SMEs in the context of CSR. *Business Ethics*, 87(3), 355-377.
- Jannoo, Z., Yap, B. W., Auchoybur, N., & Lazim, M. A. (2014). The effect of nonnormality on CB-SEM and PLS-SEM path estimates. *International* Scholarly and Scientific Research & Innovation 8(2), 285-291.
- Jarvis, C. B., Mackenzie, S. B., & Podsakoff, P. M. (2003). A critical review of construct indicators and measurement model misspecification in marketing and consumer research. *Journal of Consumer Research*, 30, 199-218.
- Jenkins, H. (2004). A critique of conventional CSR theory: An SME perspective.

 Journal of General Management, 29(4), 37-57.
- Jenkins, H. (2006). Small business champions for corporate social responsibility. *Journal of Business Ethics*, 67, 241-256.
- Jenkins, H. (2009). A 'business opportunity' model for corporate social responsibility for small and medium-sized enterprise. *Business Ethics: A European Review*, *I*(1), 21-36.
- Jenkins, H., & Hines, F. (2002, June). Shouldering the burden of corporate social responsibility: What makes business get committed? Paper presented at the 10th International Conference of the Greening of Industry Network. https://pdfs.semanticscholar.org/bee7/8e819615b41bf21334d55c35b45601903 6d5.pdf
- Jennings, P. D., & Zandbergen, P. A. (1995). Ecologically sustainable organizations:
 An institutional approach. Academy of Management Review, 20(4), 1015-1052.

- John, M. W., & Pittaway, L. (2006). Buyer-supplier relationships in small firms: The use of social factors to manage relationships. *International Small Business Journal*, 24(3), 272-298.
- Johns, R. (2010). Likert items and scales. *SQB Methods Fact Sheet 1*. Retrieved from https://www.ukdataservice.ac.uk/media/262829/discover_likertfactsheet.pdf
- Johnson, H. (1971). Business in contemporary society: Framework and issues.

 Wadsworth: Belmont.
- Johnston, R. (2000). Community. In R. Johnston, D. Gregory, G. Pratt & M. Watts (eds.), The Dictionary of Human Geography, 2000, pp. 101-2. Oxford: Blackwell.
- Jones, D. (1997, April 25). Good Works, Good Business. USA Today, 1B-2B.
- Jones, R. (1996). Small-firm success and supplier relations in the Australian boat-building industry: A contrast of two regions. *Journal of Small Business Management*, 34(2), 71-78.
- Jones, T. M. (1980). Corporate social responsibility revisited, redefined. California Management Review, 22(3), 59-67.

Jniversiti Utara Malaysia

- Jones, T. M. (1995). Instrumental stakeholder theory: A synthesis of ethics and economics. Academy of Management Review, 20(2), 404-437.
- Jöreskog, K. G., & Sörbom, D. (1996). LISREL 8 User's Reference Guide. Chicago: Scientific Software.
- Jørgensen, A. L., & Knudsen, J. S. (2006). Sustainable competitiveness in global value chains: How do small Danish firms behave? Corporate Governance: The International Journal of Effective Board Performance, 6(4), 449-462.
- Jusoh, R., Ibrahim, D. N., & Zainuddin, Y. (2008). The performance consequence of multiple performance measures usage: Evidence from the Malaysian

- manufacturers. International Journal of Productivity and Performance Management, 57(2), 119-136.
- Katos, G., & Nathan, S. (2004). SME Delivery Mechanisms Presentation of Key Quantitative Research Insights. Retrieve April 12, 2014 from www.sustainability.vic.gov.au/resources/documents/04_sept_15_TQA_fin_rep ort
- Kechiche, A., & Soparnot, R. (2012). CSR within SMEs: Literature review.

 International Business Research, 5(7), 97-104.
- Kelloway, E. (1998). Using LISREL for SEM: A researchers guide. London: Sage Publications.
- Kenny, D. A., & Judd, C. M. (1984). Estimating the nonlinear and interactive effects of latent variables. *Psychological Bulletin*, 96, 201-210.
- Kiran, R., & Sharma, A. (2011). Corporate social responsibility: A corporate strategy for new business opportunities. *Journal of International Business Ethics*, 4(1), 10-17.
- Kline, R. B. (2011). *Principles and practice of structural equation modeling* (2nd ed.).

 New York: The Guilford Press.
- Kock, N., & Lynn, G. S. (2012). Lateral collinearity and misleading results in variance-based SEM: An illustration and recommendations. *Journal of the Association for Information Systems*, 13(7), 546-580.
- Koh, S. L., Demirbag, M., Bayraktar, E., Tatoglu, E., & Zaim, S. (2007). The impact of supply chain management practices on performance of SMEs. *Industrial Management & Data Systems*, 107(1), 103-124.
- Kopelman, R. E., Rovenpor, J. L., & Guan, M. (2003). The study of values: Construction of the fourth edition. *Journal of Vocational Behavior*, 62, 203-220.

- Krause, D. R., & Ellram, L. M. (1997). Success factors in supplier development.
 International Journal of Physical Distribution & Logistics Management, 27(1), 39-52.
- Krause, R. D., Handfield, R. B., & Scannell, T. V. (1998). An empirical investigation of supplier development: Reactive and strategic processes. *Journal of Operations Management*, 17, 39-58.
- Krejcie, R. V., & Morgan, D. W. (1970). Determining sample size for research activities. Educational and Psychological Measurement, 30, 607-610.
- Kumar, V., Jones, E., Venkatesan, R., & Leone, R. P. (2011). Is market orientation a source of sustainable competitive advantage or simply the cost of competing? *Journal of Marketing*, 75(1), 16-30.
- Lantos, G. P. (2001). The boundaries of strategic corporate social responsibility.

 Journal of Consumer Marketing, 18(7), 595-630.
- Larsson, J. (2005). Development of suppliers and supply chains Supplier development as a purchasing strategy. Retrieved from https://www.diva-portal.org/smash/get/diva2:352572/FULLTEXT01.pdf
- Lee, K. H., & Kim, J. W. (2009). Current status of CSR in the realm of supply management: The case of the Korean electronics industry. Supply Chain Management: An International Journal, 14(2), 138-148.
- Lee, M. L., Mak, A. K., & Pang, A. (2012). Bridging the gap: An exploratory study of corporate social responsibility among SMEs in Singapore. *Journal of Public Relations Research*, 24, 299-317.
- Lee, M. P. (2011). Configuration of external influences: The combined effects of institutions and stakeholders on corporate social responsibility strategies. *Journal of Business Ethics*, 102(2), 281-298.

- Lepoutre, J., & Heene, A. (2006). Investigating the impact of firm size on small business social responsibility: A critical review. *Journal of Business Ethics*, 67(3), 257-273.
- Levy, D. L., & Rothenberg, S. (2002). Heterogeneity and change in environmental strategy: Technological and political responses to climate change in the global automobile industry. In A. J. Hoffman, & M. J. Ventresca (Eds.), *Organizations, Policy, and The Natural Environment: Institutional and Strategic Perspectives* (pp. 73-193). California: Stanford University Press.
- Leventhal, G. S., Karuza, J., Fry, W. R., & Mikula, G. (1980). *Justice and social interaction*. New York: SpringerVerlag.
- Li, S., Ragu-Nathan, B., Ragu-Nathan, T. S., & Rao, S. S. (2006). The impact of supply chain management practices on competitive advantage and organizational performance. OMEGA, 34(2), 107-124.
- Liao, J., & Welsch, H. (2005). Roles of social capital in venture creation: Key dimensions and research implications. *Journal in Small Business Management*, 43(4), 345-362.
- Lim, L. (2001). Work-related values of Malays and Chinese Malaysians. *International Journal of Cross Cultural Management*, 1(2), 209-226.
- Lim, S. J., & Joe, P. (2008). Embedding CSR values: The global footwear industry's evolving governance structure. *Journal of Business Ethics*, 81(1), 143-156.
- Lindner, J. R., Murphy, T. H., & Briers, G. H. (2001). Handling nonresponse in social science research. *Journal of Agricultural Education*, 42, 43–53.
- Lipparini, A., & Sobrero, M. (1994). The glue and the pieces: Entrepreneurship and innovation in small-firm networks. *Journal of Business Venturing*, 9(2), 125-140.

- Logsdon, J., & Wood, D. J. (2002). Business citizenship: From domestic to global level of analysis. *Business Ethics Quarterly*, 12(2), 155-188.
- Longenecker, J. G., McKinney, J. A., & Moore, C. W. (1989). Ethics in small business.

 Journal of Small Business Management, 27(1), 27-31.
- Longenecker, J. G., McKinney, J. A., & Moore, C. W. (2004). Religious intensity, evangelical Christianity, and business ethics: An empirical study. *Journal of Business Ethics*, 55 (4), 371–384.
- Longo, M., Mura, M., & Bonoli, A. (2005). Corporate social responsibility and corporate performance: The case of Italian SMEs. *Corporate Governance*, 5(4), 28-42.
- López, M. V., Garcia, A., & Rodriguez, L. (2007). Sustainable development and corporate performance: A study based on the Dow Jones Sustainability Index. *Journal of Business Ethics*, 75(3), 285-300.
- Lu, J., & Castka, P. (2009). Corporate social responsibility in Malaysia Experts' views and perspectives. Corporate Social Responsibility and Environmental Management, 16(3), 146-154.
- Lu, R. X. A., Lee, P. K. C., & Cheng, T. C. E. (2012). Socially responsible supplier development: Construct development and measurement validation. *International Journal of Production Economics*, 140(1), 160-167.
- Lucas, T., Wollin, A., & Lafferty, G. (2001). Achieving social responsibility through corporate strategy: A matter of governance. Proceedings of the 2001 Governance and Capable Responsibility in the New Millennium (pp. 149-155).

 Canberra.
- Luetkenhorst, W. (2004). Corporate social responsibility and the development agenda.

 Inter Economics, 39(3), 157-168.

- Lynch-Wood, G., & Williamson, D. (2007). The social license as a form of regulation for small and medium enterprises. *Journal of Law and Society*, 34(3), 321-41.
- Lynch-Wood, G., Williamson, D., & Jenkins, W. (2009). The over-reliance on self regulation in CSR policy. *Business Ethics: A European Review*, 18(1), 52-65.
- Macpherson, A., & Wilson, A. (2003). Supply chain management: Improving competitive advantage in SMEs. In O. Jones & F. Tilley (Eds.), Competitive Advantage in SMEs: Organizing for Innovation and Change (pp. 202-217). Chichester: Wiley.
- Madden, K., Scaife, W., & Crissman, K. (2006). How and why small to medium size enterprise (SMEs) engage with their communities: An Australia study. International Journal of Nonprofit and Voluntary Sector Marketing, 11(1), 49-60.
- Maignan, I., & Ralston, D. A. (2002). Corporate social responsibility in Europe and the U.S.: Insights from businesses, self-presentations. *Journal of International Business Studies*, 33(3), 497-514.
- Maitra, S., & Yan, J. (2008). Principle Component Analysis and Partial Least Squares:
 Two Dimension Reduction Techniques for Regression. Retrieved from https://www.casact.org/pubs/dpp/dpp08/08dpp76.pdf
- Majumdar, S. K., & Marcus, A. A. (2001). Rules versus discretion: The productivity consequences of flexible regulation. *Academy of Management Journal*, 44(1), 170-179.
- Makower, J. (1995). Beyond the bottom line: Putting social responsibility to work for your business and the world. Beaverton, Ore: Touchstone.
- Malaysia Productivity Corporation. (2012). *Productivity report*. Petaling Jaya: Malaysia Productivity Corporation.

- Malaysia United Nations Development Programme. (2007). Malaysia, Small and Medium Enterprises Building and Enabling Environment. Kuala Lumpur.
- Málovics, G. (2009). The social role and responsibility of small and medium-size enterprises: Results of an empirical investigation applying the social capital approach. Regional Competitiveness, Innovation and Environment (JATE Press, Szeged), 222-236.
- Mandl, I., & Dorr, A. (2007). CSR and competitiveness European SMEs' Good Practice, (Consolidated European Report). Retrieved from https://pdfs.semanticscholar.org/e696/8d6486052d4db8082416c0e73a5ac8777 d75.pdf
- Marquis, C., Glynn, M. A., & Davis, G. G. (2007). Community isomorphism and corporate social action. *Academy of Management Review*, 32(3), 925-945.
- Marrewijk, M. V. (2003). Concepts and definition of CSR and corporate sustainability: Between agency and communion. *Journal of Business Ethnic*, 44(2), 95-105.

Jiara Malaysia

- Massoud, J. (2010). Exploring small and medium enterprise social responsibility in Argentina. Unpublished Ph.D. thesis, New Mexico State University.
- Masurel, E. (2007). Why SMEs invest in environmental measures: Sustainability evidence from small and medium-sized printing firms. *Business Strategy and the Environment*, 16(3), 190-201.
- Matten, D., & Crane, A. (2005). Corporate citizenship: Toward an extended theoretical conceptualization. *Academy of Management Review*, 30(1), 166-179.
- Matten, D., & Moon, J. (2008). "Implicit" and "Explicit" CSR: A conceptual framework for a comparative understanding of corporate social responsibility.

 *Academy of Management Review, 33(2), 404-424.

- McAdam, R., & McCormack, D. (2001). Integrating business processes for global alignment and supply chain management. *Business Process Management Journal*, 7(2), 113-130.
- McAdam, R. (2002). Large-scale innovation -- reengineering methodology in SMEs:

 Positivistic and phenomenological approaches. *International Small Business*Journal, 20(4), 33-50.
- McCall, R. B. (1977). Challenges to a science of developmental psychology. *Child Development*, 48, 333–44.
- McGrath, R., & Sparks, W. L. (2005). The importance of building social capital.

 Ouality Progress, 38(2), 45-49.
- McGuire, J. (1963). Business and Society. New York: McGraw-Hill.
- McIntyre, L. J. (2005). Need to know: Social Science research methods. Singapore: McGraw-Hill Education.
- McWilliams, A., & Siegel, D. S. (2001). Corporate social responsibility: A theory of firm perspective. Academy of Management Review, 26(1), 117-127.
- Meehan, J., & Muir, L. (2008). SCM in Merseyside SMEs: Benefits and barriers. *The TOM Journal*, 20(3), 223-232.
- Meglino, B. M., & Ravlin, E. C. (1998). Individual values in organizations: Concepts, controversies, and research. *Journal of Management*, 24(3), 351-389.
- Menguc, B., Auh, S., & Ozanne, L. (2009). The interactive effect of internal and external factors on a proactive environmental strategy and its influence on a firm's performance. *Journal of Business Ethics*, 94, 279-298.
- Mentzer, J. T. (2001). Supply chain management. United States of America: Sage Publications, Inc.

- Meyer, J. W., & Rowan, B. (1977). Institutionalized organization: Formal structure as myth and ceremony. *American Journal of Sociology*, 83(2), 340-363.
- Meyers, L. S., Gamst, G., & Guarino, A. (2006). Applied Multivariate Research:

 Design and Interpretation. Thousand Oaks, CA: Sage.
- Miller, S. A. (1998). *Developmental research methods* (2nd Ed.). Upper Saddle River, NJ: Prentice-Hall.
- Miller, N., & Besser, T. (2000). The importance of community values in small business strategy formation: Evidence from rural Iowa. *Journal of Small Business Management*, 38(1), 68-85.
- Miller, D., Miller, I., & Scholnick, B. (2008). Stewardship vs. stagnation: An empirical comparison of small family and non family businesses. *Journal of Management Studies*, 45(1), 51-58.
- Miller, L. E., & Smith, K. L. (1983). Handling nonresponse issues. *Journal of Extension*, 21, 45–50.
- Milstein, M. B., Hart, S. L., & York, A. S. (2002). Coercion breeds variation: The differential impact of isomorphic pressures on environmental strategies. In A. J. Hoffman & M. J. Ventresca (Eds.), Organizations, Policy and the Natural Environment (pp. 151-172). Stanford: Stanford University Press.
- Mitchell, R. K., Agle, B. R., & Wood, D. J. (1997). Toward a theory of stakeholder identification and salience: Defining the principle of who or what really count. Academy of Management Review, 22(4), 853-886.
- Mitchell, T. R. (1985). An evaluation of the validity of correlation research conducted in organizations. *Academy of Management Review*, 10(2), 192-205.

- Mohr, L. A., & Webb, D. J. (2005). The effects of Corporate Social Responsibility and price on consumer responses. *The Journal of Consumer Affairs*, 39, 121-147.
- Moir, L. (2001). What do we mean by corporate social responsibility? *Corporate Governance*, 1(2), 16-22.
- Moore, G. (2001). Corporate social and financial performance: An investigation in UK supermarket industry. *Journal of Business Ethics*, 34(3-4), 299-315.
- Moore, G., & Spence, L. (2006). Editorial: Responsibility and small business. *Journal of Business Ethics*, 67(3), 219-226.
- Morrissey, W. J., & Pittaway, L. (2006). Buyer-supplier relationships in small firms the use of social factors to manage relationships. *International Small Business Journal*, 24(3), 272-298.
- Morsing, M., & Perrini, F. (2009). CSR in SMEs: Do SMEs matter for the CSR agenda?

 Business Ethics: A European Review, 18(1), 1-6.
- Mudambi, R., Schrunder, C. P., & Mongar, A. (2004). How co-operative is co-operative purchasing in smaller firms? Evidence from UK engineering SMEs. Long Range Planning, 37, 85-102.
- Murray, K. B., & Vogel, C. M. (1997). Using a hierarchy-of-effects approach to gauge the effectiveness of corporate social responsibility to generate goodwill toward the firm: Financial versus non-financial impacts. *Journal of Business Research*, 38(2), 141-160.
- Murrillo, D., & Lozano, J. M. (2006). SMEs and CSR: An approach to CSR in their own words. *Journal of Business Ethics*, 67(3), 227-240. doi: 10.1007/s10551-006-9181-7.
- Muthuri, J. N., & Gilbert, V. (2010). An institutional analysis of corporate social responsibility in Kenya. *Journal of Business Ethics*, 98, 467-483.

- Nahapiet, J., & Ghoshal, S. (1998). Social capital, intellectual capital and the organizational advantage. *Academic of Management Review*, 23(2), 242-266.
- Nejati, M., & Amran A. (2009). Corporate social responsibility and SMEs: Exploratory study on motivations from a Malaysia perspective. *Business Strategy Series*, 10(5), 259-265.
- Nejati, M., & Amran A. (2012). Does ownership type cause any difference in the perception of Malaysian SME owners/managers towards corporate social responsibility? *International Business Governance and Ethnics*, 7(1), 63-81.
- Netemeyer, R. G., Boles, J. S., & McMurriam, R. (1996). Development and validation of work-family conflict and family-work conflict scales. *Journal of Applied Psychology*, 81(4), 400-410.
- Newton, R. R., & Rudestam, K. E. (1999). Your statistical consultant: Answer to your data analysis questions. Thousand Oaks, California: SAGE Publications.
- Nielsen, A. E., & Thomson, C. (2009). CSR Communication in small and mediumsized enterprises: A study of the attitude and beliefs of middle managers. Corporate Communications: An International Journal, 14(2), 176-189.
- Nik Ahmad, N. N., Sulaiman, M., & Siswantoro, D. (2003). Social responsibility disclosure in Malaysia: An analysis of annual reports of KLSE listed companies.

 IIUM Journal of Economics and Management, 11(1), 51-86.
- Nikolaeva, R., & Bicho, M. (2011). The role of institutional and reputation factors in the voluntary adoption of corporate social responsibility reporting standards. *Journal of Marketing Science*, 39(1), 136-157.
- Nunnally, J. C. (1978). Psychometric theory (2nd ed.). New York: McGraw-Hill.
- Nunnally, J. C., & Bernstein, I. H. (1994). *Psychometric Theory*. New York: McGraw-Hill.

- Ocloo, C. E., Akaba, S., & Worwui-Brown, D. K. (2014). Globalization and competitiveness: Challenges of Small and Medium Enterprises (SMEs) in Acera, Ghana. *International Journal of Business and Social Science*, 5(4), 287-296.
- Ogrizek, M. (2002). Forum Paper: The effect of corporate social responsibility on the branding of financial services. *Journal of Financial Services Marketing*, 6, 215-228.
- Ong, J. W., Ismail, H. B., & Goh, G. G. (2010). The competitive advantage of Small and Medium Enterprises (SMEs): The role of entrepreneurship and luck. *Journal of Small Business Entrepreneurship*, 23(3), 373-391.
- Onkila, T. J. (2009). Corporate argumentation for acceptability: Reflections of environmental values and stakeholder relations in corporate environmental statements. *Journal of Business Ethics*, 87(2), 285-298.
- Ortiz, D., & Kuhne, S. (2008). Implementing responsible business behavior from a strategy management perspectives: Developing a framework for Austrian SME. *Journal of Business Ethics*, 82, 463-475. doi: 10.1007/s10551-008-9897-7
- Oseh, C. K. (2013). Factors associated with internationalization of small and medium enterprises in Thika town, Kenya. *European Journal of Management Sciences and Economics*, 1(3), 128-136.
- Oyserman, D. (2001). Values: Psychological perspectives. *International Encyclopedia* of the Social & Behavioural Sciences, 16150-16153.
- Page, G., & Fearn, H. (2005). Corporate reputation: What do consumers really care about? *Journal of Advertising Research*, 45(3), 305-311.
- Paldam, M. (2000). Social capital: One or many? Definition and measurement. *Journal of Economic Surveys*, 14(5), 629-653.

- Papasolomou-Doukakis, I., Krambia-Kapardis, M., & Katsioloudes, M. (2005).

 Corporate Social Responsibility: The way forward? Maybe not! European

 Business Review, 17(3), 263-279.
- Pavkov, T. W., & Pierce, K. A. (2003). Ready, set, go! A student guide to SPSS 11.0 for Windows. New York: McGraw-Hill.
- Perez-Sanchez, D. (2003). Implementing environmental management in SMEs.

 Corporate Social Responsibility and Environmental Management, 10, 67-77.
- Perrini, F. (2006). SMEs and CSR theory: Evidence and implications from an Italian perspective. *Journal of Business Ethics*, 67(3), 305-316.
- Perrini, F., Russo, A., & Tencati, A. (2007). CSR strategies of SMEs and large firms:

 Evidence from Italy. *Journal of Business Ethics*, 74(3), 285-300. doi:

 10.1007/s10551-006-9235-x
- Pett, M. A., Lackey, N. R., & Sullivan, J. J. (2003). Making sense of Factor Analysis:

 The use of factor analysis for instrument development in health care research.

 Sage Publications, Inc California.
- Pimenova, P., & Vorst, R. v. d. (2004). The role of support programmes and policies in improving SMEs environmental performance in developed and transition economies. *Journal of Cleaner Production*, 12, 549-559.
- Poolton, J., & Ismail, H. (2000). New developments in innovation. *Journal of Managerial Psychology*, 15(8), 795-811.
- Porter, M., & Kramer, M. (2006). Strategy and society: The link between competitive advantage and corporate social responsibility. *Harvard Business Review*, 78-92.

- Prado-Lorenzo, J. M., Gallego-Álvarez, I., García-Sánchez, I. M., & Rodríguez-Domínguez, L. (2008). Social responsibility in Spain. Practices and motivations in firms. *Management Decision*, 46(8), 1247-1271.
- Preston, L. E., & O'Bannon, D. P. (1997). The corporate social-financial performance relationship: A typology and analysis. *Business and Society*, *36*(4), 419-429.
- Preuss, L., & Perschke, J. (2010). Slipstreaming the larger boats: Social responsibility in medium-sized businesses. *Journal of Business Ethics*, 92(4), 531-551.
- Putnam, R. D. (1993). The prosperous community: Social capital and public life.
 American Prospect, 13(Spring), 35-42.
- Putnam, R. D. (2000). Bowling alone: The collapse and revival of the American community. New York: Simon and Schuster.
- Putnam, R. D., Leonardi, R., & Nanetti, R. Y. (1993). Making Democracy Work:

 Civic Traditions in Modern Italy. New Jersey: Princeton University.
- Putrajaya Committee on GLC High Performance. (2005). Catalysing GLC Transformation to Advance Malaysia's Development. Putrajaya.
- Quazi, A. M., & O'Brien, D. (2000). An empirical test of a cross-national model of corporate social responsibility. *Journal of Business Ethics*, 25(1), 33-51.
- Quinlan, C. (2011). Business Research Method. Hampshire: Cengage Learning.
- Rahman, N. W. A., Zain, M. M., & Al-Haj, N. Y. Y. (2011). CSR disclosure and it determinants: Evidence from Malaysian government link companies. Social Responsibility Journal, 7(2), 181-201.
- Raja Ghazill, R. A., Sakundarini, N., Abdul-Rashid, S. H., Ayub, N. S., Olugu, E. U.,
 & Musa, N. (2015). Drivers and barriers analysis for green manufacturing
 practices in Malaysian SMEs: A preliminary findings. *Procedia CIRP*, 26, 658
 663.

- Ramasamy, B., & Ting, H. W. (2004). A comparative analysis of corporate social responsibility awareness: Malaysian and Singaporean firms. *Journal of Corporate Citizenship*, 13, 109-123.
- Ramli, A., & Ismail, M. S. (2013). Environmental management accounting practices: A survey of ISO 14001 certified Malaysian organizations. *Journal of Energy Technologies and Policy*, 3(11), 415-432.
- Rasche, A., & Kell, G. (2010). The United Nations global impact: Achievements, trends and challenges. Cambridge: Cambridge University Press.
- Rasi, R. Z., Abdekhodaee, A. & Nagaraja, R. (2012). Environmental protection through small businesses: An analysis of the role of stakeholders in green operations. Advanced Materials Research, 356-360, 2555-2565.
- Rayjov, T., & Marcoulides, G. (2000). A First Course in Structural Equation

 Modelling. London: Lawrence Erbaum Associates.
- Reinartz, W. J., Haenlein, M., & Henseler, J. (2009). An empirical comparison of the efficacy of covariance-based and variance-based SEM. *International Journal of Market Research*, 26(4), 332–344.
- Reiss, F. (2006). Why small businesses fail. Retrieved from http://www.publishinggame.com/art_whysmallbusinessesfail.htm.
 - Revell, A., & Blackburn, R. (2007). The Business case for sustainability? An examination of small firms in the UK's construction and restaurant sectors.

 Business Strategy and the Environment, 16(6), 404-420.
 - Richter, U. H. (2011). Driver of change: A multiple-case study on the process of institutionalization of corporate responsibility among three multinational companies. *Journal of Business Ethics*, 102(2), 261-279.

- Rigdon, E. E., Ringle, C. M., & Sarstedt, M. (2010). Structural modeling of heterogeneous data with Partial Least Squares. Review of Marketing Research, 7, 257–298.
- Ringle, C. M., Sarstedt, M., & Straub, D. W. (2012). A critical look at the use of PLS-SEM in MIS Quarterly. *MIS Quarterly 36* (1), iii – xiv.
- Ringle, C. M., Wende, S., & Will, S. (2005). *SmartPLS 2.0 beta*. University of Hamburg, Hamburg. Retrieved from http://www.smartpls.de/forum/index.php
- Roberts, S., Lawson, R., & Nicholls, J. (2006). Generating regional scale improvements in SME corporate responsibility performance: Lessons from responsibility northwest. *Journal of Business Ethics*, 67(3), 275-286.
- Rohan, M. J. (2000). A rose by any name? The values construct. *Personality and Social Psychology Review*, 4(3), 255-277.
- Rokeach, M. J. (1973). The nature of Human Values. New York: The Free Press.
- Roxas, B. G. (2008). Social capital for knowledge management: The case of small and medium-sized enterprise in the Asia-Pacific Region. Asian Academy of Management Journal, 13(2), 55-77.
- Roy, A., Vyas, V., & Jain, P. (2013). SMEs motivation: Corporate social responsibility. SCMS Journal of Indian Management, 11-21.
- Rugman, A. M., & Verbeke, A. (1998). Corporate strategies and environmental regulations: An organizing framework. *Strategic Management Journal*, 19(3), 363-375.
- Russo, M. V., & Fouts, P. A. (1997). A resource based perspective on corporate environmental performance and profitability. *Academy of Management Journal*, 40(3), 534-559.

- Russo, A., & Perrini, F. (2010). Investigating stakeholder theory and social capital: CSR in large firms and SMEs. *Journal of Business Ethics*, 91(2), 207-221.
- Russo, A., & Tencati, A. (2009). Formal vs. informal CSR strategies: Evidence from Italian micro, small, medium-sized and large firms. *Journal of Business Ethics*, 85(2), 339-353. doi: 10.1007/s10551-008-9736-x
- Said, R., Hariri, H., Haron, H., & Zainuddin, Y. H. (2011). Chapter 9 The Extent of Disclosure of Corporate Social Responsibility in Malaysia. In G. Aras, D. Crowther (Eds.), Governance in the Business Environment (Developments in Corporate Governance and Responsibility (Volume 2, pp. 177-194).) Emerald Group Publishing Limited.
- Sangle, S. (2010). Empirical analysis of determinants of adoption of proactive environmental strategies in India. *Business Strategy & the Environment*, 19(1), 51-63.
- Santos, M. (2011). CSR in SMEs: Strategies, practices, motivations and obstacles.

 Social Responsibility Journal, 7(3), 490-508.
- Saunders, M., Lewis, P., & Thornill, A. (2007) Research Methods for Business Students, (4th ed). Harlow, Essex: Pearson Education Limited.
- Schumacker R. E., & Lomax, R. G. (2010). A Beginners Guide to Structural Equation Modeling. New York: Routledge.
- Schwartz, S. H., & Bilsky, W. (1987). Toward a universal psychological structure of human values. *Journal of Personality and Social Psychology*, 53(3), 550-562.
- Schwartz, S. H., & Bilsky, W. (1990). Toward a theory of the universal content and structure of values: Extensions and cross-cultural replications. *Journal of Personality and Social Psychology*, 58(5), 878-891.

- Schwartz, S. H. (1992). Universals in the content and structure of values: Theoretical advances and empirical tests in 20 countries. *Advances in Experimental Social Psychology*, 25, 1-65.
- Scott, W. R. (2001). Institutions and Organizations. California: Sage Publications.
- Sekaran, U. (2003). Research Methods for Business: A Skill Building Approach. New York: John Wiley.
- Sekaran, U., & Bougie, R. (2010). Research Method for Business (5th ed.). West Sussex: John Wiley and Sons.
- Sekaran, U., & Bougie, R. (2013). Research Method for Business (6th ed.). West Sussex: John Wiley and Sons.
- Sen, S., & Cowley, J. (2012). The relevance of stakeholder theory and social capital theory in the context in SMEs: An Australian perspective. *Journal of Business Ethics*, 118, 413-427.
- Sethi, S. P. (1975). Dimensions of corporate social performance: An analytic framework. *California Management Review*, 17(3), 58-64.
- Sethi, S. P., & Sama, L. M. (1998). Ethical behavior as a strategic choice by large corporations: The interactive effect of marketplace competition, industry structure, and firm resources. *Business Ethics Quarterty*, 8(1), 85-104.
- Shafer, W. E., Lee, G. M., & Fukukawa, K. (2007). Values and the perceived importance of ethics and social responsibility: The U.S. versus China. *Journal* of Business Ethics, 70(3), 265-284.
- Shah, S. H. A., & Ali, A. R. M. (2011). Entrepreneurship. (2nd ed.). Shah Alam: Oxford Fajar Sdn. Bhd.
- Shariff, M. N. M. (2000). An evaluation of a government Backed Loan Scheme in Malaysia. PhD Thesis, Loughborough University.

- Shaw, W. H., & Barry, V. (2010). *Moral issues in business*. (11th Ed.). Wadsworth, USA: Cengage Learning.
- Siltaoja, M. E. (2006). Value priorities as combining core factors between CSR and reputation A qualitative study. *Journal of Business Ethics*, 68(1), 91-111.
- Simmons, J. (2009). "Both sides now": Aligning external and internal branding for a socially responsible era. *Marketing Intelligence & Planning*, 27(5), 681-697.
- Smith, M. S., & Alcom, D. S. (1991). Cause marketing: A new direction in the marketing of corporate responsibility. *Journal of Services Marketing*, 6(4), 21-37.
- Sommer, B., & Sommer, R. (1991). A practical guide to behavioral research: Tools and techniques. New York: Oxford University Press.
- Spence, L. J. (1999). Does size matter? The state of the art in small business ethics.

 Business Ethics: A European Review, 8(3), 163-174.
- Spence, L. J. (2004). Small firm accountability and integrity. In G. Brenkert (Ed.)
 Corporate Integrity and Accountability, (pp. 115-128), London UK: Sage.
- Spence, L. J. (2007). CSR and small business in a European policy context: The five 'C's of CSR and small business research agenda. *Business and Society Review*, 112(4), 533-552.
- Spence, L. J., Coles, A., & Harris, L. (2001). The forgotten stakeholder? Ethics and social responsibility in relation to competitors. *Business and Society Reviews*, 106(4), 331-352.
- Spence, L. J., Jeurissen, R., & Rutherfooed, R. (2000). Small business and the environment in UK and the Netherlands: Toward stakeholder cooperation. Business Ethics Quarterly, 10(4), 945-965.

- Spence, L. J., & Lozano, J. F. (2000). Communicating about ethics with small firms: Experiences from the UK and Spain. *Journal of Business Ethics*, 27(1), 43-53.
- Spence, L. J., & Schmidpeter, R. (2003). SMEs social capital and the common good. *Journal of Business Ethics*, 45(1-2), 93-108.
- Spence, L. J., Schmidpeter, R., & Habisch, A. (2003). Assessing social capital, small and medium sized enterprise in Germany and the UK. *Journal of Business ethics*, 47(1), 17-29.
- Spranger, E. (1928). Types of Men: The psychology and ethics of personality. Halle Germany: Max Niemeyer Verlag.
- Sprinkle, G. B., & Maines, L. A. (2010). The benefits and costs of corporate social responsibility. *Business Horizons*, 53, 445-453.
- Srinivasan, R., Lilien, G. L., & Rangaswamy, A. (2002). Technological opportunism and radical technology adoption: An application to e-business? *Journal of Marketing*, 66(3), 47-60.
- Standards Australia. (2003). Corporate Social Responsibility. Draft for Public Comment, Committee MB-004. Retrieved from http://www.standards.com.au
- Stone, G., Joseph, M., & Blodgett, J. (2004). Toward the creating of an eco-oriented corporate culture: A proposed model of internal and external antecedents leading to industrial firm eco-orientation. The Journal of Business and Industrial Marketing, 19(1), 68-84.
- Strong, K. C., Ringer, R. C. & Taylor, S. A. (2001). The rule of stakeholder satisfaction. *Journal of Business Ethics*, 32(3), 219-230.
- Suchman, M. C. (1995). Managing legitimacy: Strategic and institutional approaches.

 Academy of Management Review. 20(3), 571-610.

- Suliyanto, S., & Rahab, R. (2012). The role of market orientation and learning orientation in improving innovativeness and performance of small and medium enterprises. *Asian Social Science*, 8(1), 134-145.
- Sustainable and Responsible Business: CSR and SMEs. (2012). Retrieved from http://ec.europa.eu/enterprise/policies/sustainable-business/corporate-social-responsibility/sme/index en.htm
- Swanson, D. L. (2008). Top managers as drivers for corporate social responsibility.
 In A. Crane, A. McWilliams, D. Matten, J. Moon, & D. S. Siegel (Eds.), The
 Oxford Handbook of Corporate Social Responsibility (pp. 227-248). New York:
 Oxford University Press.
- Sweeney, L. (2007). Corporate Social Reasonability in Ireland: Barriers and opportunities experienced by SMEs when undertaking CSR. *Corporate Governance*, 7(4), 516-523.
- Swisher, L. L., Beckstead, J. W., & Bebeau, M. J. (2004). Factor Analysis as a tool for survey analysis using a professional role orientation inventory as an example.

 Physical Therapy, 84(9), 784-799.
- Tabachnick, B. G., & Fidell, L. S. (2013). *Using multivariate statistics (6th ed.)*. Upper Saddle River, New Jersey: Person.
- Tagiuri, R. (1965). Value orientations and the relationship of managers and scientists.

 *Administrative Science Quarterly, 10(1), 39-51.
- Talib, A. N. A., & Salleh, M. F. M. (1997). Firm size and export attitudes of Malaysian exporters. Proceedings of 2nd Asian Academy of Management Conference: Towards Management Excellence in the 21st Century Asia (pp. 403–408). Langkawi, Malaysia: Universiti Sains Malaysia.

- Taneja, S., Taneja, P. & Gupta, R. (2011). Research in corporate social responsibility: A review of shifting focus, paradigms, and methodologies. *Journal of Business Ethics*, 101(3), 343-364.
- Tay, K. L. (2006). CSR and SMEs: A mission impossible? In ACCA & The Edge. Corporate Social Responsibility: Doing Business with a Conscience. Kuala Lumpur.
- Teelak, A. (2007). Order without law? The role of certified management standards in shaping socially desired firm behavior. Academy of Management Review, 32(3), 968-985.
- Tencati, A., Perrini, F., & Pogutz, S. (2004). New tools to foster corporate socially responsible behavior. *Journal of Business Ethics*, 53, 173-190.
- Tenenhaus, M., & Vinzi, V. E. (2005). PLS regression, PLS path modeling and generalized procrustean analysis: A combined approach for PLS regression, PLS path modeling and generalized multiblock analysis. *Journal of Chemometrics*, 19, 145–153.
- Teoh, H. Y., & Thong, G. (1984). Another look at corporate social responsibility and reporting: An empirical study in a developing country. *Accounting, Organizations and Society*, 9(2), 189-206.
 - Teoh, W. M. Y., & Chong, S. C. (2008). Improving women entrepreneurs in small and medium enterprises in Malaysia: Policy recommendations. *Communication of The IBIMA*, 2, 31-38.
 - Thakkar, J., Kanda, A., & Deshmukh, S. G. (2009). Supply chain management for SMEs: A research introduction. *Management Research News*, 32(10), 970-993.
 - Tharenou, P., Donohue, R., & Cooper, B. (2007). Management Research Methods.

 Sydney: Cambridge University Press.

- The Associated Chinese Chambers of Commerce and Industry of Malaysia. (2012).

 *Report of ACCCIM 2012 SMEs survey. Retrieved from http://www.acccim.org.my/file/2012%20SME EN.pdf
- Thompson, B. (2004). Exploratory and confirmatory factor analysis: Understanding concepts and applications. Washington, DC: American Psychological Association.
- Thompson, P., & Zakaria, Z. (2004). Corporate social responsibility reporting in Malaysia: Progress and prospects. *The Journal of Corporate Citizenship*, 13, 125-136.
- Thoo, A. C., Hamid, A. B. A., Rasli, A., & Huam, H. T. (2013). The impact of supply chain integration on operational capability in Malaysian manufacturers.

 *Procedia Social and Behavioural Sciences, 130(2014), 257-265.
- Ticehurst, G. W., & Veal, A. J. (2000). Business research methods: A managerial approach. Australia: Pearson.
- Tilley, F. (2000). Small firm environment ethics: How deep do they go? Business Ethnics: A European Review, 9(1), 31-41.
- Torugsa, N., O'Donohue, W., & Hecker, R. (2012). Capabilities, proactive CSR and financial performance in SMEs: Empirical evidence from an Australian manufacturing industry sector, *Journal of Business Ethics*, 109, 483-500.
 DOI: 10.1007/s10551-011-1141-1
- Treece, E. W., & Treece, J. W. (1982). *Elements of research in nursing* (3rd ed.). St. Louis, Missouri: Mosby.
- Treviño, L. K. (1986). Ethical decision making in organizations: A person situation interactionist model. *Academy of Management Review*, 11(3), 601-617.

- Turban, D. B., & Greening, D. W. (1997). Corporate social performance and organizational attractiveness to prospective employees. Academy of Management Journal, 40, 658–672.
- Udayasankar, K. (2008). Corporate social responsibility and firm size. *Journal of Business Ethics*, 83, 167-175. doi: 10.1007/s10551-007-9609-8
- Uhlaner, L., van Goor-Balk, H., & Masurel, E. (2004). Family business and corporate social responsibility in a sample of Dutch firms. *Journal of Small Business and Enterprise Development*, 11(2), 186-194.
- UK Government. (2004). Corporate Social Responsibility: A Government Update,

 Department of Trade and Industry. from http://webarchive.nationalarchives.gov.uk/20121212135622/http://www.bis.gov.uk/files/file48771.pdf.
- United Nations Industrial Development Organization. (UNIDO) (2002). Corporate social responsibility: Implications for small and medium enterprises in developing countries. Vienna: United Nations Industrial Development Organization.
- UNIDO (2009). Industrial Development Report Breaking in and moving up: New industrial challenges for the bottom billion and the middle income countries.
 Vienna: United Nations Industrial Development Organization.
- United Nation Development Program (UNDP)(2007). SMEs development, growth and challenges. Kuala Lumpur, Malaysia: UN.
- Valentine, S., & Barnett, T. (2003). Ethics code awareness, perceived ethical values and organizational commitment. *Journal of Personnel Selling and Sales Management*, 23(4), 359-367.

- van Tulder, R., van Wijk, J., & Kolk, A. (2009). From chain liability to chain responsibility: MNE approaches to implement safety and health codes in international supply chains. *Journal of Business Ethics*, 85(Supplement 2), 399–412.
- Ven, B. V. D., & Jeurissen, R. (2005). Competing responsibility. *Business Ethics Quarterly*, 15(2), 299-317.
- Visser, W., Matten, D., Pohl, M., & Tolhurst, N. (2007). The A to Z of corporate social responsibility: A complete reference guide to concepts, codes and organizations. London: Wiley.
- Vives, A. (2006). Social and environmental responsibility in small and medium enterprises in Latin America. *The Journal of Corporate Citizenship*, 21, 39-50.
- Vogel, D. J. (2005). Is there a market for virtue? The business case for corporate social responsibility. *California Management Review*, 47(4), 19-45.
- Vyakarnam, S., Bailey, Λ., & Burnett, D. (1997). Toward an understanding of ethical behaviour in small firms. *Journal of Business Ethics*, 16(15), 1625-1636.
- Waddock, S. (2008). Building a new institutional infrastructure for corporate responsibility. *The Academy of Management Perspectives*, 22(3), 87-108.
- Walton, C. C. (1967). Corporate Social Responsibility. Wadsworth, Belmont.
- Wan Afthanorhan, W. M. A. (2014). Hierarchical component using Reflective-Formative Measurement Model in Partial Least Square Structural Equation Modeling (PLS-SEM). *International Journal of Mathematics and Statistics Invention (IJMSI)*, 2(2), 55-71.
- Wang, Y., & Poutziouris, P. (2010). Leadership styles, management systems and growth: Empricial evidence from UK owner-managed SMEs. *Journal of Enterprising Culture*, 18(3), 331-354.

- Wartick, S. L., & Cochran, P. L. (1985). The evolution of the corporate social performance model. *Academy of Management Review*, 10(4), 758-769.
- Weaver, G. R., & Agle, B. (2002). Religiosity and ethical behavior in organizations:

 A symbolic interactionist perspective. *Academy of Management Review*, 27, 77–97.
- Weaver, G. R., Treviño, L. K., & Cochran, P. L. (1999). Integrated and decoupled corporate social performance: Management commitments, external pressures, and corporate ethics practices. Academy of Management Journal, 42(5), 539-552.
- Weber, M. (2008). The business case for corporate social responsibility: A company-level measurement approach for CSR. *European Management Journal*, 26(4), 247-261.
- Weiss, A. M., & Heide, J. B. (1993). The nature of organizational search in high technology markets. *Journal of Marketing Research*, 30(2), 220-233.
- Welford, R., & Frost, S. (2006). Corporate social responsibility in Asian supply chains.
 Corporate Social Responsibility and Environmental Management, 13,166-176.
 doi: 10.1002/csr.121.
- Wenger, E., McDermott, R. A., & Snyder, W. (2002). Cultivating communities of practice: A guide to managing knowledge. Harvard Business School Press.
- Werther, J. W. B. & Chandler, D. (2005). Strategic corporate social responsibility as global brand insurance. *Business Horizons*, 48, 317-324.
- Westhead, P., & Storey, P. J. (1996). Management training and small firm performance: Why is the link so weak? *International Small Business Journal*, 14(4), 13-24.

- Williamson, D., Lynch-Wood, G., & Ramsay, J. (2006). Drivers of environmental behaviour in manufacturing SMEs and the implications for CSR. *Journal of Business Ethics*, 67(3), 317-330.
- William, S. M., & Pei, C. H. W. (1999). Corporate social disclosure by listed companies on their website: An international comparison. *The International Journal of Accounting*, 34(3), 389-419.
- Wood, D. J. (1991). Corporate social performance revisited. Academy of Management Review, 16(4), 691-718.
- Woodward, D., Edwards, P., & Birkin, F. (2001). Some evidence on executives' views of corporate social responsibility. *The British Accounting Review*, 33(3), 357-397.
- World Bank. (2003). Public Policy for Corporate Social Responsibility. In D. Petkoski
 & N. Twose (Eds.), WBI Series on Corporate Responsibility, Accountability, and
 Sustainable Competitiveness. The World Bank Institute & International Finance
 Corporation.
- World Business Council for Sustainable Development. (2000). Corporate social responsibility: Making good business sense. Switzerland, Conches-Geneva.
- World Commission on Environment and Development. (1987). Our Common Future.

 Oxford: Oxford University Press.
- Worthington, I., Ram, M., & Jones, T. (2006). Exploring corporate social responsibility in the U.K. Asian small business community. *Journal of Business Ethics*, 67(2), 201-217.
- Wycherley, I. (1999). Greening supply chains: The case of the Body Shop International. *Business Strategy and the Environment*, 8(2), 120-127.

- Xerri, M. J., & Brunetto, Y. (2011). The impact of the perceived usefulness of workplace social networks upon the innovative behavior if SME employees: A social capital perspective. *International Journal of Innovation Management*, 15(5), 959-987.
- Yang, X. H., & Rivers, C. (2009). Antecedents of CSR practices in MNCs' subsidiaries: A stakeholder and institutional perspective. *Journal of Business Ethics*, 86(2 supplement), 155-169.
- Yin, R. K. (1994). Case study research: Design and methods (2nd Ed.). California: Sage.
- Yu, J., & Bell, J. N. B. (2007). Building a sustainable business in China's small and medium-sized enterprises (SMEs). Journal of Environmental Assessment and Policy Management, 9(1), 19-43.
- Zakaria, M., & Hashim, K. (2004). Perceptions of E-business among Malaysian SMEs:

 A recent survey. *Malaysian Management Review*, 39(1), 86-93.
- Zikmund, W. G. (2003). Business Research Method. Mason: Thompson.
- Zikmund, W. G., Babin, B. J., Carr, J. C., & Griffin, M. (2012). Business Research Methods (9th ed.). Wadsworth: Cengage Learning.
- Zu, L., & Song, L. (2008). Determinants of managerial values on corporate social responsibility: Evidence from China. *Journal of Business Ethics*, 88(1 supplement), 105-117.
- Zulkifri, N., & Amran, A. (2006). Realising corporate social responsibility in Malaysia: A view from the accounting profession. *The Journal of Corporate Citizenship*, 24, 101-114.

Appendix 1 - Sample of Questionnaire



Othman Yeop Abdullah Graduate School of Business
Universiti Utara Malaysia
06010 UUM Sintok
Kedah Darul Aman.
Tel: 04-928 7130

Facsimile: 04-928 7160 Website: oyagsb.uum.edu.my

Dear Sir/Madam,

I am a PhD candidate at Universiti Utara Malaysia (UUM) currently lecturing in Universiti Tunku Abdul Rahman (UTAR). I wish to seek your kind assistance to participate in a survey which examines *Malaysian SMEs' Participation in Corporate Social Responsibility (CSR)*. The purpose of the study is to gain a better understanding on the motivation and practices of Corporate Social Responsibility (CSR) by Small and Medium Enterprises (SMEs) in Malaysia.

Universiti Utara Malaysia

To accomplish this study, your company is being invited to participate in the survey. You will be assured of strictest confidentiality of all information disclosed in the questionnaire. The questionnaire attached will take you approximately 15 minutes to complete.

Your assistance in completing this questionnaire is greatly appreciated. If you require any clarification, or have any comment or suggestion with regards to this study, please do not hesitate to contact me by email (teohsy@utar.edu.my) or call me at 012-4670340.

Thank you very much.

Yours sincerely,

Teoh Sok Yee Doctor of Philosophy (PhD) candidate

SECTION A	BACKGROUND	INFORMATION	
-----------	------------	-------------	--

Part I: I would like to obtain some information about your company so that I can better understand your decision about Corporate Social Responsibility (CSR) practices. Please tick $(\sqrt{})$ an appropriate box.

	Basic metal	
	Chemical, including Petroleum	
	Electrical and Electronic	
	Fabricated Metal	
	Food, Beverage and Tobacco	
	Machinery	
	Manufacture of Furniture	
	Medical, Precision and Optical Instruments	
	Non-Metallic Mineral	
	Paper, Printing and Publishing	
É	// Plastic	
	Recycling	
	Rubber	
	Transport	
	Textile, Wearing Apparel and Leather	
	West and West Destructe including Exemitions	
	Wood and Wood Products, including Furniture	
	Others, please specify	
ise		
ise	Others, please specify	Terengganu
ise	Others, please specify e indicate the State where your factory is located.	Terengganu Pahang
ise	Others, please specify e indicate the State where your factory is located. Perlis Kuala Lumpur	
se	Others, please specify e indicate the State where your factory is located. Perlis Kuala Lumpur Negeri Sembilan	Pahang
ise	Others, please specify e indicate the State where your factory is located. Perlis Kuala Lumpur Negeri Sembilan Pulau Pinang Melaka	Pahang Sabah

4. Please	specify the form of ownership of your business.
	Citizen-owned
	Foreign-owned
	Joint venture
E 11/1	
5. What is	s your company's approximate annual sales turnover?
	Less than RM 300,000
	RM 300,000 to less than RM 15 million
	RM 15 million to less than RM 50 million
6. How ma	any full time employees does your company employ presently?
	Less than 5 workers
	5 workers to less than 75 workers
	75 workers to less than 200 workers

Part II:

Please <u>circle</u> the level of your agreement to the CSR practices in your company.

Univ	Strongly disagree	Disagree	Neutral	Agree	Strongly Agree
My firm is a socially responsible firm.	1	2	3	4	5
My firm is aware of CSR activities.	(1)	2	3	4	5
My firm's CSR activities are conducted on a regular basis.	1	2	3	4	5
My firm has allocation for budget on CSR activities.	1	2	3	4	5

SECTION B: CORPORATE SOCIAL RESPONSIBILITY (CSR) INVOLVEMENT

I would like to learn more about the frequency of your involvement in CSR. Please <u>circle</u> the most appropriate option for each statement.

Frequency - 5 points

•	1 - Never	- (NV)
	TICICI	- (14 V)

• 4 – Often - (OT)

• 5 - Always - (AW)

	I. WORKFORCE-ORIENTED ACTIVITIES	NV	RR	ST	ОТ	AW
1.	My company encourages employee participation in decision making process.	1	2	3	4	5
2.	My company improves health and safety of employees.	1	2	3	4	5
3.	My company provides equal opportunities in workplace, e.g. employing disabled people.		2	3	4	5
4.	My company promotes women to senior management position.	1	2	3	4	5
5.	My company supports good work-life balance practices.	1	2	3	4	5
6.	My company creates family friendly working environments.	1	2	3	4	5
7.	My company invests in people, e.g. training and employee development.	1	2	3	4	5

II. COMMUNITY-ORIENTED ACTIVITIES	NV	RR	ST	ОТ	AW
My company engages in Philanthropic activities, e.g. Charitable donation.	а Ма	1a2/S	3	4	5
My company creates job opportunities for local communities.	1	2	3	4	5
My company joins voluntary works in local communities.	1	2	3	4	5
My company offers sponsorship for community events (e.g. sports, youth activities, etc.).	1	2	3	4	5
My company donates to community causes.	1	2	3	4	5
	My company engages in Philanthropic activities, e.g. Charitable donation. My company creates job opportunities for local communities. My company joins voluntary works in local communities. My company offers sponsorship for community events (e.g. sports, youth activities, etc.).	My company engages in Philanthropic activities, e.g. Charitable donation. My company creates job opportunities for local communities. My company joins voluntary works in local communities. My company offers sponsorship for community events (e.g. sports, youth activities, etc.).	My company engages in Philanthropic activities, e.g. Charitable donation. My company creates job opportunities for local communities. My company joins voluntary works in local communities. My company offers sponsorship for community events (e.g. sports, youth activities, etc.).	My company engages in Philanthropic activities, e.g. Charitable donation. My company creates job opportunities for local communities. My company joins voluntary works in local communities. My company offers sponsorship for community events (e.g. sports, youth activities, etc.).	My company engages in Philanthropic activities, e.g. Charitable donation. My company creates job opportunities for local communities. My company joins voluntary works in local communities. My company offers sponsorship for community events (e.g. sports, youth activities, etc.).

III. MARKET-ORIENTED ACTIVITIES	NV	RR	ST	ОТ	AW
 My company offers safety products and services beyond legal obligations. 	1	2	3	4	5
2. My company provides high quality products and services.	1	2	3	4	5
3. My company provides content knowledge of products.	1 -	2	3	4	5
My company practices fair pricing	1	2	3	4	5
My company handles customers' complaints beyond legal requirement.	1	2	3	4	5

IV. ENVIRONMENT-ORIENTED ACTIVITIES	NV	RR	ST	OT	AW
1. My company uses recycled materials in manufacturing process.	1	2	3	4	5
2. My company reduces waste in manufacturing process.	1	2	3	4	5
3. My company filters and controls on emissions and discharges.	1	2	3	4	5
My company reduces/replaces hazardous chemicals or materials, e.g. substitute hazardous chemicals with less hazardous alternatives.	1	2	3	4	5
 My company designs products and manufacturing process to minimize the *ecological footprint along the entire product life cycle. 	1	2	3	4	5
6. My company reduces energy consumption.	1	2	3	4	5

*Ecological footprint:

The impact of a person or community on the environment, expressed as the amount of land required to sustain their use of natural resources.

SECTION C: CORPORATE SOCIAL RESPONBILITY (CSR) DRIVERS

I would like to learn about the <u>factors</u> which influence your company's decision to implement CSR. Please indicate the extent to which you agree or disagree with each of the following statements. Please <u>circle</u> the most appropriate option for each statement.

Level of Agreement

1 - Strongly disagree	- SD
2 – Disagree	Malabsi
3 - Neutral	- N
4 – Agree	- A
5 - Strongly agree	- SA

(I) Employee factors:					
	SD	D	N	A	SA
My company wishes to be able to attract skilled workers.	1	2	3	4	5
2. My company wishes to be able to create the sense of belonging to the company among workers.	1	2	3	4	5
3. My company wishes to be able to increase employee retention.	-1	2	3	4	5
4. My company wishes to be able to increase employee morale.	1	2	3	4	5
5. My company wishes to be able to attract new employees.	1	2	3	4	5
My employees voluntarily engage in CSR activities of the firm.	I	2	3	4	5
7. My employees expect the firm to implement CSR activities.	1	2	3	4	5
8. My employees monitor whether the promises concerning CSR are fulfilled.	1	2	3	4	5

(II) Local community factors:					
	SD	D	N	A	SA
My company wishes to give something back to the community.	1	2	3	4	5
2. My company wishes to gain trust from local community.	I	2	3	4	5
3. My company wishes to develop better connection with local community.	1	2	3	4	5
4. There has been an increasing expectation from local community on CSR practices.	1	2	3	4	5
5. There has been an increasing pressure from local community on CSR practices.	1	2	3	4	5

	1				
	SD	D	N	A	SA
 My company aims to increase sales. 	1 -	2	3	4	5
My company wishes to attract repeating customers.		2	3	4	5
My company wishes to increase customer loyalty.	1	2	3	4	5
My company wishes to explore new customers and markets.	1	2	3	4	5
5. My company wishes to improve customer satisfaction.	= 1	2	3	4	5
My customers' purchasing habits are changing to support CSR firms (e.g. fair trade)	1	2	3	4	5
My customers are ready to boycott products and services which do not comply with CSR standard.	1	2	3	4	5

The second second	SD	D	N	A	SA
 Government starts to increase transparency in businesses. 	414 6	2	3	4	5
 Government applies penalties if companies do not implement CSR activities. 	1	2	3	4	5
3. Government provides incentives to implement CSR activities.	J	2	3	4	5
4. Government pressures through enacted acts and regulations to implement CSR.	1	2	3	4	5

(V) Competitor factors: SD					
	SD	D	N	A	SA
 My competitors take a leading role in CSR. 	-1:	2	3	4	5
	1	2	3	4	5
 My competitors communicate openly about their CSR activities. 	1	2	3	4	5
4. My competitors invest in social funds and projects.	1	2	3	4	5

(VI) Supplier factors:					
	SD	D	N	A	SA
 Improving relationship with suppliers is important to my company. 	- 1	2	3	4	5
My suppliers request me to implement CSR.		2	3	4	5
Suppliers' business practices are the source of motivation for my company.	1	2	3	4	5

(VII) Performance factors:					
	SD	D	N	A	SA
Increasing profit is important to my company.	1	2	3	4	5
2. Increasing efficiency is important to my company.	1	2	3	4	5
3. Enhancing company image is important to my company.	1	2	3	4	5
 Enhancing long term cost savings is important for my company. 	1	2	3	4	5

SECTION D: YOUR PERSONAL VALUES

I would like to learn about your personal values on implementing CSR in your company. Please *circle* the most appropriate option for each statement.

Level of Agreement

1 – Strongly disagree
 2 – Disagree
 D

• 3 – Neutral - N

4 - Agree - A

5 - Strongly agree - SA

		SD	D	N	A	SA
1)	I would read more attentively on the headlines which related to leaders of different religions to consult on reconciliation.	1	2	3	4	5
2)	I agree that the aim of religious institutions at the present time should be to encourage spiritual worship and a sense of communion with the highest.	1	2	3	4	5
3)	I prefer to listen a series of lectures on the comparative development of the great religious faiths.	Ī	2	3	4	5
4)	I would consider it is important for my child to secure training in religion.	1	2	3	4	5
5)	If I had more than enough income for my needs, I prefer to help advance the activities of local religious groups.	1	2	3	4	5

		SD	D	N	A	SA
1)	I am a person with high ideals and reverence.	1	2	3	4	5
2)	If I had some time to spend in a waiting room, I would read magazines which related to arts and decorations.	1	2	3	4	5
3)	In newspaper, I would more likely to read the section on picture galleries and exhibitions.	1	2	3	4	5
4)	If I could influence the educational policies of the nation's public schools, I would undertake to promote the study and participation in music and the fine arts.	1	2	3	4	5
5)	If I had sufficient leisure and money, I prefer to make a collection of fine sculptures or paintings.	1	2	3	4	5

		SD	D	N	A	SA
1)	I would read more attentively on the headlines which related to great improvements in market conditions.	1	2	3	4	5
2)	In newspaper, I would more likely to read the real estate sections and the account of the stock market.	1	2	3	4	5
3)	I think that a good government should aim chiefly at the development of manufacturing and trade.	I	2	3	4	5
4)	If I had more than enough income for my needs, I prefer to apply it productively to assist commercial and industrial development.	1	2	3	4	5
5)	I would consider the more important function of education is the preparation for practical achievement and financial reward.	Ulara	Mala	sysia	4	5
6)	If I could influence the educational policies of the nation's public schools, I would undertake to increase the practical value of courses.	Ţ	2	3.	4	5

		SD	D	N	A	SA
1)	I am a person with unselfishness and sympathy	1	2	3	4	5
2)	If I have sufficient leisure time, I prefer to use it to perform volunteer social or public service work.	1.	2	3	4	5
3)	I would consider the more important function of education is its preparation for participation in community activities and aiding less fortunate persons.	1	2	3	4	5
4)	I think that a good government should aim chiefly at more aid for the poor, sick and old.	į	2	3	4	5
5)	If I had sufficient leisure and money, I prefer to establish a center for the care and training of the disabled.	Ī	2	3	4	5
6)	At an evening discussion with friends, I am more interested when the conversation concerns poverty and social improvement.	I	2	3	4	5

		SD	D	N	A	SA
1)	I believe the main objective of scientific research should be the discovery of truth.	1	2	3	4	5
2)	I believe the main objective of scientific research should not be its practical applications.	.1.	2	3	4	5
3)	I would read more attentively on the headlines which related to new scientific theory announced.	1	2	3	4	5
4)	If I have sufficient leisure time, I prefer to use it to develop my mastery of a favourite skill.	1	2	3	4	5
5)	If I had some time to spend in a waiting room, I would read magazines which related to scientific age.		2	3	4	5
6)	At an evening discussion with friends, I am more interested when the conversation concerns development in science.	1	2	3	4	5
7)	At an evening discussion with friends, I am more interested when the conversation concerns the meaning of life.	1	2	3	4	5

	(C)-4()	SD	D	N	A	SA
1)	Assuming that I have sufficient capability, I prefer to be a politician.	1	2	3	4	5
2)	I would consider the more important function of modern leaders is to bring accomplishment of practical goals.	U	2	3	4	5
3)	I would consider the more important function of modern leaders is to encourage followers to take a greater interest in the rights of others.	Utara	Mal.	aysia	4	5
4)	I would read more attentively on the headlines which related to Federal Court renders decision.	1	2	3	4	5
5)	Modern society benefits more from greater knowledge of the fundamental laws of human behaviour.	1	2	3	4	5
6)	If I had sufficient leisure and money, I prefer to aim at a senatorship or a seat in the Parliament.	1	2	3	4	5

CHATT	TAT	THE PARTY	FOOD	TATTE	TAR A TIPE	-
SECTION		H.: DH.N	ALDE-K A	PHIC	PROFIL	ы.

I would like to have a better understanding of your personal background. Please tick (\checkmark) in an appropriate box.

Yes

No

1.

Are you the owner of the

2.	What is your current position in	Managing Director	
	your company?	Chief Executive Office	eer
		Manager	
		Others, please specify	
3.	Gender.	Male	Female
	Age group.	Below 20	20 - 29
		30-39	40 – 49
	(C)	50 and above	
	Highest level of education.	Primary	SRP/PMR
		SPM	STPM
	WITET IS	Certificate	Diploma
	The Lorentz	Higher Diploma	Bachelor Degree
	Only	Master Degree	Doctor of Philosophy
	Please use this space if you wish to implementati	o share your insight about yo on of CSR practices.	ur company
	Please use this space if you wish to implementati	o share your insight about yo on of CSR practices.	ur company
	Please use this space if you wish to implementati	o share your insight about yo on of CSR practices.	ur company
	Please use this space if you wish to implementati	o share your insight about yo on of CSR practices.	ur company
	Please use this space if you wish to implementati	o share your insight about yo on of CSR practices.	ur company
	Please use this space if you wish to implementati	o share your insight about yo on of CSR practices.	ur company
	Please use this space if you wish to implementati	o share your insight about yo on of CSR practices.	ur company

Thank you for your cooperation. Your contribution to this study is greatly appreciated.

Appendix 2 - Respondents' Profile

Sector

Basic metal

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No	191	94.1	94.1	94.1
	Yes	12	5.9	5.9	100.0
	Total	203	100.0	100.0	

Chemical, including petroleum

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No	187	92.1	92.1	92.1
	Yes	16	7.9	7.9	100.0
	Total	203	100.0	100.0	

Electrical and electronic

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No	192	94.6	94.6	94.6
FT G	Yes	11	5.4	5.4	100.0
	Total	203	100.0	100.0	

Fabricated Metal

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No	185	91.1	91.1	91.1
	Yes	18	8.9	8.9	100.0
	Total	203	100.0	100.0	

Food, Beverage and Tobacco

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No	178	87.7	87.7	87.7
	Yes	25	12.3	12.3	100.0
	Total	203	100.0	100.0	

Machinery

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No	187	92.1	92.1	92.1
	Yes	16	7.9	7.9	100.0
	Total	203	100.0	100.0	

Manufacture of Furniture

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No	195	96.1	96.1	96.1
	Yes	8	3.9	3.9	100.0
	Total	203	100.0	100.0	

Medical, Precision and Optical Instruments

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No	197	97.0	97.0	97.0
255	Yes	6	3.0	3.0	100.0
	Total	203	100,0	100.0	L 200

Non-Metallic Mineral

ME	311/	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No	199	98.0	98.0	98.0
8	Yes	Umrv ₄	2.0	2.0	100,0
-	Total	203	100.0	100.0	

paper, Printing and Publishing

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No	192	94.6	94.6	94.6
	Yes	11	5.4	5.4	100.0
	Total	203	100.0	100.0	

Plastic

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No	184	90.6	90.6	90.6
	Yes	19	9.4	9.4	100.0
	Total	203	100.0	100.0	

Recycling

		Frequency	Percent	Valid Percent	Cumulative Percent
Ye	No	195	96.1	96.1	96.1
	Yes	8	3.9	3.9	100.0
	Total	203	100.0	100.0	

Rubber

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No	191	94.1	94.1	94.1
	Yes	12	5.9	5.9	100.0
	Total	203	100.0	100.0	

Transport

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No	195	96.1	96.1	96.1
	Yes	8	3.9	3.9	100.0
	Total	203	100.0	100.0	L MI

textile, Wearing Apparel and Leather

2	2/10	Frequency	Percent	Valid Percent	Cumulative Percent
Valid No Yes Tota	No	188	92.6	92.6	92.6
	Yes	15	7.4	7.4	100.0
	Total	203	100.0	100.0	

Wood and Wood products, including furniture

		Frequency	Percent	Valid Percent	Cumulative Percent
Ye	No	192	94.6	94.6	94.6
	Yes	1.1	5.4	5.4	100.0
	Total	203	100.0	100.0	

Others

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No	198	97.5	97.5	97.5
	Yes	5	2.5	2.5	100.0
	Total	203	100.0	100.0	

Geographical Distribution

Perlis

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No	203	100.0	100.0	100.0

Kedah

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No	184	90.6	90.6	90.6
	Yes	19	9.4	9.4	100.0
	Total	203	100.0	100.0	

Pulau Pinang

		Frequency	Percent	Valid Percent	Cumulative Percent
	No	167	82.3	82.3	82.3
	Yes	36	17.7	17.7	100.0
	Total	203	100.0	100.0	w

Perak

2	210	Frequency	Percent	Valid Percent	Cumulative Percent
14.77	No	173	85.2	85.2	85.2
	Yes	30	14.8	14.8	100.0
	Total	203	100.0	100.0	

Selangor

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No	131	64.5	64.5	64.5
	Yes	72	35.5	35.5	100.0
	Total	203	100.0	100.0	

Putrajaya

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	Vo	203	100.0	100.0	100.0

Kuala Lumpur

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No	199	98.0	98.0	98.0
	Yes	4	2.0	2.0	100.0
	Total	203	100.0	100.0	

Negeri Sembilan

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No	197	97.0	97.0	97.0
	Yes	6	3.0	3.0	100.0
	Total	203	100.0	100.0	

Melaka

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No	195	96.1	96.1	96.1
	Yes	8	3.9	3.9	100.0
	Total	203	100.0	100.0	k selle

Johor

m	ΠL	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No	176	86.7	86.7	86.7
18	Yes	27	13.3	13.3	100.0
	Total	203	100.0	100.0	

Kelantan

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid No	203	100.0	100.0	100.0

Terengganu

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No	203	100.0	100.0	100.0

Pahang

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No	202	99.5	99.5	99.5
	Yes	1	.5	.5	100.0
	Total	203	100.0	100.0	

Sabah

	4	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No	202	99.5	99.5	99.5
	Yes	1	.5	.5	100.0
	Total	203	100.0	100.0	

Sarawak

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No	202	99.5	99.5	99.5
	Yes	- 1	.5	.5	100.0
	Total	203	100.0	100.0	

Labuan

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid No	203	100.0	100.0	100.0



The form of ownership

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Citizen-owned	152	74.9	74.9	74.9
F	Foreign-owned	30	14.8	14.8	89.7
	Joint Venture	21	10.3	10.3	100.0
	Total	203	100.0	100.0	

Annual sales of turnover

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	< 300,000	18	8.9	8.9	8.9
300	300k to less than 15m	110	54.2	54.2	63.1
	15m to less than 50m	75	36.9	36.9	100.0
	Total	203	100.0	100.0	

Full-time employees

1		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	< 5	15	7.4	7.4	7.4
	5 to less than 75	117	57.6	57.6	65.0
	75 to less than 200	71	35.0	35.0	100.0
	Total	203	100.0	100.0	

Universiti Utara Malaysia

Position

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Managing Director	68	33.5	33.5	33.5
	Chief Executive officer	26	12.8	12.8	46.3
	Senior Manager	70	34.5	34.5	80.8
	Manager	39	19.2	19.2	100.0
	Total	203	100.0	100.0	

Gender.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	129	63.5	63.5	63.5
	Female	74	36.5	36.5	100.0
	Total	203	100.0	100.0	

Age range.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	20 - 29	23	11.3	11.3	11.3
	30 - 39	43	21.2	21.2	32.5
	40 - 49	60	29.6	29.6	62.1
	50 and above	77	37.9	37.9	100.0
	Total	203	100.0	100.0	

Highest level of education.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Secondary	26	12.8	12.8	12.8
	College	43	21.2	21.2	34.0
	University	134	66.0	66.0	100.0
	Total	203	100.0	100.0	



Appendix 3 – Statistical Results of the Model without Moderator (CSR Drivers and CSR Practices)

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ([O/STDEV])	P Values
Aethetic value -> CSR Activities	0.227	0.23	0.081	2.801	0.005
Community -> CSR Activities	0.267	0.263	0.098	2.73	0.006
Competitor -> CSR Activities	0.015	0.064	0.051	0.299	0.765
Customer -> CSR Activities	-0.087	-0.127	0.092	0.946	0.344
Economic value -> CSR Activities	0.096	0.104	0.064	1.506	0.132
Employee -> CSR Activities	0.18	0.188	0.081	2.216	0.027
Government -> CSR Activities	0.021	0.071	0.054	0.381	0.704
Performance -> CSR Activities	0.092	0.112	0.081	1.128	0.259
Politic value -> CSR Activities	0.094	0.102	0.066	1.424	0.154
Religious value -> CSR Activities	-0.028	-0.073	0.054	0.516	0.606
Social value -> CSR Activities	0	0.068	0.051	0.006	0.995
Supplier -> CSR Activities	-0.156	-0.161	0.093	1.684	0.092
Theoretical value -> CSR Activities	0.054	0.071	0.051	1.059	0.29

Universiti Utara Malaysia

Appendix 4 – Statistical Results of the Model with Moderator (Religious Value)

Moderator - Religious value	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics	P Values
Community -> CSR Activities	0.383	0.382	0.082	4.662	0
Community*Religious value -> CSR Activities	0.007	0.056	0.05	0.137	0.891
Competitor -> CSR Activities	0.046	0.081	0.062	0.752	0.452
Competitor*Religious value -> CSR Activities	-0.119	-0.143	0.083	1.422	0.155
Customer -> CSR Activities	-0.12	-0.144	0.096	1.245	0.213
Customer*Religious value -> CSR Activities	0.149	0.182	0.11	1.359	0.174
Employee -> CSR Activities	0.194	0.201	0.089	2.185	0.029
Employee*Religious value -> CSR Activities	0.113	0.116	0.085	1.33	0.184
Government -> CSR Activities	0.045	0.075	0.058	0.775	0.438
Government*Religious value -> CSR Activities	0.075	0.094	0.064	1.18	0.238
Performance -> CSR Activities	0.041	0.097	0.072	0.57	0.569
Performance*Religious value -> CSR Activities	-0.345	-0.333	0,126	2.737	0.006
Religious value -> CSR Activities	0,12	0.123	0.072	1.656	0.098
Supplier -> CSR Activities	-0.183	-0.184	0.097	1.89	0.059
Supplier*Religious value -> CSR Activities	0.187	0.186	0.102	1.838	0,066

Moderator – Religious value					
12					
	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics	P Values
Community -> CSR Activities	0.124	0.131	0.058	2.144	0.032
Community*Religious value -> CSR Activities	0	0.005	0.008	0.009	0.993
Competitor -> CSR Activities	0.002	0.007	0.011	0.139	0.89
Competitor*Religious value -> CSR Activities	0.01	0.018	0.018	0.542	0.588
Customer -> CSR Activities	0.006	0.013	0.016	0.388	0.698
Customer*Religious value -> CSR Activities	0.008	0.015	0.016	0.482	0.63
Employee -> CSR Activities	0.023	0.03	0.024	0.974	0.33
Employee*Religious value -> CSR Activities	0.006	0.009	0.012	0.512	0.609
Government -> CSR Activities	0.002	0.008	0.011	0.159	0.874
Government*Religious value -> CSR Activities	0.005	0.01	0.012	0.372	0.71
Performance -> CSR Activities	0.001	0.007	0.01	0.083	0.934
Performance*Religious value -> CSR Activities	0.058	0.057	0.041	1.413	0.158
Religious value -> CSR Activities	0.015	0.021	0.022	0.674	0.501
Supplier -> CSR Activities	0.017	0.022	0.021	0,812	0.417
Supplier*Religious value -> CSR Activities	0.014	0.017	0.017	0.802	0.423

Appendix 5 - Statistical Results of the Model with Moderator (Economic Value)

Moderator - Economic value					
	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Community -> CSR Activities	0.28	0.289	0.087	3.209	0.001
Community*Economic value -> CSR Activities	-0.102	-0.113	0.072	1.414	0.158
Competitor -> CSR Activities	0.021	0.078	0.061	0.346	0.73
Competitor*Economic value -> CSR Activities	-0.017	-0.08	0.062	0.278	0.781
Customer -> CSR Activities	-0.034	-0.098	0.073	0.462	0.644
Customer*Economic value -> CSR Activities	0.184	0.213	0.116	1.584	0.113
Economic value -> CSR Activities	0.206	0.211	0.07	2.944	0.003
Employee -> CSR Activities	0.242	0.254	0.086	2.806	0.005
Employee*Economic value -> CSR Activities	0.137	0.131	0.078	1.749	0.08
Government -> CSR Activities	0.025	0.076	0.058	0.435	0.664
Government*Economic value -> CSR Activities	-0.035	-0.084	0.063	0.56	0.576
Performance -> CSR Activities	0.053	0.092	0.07	0.761	0.447
Performance*Economic value -> CSR Activities	-0.09	-0.119	0.088	1.03	0.303
Supplier -> CSR Activities	-0.155	-0.166	0.098	1.59	0.112
Supplier*Economic value -> CSR Activities	-0.099	-0.127	0.09	1.105	0.269

Moderator - Economic value					
f2.					
	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Community -> CSR Activities	0.064	0.076	0.044	1.452	0.147
Community*Economic value -> CSR Activities	0.011	0.017	0.019	0.562	0.574
Competitor -> CSR Activities	0	0.007	0.01	0.031	0.976
Competitor*Economic value -> CSR Activities	0	0.007	0.01	0.022	0.983
Customer -> CSR Activities	0	0.006	0.009	0.053	0.958
Customer*Economic value -> CSR Activities	0.018	0.027	0.026	0.696	0.487
Economic value -> CSR Activities	0.046	0.055	0.035	1.313	0.189
Employee -> CSR Activities	0.035	0.043	0.027	1.283	0.199
Employee*Economic value -> CSR Activities	0.014	0.015	0.016	0.868	0.385
Government -> CSR Activities	0.001	0.008	0.011	0.049	0.961
Government*Economic value -> CSR Activities	0.001	0.01	0.014	0.088	0.93
Performance -> CSR Activities	0.001	0.007	0.01	0.146	0.884
Performance*Economic value -> CSR Activities	0.004	0.011	0.015	0.288	0.774
Supplier -> CSR Activities	0.011	0.017	0.018	0.599	0.549
Supplier*Economic value -> CSR Activities	0.005	0.012	0.015	0.327	0.744

Appendix 6 - Statistical Results of the Model with Moderator (Social Value)

Moderator - Social value					
	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Community -> CSR Activities	0.304	0.307	0.093	3.278	0.001
Community*social value -> CSR Activities	-0.061	-0.081	0.057	1.062	0.288
Competitor -> CSR Activities	0.059	0.084	0.063	0.929	0.353
Competitor*social value -> CSR Activities	-0.127	-0.139	0.089	1.422	0.155
Customer -> CSR Activities	-0.102	-0.123	0.09	1.138	0.255
Customer*social value -> CSR Activities	0.096	0.141	0.1	0.96	0.337
Employee -> CSR Activities	0.201	0.211	0.088	2.296	0.022
Employee*social value -> CSR Activities	0.152	0.156	0.091	1.671	0.095
Government -> CSR Activities	0.025	0.082	0.062	0.402	0.688
Government*social value -> CSR Activities	0.048	0.076	0.058	0.829	0.407
Performance -> CSR Activities	0.101	0.112	0.083	1.223	0.221
Performance*social value -> CSR Activities	-0.147	-0.162	0.102	1.434	0.152
Social value -> CSR Activities	0.134	0.147	0.078	1.713	0.087
Supplier -> CSR Activities	-0.171	-0.188	0.102	1.667	0.096
Supplier*social value -> CSR Activities	0.058	0.092	0.074	0.79	0.43

Moderator - Social value					
12					
	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ([O/STDEV])	P Values
Community -> CSR Activities	0.076	0.085	0.05	1.523	0.128
Community*social value -> CSR Activities	0.003	0.008	0.011	0.302	0.763
Competitor -> CSR Activities	0.002	0.008	0.011	0.227	0.821
Competitor*social value -> CSR Activities	0.011	0.018	0.021	0.532	0.595
Customer -> CSR Activities	0.004	0.009	0.012	0.331	0.74
Customer*social value -> CSR Activities	0.004	0.012	0.015	0.27	0.788
Employee -> CSR Activities	0.025	0.032	0.024	1.029	0.303
Employee*social value -> CSR Activities	0.015	0.019	0.019	0.784	0.433
Government -> CSR Activities	0.001	0.009	0.012	0.042	0.966
Government*social value -> CSR Activities	0.003	0.009	0.013	0.202	0.84
Performance -> CSR Activities	0.005	0.01	0.014	0.391	0.696
Performance*social value -> CSR Activities	0.013	0.02	0.022	0.607	0.544
Social value -> CSR Activities	0.018	0.027	0.026	0.707	0.48
Supplier -> CSR Activities	0.014	0.022	0.022	0.636	0.525
Supplier*social value -> CSR Activities	0.002	0.006	0.009	0.196	0.845

Appendix 7 - Statistical Results of the Model with Moderator (Aesthetic value)

Moderator - Aesthetic value					
	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ([O/STDEV])	P Values
Aesthetic value -> CSR Activities	0.235	0.23	0.08	2.936	0.003
Community -> CSR Activities	0.315	0.316	0.086	3.676	0
Community*Aesthetic value -> CSR Activities	-0.043	-0.064	0.047	0.912	0.362
Competitor -> CSR Activities	-0.001	-0.073	0.057	0.011	0.991
Competitor*Aesthetic value -> CSR Activities	-0.039	-0.081	0.06	0.655	0.512
Customer -> CSR Activities	-0.144	-0.163	0.101	1.419	0.156
Customer*Aesthetic value -> CSR Activities	-0.07	-0.138	0.111	0.628	0.53
Employee -> CSR Activities	0.208	0.212	0.083	2.498	0.013
Employee*Aesthetic value -> CSR Activities	0.157	0.156	0.089	1.758	0.079
Government -> CSR Activities	0.045	0.083	0.062	0.73	0.465
Government*Aesthetic value -> CSR Activities	-0.032	-0.091	0.071	0.459	0.647
Performance -> CSR Activities	0.144	0.149	0.096	1.504	0.133
Performance*Acsthetic value -> CSR Activities	-0.054	-0.107	0.081	0.673	0.501
Supplier -> CSR Activities	-0.204	-0.206	0.107	1.9	0.057
Supplier*Aesthetic value -> CSR Activities	0.063	0.099	0.074	0.842	0.4

Moderator - Aesthetic value					
f2					
	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Aesthetic value -> CSR Activities	0.06	0.065	0.044	1.364	0.173
Community -> CSR Activities	0.085	0.091	0.048	1.78	0.075
Community*Aesthetic value -> CSR Activities	0.002	0.007	0.009	0.241	0.81
Competitor -> CSR Activities	0	0.006	0.009	0	1
Competitor*Aesthetic value -> CSR Activities	0.001	0.007	0.01	0.116	0.908
Customer -> CSR Activities	0.009	0.016	0.018	0.474	0.635
Customer*Aesthetic value -> CSR Activities	0.001	0.008	0.012	0.12	0,904
Employee -> CSR Activities	0.028	0.034	0.025	1.138	0.255
Employee*Aesthetic value -> CSR Activities	0,013	0.017	0.017	0.798	0.425
Government -> CSR Activities	0.002	0.01	0.013	0.137	0.891
Government*Aesthetic value -> CSR Activities	0.001	0.007	0.011	0.062	0.951
Performance -> CSR Activities	0.011	0.017	0.02	0.555	0.579
Performance*Aesthetic value -> CSR Activities	0.001	0.007	0.009	0.128	0.898
Supplier -> CSR Activities	0.02	0.026	0.025	0.79	0.429
Supplier*Aesthetic value -> CSR Activities	0.002	0.007	0.009	0.198	0.843

Appendix 8 - Statistical Results of the Model with Moderator (Political value)

Moderator - Political value					
	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ([O/STDEV])	P Values
Community -> CSR Activities	0.318	0.321	0.1	3.177	0.001
Community*Political value -> CSR Activities	-0.039	-0.065	0.049	0.8	0.424
Competitor -> CSR Activities	0.035	0.073	0.056	0.627	0.53
Competitor*Political value -> CSR Activities	-0.079	-0.105	0.079	0.998	0.318
Customer -> CSR Activities	-0.1	-0.128	0.09	1.114	0.265
Customer*Political value -> CSR Activities	0.14	0.164	0.112	1.249	0.212
Employee -> CSR Activities	0.227	0.232	0.086	2.649	0.008
Employee*Political value -> CSR Activities	-0.001	-0.082	0.063	0.02	0.984
Government -> CSR Activities	0.03	0.078	0.061	0.494	0.621
Government*Political value -> CSR Activities	0.076	0.083	0.058	1.31	0.19
Performance -> CSR Activities	0.101	0.12	0.088	1.141	0.254
Performance*Political value -> CSR Activities	0.022	0.101	0.077	0.29	0.772
Political value -> CSR Activities	0.2	0.198	0.075	2.682	0.007
Supplier -> CSR Activities	-0.153	-0.161	0.093	1.64	0.101
Supplier*Political value -> CSR Activities	-0.149	-0.155	0.098	1.512	0.131

Moderator – Political value					
f2					
	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Community -> CSR Activities	0.076	0.084	0.051	1.492	0.136
Community*Political value -> CSR Activities	0.002	0.008	0.011	0.199	0.843
Competitor -> CSR Activities	0.001	0.006	0.009	0.101	0.92
Competitor*Political value -> CSR Activities	0.004	0.009	0.012	0.294	0.769
Customer -> CSR Activities	0.004	0.01	0.013	0.316	0.752
Customer*Political value -> CSR Activities	0.006	0.011	0.014	0.44	0.66
Employee -> CSR Activities	0.031	0.037	0.025	1.241	0.215
Employee*Political value -> CSR Activities	0	0.005	0.007	0	1
Government -> CSR Activities	0.001	0.008	0.011	0.065	0.948
Government*Political value -> CSR Activities	0.007	0.011	0.013	0.516	0.606
Performance -> CSR Activities	0.005	0.011	0.015	0.333	0.739
Performance*Political value -> CSR Activities	0	0.007	0.01	0.023	0.981
Political value -> CSR Activities	0.044	0.047	0.033	1.311	0.19
Supplier -> CSR Activities	0.011	0.017	0.017	0.653	0.514
Supplier*Political value -> CSR Activities	0.01	0.014	0.016	0.633	0.527

Appendix 9 - Statistical Results of the Model with Moderator (Theoretical value)

Moderator - Theoretical value					
	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics	P Values
Community -> CSR Activities	0.341	0.345	0.088	3.891	0
Community*Theoretical value -> CSR Activities	-0.018	-0.063	0.052	0.344	0.731
Competitor -> CSR Activities	0.038	0.071	0.054	0.702	0.483
Competitor*Theoretical value -> CSR Activities	-0.116	-0.119	0.078	1.499	0.134
Customer -> CSR Activities	-0.116	-0.14	0.096	1.216	0.224
Customer*Theoretical value -> CSR Activities	-0.086	-0.133	0.1	0.86	0.39
Employee -> CSR Activities	0.22	0.224	0.085	2.57	0.01
Employee*Theoretical value -> CSR Activities	0.075	0,106	0.078	0.971	0.332
Government -> CSR Activities	0.037	0.084	0.064	0.571	0.568
Government*Theoretical value -> CSR Activities	0.066	0.092	0.068	0.983	0.326
Performance -> CSR Activities	0.113	0.122	0.084	1.34	0.18
Performance*Theoretical value -> CSR Activities	0.135	0.162	0.109	1.239	0.215
Supplier -> CSR Activities	-0.162	-0.165	0.1	1.611	0.107
Supplier*Theoretical value -> CSR Activities	-0.104	-0.147	0.102	1.018	0,309
Theoretical value -> CSR Activities	0.163	0.163	0.071	2.305	0.021

Moderator - Theoretical value					
f2					
	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Community -> CSR Activities	0.102	0.112	0.058	1.771	0.077
Community*Theoretical value -> CSR Activities	0	0.006	0.009	0.046	0.963
Competitor -> CSR Activities	0.001	0.006	0.009	0.127	0.899
Competitor*Theoretical value -> CSR Activities	0.009	0.014	0.016	0.562	0.574
Customer -> CSR Activities	0.006	0.012	0.015	0.362	0.717
Customer*Theoretical value -> CSR Activities	0.003	0.009	0.012	0.218	0.828
Employee -> CSR Activities	0.031	0.037	0.026	1.163	0.245
Employee*Theoretical value -> CSR Activities	0.003	0.009	0.011	0.311	0.756
Government -> CSR Activities	0.001	0.009	0.013	0.084	0.933
Government*Theoretical value -> CSR Activities	0.003	0.009	0.013	0.264	0.792
Performance -> CSR Activities	0.007	0.012	0.015	0.45	0.653
Performance*Theoretical value -> CSR Activities	0.01	0.019	0.024	0.408	0.683
Supplier -> CSR Activities	0.012	0.018	0.019	0.643	0.521
Supplier*Theoretical value -> CSR Activities	0.005	0.013	0.016	0.282	0.778
Theoretical value -> CSR Activities	0.031	0.037	0.029	1.055	0.292