



Employees' Perception on Corporate Social Responsibility Practices and Affective Commitment

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Abstract

Objective – This research aims to study the employee's perception on CSR practices and affective commitment in public listed companies in the area of Klang Valley, Malaysia. There were four dimensions on CSR practices that might affect the employee's affective commitment in the organization which are economic responsibility, legal responsibility, ethical responsibility and philanthropic responsibility.

Design/methodology – This study used Likert-Scale questions in order to answer both dependent and independent variables. A set of questionnaire was distributed to the employees who works in public listed companies in Klang Valley area regardless of their industry as population of this study. The data were analyzed by using Statistical Package for the Social Sciences (SPSS).

Results – The findings from this study reveal that there is significant relationship of the employee's perception on four dimensions of CSR practices and affective commitment. More than that, between all the four dimensions of CSR practices, economic responsibilities are found as the main element in influencing the employee's affective commitment in work. The findings also show that role of gender does not moderate any relationship between dependent variables and independent variables.

Research limitations/implications – This research adds the information on the level of affective commitment towards employees' perceptions in the public listed companies in Malaysia as theoretical part that focused on the CSR dimensions based on the Carroll's Model which are economic responsibility, legal responsibility, ethical responsibility and philanthropic responsibility with gender as the moderating variable in the study. The empirical part of this study has assessed that the economic, legal, ethical and philanthropic responsibility that can affect the level of affective commitment towards the employees' perceptions in the public listed companies in the Klang Valley.

Keywords: Employees' Perception, Corporate Social Responsibility, Affective Commitment.

1. Introduction

Corporate Social Responsibility (CSR) can be defined as a framework which leads and encourages a company's actions to be more responsible and give positive impacts towards the various stakeholders including the environment, customers, employees, and communities. The company is able to achieve its sustainability in business strategies by practicing a good social responsibility. A few debates had arisen on organization social responsibilities that focused on what these responsibilities are, how companies engage with various stakeholders and what other aspects are affected. In the global business context, the term of CSR has been widely discussed. It is an emerging concept that gives a big influence on the organization as well as the business in a recent year. CSR is assumed to be able to address and balance the benefits especially for the companies and various stakeholders (Gyves & O'Higgins, 2008; Tai, Le Xuan & Anh, 2013).

The aim of this study is to assess the relationship between CSR practices (economic responsibility, legal responsibility, ethical responsibility, and philanthropic responsi-

bility) and affective commitment in an organization based on the employees' perceptions with gender as the moderating variable. This study is focused on employees who worked at public listed companies in Klang Valley, Malaysia regardless of their industries. This is done to discover how the employees of public listed companies in Klang Valley perceive their organizations in CSR practices which can influence their affective commitment. According to Low & Ong (2015b), most of the professional organizations are located in Klang Valley, Malaysia. Based on the survey conducted by Hays Asia Salary Guide (2016), it showed that about 40% of the candidates from Malaysia are seeking for a new job instead of staying in the same company. From the results of the survey, the employers in Malaysia need to pay more attention in retaining their employees. The main reason the employees intend to leave their organizations is due to the lack of CSR practices by the company. That is why the researcher have chosen the employees in public listed companies as their respondents so that it can help the companies knows which aspects of CSR practices need to be focused more. Moreover, the researchers decide to not focus on specific industry in public company as the aim of this study is to measure employees' perception toward CSR practices with affective commitment and the type of industry does not influence their perception.

In the organization, the employees' perceptions towards several aspects such as the company's reputation, climate policy, and philanthropic activities is very important in order to enhance the employee's commitment (Collier & Esteban, 2007; Cullen, Parboteeah & Victor, 2003; Boerendonk, 2015). From the findings, it showed that the employees' perceptions towards the company is very important to enhance the company's reputation and engagement. The employees are considered as the key asset of a company as they are the ones who manage the operations of the company.

Figure 1. The pyramid of Corporate Social Responsibility (Carroll's Model)



2. Literature Review

Economic Responsibility

Olajide (2014) explained that the economic responsibility is the profit maximization. The firms are also responsible to provide good services towards the society. By doing that, the company can earn more profits. They also stated that the managers of the company should act as the agents on behalf of the shareholders. The managers are required to fulfil the shareholders' interest which is profit maximization (Olajide, 2014). It is also one of the responsibilities of a manager towards the owner of the company. There are several obligations that a company needs to fulfil in order to perform the economic responsibilities. The company should try to maximise the profits consistently. Besides that, the company must always be committed in becoming a profitable organization. In order to be sustainable, the company should maintain a high competitive advantage position in the market. Furthermore, the company is required to have a high level of operating efficiency consistently. As we all know, the success of a company can only be regarded if it is being profitable consistently (Carroll, 1991).

Legal Responsibility

One of the vital requirements that need to be complying by the company is legal responsibilities. The business organization should manage their company by follow and obey all the law and regulation. In order to fulfil the economic responsibilities, the firms must make sure that the companies are based on the legal framework. Besides that, the economic and legal responsibility is combined together because these two responsibilities are an obligation for the company to follow. A research about the pyramid of CSR has been conducted by Carroll. In that study, he mentioned that, under legal responsibility, the firm cannot operate the business for the profit only, but at the same time the company should comply with rules and regulation that have been stated by the government, federal and state. The laws and regulation that has been provided by the government and other federal bodies is to give some guidelines for the company on how to run and operate the business with effectively. The business organization or firm that do not comply with certain rules and regulations will be rewarded some penalties. Carroll (1991) arise that to fulfil the contract between the society and the business, the company are required to meet the economic mission by obey the law. For a quick review on the economic and legal responsibilities, the table 1 shows the important components under these two responsibilities covered by Carroll's Model Pyramid (Carroll, 1991).

Economic responsibilities	Legal responsibilities
1. It is important to perform in a manner consistent with maximizing earnings per share	1. It is important to perform in a manner consistent with expectations of government and law.
2. It is important to be committed to being as profitable as possible.	2. It is important to comply with various federal, state, and local regulations.
3. It is important to maintain a strong competitive position.	3. It is important to be law-abiding corporate citizen.
4. It is important to maintain a high level of operating efficiency.	4. It is important that a successful firm be defined as one that fulfills its legal obligations.
5. It is important that a successful firm be defined as one that is consistently profitable.	5. It is important to provide goods and services that at least meet minimal legal requirements.

Table 1. The Components of Economics and Legal Responsibilities

Ethical Responsibility

The third responsibility in the pyramid of Carroll's Model is ethical responsibilities. This responsibility expects a company to be ethical. However, ethical responsibility is not compulsory for a company to fulfil it but the stakeholder groups are concerned with the practices of ethical responsibility. For example, a situation in a company, the ethical elements are hard to be implemented and followed. According to Olajide (2014), both economic and legal responsibilities are implemented to the ethical of fairness and justice whereas the ethical responsibility is based on the practices or activities that can be accepted or unaccepted by the society as the responsibilities are not tied up with the law. Basically, ethical responsibility is a situation when the strategic managers value the ethical manner that occur in the company. The ethical manner refers to a situation when firms are concerned with the right or wrong of business behavior and implementation.

Philanthropic Responsibility

The top level of the social responsibility according to Carroll (1991) is the philanthropic responsibilities. This level is not compulsory for a company to follow or implement. However, the firms are advised to practice this responsibility in order to create more values towards the citizens. Philanthropic responsibility is a situation when the company needs to practice it in order to become a good CSR towards the citizenship (Tai & Anh, 2013). There is a lot of activities a company can organise for the citizens or society. One of the philanthropic activities that a company can do is providing training courses for the unskilled citizens to decrease local unemployment in the society. It can be said that the philanthropic responsibility is the contributions of a company towards the society. The firm can contribute to the community by providing a corporate resource in order to improve more qualities of life.

Employees Affective Commitment

A group of employees are expected to have perceptions on their organization CSR activities which can influence and affect the level of their participations as well as their involvements in the company (Im & Yang, 2017). In the previous study, it revealed that the employees' perceptions and participation in CSR has significant effects on the organizational outcomes such as organizational loyalty, job satisfaction as well as organizational commitment. According to Meyer & Hersovitch (2001) the term of commitment can be defined as how an individual takes actions in order to achieve its target (Zafar & Ali, 2016). In the situation where the employees show their intentions to be involved in a certain task within the organization are considered as commitment (Mowday, Porter & Steers, 1982; Zafar & Ali, 2016). According to Becker (1960), Shaw, Delery & Abdulla (2003), they defined commitment as the level or quality of involvement that should be embedded among employees (Jayabalan, Appannan, Low & Minget, 2016). Furthermore, according to Mowday, Porter & Steers (1982), when the employees show their interesting and involvements to perform certain tasks in the organization, it is known as commitment. However, the employee's commitment is a situation when the employees build their psychological attachment within the organization (Allen & Meyer 1990; O'Reilly & Chatman, 1986; Zafar & Ali, 2016). From the literature, it described that the employee's commitment is one of the employee's desires, feelings as well as beliefs to be involved in the organization. Apart from that, the employee's commitment is not restricted to the goals and values congruence but also includes the obligation, need and desire in order to show an involvement with the company (Zafar & Ali, 2016). The employees' commitment can be described as the employees or workers who are willing to retain and stay in the organization for a long period. The commitment is related to the positive attitude from the employees towards their organization by performing their jobs with accountability and fairness.

Gender

In the previous study, it was found that gender difference between man and woman can influence the individual's values and attitudes (Greening & Turban, 2000; Boerendonk, 2015). It means that the perception of a man and a woman is totally different which can influence on how they think. Moreover, Hogg & Terry (2001) believed that gender difference can influence the self-concept and values among men and women. The research that was conducted by Cohen, Pant & Sharp (2001) reported that woman employees tend to put more attentions on ethical responsibilities rather than other attentions while man members will focus more on the economic dimension with the aim to maximise the company's profit (Ibrahim & Angelidis, 1995; Tuzcu, 2014). Besides that, as proven by Kennedy & Kray (2013), there is relationship between gender difference and ethical compromises. It is important for the organization to take into account what their employees perceive on the CSR practices that can increase their commitments in performing their jobs.

Reich, Gemino & Sauer (2007) revealed that woman employees nowadays are becoming more powerful in many aspects in all industries. The organization will not only focused on man but also on woman employees. From the literature, the researcher has decided to choose gender as moderating variables to know how a man and women employees' perceive CSR practices in their organization. The findings of this study can help the companies to make a right decision on which type of CSR practices need to be focused more. It is because each companies will have difference number of man and women employees.

3. Research Method

The cross-sectional design is adopted in this study. This design is appropriate in order to measure the correlations between the variables which are the independent variables, dependent variable and moderating variable. To test the hypothesis of the study, the data will be collected using a questionnaire answered by the respondents. The questionnaire will be distributed to the respondents that consists of employees who work in a public listed companies in the Klang Valley, Malaysia regardless of their industries using systematic sampling technique. The questionnaire will be divided into two parts which are the demographic profile and the questions on the independent variables that consists of four elements in CSR (economic, legal, ethical and philanthropic) and dependent variable (affective commitment). In this study, all the variables including the independent, dependent and moderating variable are measured in a specific time given. There is no control variable measured in this study.

4. Findings and Analysis

4.1. Demographic Profile

Based on the table 2, it shows the respondents' demographic profiles from the study.

N = 182		
	Frequency	Percentage (%)
Gender		
Male	66	36.3
Female	116	63.7
Age		
20 years old or lower	0	0
21-25 years old	114	62.6
26-30 years old	43	23.6
31 years old or over	25	13.7
Race		
Malay	172	94.5
Chinese	10	5.5
Indian	0	0
Others	0	0
Marital Status		
Single	115	63.2
Married	67	36.8
Type of Sector		
Manufacturing	56	30.8
Finance	36	19.8
Technology	29	15.9
Others	61	33.5
Monthly Income		
Below RM 1500	27	14.8
RM1501-RM2500	42	23.1
RM2501-RM3500	77	42.3

Table 2. Respondents' Demographic Profile

Education Level		
SPM	14	7.7
STPM	3	1.6
Diploma	13	7.1
Bachelor Degree	115	63.2
Master Degree	37	20.3
PHD	0	0
Others	0	0
Current Position		
Top Level Management	5	2.7
Middle Level Management	120	65.9
Others	57	31.3
Years of Working		
6 month-1 year	48	26.4
1 year-5 year	84	46.2
6 year-10 year	34	18.7
11 year or above	16	8.8

4.2. The Level of Affective Commitment

The first objective in this study is to assess the level of affective commitment towards the employees' perceptions on the CSR practices based on the Carroll's Model. In order to analyze the level, the measurement of central tendencies was carried out. The purpose of this measurement is to identify and describe the central position within the set of data in the study. From the table 2, it can be seen that all the variables in the study are favorable when all the mean values are more than 3.0. According to Field (2014), if the value of mean is near to five, it means that the level of the variable will be higher. Thus, the level of the dependent variable is the affective commitment ($M=3.9110$, $SD=0.96651$). It indicates that the employees will be more affectively committed when the companies are practicing good CSR practices in the organizations. The findings reveal that the employees are actually supporting and recognizing the practices of the CSR in their organizations that consist of economic, legal, ethical and philanthropic responsibilities. The affective commitment which is measured through the employees' satisfaction working in the organizations shows that the CSR practices are able to improve and increase the level of affective commitment among them. This statement is supported by the current studies on CSR in the airlines industry conducted by Ilkhanizadeh & Karatepe (2017) that focused on the employees' perceptions which consisted of flight attendants. They found that all the four dimensions of the CSR can enhance their work engagement in term of career satisfaction and voice behavior.

Table 3. Table for Measurement of Central Tendencies

Construct	Mean	SD
Dependent Variable		
Affective Commitment	3.9110	0.96651

4.3. The Relationship between CSR Practices and Affective Commitment

The second research objective is to measure the relationship of CSR practices and affective commitment based on the employees who work in the public listed companies. In order to measure the relationship, the correlation analysis has been carried out. Based on the table 4, the relationship factor shows that there is a significant positive relationship between the employees' perceptions towards the CSR practices and affective commitment. It can be seen that all the independent variables have a positive relationship with the dependent variable in the study.

The strong relationship can be seen in the economic responsibility and affective commitment with the accuracy of $r = 0.652$, $p < 0.001$. It shows that the employees of the public listed companies are perceived more on the economic responsibility compared to the legal, ethical and philanthropic responsibilities. The findings of the study are similar to the previous research carried out by Huang (2016) which stated that the economic responsibility is ranked the highest by the employees in corporate implementation followed by legal, moral and charitable responsibilities. This is because the company will try to meet their economic responsibility by minimizing the cost while maximizing their profits for a long term period. In another point of view, the employees feel that their company should practice good CSR in term of economic dimensions. It is important for a company to be more profitable as to fulfill all the interests of the various stakeholder groups as well as the shareholders of the company.

Besides that, there is positive relationship between legal responsibility and affective commitment with the accuracy of $r = 0.331$, $p < 0.001$. It indicates that it is moderate and highly significant. The finding from the study is supported by Later Peterson (2004) in his study about the relationship between CSR perceptions and employees' commitment among the business professional employees. The research revealed that legal dimension of CSR is positively influencing the employees' commitment in the organizations in America. The result from the study revealed that the ethical dimension of CSR has a relationship with commitment among the employees. From the findings, it can be concluded that the company must meet the legal responsibility to make its employees to perceive the organization as socially responsible in order to increase their commitments in performing their jobs and enhance their intentions to retain in the current organization.

The third independent variable which is the ethical responsibility also has a significant relationship with affective commitment with the value of $r = 0.452$, $p < 0.001$. It can be referred as moderate and highly significant. The result is also supported by Hsieh & Chan (2012) in their study about the CSR which concerned on the employees' perspectives. The study revealed that between all four dimensions of CSR, the ethical responsibility gives the biggest effect on the employees' job behaviors including their commitments. It was agreed by many scholars that the ethical climate within the organization can give high influences on the employees' job satisfaction.

Lastly, there is a positive relationship between the philanthropic responsibility and affective commitment with the accuracy of $r = 0.359$, $p < 0.001$. It indicates that it is also moderate and highly significant. The result is also supported by Rego, Leal, Cunha, Pinho & Faria (2010) in their study which revealed that employees' perceptions on corporate citizenship and philanthropic responsibility are the modest. All the dimensions of the corporate citizenship are positively related with affective and normative commitment. As we concerned, in reality, most of the companies are involved in philanthropic responsibility for their own reasons. It is because some of the top managers think that when they are involved with philanthropic activities, it can enhance their reputations and at the same time, it can expand their political and career agendas (Ali, Rehman, Ali, Yuosaf & Zia, 2010). Most importantly, the company that practices the philanthropic responsibility might be able to attract more future investors.

Construct	1	2	3	4	5
1 Affective Commitment (DV)	-				
2 Economic Responsibility (IV1)	0.652**	-			
3 Legal Responsibility (IV2)	0.331**	0.389**	-		
4 Ethical Responsibility (IV3)	0.452**	0.533**	0.386**	-	
5 Philanthropic Responsibility (IV4)	0.359**	0.417**	0.321**	0.514**	-

** Correlation is significant at 0.01 level (2-tailed)

Table 4. Correlation

The Main Elements of CSR Practices That Influences Affective Commitment

The third objective of this study is to determine the main element of CSR practices that influence dependent variable which is affective commitment. In order to test the hypothesis, the Multiple Regression analysis has been conducted. The result shows that between all the four dimensions of the CSR practices, the economic responsibility is considered as the main dimension in influencing the affective commitment in the organization. The economic responsibility has the highest beta with $\beta=0.549$ which also significantly influenced the affective commitment in the study. The findings are supported by Huang (2016) in his research which found that economic responsibility is the main element that influences the affective commitment in an organization in Taiwan. The result revealed that the economic responsibility has the highest mean compared to the other two elements (legal and moral responsibility, charitable responsibilities) as perceived by the employees. In other words, the groups of employees tend to give more credits and credibility to the companies that have high economic performances which are economically successful. In conclusion, the organizations that stress more on economic responsibility will influence their employees to have high level of affective commitment towards their organizations.

Table 5. Coefficient for the Factors that Affect Affective Commitment

Model	B	Std. Error	β	t	Sig.
Constant	-0.275	0.399		-0.690	0.491
IV1	0.713	0.090	0.549	7.953	0.000
IV2	0.073	0.080	0.057	0.915	0.362
IV3	0.146	0.098	0.108	1.490	0.138
IV4	0.081	0.096	0.057	0.845	0.399

Role of Gender as the Moderating Variable in Influencing the Employees' Perceptions on Corporate Social Responsibility Practices and Affective Commitment

In order to examine the role of gender as the moderating variable in influencing the relationship between the perception of CSR practices among the employees and affective commitment, the researcher used PROCESS analysis developed by Hayes (2013). In this study, the researcher has chosen to use Model 1 to test the role of gender in influencing the dependent and independent variables. Based on the result generated by using PROCESS analysis by Hayes on Model 1, between the four dimensions of the CSR, only the economic responsibility and affective commitment is moderated by gender with a correlation of $0.0182 < 0.05$. Based on the results, it shows that gender only moderates the relationship between economic responsibility and affective commitment. In other words, the Hayes Regression reveals that the role of gender in moderating the relationship between employees' perceptions of CSR practices and affective commitment is not significant as the value is $p > 0.05$.

The finding is consistent with the previous research done by Huang, Ru, Yuan, Chu & Fang (2015) which proved that the economic responsibility and affective commitment is moderated by gender with a correlation of 0.0182. However, gender does not moderate any relationship between legal, ethical, philanthropic responsibilities and affective commitment. It can be concluded that gender does not moderate the majority from the relationship between CSR practices and affective commitment. Furthermore, there is an evidence from Ditlev-simonsen (2015) in his study on the relationship between corporate and affective commitment based on the employees' perceptions which found that the role of gender is not a significant predictor on these relationships. The reason is because most of the employees in the organizations are concerned more on how the company cares and treats them. It means that the role of gender does not moderates any perception of employees on corporate citizenship and affective commitment.

Employees'
Perception,
CSR,
Affective
Commitment

Table 6. Hayes
Regression

	b	SE B	t	p
Constant	3.93 (3.82, 4.04)	0.054	73.27	p<0.001
Gender	-0.06 (-0.29, 0.18)	0.121	-0.46	P=0.6464
Economic	0.87 (0.71, 1.03)	0.081	10.84	p<0.001
Gender x Economic	0.41 (0.07, 0.75)	0.173	2.38	P=0.0182
Constant	22.14 (3.77, 4.05)	0.070	56.69	p<0.001
Gender	-0.25 (-0.53, 0.03)	0.141	-1.75	P=0.082
Legal	0.43 (0.18, 0.68)	0.128	3.35	p<0.001
Gender x Legal	0.54 (0.51, 0.57)	0.274	0.10	P=0.921
Constant	3.91 (3.78, 4.04)	0.645	60.63	p<0.001
Gender	-0.125 (-0.39, 0.14)	0.134	-0.920	P=0.360
Ethical	0.60 (0.37, 0.83)	0.118	5.08	p<0.001
Gender x Ethical	-0.045 (-0.50, 0.41)	0.231	-0.20	P=0.842
Constant	3.915 (3.78, 4.05)	0.068	57.29	p<0.001
Gender	-0.205 (-0.48, 0.07)	0.141	-1.47	P=0.145
Philanthropic	0.505 (0.26, 0.75)	0.125	4.01	p<0.001
Gender x Philanthropic	-0.105 (0.65, 0.44)	0.276	-0.38	P=0.707

Discussion

From the findings of the study, it can be seen that the employees perceive more on the economic responsibility in enhancing their affective commitment in the organization. The relationship between economic responsibility and affective commitment is the main concern among the employees in the public listed companies in Malaysia. The company is encouraged to provide pay system as it can have a significant influence on the employees' emotions in the workplace as it can also lead to positive outcomes at work (Tenhiala & Lount, 2013). Apart from that, this study also shows that legal dimension of CSR is another factor which can affect the level of affective commitment of the employees. The findings indicated that the employees perceive legal responsibility as a moderate that affects their affective commitment. Thus, it is important for a company to undertake the legal activities and disclosed it in order to enrich their employees' commitment and reinforce their willingness to retain in their current organizations (Tech, 2015). Besides that, ethical dimension of CSR is one of the factors in affecting the level of affective commitment among the employees. The employees perceive that ethical responsibility should be practiced and undertaken by all of the companies in Malaysia. In another point of view, the company should compromise with its ethical conduct and CSR practices to improve the company image and reputation among the employees as well as the community (Nor Suziwana & Nor Hazilah, 2015b). Furthermore, the findings of this study stated that the philanthropic responsibility is one of the factors that influences the employees' affective commitment at work. As we all know, the employees are more likely to choose to work in an organization that is actively involved and practiced the wellness of the society.

5. Conclusions

CSR has become a famous discussion in the business literature as the researchers are now realizing on the importance of the CSR for the business performance. The CSR has acknowledged the importance of the stakeholder groups than the shareholder groups in the business organization. It is because the stakeholder groups of the business can give a big influence and impact on the business performance especially the employees. Besides that, there are many studies conducted by the researchers to identify the potential benefits of CSR in terms of interest of stakeholder groups such as the customer, investor and employees as well as the company performance. However, the study on the importance of benefits on CSR in terms of favorable employees' attitudes are less emphasized. In this study, it focused on the employees' perceptions towards CSR and

affective commitment in the organization. It also highlights the benefits from the positive CSR practices within the business organization towards the employee engagement.

In conclusion, the findings from this study show that the level of affective towards employees' perceptions on CSR practices is positive. It indicates that most of the employees in the public listed companies perceive their organization to be socially responsible. The practices of CSR in the organization are accepted by the employees because it can increase their job satisfactions and affective commitment at work. Most of the companies that implement the social responsibility activities will have more benefits in term of reputation, brand image, performance, employees retaining and many others. As the employees are concerning and viewing the importance of the CSR in influencing their affective commitment, the practices of corporate citizenship are regarded as necessary in order to meet their company's goals and objectives. This is proven by the result of the study which shows that the level of affecting commitment can be influenced by the practices of CSR that consist of economic, legal, ethical and philanthropic. The employees who perceive their organizations to be socially responsible tend to have high affective commitment at work. Moreover, by knowing the importance of the employees' perceptions on the CSR practices in influencing the affective commitment in the public listed companies, the organization will have an idea on how to improve the level of affective commitment among its employees. Further efforts can be planned by the company to fully utilize the role of economic, legal, ethical and philanthropic responsibilities in order to increase the level of affective commitment among the group of employees. As the four dimensions of the CSR contribute significant effects on the level of affective commitment, the company might want to improve those responsibilities in order to create a high level of commitment at work.

It is important for the researchers to conduct future researches as it can improve the generalization findings from this research. This research focused on employees in the public listed companies in the Klang Valley regardless of their industries. The researcher suggests future researchers to conduct their studies in a larger scope and conduct in different area in Malaysia. The researchers may focus on one industry such as the manufacturing industry. This is to make sure that the findings will analyze through whole population in Malaysia. Moreover, the comparison between other industries can give new insights on what are important in building affective commitment among the employees in a company. Besides that, the researcher also suggests that future researches should be conducted with using qualitative research method in order to get better and more accurate responses from various level managements in a company. Future researches are encouraged to carry out an interview with the top level management in a company as to get their opinions, perceptions and recommendations regarding to CSR practices within the company.

From this study, it was found that gender does not moderate any relationship between the employees' perceptions on CSR and affective commitment. However, previous researches done on gender difference found that the role is affecting the employees' commitment. In order to cope with the previous researches, future researches need to conduct more researches to confirm that the role of gender is not influencing the employees' affective commitment. Furthermore, in the relationship between CSR practices with affective commitment based on the employees' perceptions, other moderating variables can be tested in a new research such as current position, years of working, age, level of education and job salary. It can be an interesting of research to see what other factors as moderating variables can affect these two relationships.

This research adds the information on the level of affective commitment towards employees' perceptions in the public listed companies in Malaysia as theoretical part that focused on the CSR dimensions based on the Carroll's Model which are economic responsibility, legal responsibility, ethical responsibility and philanthropic responsibility with gender as the moderating variable in the study. The empirical part of this study has assessed that the economic, legal, ethical and philanthropic responsibility that can

affect the level of affective commitment towards the employees' perceptions in the public listed companies in the Klang Valley.

More than that, the role of gender is not significant in influencing the relationship between legal, ethical and philanthropic with affective commitment. Moreover, the findings of this study reveal a new motion on the level of affective commitment towards the employees' perceptions on CSR practices in the public listed companies. Apart from that, this study also provides a better understanding on the behavior of the employees in perceiving the CSR practices by their companies. Most importantly, the researcher believes that this study will contribute new value in the area of CSR practices in the public listed companies in the Klang Valley. This study will also help other researchers in conducting their studies in the same field.

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