

The Influence of CSR Practices on CSR-HR Capabilities and Organizational Performance among Malaysian Public Listed Company

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Abstract - The issue of social responsibility and how HR plays an important role in executing CSR has become prevalent in the Malaysian government agenda. The combination of HRM in CSR activities is important to be seen as a pioneer and major prerequisite for the realization of national mission and improve the welfare of society. Corporate bodies should take note that CSR is not just helping and giving back to employees only but covers all responsibilities including community life around. Bursa Malaysia commissioned CSR Asia conducted a CSR survey and analysed a random sample of company responses to give an overall picture of where listed companies in 2007 found that companies received low scores and lag far behind, lacking awareness and understanding of CSR concepts as well as CSR issues relevant to their operations. To ensure CSR awareness exists among organizations, the role of HRM should be emphasized. HR managers should be the main actors to make things right CSR activities that are designed to operate successfully. With the ability, resources and expertise of the organization, HRM can hone CSR activities put to good use to support CSR activities. Therefore, this study aims at investigating the contribution of the HRM capabilities in driving CSR practices among public listed companies (PLC) in Malaysia towards organizational performance. To achieve the objectives, five key research questions of this study attempts to answer. This study will apply two types of data analysis software namely Partial Least Squares (PLS) with SmartPLS M3 2.0 (2010) and Statistical Package for Social Sciences (SPSS) version 22. Therefore, the sampling frame of this study is derived from the list of 930 public listed companies in Bursa Malaysia. From the analysis, 17 hypotheses that have been tested showed that 9 hypotheses out of 17 hypotheses are supported. For analysis of Importance-Performance Matrix (IPMA) showed that three highest performances belong to Customer responsibilities CSR Statement and Environment Responsibilities. However, the variables with the highest importance for Organizational performance adaptations are different namely CSR-HR Capabilities, Environment responsibilities and CSR Vision. The findings also indicated that CSR-HR capabilities mediate the relationship between CSR Policies, CSR Orientation and Organizational Performance. Two dimension of CSR policies namely CSR Vision and Equal employment opportunity are found significant relationship but for Code of Ethics, CSR Statement are not significant. For CSR orientation, two dimension also found the relationship namely environmental responsibilities and community responsibilities but for Employee responsibilities and Customer responsibilities are not significant. This study aims at investigating the contribution of the HRM capabilities in driving CSR practices among public listed companies (PLC) in Malaysia towards organizational performance. This study make both theoretical and practical contributions, especially in identifying the relationship between CSR practices, CSR-HR capabilities and organizational performance. Therefore, this study focuses on the role of the combination of Research Based View and Stakeholder Theory which contribute to a new view in understanding the concept of Corporate Social Responsibilities and Human Resource Management.

Index Terms – Corporate Social Responsibilities, Human Resource Management, Organizational Performance

1 INTRODUCTION

The issues of the corporate social responsibility (CSR) and debates on human resource management (HRM) in CSR have been seriously taken care of by Malaysian government. This is evidenced by the Malaysian Government effort to improve the employees productivity and thus to increase the organizational performance. According to 11th Malaysia Plan - *Anchoring Growth on People*

(2016-2020), the private sectors will be encouraged to undertake CSR programmes and to collaborate with the government in research and development. Contributing to this debate, HRM can potentially provide a strategic and operational support to CSR and can produce synergistic outcome values. However, the important interfaces between HRM in CSR have not been sufficiently and systematically explored in Malaysia research. Although many organizations have established stand-alone CSR departments and appointed CSR managers to implementing the CSR strategies, the potential role and involvement of HRM remain obscure [1]. In connection with this situation, it is very interesting to understand further on how HRM acts as the drivers in CSR activities and practices that have been adopted to make the

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organization more efficiently and successfully. The journey of this study begins with the importance of background of the study that discusses the HRM and CSR, followed by the scenario of HRM and CSR in Malaysia and the importance of HRM in CSR capabilities in the organizational performance. Study also discusses about the research problems, research questions, research objectives and highlights the scope and significant of the study. Theoretical and practical significant are discusses next. Finally, the chapter highlights the organization of the thesis, operationalization of key terms and the conclusion of this chapter.

2 BACKGROUND OF THE STUDY

2.1 Corporate Social Responsibility and Human Resource Management

Although many organizations have understood the concept of CSR by incorporating this in their mission and vision together with their partners towards organizational goals, the process of integrating social responsibility during the conduct of their business has not been materialized effectively [2]. In this scenario, many researchers have paid growing attention to the role of HRM capabilities in executing the CSR. HRM plays a vital role in accomplishing the above aim, as it is one of the techniques of gaining employee support and commitment necessary for the implementation of CSR policies and practices. In addition, HRM also greatly influences the development of systems and business processes that support the delivery of effective, ready to nurture social ethics and achieve high performance towards the enculturation of corporate social responsibility [3]. Prior research efforts have shown increasing interest in the study of CSR and HRM practices, however the effort to empirically study the integration of HRM capabilities in the implementation of CSR has hardly been investigated so far. The developments of HRM and CSR activities have led to HRM responsibilities to communicate and implement ideas, policies and change the culture and behaviour of the centralization of the organization to meet the objectives of the organization. It is important to grasp whether and how HRM roles and responsibilities support employees' involvement CSR. Previous research also claimed that CSR does have a positive impact on organizational performance but it is essential to find ways for promoting CSR among employees. In this respect, the implementation of CSR policies and practices is highly dependent on HR capabilities. According to [4] the issue on CSR and HRM is dominated by two trends; 1) HRM as a part of CSR and 2) CSR as a part of HRM. Seemingly, there is a limited research that focused on either overview of the relationship or integration of the constructs. This is being echoed by [5] in

which there was an argument about the relationship between HRM and CSR while some believe that CSR is a part of the HR function, others argue that CSR is embedded in the sustainability agenda. According to [6] formulating and translating CSR strategy into actual managerial practices and outcome values remain on going challenges for many organizations. Hereby, to overcome these challenges, HRM functions can be potentially deployed as important roles in supporting organizations to execute CSR practices. In fact, HRM also could provide an interesting and dynamic support to CSR strategy design as well as implementation and delivery.

2.2 HRM and CSR in Malaysia

The issue of social responsibility and how HR plays an important role in executing CSR has become prevalent in the Malaysian government agenda. Various efforts have been undertaken by the Malaysian government and other stakeholders to make this a reality and can be carried out successfully as stipulated in the 11th Malaysia Plan, 2016-2020 (Eleventh Malaysia Plan, 2015). The combination of HRM in CSR activities is important to be seen as a pioneer and major prerequisite for the realization of national mission and improve the welfare of society. Corporate bodies should take note that CSR is not just helping and giving back to employees only but covers all responsibilities including community life around. Dato Seri Mohd. Najib also in his speech in June 10, 2010, in the 10th Malaysia Plan, 2011-2015 has made it clear description of public private partnerships in which this Government approach is in line with efforts to encourage the private sector to invest in physical infrastructure and provide services such as skills training. To support this objective, the government has outsourced the procurement of services from the private sector. This indicates that the private sector will compete to offer skills training services at competitive costs and government also encourage the private sector to provide vocational and skills training (10th Malaysia Plan, 2010). The statement was supported by the fact from Tan Sri Muhyiddin Hj Mohd Yassin in his speech on Labour Day 2015, with the theme '*Pekerja Sihat Produktiviti Meningkatkan*'. This theme is applicable to employees who are healthy and could contribute to the productivity at the workplace. Workers in this country are always ready to seize the opportunity to equip. Malaysian government always wants the workers who are competitive and creative to make changes in line with the government's aspiration to become a developed nation by the year 2020. The first class mentality as well as the most important basis for the worker's physical and mental health care would be a major determinant of their productivity to face in the years ahead. Nevertheless, productive workers will not be consequential

without the application of effective CSR. In fact, the government continues to give commitment towards the welfare of the workers who are the lifeblood of the development and progress of the people and the country (10th Malaysia Plan, 2010). The concept of CSR is not new and it was in 2006 in which Bursa Malaysia launched its CSR framework for public listed companies (PLC) to highlight that CSR activities is more than philanthropy and community initiatives [6] [12] for Malaysian PLC Bursa Malaysia has always advocated CSR as being key to sustainability. Today, sustainability which supports stakeholder value creation should be the main focus of responsible company. Business and corporate behaviour have demonstrated the level of understanding of the link between responsible business and increased business. Also, institutional investors, investment managers and financial service providers recognize that sustainability activities that integrate broader environmental and societal concerns into business strategies and performance can drive superior operating performance and be the hallmarks of good management and corporate governance. Apparently, sustainability is not a new subject and some aspects of sustainability are already embedded in the business practices. From the perspectives of HRM, it contains functions such HR planning and development, selection and recruiting, compensation and benefits, training and development, retention systems, safety and health, work relations and others which will have an impact on its existing and future employees. The link between the effectiveness of HRM and related to CSR practices will be able to deliver the organization manpower requirement not only in terms of quantity but most importantly in terms of quality. Before any HRM and CSR program implemented and be established, the strategy will have to be formulated. This strategy will require in depth thoughts on the present and future needs of the organization [3] [6].

2.3 The Importance of Human Resource Management Practices

The implementation of the policies and practices of CSR into actual management practices such as employees learning, work structure, equal opportunities, social inclusion and sustainable development is an ongoing challenge for most organizations [3] [6] [7]. This is because the interest of CSR is still new and it goes beyond environmental management and legal requirement. Due to the increase interest towards CSR among consumers, suppliers, investors and employees, the organizations are forced to address on how to manage these activities and how to allocate resources to the stakeholders. In this sense, the relationship between organization and its employees can be considered as a precondition for CSR because an

organization that adopts a high level of responsibility to its own employees is likely to implement CSR practices to its stakeholders as well as the social and natural environment. In turn, the concept of HRM is significant in promoting CSR and has posited that HRM can be demarcated as the policies, practices and systems that influence employees' behaviour, attitudes and performance. HRM practices also include the analysis and design of work, planning, recruiting and selection, training and development, compensation and benefit, reward, performance appraisal, performance management, employee relations, safety and health and others.

Practically, government has also recognized that HRM can play an important role for the nation vision and mission as a developed nation by 2020. Managing HR has become critical to type of organizations, large and small, regardless of industry performance. In fact, most of the organizations believed that without efficient HRM programs, activities and capabilities, organizations, would not achieve their objectives and sustain effectively. Consequently most of the organizations, public listed companies, domestic companies and multinational companies/corporations (MNCs) in Malaysia put more focus on HRM and also treated HRM as a key of their success. In fact with recent changing in competitive landscape and opening up of the market to global competition has forced many organizations to have a considerable relook at their management and HRM practices. There is a growing conviction that organizations need talented and world-class HR in order to survive and thrive in the competitive global economy. The global upsurge of socially responsible investment, sustainability and inclusive growth, may have significant repercussions for HRM practices among the organizations. In particular, the organizations contend that such pressure towards sustainability may alter the current practice of HRM to becoming more focus on CSR. Taking this into account, indicated that HRM capabilities such as employee self-development training, recruitment and selection of employees, rewarding and encouragement, motivation, performance evaluation, employee safety rights and others would be critical in implementing the CSR. As a strategic player, HRM is expected to contribute to business strategy and then to move in a later stage to assist in the implementation of CSR strategy. In consequences, the application of HRM capability into CSR practices may ultimately enhance the organizational performance.

2.4 The Importance of CSR-HR Capability in Organization Performance

Facilities and infrastructure as well as the ability of an organization in HRM practices and capability will always be the main agenda of government so that it can be

absorbed by the workers to ensure they are at their best so as to increase productivity [8] [9]. HRM development has been long planned in order to achieve the status and goals of vision 2020. To realize Malaysia as a developed nation by 2020, as stipulated in the 11th Malaysian Plan (2016-2020), the involvement of the private sector and local community as a whole with the government is important to ensure that Malaysia is a safe country by encouraging the activities of HRM which is related to CSR. The government hopes the private sector, corporate bodies and government-linked companies will play a greater role in the development and welfare of the people through CSR has stated that with the increased awareness and the practice of global demand for better CSR, companies should recognize and carry out CSR in their management practices. To move forward, it is important for companies to understand on how to embrace the concept of CSR in the context of HRM. Although this concept it is determined by the top management of a company, the stakeholders, employees, consumers and investors are also playing a key role in encouraging companies to adopt CSR practices. In this respect, the stakeholders can enhance their CSR role by requiring companies to become more transparent, especially in knowing the social and environmental performance.

In view of the above argument, [1] have stated that organizations that are socially responsible and follow a strategic approach to HRM exhibit will better performance outcomes and profitability. Indeed, [10] from their findings indicated that recruitment and selection, teamwork, training and development and performance appraisal showed a positive relationship with knowledge sharing as perceived by the managers in the Malaysian manufacturing and service organizations. Moreover, [11] also have demonstrated that there was an impact on the ability of the HR to the internal customer satisfaction and subsequently improved the organizational performance. Appropriately, organizations should develop HR policies and strategies, including selection and recruitment, training and development and performance management, that reflect their beliefs and principles as well as maintaining acceptable relationships between management and employees. Therefore, most of the business organizations, public listed companies, domestic companies and multinational companies/corporations (MNCs) in Malaysia tend to focus more on HRM and also treat HRM as a key success but statistically the number of these companies is imprecise. It is important for Malaysian private companies to retain their employees into their organization performance to meet their ultimate goal and maximizing a company profit. The organization that is responsible for social activities believe that the employees will improve their working condition if the organization takes good care

of them. Even more they can be viewed as an indicator of CSR such as activities expose the organization social responsibility to the public through their everyday interaction with customers and stakeholders. Therefore, a question will come out in this area on how these two fields, i.e. CSR and HRM are interrelated and what is their impact on organizational performance. Another challenge is that many organizations have established stand-alone CSR departments and appointed CSR managers to improve the design and implementation of CSR strategies, hence, the potential role and involvements of HRM remain obscure. Not claiming that HRM's role should be the only condition for CSR to operate successfully, aim to explore how HRM's capabilities, resources and expertise such as those developed and honed in the areas of recruitment and selection, communication, training and learning development, performance management, career development and compensation & benefits could potentially be leveraged to support the design of thoughtful and strategic CSR initiatives and their successful implementation.

2.1 Problem Statement

2.1.1 Lack of Awareness and Understanding of CSR Concepts

According to CSR Asia and Bursa Malaysia, the Malaysian stock exchange launched a status report of CSR in Malaysian public listed companies (PLCs). Bursa Malaysia commissioned CSR Asia to conduct a CSR survey and analysed a random sample of company responses to give an overall picture of where listed companies in 2007. From over 1,000 companies listed with Bursa Malaysia, over 500 responded to the survey and a random sample of 200 companies were analysed for the report. Companies were assessed according to the Bursa Malaysia framework launched in 2006 looking at four dimensions for CSR practice such as marketplace, workplace, environment and community with the companies receiving a score based on the quality of disclosure provided [12]. The outcomes demonstrated that most companies received low scores and lag far behind, lacking awareness and understanding of CSR concepts as well as CSR issues relevant to their operations. Six performance bands were established such as leading, good, above average, average, below average and poor. To ensure this CSR awareness exists among organizations, the role of HRM should be emphasized. HR managers should be the main actors to make things right CSR activities that are designed to operate successfully. With the ability, resources and expertise of the organization, HRM can hone CSR activities, for examples recruitment and selection, communication, training and development, learning and development, performance

management, career development and compensation and benefits put to good use to support CSR activities.

2.1.2 Lack of Studies in CSR-HR Related Capabilities

Similarly, many studies have been focused on CSR perception, disclosure, performance and others toward organizational performance [13]. Regrettably, studies on HRM and CSR were investigated into separate studies. Although CSR has been practiced by many companies in recent years, the contribution of specific HRM roles, HRM and CSR and CSR strategy development to organizational performance has been neglected [14]. This indicates that despite of CSR practices have been embraced by many organizations in recent years, the specific contributions of HRM practices to the execution of CSR have been overlooked. This may be due to lack of HR capabilities in executing the CSR practices.

2.1.3 Lack of Awareness in CSR Reporting in Malaysian Context

[14] Posited that from managers interviewed, only two possessed a good grasp of CSR concepts and accepted the importance of CSR, this low level of awareness of CSR. Based on their overall findings conclude that CSR is still a very much misunderstood subject for the practicing organization's in Malaysia and that the rising trend in the number of reporters can only find its explanation in western mimicry. Nevertheless, CSR is still considered to be in its infancy stage in Malaysia. This is because, it is well understood that CSR concepts were brought to Malaysia mainly through the practices of multinational companies and this concept is not prevalent among the Malaysian companies [13] [14]. For Malaysian firms and the local communities, the concept is fairly new, even though the practice has been in place for many years. This phenomenon has slowly entered into businesses in low and middle income countries, mainly through supply chains and other types of private business interactions. According to [15] CSR has emerged as a form of sustainability governance with advantages to the economic, environment and social progress. In 2004, there was only 43% of organizations had reported to some extent in the social performance while 26% were pending to do so in future and most CSR commitment was expressed in terms of charity. This shows that current awareness on CSR has increased among organizations in Malaysia. Organizations with a minimal or no reporting almost fear corporate social reporting, they resist it as they see potential for exposure and a potentially negative corporate image resulting. CSR is not new in Malaysia but more commitment from the majority is needed in order to achieve a sustainable business environment in the near

future. Previous studies a descriptive result has revealed that the extent of Silver Book CSR disclosure is low among the 33 Government Linked Companies (GLCs). The low level of reporting the items proposed in the GRI by GLCs under target and achievement disclosure category suggest that adherence to this international wide accepted reporting guideline is still at the infancy stage. Most likely this was because many GLCs have not yet implemented the Silver Book as a guideline in reporting their CSR initiatives in 2005 and 2006. Based on Tan Sri Muhyiddin Hj Mohd Yassin (2015), the longitudinal study for CSR disclosure on 100 companies listed on the Kuala Lumpur Stock Exchange (KLSE) Main Board indicates that there is a low disclosure level of less than 30% of companies providing disclosure every year. The results showed that Malaysian companies prefer to disclose CSR in the form of narrative information in the Chairman's Statement, Financial Statement and Director's Report. The most popular themes disclosed by the companies were human resources, community involvement and environment. In conclusion, most of the studies in Malaysia widely focused on the disclosure and less on awareness and perception.

2.2 Research Objective

Specifically, this study is trying to accomplish five research objectives as follows:

1. To examine the relationship between CSR Policies (CSR Vision, Code of Ethics, CSR Statement, Equal Employment Opportunity) and CSR-HR capabilities (Training and Development, Recruitment and Selection, Compensation and Benefits, Performance Appraisal).
2. To examine the relationship between CSR Orientation (Employee Responsibilities, Customer Responsibilities, Community Responsibilities and Environmental Responsibilities) and CSR-HR capabilities (Training and Development, Recruitment and Selection, Compensation and Benefits, Performance Appraisal).
3. To examine the relationship between CSR-HR capabilities (Training and Development, Recruitment and Selection, Compensation and Benefits, Performance Appraisal) and Organizational Performance.
4. To investigate the relationship of mediating effect of CSR-HR capabilities (Training and Development, Recruitment and Selection, Compensation and Benefits, Performance Appraisal) in relation between CSR Policies and Organizational Performance.

5. To investigate the relationship of mediating effect of CSR-HR capabilities (Training and Development, Recruitment and Selection, Compensation and Benefits, Performance Appraisal) in relation between CSR Orientation and Organizational Performance.

2.3 Significance of the study

2.3.1 Theoretical Contribution

Using the Resource Based View (RBV), as the underpinning theory, this study attempts to develop a cohesive theoretical research framework that synthesizes CSR practices namely CSR Vision, Code of Ethics, CSR Statement, Equal Employment Opportunity, Employee Responsibilities, Customer Responsibilities, Community Responsibilities and Environment Responsibilities shall be governed by CSR-HR capabilities. It also attempts to investigate whether these variables, have the ability to integrate the different resources (tangible, intangible resources and capabilities) to accomplish toward organizational performance. The ability to parse RBV, the roles of CSR - HRM is very important in order to achieve effective CSR practice through programs run by companies such as training and development, employment, recruitment and selection of staff required, the compensation and benefits provided and employee performance evaluation was made with the objective to ensure the plays an important role in educating their employees towards organizational performance. The contributions of the RBV theories helps in building the performance between employees and organization which more likely lead to more cooperation and encourages people and look at a long term perspective on the organization. The resource based approach views competencies, capabilities, skills or strategic assets as a source of sustainable competitive advantage because of their valuable, rare, inimitable and non-substitutable attributions [16]. Capabilities are rooted in the ability to reconfigure and recombine resources and their key properties include tacitness, context specificity and temporality. So, in this study, capability as a firm's capability to deploy its assets, tangible or intangible, perform a task or an activity to improve performance. Important characteristics of capabilities are that they are knowledge based, firm specific and socially complex and they generally cannot be simply acquired in factor markets and so are developed in the firm [17]. Secondly, the connection of stakeholder theory in this study is intended to look at the extent to which these stakeholders carry out their roles and responsibilities to each other. These stakeholders are linked to an organization in many different ways while some linkages will be more important than others. Stakeholder theory is a theory of organizational

management and business ethics that address morals and values in management. In other words, stakeholder theory is used as a strategic management method based on ethical principles to fulfil stakeholder expectation and avoid possible pressures from the stakeholder to create a better society [18]. Stakeholder theory proposed that companies need to take an account of and respond simultaneously to the interests of investors, employees, customer, the supply chains, business partners, communities and others who are touched by corporate behaviours (Min.2010). CSR is about managing change at company level in a socially responsible manner which can be viewed in two different dimensions, internal and external. From internal view, socially responsible practices that mainly deal with employees and related to issues such as investing in human capital, health and safety and management change, while environmentally responsible practices related mainly to the management of natural resources and its usage in production. External factors also involve a wide range of stakeholders such as business partners, suppliers, customers, public authorities and NGOs that representing local communities as well as environment. Hence, this study will use both these theories that will able to contribute to the body of literature in correlating the relationship between CSR and HRM in the context of Malaysian public listed companies. Next, this study will contribute to the body of knowledge in terms of understanding further the CSR-HR capabilities. As mentioned before, most of the studies in CSR area either limit their investigation or overlooked the relationship between HRM and CSR. While some believe that CSR is a part of the HR function, others argue that CSR is embedded in the sustainability agenda [1] [3] [19] [20] [21]. This study attempts to bridge the gap by extending the actual scenario of CSR-HR capabilities. HR manager will be targeted as a unit of analysis and also will focuses on the mediating, the role of CSR-HR capabilities as a driver to provide better understanding on CSR practices and feasibility to shape the organizational performance. In terms of theoretical contribution from the perspectives of CSR practices (policies and orientation) on CSR-HR capabilities, this study will contribute to both HRM and CSR literatures. In relation to the HRM literature, this study will provide examples of how CSR-HR capabilities can be operationalized and put into CSR practices. CSR can be a strategic capability when properly embedded in the firm and supported by a strong HRM function [3].

2.3.2 Practical Contribution

This study is anticipated to be useful to organization's CSR practices, scholars and also the government policy makers in Malaysia as it reveals the relationship of CSR-HR capabilities to organizational performance. This study will

also emphasize the importance role of the HRM managers to drive the CSR practices to engage in organizational performance. In other words, the organization can use HRM capabilities to gain competitive advantage. The practitioners of HRM are endowed with the responsibility of developing organizational human resources and therefore play key roles in the resources and capabilities. Organization also needs to understand which CSR-HR capabilities elements are able to give impacts to gain organizational performance [22].

3 CORPORATE SOCIAL RESPONSIBILITY PRACTICES

The most frequently used by previous research indicates that CSR is one of the social responsibilities of business with the expected economic, legal, ethical and discretionary society organizations to be given a specific time in the future [23]. It was a theory that emphasized that the major concern of business was not merely on making profits, but business should also concern for society, communities, environment, employees and ethics. Previous research [1] [3] [19] [20] [21] have defined CSR as the continuing commitment by business on behaving ethically and contributing to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large.

3.1 The Dimensions of CSR Policies.

Therefore, this study will use the studies that have been carried out by 2 for CSR Vision dimension, [32] for CSR Code of Ethics dimension, [2] [31] for CSR Statement dimension and [31] for Equal Employment Opportunity dimension. In summary, past studies have shown CSR practices can generate positive performance as well as improve the competitiveness of the companies.

3.1.1 CSR Vision

CSR Vision is defined as the organizations that understand its vision as ethical practices to communities and society, regulations, environmental and commitment to communities and society [2].

3.1.2 CSR Code of Ethics

Code of ethics is the comprehensive code of conduct, has a confidential procedure is in place for employees to report any misconduct at work and also conduct a programs that encourages the diversity of our workforce [1].

3.1.3 CSR Statement

CSR Statement is referred to organizations that have clearly defined and understanding of company CSR values and rules of conduct has produces quarterly or annual reports including social responsibility contents [2].

3.1.4 Equal Employment Opportunity

Equal employment opportunity is an employment practice where employers do not engage in employment activities that are prohibited by law. It is illegal for employers to discriminate against an applicant or employee on the basis of race, age, colour, sex, religion and national origin [2].

3.2 The Dimensions of CSR Orientation.

In determining the selection of dimensions for this variable, this study will utilize a study conducted as the main reference and study from [7].

3.2.1 Employee Responsibilities

[7] stated that employee responsibilities refers organization treat all employees fairly and respectfully, regardless of gender or ethnic background, provide all employees with salaries that properly and fairly reward for their work, support all employees who want to pursue further education, help all employees coordinate their private and professional lives and incorporate the interests of all employees into business decision.

3.2.2 Customers Responsibilities

Organization has provide all customers with very high quality services, clear information needed to make sound purchasing decisions and satisfy the complaints of all customers about the company's products or services [1].

3.2.3 Community Responsibilities

Companies demonstrate their commitment to the local community mainly through any aspects, for examples purchasing locally, stimulating the economic development in the communities where the company operate and donations for education and disaster relief [2].

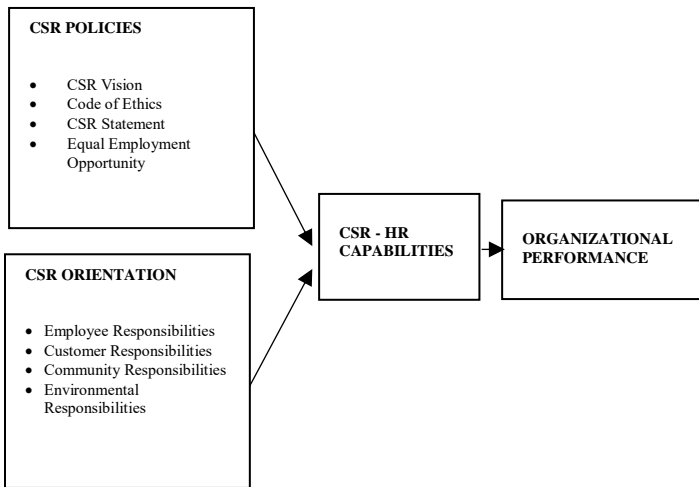
3.2.4 Environmental Responsibilities

The environmental aspect of CSR as the duty to cover the environmental implications of the company's operations, products and facilities, eliminate waste and emissions, maximize the efficiency and productivity of its resources and minimize practices that might adversely affect the enjoyment of the country's resources by future generations [24].

3.3 Theoretical Framework

In this study, proposed theoretical framework illustrates the relationship between CSR practices (CSR Policies and CSR Orientation) and organizational performance which will be mediated by the CSR-HR Capabilities. In this manner, this study strongly believes that organization can enhance the role of HR managers in executing the CSR practices in order to ensure the organizational performance

in the strategic implementation. It is hoped that this study will illustrate the role of human resource managers in the Malaysian public listed companies as part of CSR success is heavily influenced by CSR-HR related capabilities.



4 METHODOLOGY, DATA ANALYSIS AND EMPIRICAL RESULT

4.1 Response Rate, Profile of Respondent

After excluding those invalid response forms, the remaining 153 valid responses were retained which represented a valid response rate of 25.16%. From the results obtained, the response rate was considered satisfactory and not different from other surveys in Malaysia, which have obtained response rates in between 16% to 25% [25] [26]. In order to ensure sufficient statistical analysis of this study, the suitable of samples size collected is 153 respondents as suggested by G*Power analysis with a medium effect size of 0.15. Therefore, the sample size (n=153) exceeds the minimum requirement suggested and is considered enough to achieve the sufficient statistical in the analysis. Furthermore, the response rate achieved in this study is in comparison with others studies which utilized surveys for their data collection.

The study used surveys that only listed at Bursa Malaysia website (www.bursamalaysia.com). Currently, the population of the study is listed in the [12] with 930 listed companies in the database. The highest types of industries contribute in this study was from Construction categories contains 22.9% followed by Distribution & Retail 16.3% and Professional Services, 10.5% while three categories namely Communications/Utilities, Telecommunication / IT and Transportation was the least responsive contains 7.8%. Multinational Corporation contribute the highest type of organization for 54.2% followed by Government Linked Corporation, 32.7% and lastly, Malaysia Corporation, 13.1%. For position in the

organization, from 153 respondents, 94.8% of the respondents were HR Managers, followed by Training and Development Manager were 3.9% and lastly HR Consultant, 1.3%. There are 28.1% worked for more than 15 years, 20.3% between 11 to 15 years, 25.5 % between 6 to 10 years and 26.1 % for less than 5 years. For number of employee's, 71.2% company have more than 251 employees, followed 12.4% company have between 151 to 250, between 51 to 150, 11.1% and lastly less than 50 that was 5.2%. Lastly, for year operating, there was 79.1% conducted company operating more than 15 years contains 79.1%, followed by between 11 to 15 years, 11.8%, between 6 to 10 years, 5.9% and lastly, less than 5 years, 3.3%. The data indicated that more than 70% of the respondents were large and medium companies. This study also found that, the majority of respondents came from firms established for than 15 years.

4.2 Descriptive Analysis

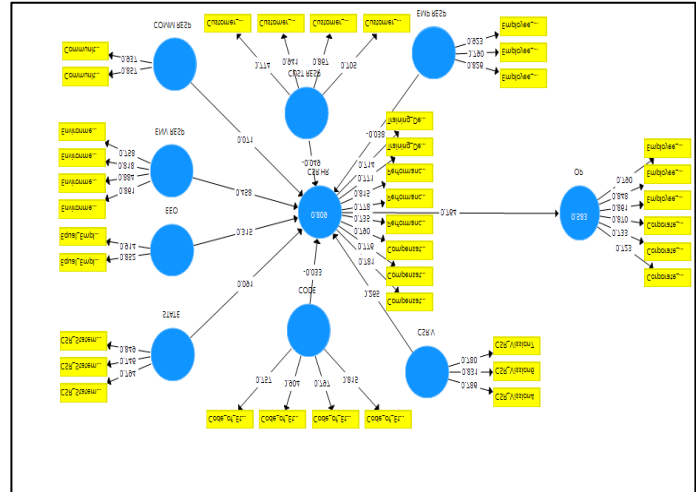
However, in the context of this study, the unit of analysis is the HR manager or employees with top HR responsibility who are working in the organizations based on three (3) different types of organizations in Malaysia such as government linked corporation (GLC), multinational corporation (MNC) and Malaysian corporation (MC). Because of that the list of companies listed in the Bursa Malaysia is deemed as the most appropriate database that reflects the three types of business in Malaysia that practice CSR activities and also listed in Bursa Malaysia. For the CSR practices contains CSR Policies and CSR Orientation. For CSR Policies, CSR Vision had the highest mean value (4.24), followed by CSR Statement (4.23), Code of Ethics (4.21) and Equal Employment Opportunity (4.14). This indicates that the responding company pay more attention towards CSR vision, followed by the CSR Statement, CSR Code of ethics and Equal employment opportunity toward organizational performance. For CSR Orientation variables, Customer responsibilities had the highest mean value (4.25), followed by Employee responsibilities (4.12), Environmental responsibilities (4.11) and Community responsibilities (4.01). This indicates that company always concern about CSR responsibilities. For CSR HR capabilities variables act as a mediator, the mean value was 4.09 and this results indicates that all items in questionnaire including from Training and development, Recruitment and Selection, compensation and benefits and Performance appraisal have a positive relationship toward organizational performance. Lastly, for Organizational performance the mean value was 4.12 and indicates that financial performance, corporate reputation and employee commitment are performing better when CSR – HR Capabilities have been implemented in the company.

4.3 Common Method Bias

Common method bias (CMB) refers to variance attributable to measurement method rather than to the construct purportedly represented by the measures [27] [28]. Using SPSS (Statistical Package for Social Science) software, common method bias was determined by conducting an exploratory factor analysis using Harman’s single-factor test. The un-rotated factor solution was then analysed to recognize those discrete factors that could clarify majority of the variance among the variables. It was observed that fourteen (14) different factors appeared from the factor analysis and the factor with the highest variance made up for 35.2% of the total variance of 82.3%. These results indicates that there was neither an indication of a single factor emerging from the exploratory factor analysis, nor did a single variable account for most of the covariance among items. Therefore, it can be concluded that common method variance was not present in this study according to the guidelines of [27]. Therefore, initially “PLS Algorithm” was performed to check for validity and reliability of the measures, β value and R^2 . Additionally, “Bootstrapping” was performance for the t-values to confirm the significance of the path between construct.

4.4 Assessment of Measurement Model

The process of assigning numbers to a variable/construct based on a set of rules in a way that accurately represents that variable is called measurement model. Measurement model has two types constructs, there are reflective and formative. The reflective measurement model is that measurement model where the head of the arrow is pointed from construct to the indicators (manifest variable), thereby suggesting that the construct creates the measurement model (more precisely, the covariation) of the indicator variables. [29]. Reflective model is used where the statement is related to the effect of the variables. Therefore, the arrow head points outward from the latent construct to the manifest variable. Another points is, formative measurement model is measurement model which the arrow head is towards the construct from the indicator variable, suggesting that the indicator causes variable causes the measurement of the construct. [29]. Figure below depicts the research model performed the formative model where the statement is related on the cause of the variable.



4.5 Summary of Path Coefficients and Hypotheses Testing For Direct Effect

No.	Relations hip	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	Results
H1	CSR V -> CSR HR	0.265	0.268	0.058	4.578***	Supported
H2	CODE -> CSR HR	-0.033	-0.028	0.096	0.342	Not Supported
H3	STATE -> CSR HR	0.091	0.087	0.085	1.073	Not Supported
H4	EEO -> CSR HR	0.315	0.306	0.071	4.411***	Supported
H5	EMP -> CSR HR	-0.038	-0.033	0.059	0.65	Not Supported
H6	CUST -> CSR HR	-0.049	-0.048	0.076	0.642	Not Supported
H7	COMM -> CSR HR	0.071	0.071	0.044	1.603**	Supported
H8	ENV -> CSR HR	0.458	0.459	0.071	6.485***	Supported
H9	CSR HR -> OP	0.764	0.768	0.04	19.106***	Supported

4.6 Summary of Mediator Results

No.	Relationship	T Statistics (O/STERR)	Bootstrapping Confidence Interval		Results
			2.5% LL	97.5% UL	
H10	CSR V -> CSR HR	4.427***	0.156	0.374	Supported
	CSR V -> OP	4.507***	0.121	0.293	Supported
H11	CODE -> CSR HR	0.356	-0.223	0.144	Not Supported
	CODE -> OP	0.355	-0.168	0.113	Not Supported
H12	STATE -> CSR HR	1.095	-0.066	0.252	Not Supported
	STATE -> OP	1.092	-0.051	0.195	Not Supported
H13	EEO -> CSR HR	4.320***	0.146	0.439	Supported
	EEO -> OP	4.300***	0.105	0.333	Supported
H14	EMP -> CSR HR	0.655	-0.156	0.097	Not Supported
	EMP -> OP	0.659	-0.121	0.068	Not Supported
H15	CUST -> CSR HR	0.614	-0.221	0.083	Not Supported
	CUST -> OP	0.614	-0.167	0.065	Not Supported
H16	COMM -> CSR HR	1.595*	0.010	0.160	Supported
	COMM -> OP	1.590*	0.008	0.125	Supported
H17	ENV -> CSR HR	6.360***	0.317	0.606	Supported
	ENV -> OP	5.800***	0.241	0.485	Supported

5 DISCUSSION AND CONCLUSIONS

5.1 Discussion, Findings and Implication

5.1.1 Theoretical Perspective

Several important theoretical contributions to the current literatures could be drawn for the benefit of those in the academic and research field. Firstly, this research focuses on the role of the combination of Research Based View and Stakeholder Theory which contribute to a new view in understanding the concept of Corporate Social Responsibilities and Human Resource Management. Thus, this study focuses on adapting the Resource Based View and Stakeholder Theory view with the concept of CSR-HR capabilities paradigm that link to the organizational performance processes. By developing and creating new knowledge and skills, employees can be exposed with a good recruitment and selection process, offer an incentives and rewards for reasons of implementing CSR and also provide a framework to ensure that employees are working to the same objectives of organizational performance. These theories assert that, to achieve superior performance, an organization needs to have resources and capabilities that

are valuable, unique, non-substitutable and hard to imitate. In order to create sustainable competitive advantage, a resource and capabilities need to fulfil all of these criteria. Hereby, the importance of an organization has the capability of CSR-HR in which specialized HR-manager managers channel valuable information among employees to be applied to employee behavior in turn can engage in every scheduled CSR activity. Hence organizations have a better chance of improving the company's performance. As such this study was among the first to integrate the concept of Resource Base View and Stakeholder Theory, thereby creating and developing the CSR HR capabilities in PLC's to boost CSR awareness in order to enhance the organizational performance. In fact, the overall theoretical framework model may be useful in providing additional information in terms of CSR policies and orientation on the research of CSR HR capabilities from PLCs' perspective.

5.1.2 Practical Perspective

In terms of improving CSR Policies and CSR Orientation, HR manager should be aware that all these dimension would enhance this relationship. The positive impact of CSR practices on organizational performance highlight in this study should address expressed the value generated by CSR activities namely CSR Vision, Equal Employment Opportunity, Community Responsibilities and Environmental Responsibilities. Hereby, it is important for PLCs to nurture employee and relationship with other stakeholders of the organization in order to create the relationship among the organizational members. From there, PLC's manager has the knowledge to hire employees that willing working in CSR environment to work in the organizations. Obviously, good employees are expected to contribute the development of the organization performance. Indirectly, it could utterly transform a business to enhance performance and greater sustainability to the organization. The results of this study should also be of value to managers to concern with the overall performance of the organization. The positive impact of CSR practices on organizational performance underscores the important of CSR for sustainable in developed and emerging economies. Based from the findings of Importance Performance Map Analysis (IPMA), Environmental Responsibilities is an important aspect in the organization and public listed companies need to maintain this variable which it is to improve the organizational performance followed by Equal Employment Opportunity, Community responsibilities and CSR Vision. The findings of this study provide significant practical implications for the organization especially HR Manager in context of Public Listed Companies in Malaysian industries. Organization can use the CSR-HR

capabilities as a guide to gain toward their mission and vision of organizational performance. Besides, in terms of improving CSR-HR capabilities, HR manager of PLC's should be aware that HRM practices will be delivered with the full responsibility to develop human resources organization and play a key role in managing the available resources and capabilities acquired [2] [3] [7] [9]. Thus, organization also needs to understand the CSR-HR capabilities elements and able to give impacts to gain organizational performance [30]. In point of view, HR manager must use the positive way of this significant relationship to gain CSR HR capabilities in the organizational and improve the performance. HR manager can potentially play an important role in relation to CSR practices by helping in executing aspects of CSR strategy, leveraging employee's contribution into CSR, helping organization in facilitating the CSR change and aiding in the efforts to deliver CSR more efficiently. HR manager also can potentially contribute to defining the vision, intergrading CSR within HRM's mission and function, outlining the important CSR goals. Unfortunately, this study has found no evidence to support the relationship between CSR Code of Ethic, CSR Statement, Employee Responsibilities and Customer Responsibilities to CSR-HR capabilities. However, this does not mean that all the non-significant dimension should be disregarded altogether. Although there are four dimension does not support the relationship, but it could increase performance in organizations. Based from the findings of Importance-Performance Map Analysis (IPMA), however the Customer Responsibilities have been analysed are not significant but it's have achieved the highest percentage in the performance index values although their importance value is low. Findings from IPMA analysis showed that Customer Responsibilities dimension is the most performance value followed by CSR Statement, Employee Responsibilities and Code of ethics. Hence, PLCs should utilize the benefits of Customer Responsibilities to enable their business operation which to run efficiently and achieve the organization performance. All the non-significant results should tend to the relationship between variables as previously studied by [31] [1] [2] [7]. The study suggested and recommended that the organization have to relook again to restructure the planning of their organizational performance. It is useful for every organization to revisit their plan and objectives in order to contribute the CSR HR capabilities for their organization performance. In term of improving the non-significant dimension namely CSR Code of ethics, CSR Statement, Employee responsibilities and Customer responsibilities, HR manager must play the important role to create and encouraged the environment and awareness to employee and also the stakeholder toward organizational

performance. This is because when they have CSR-HR capabilities, organization can arrange their CSR practices as a practical among PLCs and it requires organizational members to cope simultaneously with multiple tasks in appropriate CSR environment that providing by the organizational. Therefore, it is important for PLCs to enhance their skills in order to strengthen their CSR activities. Thus, HR manager with CSR-HR capabilities must be utilized to establish something of value for the business. Hence, it is advisable for PLCs manager to try their level best to attract the best specific CSR practice to their organization and develop awareness to their existing employees, so they can help to contribute to the organization performance. Second, these findings will hopefully help to improve and expand the scope of this study to evaluate the role and capabilities of CSR-HR in the context and scope of the study CSR practices. Therefore, to achieve the objectives of this study, the findings of this study believe that CSR should be placed as responsive as an institutionalized approach in the organization and be translated into management practices including practices of HRM [3]. Thirdly, in order to promote the employees practices in CSR practices, organizational has to devote appropriate time to educate and motivate employees with incentive for maintaining in CSR practices. Therefore, this study suggest that organization can give the reward to the employees in order to commit. In this manner, it may provide insight to the industrial and policy maker about considering ways to facilitate the development of relevant strategies for PLCs industries. Providing assistance for HR manager in developing CSR practices into CSR-HR capabilities awareness, allows HR manager to understand the best approach to create culture of CSR practise in order to enhance organizational performance. Finally, since this study is a pioneer in studying the ability of CSR-HR, hopefully it will encourage other researchers who are equally interested in the scope of this study to investigate the future related to organizational performance. Next, the education provider, the study is expected to provide valuable insight on the business performance of the organization in Malaysia.

5.2 Limitation and Suggestion for Future Study

As in other research, this study has several limitations that should be considered when interpreting the findings and analysis of research. Firstly, this study is limited to Public Listed Companies only. The results of descriptive analysis revealed that most of the companies are large company that listed in Bursa Malaysia only. From the study, sampling frame of this study is derived from the list of 930 public listed companies in Bursa Malaysia. There are also companies that adopt CSR practices and potentially not

listed in Bursa Malaysia. This potential companies not included in the list of respondents. For example, small and medium enterprises can also be used as a respondents. In this manner, the study population will become more widespread and selected samples will be accurate and unbiased. Secondly, analysis of the study suggested that a singular focus on the organizational as a unit of analysis may limit the explanatory power of the employed framework. Therefore, future studies should collect data from both organizational and employee providing further support data to analyse the objective of the study. Thirdly, the cross-sectional design has constrained this study. Even though nearly all plausible directions for the framework's pathway had been performed, the longitudinal research is desired in order to observe the relationship's causality direction and identify possible process of reciprocal. Besides, methodology of this study designed for the quantitative research. It is better if study conducted for future research to in qualitative technique whereby issues such as CSR practice, CSR HR capabilities and organizational performances, findings analysis can be evaluated in depth and in detail. Although the limitation and suggestion that the rationalization of the findings should be interpreted with some caution, the results of this study provide new insights and better understanding on CSR practices, CSR-HR capabilities and organization performance in Public listed companies in Malaysia. It advances knowledge in aligning the significant area of CSR-HR capabilities in more skilfully or carefully for better organization performance. In this competitive industries, this study has not only filled the gaps in the literature, but it also highlights the significant role of HR manager, which in turn effect and awareness of CSR practices toward organizational performance and mediated by CSR-HR capabilities in public listed companies in Malaysia.

6 CONCLUSION

To this aim, this study presents a details contribution of the HRM capabilities in driving CSR practices among public listed companies (PLC) in Malaysia towards organizational performance. Although CSR and HRM is generally have a big name and well explored [1] [2] [3] [5] almost no research specifically focused on the contribution of CSR HR capabilities. Thus the issues on CSR and HRM is dominated by two trends, HRM as part of CSR and CSR as a part of HRM. Research in both areas is very limited with only whether it is a picture of the overall relationship or the relationship of the integration of the construct [3] [19] [20] [21]. Therefore in this study, to overcome these challenges, HRM functions can be potentially deployed as important roles in supporting organizations to execute CSR practices thus HRM will provide an interesting support to CSR

practices as well as implementation and delivery towards organizational performance. Furthermore, according to the finding of this study, it explained CSR vision, Code of ethics, CSR statement, Equal employment opportunity, Employee responsibilities, Customer responsibilities, Community responsibilities and Environmental responsibilities significantly affect organizational performance, mediated by CSR-HR capabilities. Hence, it is important for public listed companies (PLC) in Malaysia to take CSR Policies and CSR Orientation into serious consideration when formulating ways and methods to enhances organizational performance. At the same time, this study further indicates that CSR-HR capabilities plays as mediator on the relationship between CSR practices and organizational performance. This result showed that CSR-HR capabilities play an important role in PLC as well.

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