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Corporate Social Responsibility and the Evolution of Internal Corporate Social Responsibility in 21st Century

Mei Peng Low[1]

[1]Universiti Tunku Abdul Rahman, Malaysia

Abstract

Corporate Social Responsibility (CSR) received substantial attention since 1950s. The development of CSR subsequently gain a foothold in both business and academic arenas. The wide acceptance of CSR is due to its chain benefits toward both shareholders and stakeholders. As the business world evolves with globalisation and advanced technology, CSR has developed into a multi-facet disciplinary subject. Consequently, CSR themes emerged from its development. The literatures reveal that there are many CSR themes developed in the human resource with employees being the stakeholder. Researcher further explained the evolution of employee focused CSR by relating to relevant theories namely Stakeholder Theory, Social Exchange Theory and Social Identity Theory. This paper aims to study the evolution of internal CSR by reviewing past and current literatures in order to provide an overview of internal CSR and shed light for a better understanding of its current vague definition. The paper concludes with the benefits of implementation internal CSR practices to enhance organisation performance through influencing employees' behaviour.

Keywords: CSR, CSR themes, Evolution of internal CSR, Employees, Stakeholders, Organisation performance, Organisation sustainability.

Contents

1. Introduction

The concept of CSR can be traced back since 1950s. Since then, CSR has undergo a vast development and evolution. CSR begins as the topic of charitable giving, which had been in existence since 1980s. To date, CSR is not a new concept in the field of management. CSR has evolved to a business concept that had been accepted widely. Business corporations are focusing on CSR due to tremendous pressures from the public. In the society, for instance, consumers are getting more demanding as a result of increased awareness of green product and buying from companies that demonstrate social responsibility by not harming the environment. Therefore, when companies able to deliver what are needed and required by consumers, CSR can emerged as strategic advantage to the business organisations (Mebratu, 2001; Englehardt and Simmons, 2002; D'Souza *et al.*, 2007; Hopkins *et al.*, 2008). More significantly, the society has started to believe that organisations must operate in a different way as compared to the past. This expectation from the public on business organisations has driven them to look into CSR seriously. The public is expecting business organisations to operate in the society's best interest and this expectation had grown rapidly (McElhaney, 2009). In other words, if an organisation able to develop a sound CSR strategy, the organisation would be able to remain competitive through enhanced customer loyalty and expansion of market share (D'Souza *et al.*, 2007). Truly, CSR had provided countless benefits to businesses and acquired status within management education and research (Pfeffer and Fong, 2004; Starkey *et al.*, 2004). However, the heavy focus on the external part of CSR on society and public has neglected the internal part of every organisation who is continuously playing a crucial role, i.e., the employee. The absence of well-established research on this area has opened up an avenue to study CSR in relation to employees, namely internal CSR. The researcher attempts to study this area by reviewing past and current literatures and aims to shed light for the understanding of internal CSR. The researcher will first go through the development of CSR before studying how internal CSR evolves from the past research and to establish its definition.

2. The Development of CSR

The origin of CSR can be traced back to developed countries and reflects the concerns of shareholders in high-income countries. In this context, the dominant paradigm in any corporate management is to maximize shareholder value (Chakraborty *et al.*, 2004). According to Friedman (1970) there is one and only responsibility of business is to use its resources and engage in activities to increase its profit. However, the neoclassical economists (Henderson, 2004; Zajac and Westphal, 2004) claimed that a focus on social responsibility diverts business from its pursuit of profitability which ultimately benefits society as a whole. In contrast to Friedman, Drucker (1997) a scholarly authority in the management, provided another perspective on the linkage between management actions and social impact. In discussing the purpose and objectives of business, Drucker (2001) suggested that the concept of profit maximization is meaningless and may actually cause harm to society by noting that profit is not the explanation, cause, or rationale of business behaviour and business decisions, but rather the test of their validity. Therefore, profitability is not a goal but rather a required outcome to ensure the business continues to achieve its primary purposes of marketing, innovation and sustainability. These discussions started to question the role of business in society.

Businesses are one of the many other social agents that they must assume responsibilities related to their impact on society while pursuing their primary financial objectives. Thereon, parties started to understand and describe the relations between business and society.

In the 1950s, Bowen (1953) initially described corporate social responsibility (CSR) as a self-regulation means for business to informally monitor their behaviours without dependency on coercive authority of governments. The period from the 1960s to the mid-1970s was significant for CSR in terms of the development of a consensus that businesses and their executives must be socially responsible (Buchholz, 1991; Mahon and McGowan, 1991). Early in the 1960s, Davis (1960) defined CSR as actions that business persons take or decisions they make for reasons other than their economic or technical benefits. McGuire (1963) distinguished social responsibility which was the early concept of CSR from ethical, economic, technical, and legal obligations. Davis (1973) supported McGuire's view of social responsibility 10 years later by defining CSR as the organisations' responsibilities for issues beyond their economic, ethical, and legal obligations. These authors' definition of CSR had excluded the economic component. Friedman (1970) also started to question whether organisations should take responsible for social issues. However, during that time, no agreement on CSR terminology emerged either in the field of academic or business practices yet.

By the mid-1970s, although the literature base of CSR has grown significantly over the last 60 years (Aguilera *et al.*, 2007; Godfrey and Hatch, 2007) there is still no clear defined and universally acceptable definition of CSR by business executives and business scholars (Votaw and Sethi, 1969; Preston, 1975). For example, a review of the academic literature by Carroll (1999) shows that there are over 25 different conceptual definitions for CSR. Nevertheless, one significant development was that the issues of CSR had moved from certain philanthropic and philosophical issues of the 1960s to the specific societal issues of an organisation's social responsibility commitment.

During the1960s and 1970s, consumer and environmental advocacy groups focused on product and consumer safety influenced CSR activities. In the 1980s, organisational efforts were focused on establishing internal functions, such as public affairs and community relations in order to address public perceptions of unethical corporate behaviours. Since the mid-1990s, it was then accelerated by changes in the business landscape including the shift to service and knowledge intensive industries and new employment deal expectations. As such, there has been renewed corporate interest in integrating CSR in business strategy (Porter and Kramer, 2006; Maxfield, 2008). In fact, management focus on CSR activities reflect the specific business needs of a particular timeframe (Waddock, 2008). Epstein (1989) viewed these as ongoing corporate business functions; and CSR reflects normal business activities. Moreover, CSR emphasised corporate action and highlighted specific social issues to stakeholders of a corporation (Freeman, 1984; Buono and Nichols, 1990).

Chronologically, Kakabadse *et al.* (2005) study showed that since the 1950s, CSR has developed progressively through several radical evolutions (see Figure 1). In early CSR publications, some pivotal studies (e.g., (Bowen,

1953)) revealed an intellectual impasse concerning CSR, due to their different interpretations of CSR. In the 1980s there were dramatic changes in CSR evolution, whereby stakeholders' strategic responses to social issues were identified and actively debated. During this period, conceptual models of corporate social performance (CFP) gained acceptance and were developed (Ullmann, 1985; Wartick and Cochran, 1985; Wood, 1991). During the conceptual evolution of CSR, a parallel development in CSR meaning was taken place. CSR became a broader concept and resulted in much terminology and analogy.
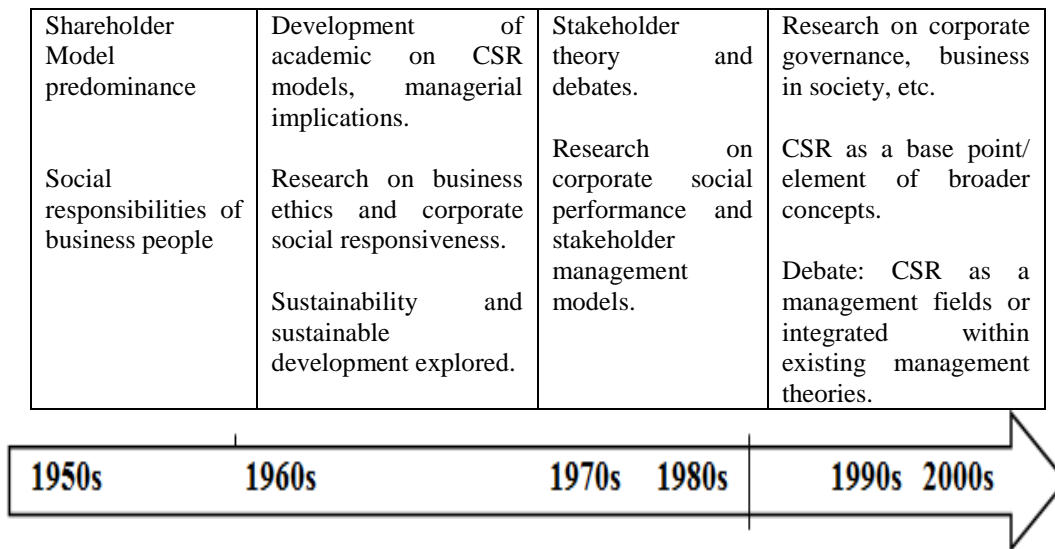
Shareholder Model predominance	Development of academic on CSR models, managerial implications.	Stakeholder theory and debates.	Research on corporate governance, business in society, etc.
Social responsibilities of business people	Research on business ethics and corporate social responsiveness.	Research on corporate social performance and stakeholder management models.	CSR as a base point/ element of broader concepts.
	Sustainability and sustainable development explored.		Debate: CSR as a management fields or integrated within existing management theories.

| 1950s | 1960s | 1970s | 1980s | 1990s | 2000s |

Figure-1. Evolution of CSR Research since 1950s.

Source: Kakabadse *et al.* (2005)

The growing trend towards CSR is driven by a few important factors (Lunt, 2001; Lantos, 2002). Social and ethical issues certainly had received increasing public attention, and therefore a growing market pressure from customers, employees and various stakeholders exerts some form of market preferences. This situation indicates how much importance the public is emphasizing on the social and ethical behaviour of organisations. Indeed, regulatory pressure in term of business standards and procedures are forcing all sizes of organisations to conform. The standards include provisions such as ethical behaviour, health and safety regulations, and minimum wages and working hours (Davies, 2003). Furthermore, the advent of the new era of modern technologies such as the internet and multimedia have provided a way for consumers and pressure groups to observe organisations' activities. This will compel organisations to be ethically and socially aware. Furthermore, organisations which are perceived to be 'socially responsible' can strengthen their brand and enhance their organisation performance. Therefore, their commitment to CSR will make their organisations' performance more profitable and gain competitive advantage.

3. Definition of Corporate Social Responsibility

Over the past 40 years, scholars have debated the definition of corporate social responsibility (CSR) and the constructs of the CSR paradigm (e.g. (Bowen, 1953; Carroll, 1979; Clarkson, 1995; Brown and Dacin, 1997; Carroll, 1999)). Defining CSR is an difficult task because it means something, but not always mean the same thing to everybody (Van Marrewijk, 2003). Various management disciplines have recognised that CSR fits their purposes. Therefore, a variety of CSR definitions have been adopted by different groups, specific to their own interests and purposes.

Table 1 displays CSR definitions from the first generation of CSR scholars, starting from the 1950s and definitions from representatives of business and civil society. These definitions were gathered through a literature review and most of the definitions are also referred to in the works of Carroll (1999); Dahlsrud (2008) and Kakabadse *et al.* (2005).

Table-1. CSR Definitions from 1950s to the Present

Year	Author(s)	Definition
1953	Bowen	Social Responsibility refers to the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society.
1960	Davis	Iron Law of Responsibility, which held that social responsibilities of businessmen need to be commensurate with their social power
1960	Frederick	Social Responsibility mean that businessmen should oversee the operation of an economic system that fulfils the expectations of the public. And this means in turn that the economy's means of production should enhance total socio-economic welfare. Social Responsibility in the final analysis implies a public posture toward society's economic and human resources and a willingness to see that those resources are used for broad social ends and not simply for the narrowly circumscribed interests of private persons and firms
1963	McGuire	The idea of social responsibilities supposes that the corporation has not only economic and legal obligations but also certain responsibilities to society which extend beyond these obligations. The corporation must take an interest in politics, in the welfare of the community, in education, in the 'happiness' of its employees, and, in fact, in the whole social world about it. Therefore, business must act 'justly' as a proper citizen should
		Continue

1966	Davis and Blomstrom	Social responsibility, therefore, refers to a person's obligation to consider the effects of his decisions and actions on the whole social system. Businessmen apply social responsibility when they consider the needs and interests of others who may be affected by business actions. In so doing, they look beyond their firm's narrow economic and technical interest
1967	Walton	The new concept of social responsibility recognizes the intimacy of the relationships between the corporation and society and realizes that such relationships must be kept in mind by top managers as the corporation and the related groups pursue their respective goals
1970	Heald	The idea of social responsibility as businessmen themselves have defined and experienced it. The meaning of the concept of social responsibility for businessman must finally be sought in the actual policies which they were associated
1971	Johnson	A socially responsible firm is one whose managerial staff balances a multiplicity of interest. Instead of striving only for larger profits for its stockholders, a responsible enterprise also takes into account employees, suppliers, dealers, local communities, and the nation. Social responsibility states that business carry out social programs to add profits to their organization. The third approach of social responsibility assumes that the prime motivation of the business firm is utility maximization; the enterprise seeks multiple goals rather than only maximum profits. A socially responsible entrepreneur or manager is one who has a utility function of the second type, such that he is interested not only in his own well-being but also in that of the other members of the enterprise and that of his fellow citizens. The goals of the enterprise, like those of the consumer, are ranked in order of importance and that targets are assessed for each goal. These target levels are shaped by a variety of factors, but the most important are the firm's past experience with these goals and the past performance of similar business enterprises; individuals and organizations generally want to do at least as well as others in similar circumstances
1971	Community for Economic Development (CED)	The inner circle includes the clear-cut basic responsibilities for the efficient execution of the economic function-products, jobs and economic growth. The intermediate circle encompasses responsibility to exercise this economic function with a sensitive awareness of changing social values and priorities: for example, with respect to environmental conservation; hiring and relations with employees; and more rigorous expectations of customers for information, fair treatment, and protection from injury. The outer circle outlines newly emerging and still amorphous responsibilities that business should assume to become more broadly involved in actively improving the social environment. (For example, poverty and urban blight)
1971	Steiner	Business is and must remain fundamentally an economic institution, but...it does have responsibilities to help society achieve its basic goals and does, therefore, have social responsibilities. The larger a company becomes, the greater are these responsibilities, but all companies can assume some share of them at no cost and often at a short-run as well as a long-run profit. The assumptions of social responsibilities is more of an attitude, of the way a manager approaches his decision-making task, than a great shift in the economics of decision making. It is a philosophy that looks at the social interest and the enlightened self-interest of business over the long run as compared with the old, narrow, unrestrained short-run self-interest.
1972	Manne and Wallich	I take responsibility to mean a condition in which the corporation is at least in some measure a free agent. To the extent that any of the foregoing social objectives are imposed on the corporation by law, the corporation exercises no responsibility when it implements them.
1973	Davis	CSR refers to the firm's consideration of, and response to, issues beyond the narrow economic, technical, and legal requirements of the firm. It is the firm's obligation to evaluate in its decision making process the effects of its decisions on the external social system in a manner that will accomplish social benefits along with the traditional economic gains which the firm seeks. It means that social responsibility begins where the law ends. A firm is not being socially responsible if it merely complies with the minimum requirements of the law, because this is what any good citizen would do.
1973	Eilbert and Parket	Proposed a better way to understand social responsibility is to think of it as good neighbourliness. The concept involves two phases. On one hand, it means not doing things that spoil the neighbourhood. On the other, it may be expressed as the voluntary assumption of the obligation to help solve neighbourhood problems. Those who find neighbourliness an awkward or copy concept may substitute the idea that social responsibility means the commitment of a business or Business, in general, to an active role in the solution of broad social problems, such as racial discrimination, pollution, transportation, or urban decay.
1973	Votaw	The term social responsibility is a brilliant one; it means something, but not always the same thing, to everybody. To some it conveys the idea of legal responsibility or liability; to others, it means socially responsible behaviour in an ethical sense; to still others, the meaning transmitted is that of responsible for, in a causal mode; many simply equate it with a charitable contribution; some take it to mean socially conscious; many of those who embrace it most fervently see it as a mere synonym for 'legitimacy', in the context of 'belonging' or being proper or valid; a few see it as sort of fiduciary duty imposing higher standards of behaviour on businessmen than on citizens at large
1974	Eells and Walton	In its broadest sense, corporate social responsibility represents a concern with the needs and goals of society which goes beyond the merely economic. Insofar as the business system as it exists today can only survive in an effectively *Continue*

		functioning free society, the corporate social responsibility movement represents a broad concern with business' role in supporting and improving that social order.
1975	Backman	Social responsibility usually refers to the objectives or motives that should be given weight by business in addition to those dealing with economic performance (e.g., profits). Employment of minority groups, reduction in pollution, greater participation in programs to improve the community, improved medical care, improved industrial health and safety-these and other programs designed to improve the quality of life are covered by the broad umbrella of social responsibility.
1975	Sethi	Social responsibility implies bringing corporate behaviour up to a level where it is congruent with the prevailing social norms, values, and expectation of performance.
1975	Preston and Post	Generally, there is a large number of differences, as it is not always consistent with its usages. We restrict our own use of the term social responsibility to refer only to a vague and highly generalised sense of social concern that appears to underlie a wide variety of ad hoc managerial policies and practices. Most of these attitudes and activities are well-intentioned and even beneficent; few are patently harmful. They lack, however, any coherent relation to the managerial unit's internal activities or to its fundamental linkage with its host environment.
1975	Bowman and Haire	Represented CSR as opposed to those that were strictly 'business'.
1976	Fitch	CSR is defined as the serious attempt to solve social problems caused wholly or in part by the corporation
1979	Carroll	The social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organisations at a given point in time.
1980	Jones	CSR is defined as the notion that corporations have an obligation to constituent groups in society other than stockholders and beyond that prescribed by law or union contract, indicating that a stake may go beyond mere ownership.
1983	Carroll	CSR involves the conduct of a business so that it is economically profitable, law abiding, ethical and socially supportive. To be socially responsible... then means that profitability and obedience to the law are foremost conditions to discussing the firm's ethics and the extent to which it supports the society in which it exists with contributions of money, time and talent. Thus, CSR is composed of four parts: economic, legal, ethical and voluntary or philanthropic.
1986	Murray and Montanari	A socially responsible firm is one that accomplishes and is perceived to accomplish the desired ends of society in terms of moral, economic, legal, ethical, and discretionary expectations.
1987	Epstein	CSR relates primarily to achieving outcomes from organisational decisions concerning specific issues or problems which (by some normative standard) have beneficial rather than adverse effects on pertinent corporate stakeholders. The normative correctness of the products of corporate action has been the main focus of corporate social responsibility.
1991	Carroll	For CSR to be accepted by the conscientious business person, it should be framed in such a way that the entire range of business responsibilities is embraced. It is suggested here that four kinds of social responsibilities constitute total CSR: economic, legal, ethical and philanthropic. Furthermore, these four categories or components of CSR might be depicted as a pyramid. To be sure, all of these kinds of responsibilities have always existed to some extent, but it has only been in recent years that ethical and philanthropic functions have taken a significant place.
1994	Reder	An all-encompassing notion, (corporate) social responsibility refers to both the way a company conducts its internal operations, including the way it treats its work force, and its impact on the world around it.
1998	Hopkins	CSR is concerned with treating the stakeholders of the firm ethically or in a socially responsible manner. Stakeholders exist both within a firm and outside. Consequently, behaving socially responsibly will increase the human development of stakeholders both within and outside the corporation
1999	Kilcullen and Kooistra	CSR is the degree of moral obligation that may be ascribed to corporations beyond simple obedience to the laws of the state.
1999	World Business Council for Sustainable Development	The commitment of business to contribute to sustainable economic development, working with employees, their families, the local community and society at large to improve their quality of life.
1999	Khoury, Rostami, and Turnbull	CSR is the overall relationship of the corporation with all of its stakeholders. These include customers, employees, communities, owners/investors, government, suppliers and competitors. Elements of social responsibility include investment in community outreach, employee relations, creation and maintenance of employment, environmental stewardship and financial performance.
1999	Woodward-Clyde	CSR has been defined as a „contract" between society and business wherein a community grants a company a license to operate and in return the matter meets certain obligations and behaves in an acceptable manner.
2000	World Business Council for Sustainable Development	CSR is the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as the local community and society at large.
2000	Business for Social Responsibility	Business decision making linked to ethical values, compliance with legal requirements and respects for people, communities and the environment. Operating a business in a manner that meets or exceeds the ethical, legal, commercial and public expectations that society has of business. Social responsibility is a guiding principle for every decision made and in every area of a business.
2001	UK Government	CSR recognises that the private sector's wider commercial interests require it to manage its impact on society and the environment in the widest sense. This requires it to establish an appropriate dialogue or partnership with relevant stakeholders, be they employees, customers, investors, suppliers or communities. CSR goes beyond legal obligations, involving voluntary, private sector-led engagement, which reflects the priorities and characteristics of each business, as well as sectoral and local factors.
		Continue

2001	Pinney	CSR or corporate citizenship can most simply be defined as a set of management practices that ensure the company minimizes the negative impacts of its operations on society while maximizing its positive impacts.
2001	Commission of the European Communities	A concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis. Corporate social responsibility is essentially a concept whereby companies decide voluntarily to contribute to a better society and a cleaner environment.
2001	Foran	CSR can be defined as the set of practices and behaviours that firms adopt towards their labour force, towards the environment in which their operations are embedded, towards authority and towards civil society.
2001	Jackson and Hawker	Corporate social responsibility is how you treat your employees and all your stakeholders and the environment.
2001	Van Marrewijk	Companies with a CSR strategy integrate social and environmental concerns in their business operations and in their interactions with their stakeholders and demonstrate openly their triple P performances.
2001	Marsden	CSR is about the core behaviour of companies and the responsibility for their total impact on the societies in which they operate. CSR is not an optional add-on nor is it an act of philanthropy. A socially responsible corporation is one that runs a profitable business that takes account of all the positive and negative environmental, social and economic effect it has on society.
2001	Foran	CSR can be defined as the set of practices and behaviours that firms adopt towards their labour force, towards the environment in which their operations are embedded, towards authority and towards civil society.
2001	McWilliams and Siegel	Actions that appear to further some social good, beyond the interests of the firm and that which is required by law.
2001	Kok, Wiele, McKenna and Brown	The obligation of the firm to use its resources in ways to benefits society, through committed participation as a member of society, taking into account the society at large, and improving welfare of society at large independently of direct gains of the company.
2002	Commission of the European Communities	CSR is about companies having responsibilities and taking actions beyond their legal obligations and economic/business aims. These wider responsibilities cover a range of areas but are frequently summed up as social and environmental-where social means society broadly defined, rather than simply social policy issues. This can be summed up as the triple bottom line approach: i.e. economic, social and environmental
2002	Lea	CSR can be roughly defined as the integration of social and environmental concerns in business operations, including dealings with stakeholders. CSR is about business and other organizations going beyond the legal obligations to manage the impact they have on the environment and society. In particular, this could include how organizations interact with their employees, suppliers, customers and the communities in which they operate, as well as the extent they attempt to protect the environment.
2002	Amnesty International Business Group (UK)	Companies (have) to recognise that their ability to continue, to provide goods and services and to create financial wealth will depend on their acceptability to an international society which increasingly regards protection of human rights as a condition of the corporate license to operate.
2002	Lea	CSR can be roughly defined as the integration of social and environmental concerns in business operations, including dealings with stakeholders. CSR is about business and other organizations going beyond the legal obligations to manage the impact they have on the environment and society. In particular, this could include how organizations interact with their employees, suppliers, customers and the communities in which they operate, as well as the extent they attempt to protect the environment.
2003	Baker	CSR is about how companies manage the business processes to produce an overall positive impact on society.
2003	IndianNGOs.com	CSR is a business process wherein the institution and the individuals within are sensitive and careful about the direct and indirect effect of their work on internal and external communities, nature and the outside world.
2003	International Business Leader Forum (IBLF)	Open and transparent business practices based on ethical values and respect for employees, communities and the environment, which will contribute to sustainable business success.
2003	Commission of the European Communities	CSR is the concepts that an enterprise is accountable for its impact on all relevant stakeholders. It is the continuing commitment by business to behave fairly and responsibly and contribute to economic development while improving the quality of life of the work force and their families as well as of the local community and society at large.
2003	CSR Europe	CSR is the way in which a company manages and improves its social and environmental impact to generate value for both its shareholders and its stakeholders by innovating its strategy, organisation and operations.
2003	CSRwire	CSR is defined as the integration of business operations and values, whereby the interest of all stakeholders including investors, customers, employees and the environment are reflected in the company's policies and actions.
2003a	Business for Social Responsibility	Socially responsible business practices strengthen corporate accountability, respecting ethical values and in the interests of all stakeholders. Responsible business practices respect and preserve the natural environment. Helping to improve the quality and opportunities of life, they empower people and invest in communities where a business operates.
2003b	Business for Social Responsibility	CSR is achieving commercial success in ways that honour ethical values and respect people, communities and the natural environment.
2003	Hopkins	CSR is concerned with treating the stakeholders of the firm ethically or in a responsible manner. 'Ethically or responsible' means treating stakeholders in a manner deemed acceptable in civilised societies. Social includes economic responsibility.
		Continue

		Stakeholders exist both within a firm and outside. The wider aim of social responsibility is to create higher and higher standards of living, while preserving the profitability of the corporation, for peoples both within and outside the corporation
2003	Ethical Performance	At its best, CSR is defined as the responsibility of a company for the totality of its impact, with a need to embed society's values into its core operations as well as into its treatment of its social and physical environment. Responsibility is accepted as encompassing a spectrum from the running of a profitable business to the health and safety of staff and the impact on the societies in which a company operates.
2003	Global Corporate Social Responsibility Policies Project	Global corporate social responsibility can be defined as business practices based on ethical values and respect for workers, communities and the environment.
2003	Ethics in Action Awards	CSR is a term describing a company's obligation to be accountable to all of its stakeholders in all its operations and activities. Socially responsible companies consider the full scope of their impact on communities and the environment when making decisions, balancing the needs of stakeholders with their need to make a profit.
2003	Strategies	CSR is generally seen as the business contribution to sustainable development, which has been defined as development that meets the needs of the present without compromising the ability of future generations to meet their own needs, and is generally understood as focusing on how to achieve the integration of economic, environmental and social imperatives.
2003	World Business Council for Sustainable Development (WBCSD)	CSR is business' commitment to contribute to sustainable economic development working with employees, their families, the local community, and society at large to improve their quality of life.
2003	Organisation for Economic Co-operation and Development (OECD)	Corporate Responsibility involves the 'fit' business develop with the societies in which they operate. (...) The function of business in society is to yield adequate returns to owners of capital by identifying and developing promising investment opportunities and, in the process, to provide jobs and to produce goods and services that consumers want to buy. However, corporate responsibility goes beyond this core function. Businesses are expected to obey the various laws which are applicable to them and often have to respond to societal expectations that are not written down as formal law.
2003	Corporate Responsibility Coalition (CORE)	As an 'organ of society', companies have a responsibility to safeguard human rights within their direct sphere of operations as well as within their wider spheres of influence.
2003	Novethic	Linked to the application by corporations of the sustainable development principle, the concept of CSR integrates three dimensions: an economic dimension (efficiency, profitability), a social dimension (social responsibility) and an environmental dimension (environmental responsibility). To respect these principles, corporations must pay more attention to all the stakeholders (...) which inform on the expectations of civil society and the business environment.
2003	Unilever	Social responsibility is the impact or interaction we have with society in three distinct areas: (i) voluntary contributions, (ii) impact of (businesses direct) operations, and (iii) impact through the value chain.
2003	Novo Nordisk	Social responsibility is about caring for people. This applies to our employees and the people whose healthcare needs we serve. It also considers the impact of our business on the global society and the local community. As such, social responsibility is more than a virtue-it is a business imperative.
2003	Van Marrewijk	In general, corporate sustainability and CSR refer to company activities-voluntary by definition-demonstrating the inclusion of social and environmental concerns in business operations and in interactions with stakeholders.
2005	GAP	The first one is this whole idea of sustainable solutions in our supply chain. This consists of working on a four-part strategy to improve working conditions, monitor factories, integrate labour standards into our business practices, and the whole idea of collaborating with outside partners to drive industry-wide change. The second is with our employees and making Gap inc., a place where people can really flourish and build their careers in a positive work environment. The third is community involvement, including everything from our foundation to our volunteerism. And the fourth key area in corporate social responsibility for us is environment, health and safety. This is everything from the average store energy consumption to the safety of our stores for customers and employees to a high-level environmental impact assessment for all of our business operations. So, we define it broadly, then. Supply chain, employees, community involvement, and environment.
2007	Antal and Sobczak	CSR includes cultural and socioeconomic concepts
2008	Dahlsrud	CSR includes environmental, social, economic, stakeholder and voluntariness
2008	Matten and Moon	CSR reflects social imperatives and social consequences of business success. These consist of articulated and communicated policies and practices of corporations that reflect business responsibility for societal good deeds.
2009	GjØlberg	CSR cannot be separated from contextual factors.

Source: Compilation by Researcher

The exhaustive list of CSR definition shows that the descriptions of CSR are ranging from highly conceptual to highly practical. The definitions also derived from a variety of themes such as social responsibility, sustainable development, business ethics, corporate citizenship, triple-bottom line, corporate philanthropy and corporate governance. CSR is a multi-disciplinary concept and it is defined according to the context to which it is employed.

4. CSR Related Themes

Table 1 shows that when CSR researchers tried to define CSR, they tend to associate CSR with other relevant themes such as stakeholder theory, business ethics, corporate citizenship, corporate social performance (CSP) and sustainable development (Carroll, 1999). According to Perrini (2005) CSR promoting campaign developed at the European level provide a framework that strongly emphasizes on stakeholder involvement. Perrini (2005) explained that stakeholders place implicit and explicit faith on the well-being of an organisation. His findings reveal that there

are eight stakeholder-based categories, namely: (1) Human resources; (2) Shareholders and financial community; (3) Customers; (4) Suppliers;(5) Financial partners; (6) Public authorities; (7) Community; (8) Environment which is consistent with past studies by Niskala and Pretes (1995); Gray *et al.* (1995) and Adams (2002). Perrini (2005) presented CSR key themes emerge in this decade based on the stakeholder-based categories in Table 2.

Table-2. CSR Key Themes

	Stakeholder-Based Categories							
	Human Resources	**Shareholders**	**Customers**	**Suppliers**	**Financial Partners**	**Public Authorities**	**Community**	**Environment**
CSR Themes	Staff compositio n Turnover Equality of treatment Training Working hours Schemes of wages Absence from work Employee's benefits Industrial relations In-house communica tions Health and Safety Personnel's satisfaction Workers rights Disciplinar y measures and litigation	Capital stock formation Shareholders'/ partner's pay Rating performance Corporate governance Benefit and services Investor relations	General characteristi cs Market development Customer satisfaction Customer loyalty Product/ Services information and labelling Ethical & Environment al product & services Promotional policies Privacy	Supplier manageme nt policies Contractu al conditions	Relations with banks Relations with insurance companies Relations with financial institutions	Taxes and duties Relations with local authorities Codes of conducts and compliance with laws Contribution benefits or easy-term financing	Corporate giving Direct contribution the different intervention fields Stakeholder engagement Relations with the media Virtual community Corruption prevention	Energy consumption Material emissions Environmental strategy and relations with the community

Source: Perrini (2005)

The stakeholder-based categorisation by Perrini (2005) clearly shown that there are many themes developed in the human resource with employees being the stakeholder. Among the CSR themes under human resource aspects, health and safety, protection of workers' right, equality of treatment, training, turnover and personnel's satisfaction received the most attention in the CSR non-financial disclosure reporting among the European companies. This finding undercovers a new leaf for CSR, instead of reviewing on the financial performance of a corporation, human resource aspect is another arena that gains a foothold. The concern of CSR towards employees begins thereafter.

5. CSR and Employees

Majority of the past scholarly research on CSR and sustainability focus on the macro level of analysis (Devinney, 2009; Siegel, 2009; Aguinis and Glavas, 2012) and these research emphasis on institutional levels, such as addressing regulatory elements, normative and cultural-cognitive elements shaped by external stakeholders (Scott, 1995). Despite the wide dissemination of CSR and its cross-disciplinary nature (Lockett *et al.*, 2006) potential relevance for employee management (Brammer *et al.*, 2007) organisational behaviour and human resource management researchers have under-investigated CSR (Rupp *et al.*, 2006; Aguilera *et al.*, 2007).

In 21st century, growing attention is directly to the internal stakeholders, specifically the employee, through the field of organisational behaviour and human resource management (Aguinis and Glavas, 2013). Even though some studies of CSR are adopted in organisational behaviour perspective (Albinger and Freeman, 2000; Greening and Turban, 2000) but these studies focused on how CSR affecting prospective employees to increased corporate attractiveness. Based on few empirical studies investigating the internal impact of CSR on employees, they tend to focus on specific dimensions of organisational commitment (Maignan and Ferrell, 2001; Paterson, 2004; Brammer *et al.*, 2007). As the nature of CSR is multidimensional (Husted, 2000) it can also influence a wide range of organisational attitudes and behaviour beyond organisational commitment. To this point, there is absent of sufficient theoretical consolidation and synthesis the impacts of CSR on employees attitudes and behaviour which is then ultimately affect the organisation sustainability.

Employee is often a central feature of stakeholder theory and CSR research and practice. According to Barnett (2007) CSR is a form of corporate investment characterised by a dual orientation towards the improvement of social welfare and stakeholder relations. Stakeholder relations explain why employees being the stakeholder impact the CSR policy. Firstly, employees can act as agents for social change when they pressure corporations to adopt socially responsible behaviour (Aguilera *et al.*, 2007). Secondly, environmental policy demonstrates that employees' support is necessary to ensure effective CSR programs and policies (Ramus and Steger, 2000). Thirdly, employees as a stakeholder group perceive, evaluate, judge and react to CSR programs and actions (Rowley and Berman, 2000;

Rupp *et al.*, 2006). From a theoretical perspective, employees are the stakeholders, can be seen as an independent variable that explain the emergence of CSR (Aguilera *et al.*, 2007) and as a dependent variable that influenced by CSR (Maignan and Ferrell, 2001; Paterson, 2004).

Employees as a unit of analysis have not been receiving much attention in the past CSR research (Rupp *et al.*, 2006; Aguilera *et al.*, 2007). Majority of past CSR and human resource management research focussed on the relationships between leadership and corporate social behaviour (Waldman *et al.*, 2006; Swanson, 2008). There are also some corporate social performance models that explicitly included employees as a level of analysis (e.g. (Wood, 1991)) few studies have investigated CSR's influence on employees' attitudes and behaviours. Table 3 illustrates studies conducted in the past in CSR research in relation with employees. Studies conducted focus on the external aspect by looking at the influence of CSR on prospective employees which based on social identity theory. These studies show how a socially responsible reputation of organisation influence the corporate attractiveness for prospective employees (Albinger and Freeman, 2000; Greening and Turban, 2000). Past research also demonstrated that by enhancing corporate image and reputation, CSR can be a magnet for prospective employees. However, all these research say little about CSR influence on incumbent employees. Indeed, Riordan *et al.* (1997) used external corporate image as a proxy for social performance and found that employees' perception of corporate image can positively influence job satisfaction, and negatively influence turnover and turnover intentions.

Previous research on socially responsible behaviour explains the present of knowledge gap on CSR's influence on actual employees (Swaen *et al.*, 2003). Macro-level research by Margolis *et al.* (2007) and Margolis and Walsh (2003) examined organisations as the main unit of analysis which focused on CSR's financial impact. Meanwhile, the micro-level approach that took individuals as the unit of analysis did not refer explicitly to employees' socially responsible behaviour (Schneider *et al.*, 2004; Treviño *et al.*, 2006). These past research pointed out the absent of established research in the micro-level analysis by examine the CSR practices on actual employees' attitudes and behaviour.

Followed by the past CSR research in relation to employees, the researcher attempts to fill up the existing knowledge gap on the influence of CSR practice towards employees. In the following section, theories underpinning CSR and employees are being explored to establish the theoretical background for the understanding of internal CSR.

6. Theories Underpinning CSR and Employees

In an attempt to study CSR and employees, past research in relation of CSR and employees are scrutinised with Table 3 summarising the major findings. With reference to Table 3 several theoretical frameworks have been used to examine CSR in relation with employees. In line with the evolution of CSR, Stakeholder Theory has emerged as the dominant paradigm in CSR discussion. According to Stakeholder Theory, Freeman (1984) asserts that firms have relationships with many constituent groups which have an interest in the activities and outcomes of a firm (Donaldson and Preston, 1995; Margolis and Walsh, 2003). These stakeholders both affect and are affected by the actions of the firm and balancing the needs of the multiple stakeholders in the activities and outcomes of a firm is crucial. Among others, these groups include employees, customers, suppliers, environmentalists, the community as whole, and owners/shareholders. Adding on, Stakeholder Theory perspective on the morality of CSR implies that managers should recognize and serve the interests of a broader set of constituent groups (Jones *et al.*, 2007; Aguinis, 2011). Hence, Stakeholder Theory marks as an important theory that should not be omitted in the CSR and employees' discussion.

Social Exchange Theory is applicable in present context in relation to CSR and employees. According to the motivational processes of Social Exchange Theory and the norm of reciprocity (Homans, 1961; Blau, 1964) it explains the relationships among human resource practices, trust-in-management and employee commitment (Eisenberger *et al.*, 1990; Settoon *et al.*, 1996; Wayne *et al.*, 1997). CSR practises in an organisation that focuses on the well-being of employees will create trust in the employee toward the organisation and in turns, high employee commitment.A well-established stream of research rooted in Social Exchange Theory has shown that employees' commitment to the organisation derives from their perceptions of the employers' commitment to and support of them (Eisenberger *et al.*, 1990; Shore and Tetrick, 1991; Shore and Wayne, 1993; Hutchison and Garstka, 1996; Settoon *et al.*, 1996; Wayne *et al.*, 1997). The research suggested that employees interpret organisational actions such as human resource practices (Settoon *et al.*, 1996; Wayne *et al.*, 1997) and the trustworthiness of management (Eisenberger *et al.*, 1990; Settoon *et al.*, 1996) as indicative of the personified organisation's commitment to them. They reciprocate their perceptions accordingly in their own commitment to the organisation, which is then affecting the organisation sustainability.

Table-3. Studies of CSR in relations of Employees

Author(s), Year	Turban and Greening (1997)	Maignan *et al.* (1999)	Maignan and Ferrell (2001)	Paterson (2004)
Title	Corporate social performance and organisational attractiveness to prospective employees. Academy of Management Journal, 40(3): 658-673.	Corporate citizenship: Cultural antecedents and business benefits. Journal of the Academy of Marketing Science, 27(4): 455-469.	Antecedents and benefits of corporate citizenship: an investigation of French businesses. Journal of Business Research, 51(1): 37-51.	The relationship between perceptions of corporate citizenship and organizational commitment.
Focus	External	External and Internal	Internal/ External	Internal
				Continue

Theory	Social Identity Theory (Ashforth and Mael, 1989) Signaling Theory (Rynes, 1991)	Resource based view of competitive advantage	Resource based view of competitive advantage	Social identity theory
Independent Variables (IV)	Corporate social performance	Corporate Citizenship (CC)	Corporate Citizenship (CC)	Corporate Citizenship (CC)
Measurements of IVs	KLD rating (original 9 dimensions) 5 dimensions : community relations, treatment of women and minorities, employee relations, treatment of the environment, quality of services and products	18 item scale developed by the authors and based on the CSR typology of Carroll (1979) 's model of CSP : Economic, Legal, Ethical, Discretionary citizenship	18 item scale developed by the authors and based on the CSR typology of Carroll (1979) 's model of CSP (economic, legal, ethical, discretionary)	18 items scale of CC (economic, legal, ethical, discretionary) adopted from (Maignan and Ferrell, 2000)
Dependent Variables (DV)	Organisational Reputation Organisational Attractiveness as employer	Employee Commitment (EC)	Employee Commitment (EC)	Employee commitment (EC)
Measurement of DVs	OR – developed by author 5 point scale : 1 (very poor reputation) – 5 (very good reputation) OA - developed by author thru asking students on employer attractiveness 5 point scale : 1 (unattractive employer) – 3 (cannot judge) 5 (one of most attractive employer)	EC- 7 items scale developed by Jaworski and Kohli (1993) 5 point Likert Scale	EC- 7 items scale developed by Jaworski and Kohli (1993) 5 point Likert Scale	EC: 9 items version of the Mathieu and Farr (1991) scale (Croncbach alpha – 0.88) Eg :I am proud to tell others that I am part of this organisation. I really care about the fate of this organisation.
Method of Analysis	Regression	Structural Equation Modelling	SEM	Hierarchical Multiple Regression
Tool	Survey	Survey	Survey	Survey
Sample	Students (N=114)	Marketing executives (N=210)	French Manager (N= 120)	Business Professionals (N=278)
Key findings	CSP is positively related to corporate reputation and attractiveness as an employer	Positive influence of CC on EC by marketing executives	Positive influence of CC on EC Only the discretionary component of CC is strongly correlated to EC	CC perceptions are positively related to OC; stronger link among employees who believe in CSR. The effect of Ethical CC is stronger. There is a gender effect for Discretionary CC.

Table-3. Studies of CSR in relations of Employees (con't)

Author(s), Year	Brammer *et al.* (2007)	Carmeli *et al.* (2007)	Valentine and Godkin (2009)	Valentine *et al.* (2011)
Title	The contribution of corporate social responsibility to organizational commitment. International Journal of Human Resource Management, 18(10): 1701-1719.	The role of perceived organizational performance in organizational identification, adjustment and job performance. Journal of Management Studies, 44(6): 972-992.	Ethics, Social Responsibility, and Ethical Reasoning in an Education-Based Health Science Centre: When Doing Good Results in Good Employees, Journal of Leadership, Accountability and Ethics	Ethics Programs, Perceived Ethical Context, and A positive Work Attitude, Academy of Management
Focus	Internal	Internal/ External	Internal/ External	Internal
				Continue

Theory	Social Identity Theory	Organizational Identification Social Identity Theory	Cognitive dissonance and social desirability	
Independent Variables (IV)	Corporate Social Responsibility (CSR)	Perceived social responsibility and Development	CSR	Ethics programs (ethics training & ethics codes)
Measurements of IVs	Internal perceptions of CSR = procedural justice (6 items scale from Moorman (1991) and training (3 items scales); External perceptions of CSR captured through one deigned designed item . Eg: The decision management make about employees are usually fair. I believe the company offer equal opportunity to all the employees. (Cronbach alpha 0.87) Eg: The company is a socially responsible member of the community. There are sufficient opportunities to develop and improve my skills in current job. (Cronbach alpha 0.81)	4 items scale based on Delaney and Huselid (1996): Quality of products, services and programs; Development of new product, services and programs; Ability to retain essential employees; Relations between management and other employees	1. I work for a socially responsible organization that serves the greater community. 2. My organization gives time, money, and other resources to socially responsible causes. 3. The organization I work for upholds generally accepted ethical business standards. 4. My organization takes care of its customers, employees, suppliers, and investors. 5. I work for a firm that does its best to enhance the financial well-being of its stakeholders.	Ethics training - one question asked subjects approximately how many hours of ethics training they had received in the last year, and the availability of an ethics code was evaluated with an item that asked subjects if their company had ever shared with them an ethics code that governed work conduct in the organization (1 = no, 2 = yes)
Dependent Variables (DV)	Organizational Commitment (OC)	Job Performance (JP)	Importance of ethics and social responsibility	Positive work attitude (Job satisfaction & intention to stay)
Measurement of DVs	Internal perceptions of CSR = procedural justice (6 items scale from (Moorman, 1991) and training (3 items scales); External perceptions of CSR captured through one deigned designed item . Eg: The decision management make about employees are usually fair. I believe the company offer equal opportunity to all the employees. (Cronbach alpha 0.87) Eg: The company is a socially responsible member of the community. There are sufficient	4 items scale based on Delaney and Huselid (1996): Quality of products, services and programs; Development of new product, services and programs; Ability to retain essential employees; Relations between management and other employees	1. I work for a socially responsible organization that serves the greater community. 2. My organization gives time, money, and other resources to socially responsible causes. 3. The organization I work for upholds generally accepted ethical business standards. 4. My organization takes care of its customers, employees, suppliers, and investors. 5. I work for a firm that does its best to enhance the financial well-being of its stakeholders.	Ethics training - one question asked subjects approximately how many hours of ethics training they had received in the last year, and the availability of an ethics code was evaluated with an item that asked subjects if their company had ever shared with them an ethics code that governed work conduct in the organization (1 = no, 2 = yes)

	opportunities to develop and improve my skills in current job. (Cronbach alpha 0.81)			
Method of Analysis	Regression	Confirmatory factor analysis (CFA) and SEQ	Confirmatory factor analysis (CFA) and AMOS	Confirmatory factor analysis (CFA) and SEM
Tool	Survey of employees	Survey of employees & supervisor	Survey of employees	Survey
Sample	Employees from a financial services company (N=4,712	N=161 matched surveys of supervisors/employees from elect./media companies in Israel	N = 781professionals employed in a four-campus health science center.	N = 781 individuals employed in a large, university-operated health science center
Key findings	Positive influence of external forms of CSR on OC subject to important gender variations	Positive influence of external social performance perceptions on identification, and JP	Perceptions of corporate social responsibility and the believed importance of ethics and social responsibility were positively related, and that these factors were at least marginally associated with different steps of ethical reasoning.	Ethical programs function through ethical environment to enhance positive feelings on the job

Source: Compilation by Researcher

A review of the literature reveals that the relationship between CSR and employees can also be explored under Social Identity Theory. In 1985, Tajfel and Turner presented a framework which explained individuals' need to classify oneself and others into social groups. According to Social Identity Theory, individuals derive part of the identity from the group(s) to which they belong to Tajfel and Turner (1985). Lindgreen and Swaen (2010) added on, when organisations invest strong relationships with their stakeholders, both parties are more likely to work towards the achievement of common goals. Social Identity Theory also proposes that a membership can describe an employee behaviours, perceptions or even thoughts and feelings. An employee may feel attached to the organisational membership and experience organisational success or failure as part of their personal achievement.

7. The Evolution of Internal CSR and Its Practices

According to Freeman (1984) research, stakeholders of a firm include those who affect or are affected by the organisation's goals. The literature provides various classifications in order to systematize the concept. Some of the most commonly used classifications are primary and secondary stakeholders (Freeman, 1984; Clarkson, 1995) external and internal stakeholders (Verdeyen *et al.*, 2004) contracting and public stakeholders (Charkham, 1994) voluntary and involuntary stakeholders (Clarkson, 1994); internal, external, and societal stakeholders (Werther and Chandler, 2006); primary social, secondary social, primary non-social, and secondary non-social stakeholders (Wheeler and Sillanpaa, 1997). Meanwhile, Lozano and Prandi (2005) labeled CSR on employees as human rights. According to Lozano and Prandi (2005) there are increasing numbers of organisations linking human rights to their CSR strategy screening which acts as policy and a resource for CSR measure and evaluation that are regarded as practices. Adding on, research by Thauer (2013) discovered that the motivation for organisation to incorporate CSR practices in human resource practices is due to internal human resource dilemma concerning the human right. Hence, he uses the term labour related CSR.

Clearly, there are two dimensions for CSR, namely internal and external practices. Internal CSR practices refer to CSR practices which are directly related to the physical and psychological working environment of employees (Turker, 2009). It is expressed in concern for the health and well-being of employees, their training and participation in the business, equality of opportunities, work-family relationship (Vives, 2006) while external CSR refers to corporate socially responsible for local community, business partners and suppliers, customers, public authorities and NGOs representing local communities, and the environment such as philanthropy, volunteerism and environmental protection (European Commission, 2001). In the practical real-life of any organisation, the focus with regard to CSR had always been closely linked to external CSR. This is mentioned and proved by review of past literature reviews which revealed that most researches have focused on external CSR aspects (e.g. community involvement and environment protection) resulting in less attention being focused on internal CSR (Cornelius *et al.*, 2008). Therefore, it is not surprising that the concept of internal CSR is rather vague among researchers and in the academic arena.

The main reason for CSR in gaining its important is due to the fact that it is related to the well-being of all stakeholders in the organisation and most importantly. CSR has gained a foothold within the organisation itself, specifically in the area of human resources (Fuentes-García *et al.*, 2008). It also involves social responsibility practices for employees especially in the area of their safety, health and well-being, training and participation in the business, equality of opportunities and work-family relationship (Vives, 2006). With these, the term Internal CSR is adopted in present paper as it is comparing with the well-established research on external CSR and the counterpart

which has been under investigated is the internal aspect. Internal CSR practices refer to CSR practices which are directly related with the physical and psychological working environment of employees (Turker, 2009). The following section provides a brief development of internal CSR practices by some worldwide authorities, bodies and Bursa Malaysia (Summarised in Table 4).

In 2001, European Commission issued a Green Paper on promoting a European framework for CSR. The Green Paper endeavored to encourage companies to adopt the "triple bottom-line" approach and pay attention to social and environmental issues in addition to economic goals. It also highlights the materializations of CSR in the form of responsible and nondiscriminatory practices as well as the transparency of information in a company with life-long training for the employees. Coincidentally, ISO 26000 (2006) also decided to launch the development of an International Standard named ISO 2600. This standard on social responsibility aims to provide a practical guidance related to fulfilling social responsibility (SR), identifying and engaging with stakeholders, and enhancing the credibility of reports and statements on social responsibility for the benefit of all organisations. In the context of internal CSR, ISO 26000 provides a useful guideline for companies to respect and recognize human rights, employment and employment relationships, conditions of work and social protection, social dialogue, health and safety at work as well as human development. ISO 26000 (2006) prioritizes the creation of jobs, as well as wages and other compensation paid for work performed as an organisation's most important economic and social impacts. This observation awake and alert the public and researchers on the importance of employees from the internal practice.

On a wider range, Dow Jones Sustainability World Indexes Guide initiated the Sustainability Indexes (DJSIs) to create global indexes to trace the financial performance of the leading companies with an emphasis on sustainability in economic, social, and environmental capacities. With regard to internal CSR, DJSIs focus on corporate governance, risk and crisis management, codes of conduct/compliance/corruption and bribery, human capital development, and also talent attraction in addition to retention. Another monitoring body, i.e., Corporate Social Accountability Management has introduced the Social Accountability 8000 (SA8000) in 1999. Incidentally, SA8000has its roots on the principles of international human rights norms as described in International Labor Organisation conventions, the United Nations Convention on the Rights of the Child and the Universal Declaration of Human Rights. It functions by measuring the performance of companies in eight key areas: child labor, forced labor, health and safety, free association and collective bargaining, discrimination, disciplinary practices, working hours and compensation.

Global Report Initiative (GRI) also released sustainability reporting guidelines in 2000. These frameworks established the principles and indicators for organisations to measure and report their economic, environmental, and social performance. In accordance with internal CSR, GRI located six indicators for organisations, such as employment, labor/management relations, occupational health and safety, diversity and equal opportunity apart from training and education.

Upon the involvement of worldwide bodies in CSR, the call for the implementation of CSR continued to receive equal attention in Europe. European SMEs' Good Practice (2005) launched a call on Mainstreaming Corporate CSR to encourage SMEs to enlist CSR as a means to enhance their competitiveness. This shown that the effort to promote and practice CSR is not only the agenda for large corporations, but also SMEs. Among the projects funded by this program is 'CSR and competitiveness European SMEs good practice'. The focus of this program is to analyses the vital linkage between the competitiveness of SMEs and their CSR activities. It was found that European SMEs' good practice underscores on nine components related to internal CSR namely; working conditions (e.g. health and safety at work) and job satisfaction, work/life balance, equal opportunities and diversity and training and staff development (e.g. career planning), communication/information of employees and participation in company decisions and responsible and fair remuneration or financial support for employees. This make is very relevant to investigate on the implementation and practices of internal CSR in SMEs. The growing importance of internal CSR is also evident in many academic researches such as Vives (2006); Welford (2005); Brammer *et al.* (2007); Longo *et al.* (2005); Spiller (2000) where many related studies have been made in the interest of the business concern. Among these researches, Vives (2006) defined corporate responsibility as socially and environmentally responsible behavior. The main concern of internal CSR involves the health and well-being of workers, workers training and participation in the business, equality of opportunities, work-family relationship of workers, and some corporate governance practices concerning the independent audits, internal control of corruption practices.

Similarly in Malaysia context, Bursa Malaysia produced a CSR Framework for companies listed on the exchange. However, this framework is voluntary and has its focus on four dimensions of CSR, namely marketplace, workplace, environment and community. That acts as a guideline to enable companies to better understand and implement CSR into their businesses, and also to encourage them to publish CSR reports on a voluntary basis. Hence, to encourage the understanding and participation of companies into internal CSR, Bursa Malaysia has selected eight key dimensions: employee involvement, workplace diversity, gender issues, human capital development, quality of life, labor rights, human rights, health and safety.

Table-4. Descriptions of Internal CSR

Year	Authority/ Body/ Author(s)	Description of CSR on employees/ Internal CSR/ internal CSR practices
1999	Dow Jones Sustainability Index	Internal CSR relates to corporate governance, risk and crisis management, codes of conduct/compliance/corruption and bribery, human capital development, and also talent attraction in addition to retention
1999	Corporate Social Accountability Management	Social Accountability 8000 (SA8000) adopted principles of international human rights norms with eight key areas: child labor, forced labor, health and safety, free association and collective bargaining, discrimination, disciplinary practices, working hours and compensation.
		Continue

2000	Global Report Initiative (GRI)	Internal CSR practices are guided by six indicators fororganisations, such as employment, labor/management relations, occupational health and safety, diversity and equal opportunity apart from training and education.
2000	Spiller	10 keys ethical business practices related to the 6 main stakeholder groups: community; environment; employees; customers; suppliers, and shareholders. With regard to employees, the ethical business practices pertain to fair remuneration, effective communication, learning and development opportunities, fulfilling work, a healthy and safe work environment, equal employment opportunities, job security, competent leadership, community spirit, and social mission integration.
2001	European Commission	Green Paper to promote CSR practices in the form of responsible and nondiscriminatory practices as well as the transparency of information in a company with life-long training for the employees.
2001	Kok, VanDer, McKenna and Brown	Developed instruments for internal CSR practices, which are ethic awareness, working conditions, minorities/diversity, organisational structure and management style, industrial relations, education and training, and physical environment.
2004	Castka, Balzarova, and Bamber	Internal CSR in the SMEs dimension encompassed human capital management, health and safety standards, quality of management, adoption to change and innovation, managing environmental impacts, natural resources and managing finances
2004	Maignan and Ferrell	CSR on employees encompass practices such as treat all employees fairly and respectfully, regardless of gender or ethnic background, provide all employees with salaries that properly and fairly reward them 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 decisions.
2005	European SMEs' Good Practice	Internal CSR involves working conditions (e.g. health and safety at work) and job satisfaction, work/life balance, equal opportunities and diversity and training and staff development (e.g. career planning), communication/information of employees and participation in company decisions and responsible and fair remuneration or financial support for employees.
2005	Carby-Hall	Internal CSR practices in commercial companies as the common law applications of employer's CSR towards employees.
2005	Welford	Internal CSR practices includes non-discrimination, equal opportunities, and fair wages, vocational education, association, and human rights.
2005	Papasolomou-Doukakis, Krambia-Kapardis, and Katsioloudes	9 criteria of CSR for employees, which include: 1) to provide a work environment which is staff and family friendly; 2) to engage in responsible human resource management; 3) to provide an equitable reward and wage system for employees; 4) to engage in open and flexible communication with employees; 5) to invest in Training and Education; 6) to encourage freedom of speech and allow employees the rights to speak up and report their concerns at work; 7) to provide child care support/paternity/maternity leave. In addition, legally the criteria must also be able: 8) to engage in employment diversity by hiring and promoting women, ethnic minorities and the physically handicapped, and 9) promote dignified and fair treatment of all employees
2005	Longo, Mura &Bonoli	Employees' expectation toward CSR activities are inclusive of health and safety at work, development of workers' skills, well-being and satisfaction of worker and quality of work, and social equity
2006	Vives	CSR practices for employees should concern for health and well-being of employees, their training and participation in the business, equality of opportunities, work-family relationship.
2006	ISO26000	Provide guidelines for companies to respect and recognize human rights, employment and employment relationships, conditions of work and social protection, social dialogue, health and safety at work as well as human development. CSR on employees focuses on creation of jobs, wages and other compensation paid for work performed.
2006	Vuontisjärvi's	Employee-focused policies and practices involve training and staff development, pay and benefits, participation and staff involvement, values and principles, employee health and well-being, measurement of policies, employment policy, security in employment, equal opportunities (diversity) and work-life balance.
2006	Bursa Malaysia	8 key dimensions for internal CSR: employee involvement, workplace diversity, gender issues, human capital development, quality of life, labor rights, human rights, health and safety.
2007	Brammer, Millington, and Rayton	Procedural justice and the employee training as the measures for internal CSR practices.
2009	Lindgreen, Swaen, and Johnston	6 indicators for CSR on employees, which are 1)support for employees who wish to pursue further education, 2)procedures that help to insure the health and safety of employees, 3)fair and respectful treatment of employees regardless of gender or ethnic background, 4)help for employees to balance their private and professional lives, 5)incorporate the interests of employees in business decisions, 6)provide employees with salaries that commensurate with their work and fairly reward them for excellent work
2009	Turker	Proposed eight items for employees in CSR; quality of employees' lives, safety and

Continue

		health, work and life balance, equal opportunities; fair managerial decisions related to the employees, employees' needs and wants, company policies that encourage the employees to develop their skills and careers, company support for employees who want to acquire further education

Source: Compilation by Researcher

Table 4 shows that there many researchers attempt to describe and define internal CSR through the development of CSR. It is fair to conclude that there are some overlaps among some of the dimensions and measurement used in the studies. Examples of overlaps are work life balance used in internal CSR studies in different concepts: well-being and satisfaction of worker and quality of work (Longo *et al.*, 2005) fulfilling work (Spiller, 2000) work-family relationship (Vives, 2006) helping employees to balance their private and professional lives (Lindgreen *et al.*, 2009) and quality of life. As a word of caution, these overlaps, which occur between independent variables are repetitive and may create some problems during the data analysis (factor analysis and multiple regression analysis). If researchers intends to operationalize the said measurements, researchers shall carefully omit overlaps measures to avoid the issues of high correlation and multicollinearity, which will further exacerbate the problem of shared variance among independent variables. Despite that there are research done on internal CSR, it faced the similar faith as CSR, i.e., no common definition of internal CSR or internal CSR practices. Nevertheless, Turker (2009) offer a simple and precise internal CSR description which is internal CSR are activities which are directly related with the physical and psychological working environment of employees.

8. Benefits of Internal CSR Practices

Needless to say, CSR has contributed substantially ever since its discussion commences. As internal CSR focuses on employees, it builds strong bonding between an organisation and its employees (Degli Antoni and Sacconi, 2013). Internal CSR practices such as employee development, health and safety policies, creating a motivating environment in organisations; reduce the organisation's operation costs and enhance its productivity (El-Garaihy *et al.*, 2014). Internal CSR practices also increase employee motivation and satisfaction as employees are aware that their organisations are taking steps to ensure their well-being. This reduces employees' absenteeism and increase employees' performance. The intangible benefits arise from increased employees' motivation and satisfaction as a result if internal CSR practices, give organisation the competitive advantage in the agile business environment. Organisations could retain and sustained the talent workforce to create heterogeneity organisation resource in the human resource perspective. The advantage creates a network of association, trust and reciprocity among the members of the organisation, which can create an unbeatable workforce for it to sustain organisational performance and competitive advantage.

The involvement in internal CSR activities above the regulatory obligations such as laws, professional codes and requirements organisations are lead to a wide range of benefits too. These benefits reduce the internal costs of organisations because they allow them to enhance the organisation's ability by way of maintaining good levels of staff attraction and retention, increased and enhanced employee morale, which overall, increase performance of engaged employees (Ali *et al.*, 2010). To simplify, internal CSR practices create shared value between employees and organisation (Porter and Kramer, 2011) and seeking win-win outcomes (Carroll and Shabana, 2010) with a direct positive impact on the organisation productivity. This explain the reason for internal CSR is perceived as the powerful 'internal marketing' tool used to acquire and retain employees. This perception holds just as organisations succeed by fulfilling the needs of their employees by satisfying their needs through a competitive salary, reasonable benefits packages and job responsibilities. Thus, reduces employee turnover, whereby employee turnover typically costs organisations the equivalent of one to two times the salary of the departing employee (and up to two to three times the salary for executive positions), which can lead to enormous costs for organisations with high turnover (Mitchell *et al.*, 2010).

9. Conclusion

The benefit of adopting CSR had been well-acknowledged. It is a form of value creation that has the power to reconnect businesses and society in a way that ultimately leads to the next wave of global growth. When an organisation is doing for the society, it pays back by enhancing the organisation business performance because consumers are supportive of organisations that care for the society and environment other than profit maximizing. The evolution and development of CSR also enlighten corporations not to overlook on the crucial human resource, the employees, while exercising their CSR practices. CSR can be integrated into workplace and leave substantial impacts on the employees' attitudes and behaviour that ultimately foster the performance of the organisation.

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