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Corporate Social Responsibility in Malaysia – Experts' Views and Perspectives

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ABSTRACT

The field of corporate social responsibility (CSR) has grown exponentially in the last decade and is gradually becoming a global trend. Companies are now expected to take explicitly into account all aspects of their performance, i.e., not just their financial results, but also their social and environmental performance. Therefore more organizations are now engaged in serious efforts to define and integrate CSR into all aspects of their businesses. The aim of our study is to understand this trend in Malaysia and specifically to investigate (i) The status of CSR in Malaysia; (ii) Different CSR practices in Malaysia; and (iii) Future diffusion of CSR in Malaysia. To answer these questions, we have conducted interviews with Malaysian leading experts in CSR. Our results suggests that the key issues in the journey toward wider diffusion and acceptance of CSR in Malaysia include current confusion over the meaning of CSR, the prevalent use of CSR as a PR tool, mandatory versus voluntary CSR and the role the National Mirror Committee of ISO/TMB/WG SR in this process. Copyright © 2009 John Wiley & Sons, Ltd and ERP Environment.

Received 1 April 2008; revised 2 September 2008; accepted 3 September 2008 Keywords: corporate social responsibility; Malaysia; experts; CSR practices

Introduction

VER THE LAST TWO DECADES, MALAYSIA HAS BEEN GRADUALLY IMPROVING ITS ALIGNMENT WITH GLOBAL management practices such as quality management and ISO 9000. A new challenge now is to encompass the core issues of Corporate Social Responsibility (CSR). CSR became a focus for many governments as well as companies globally and an inevitable part of the international trade. Welford and Frost (2006) confirm this new reality in their study of CSR in Asian supply chains. According to Welford and Frost (2006) large companies sourcing off-shore 'want to do business with partner companies that also have the capacity to develop good CSR practices'. Malaysia is indeed an export-oriented country (according to the Global Trade Performance Report 2005, Malaysia is the nineteenth biggest world exporter). Therefore, it is crucial for Malaysian organizations to embrace and develop CSR practices and capabilities.

There are several elements of CSR that are already incorporated in Malaysian legislation, for instance the Environment Quality Act (1974), the Anti-corruption Act (1977) and the Human Rights Commission of Malaysia Act (1999). There are also a growing number of CSR initiatives (i.e., Bursa Malaysia Framework for CSR); many

Correspondence to: Pavel Castka, Management Department, University of Canterbury, Private Bag 4800, Christchurch, 8005 New Zealand. E-mail: pavel.castka@canterbury.ac.nz companies have practiced CSR for some time and others have started to embrace it. Coupled with the improved awareness of sustainable development and the importance of being socially responsible, CSR has gradually gained its pace. What is the present status of CSR and what can be expected in the near future? In this paper, we scrutinize CSR in Malaysia and present the results of our study that investigated the status of CSR, the current CSR practices and the future of CSR in Malaysia.

Literature Review

The field of CSR has seen a proliferation of studies in several areas such as definitions of CSR (Dahlsrud, 2008), analysis of CSR approaches (Garriga and Melé, 2004), CSR in supply chains (Welford and Frost, 2006; Castka and Balzarova, 2008a), standardization of CSR (Castka and Balzarova, 2008b), CSR in large organizations (Anderson and Bieniaszewska, 2005) and CSR in small businesses (Castka *et al.*, 2004; Lepoutre and Heene, 2006). These studies confirm that the global diffusion of CSR is accelerating and the global understanding of CSR is slowly aligning and converging.

This trend is also apparent in terms of our study of CSR in Malaysia: the region, as well as Malaysia itself, has embraced CSR practices as is evidenced in the literature (Rashid and Ibrahim, 2002; Ramasamy and Ting, 2004; Welford and Frost, 2006). There are numerous CSR initiatives (see Appendices 1 and 2 for a comprehensive list of CSR initiatives in Malaysia) and many non-governmental organizations (NGOs) such as Malaysia Trade Unions Congress (MTUC), the Federation of Malaysia Consumers Association, Consumer Association of Penang, Malaysian Nature Society and WWF Malaysia contribute to a growing publicity about CSR and raise social responsibility as well as environmental awareness. This trend has been confirmed by several empirical studies. Both Ahmad and Rahim (2003) and Rashid and Ibrahim (2002) have indeed shown the evidence of increased level of CSR awareness in Malaysia over the past decade. Research by Ahmad and Rahim (2003) indicates that 93.1% of managers sampled are relatively aware of CSR. However, the study also concludes that the managers do not fully comprehend the importance of CSR. Rashid and Ibrahim (2002) has shown that family upbringing, traditional beliefs and customs have had much influence in the improvement of the level of CSR awareness among Malaysian executives and managers. The studies are also unanimous that education is the key for success in the future. Ramasamy and Ting (2004), Ahmad and Rahim (2003) and Rashid and Ibrahim (2002) furthermore assert that CSR education in Malaysia will be especially needed in terms of assisting organization's success in the long run.

The Government has indeed been focusing on improving CSR and numerous initiatives emerged (Appendix I). For instance, there is a clear effort to reform state-owned firms (which account for one-third of Malaysia's stock market); the GLC (Government-linked Companies) Transformation Program was initiated in May 2004 – to be tracked and monitored by the Putrajaya Committee on GLC High Performance (PCG). Since then, PCG has launched ten initiatives, two of which include the Green Book and the Silver Book to transform GLCs into high-performing entities. Apart from the government initiatives for GLC transformation, Bursa Malaysia has also launched a CSR framework for the public-listed companies (PLCs) in late 2006. This CSR framework is a set of guidelines for Malaysian PLCs to help them develop meaningful CSR agendas, policies and initiatives. As such, it encourages PLCs to look seriously into engaging with CSR activities and PLCs are also required to disclose their CSR activities. With all these initiatives trying to promote CSR in Malaysia, many institutions also began to develop awards, aiming to encourage better understanding and adoption of good practices (Appendix 2). The introduction of different CSR-related awards may also act as a catalyst for companies to start taking appropriate judgement and action for further CSR implementation.

Despite all the initiatives and the raising of awareness of the general public about social responsibility, CSR is still considered to be at its infancy stage in Malaysia (Rashid and Ibrahim, 2002; Ahmad and Rahim, 2003; Ramasamy and Ting, 2004). One of the core challenges that the Government and policy-makers are facing is to understand the concept of CSR, to comprehend the understanding of CSR by the wider public, and to identify the type of CSR activities practiced in Malaysia and the type of assistance the Government can offer to motivate the industries to adopt CSR (Rashid and Ibrahim, 2002). Most studies conducted so far emphasized specific aspects of CSR, such as disclosure and reporting (Ramasamy and Ting, 2004; Thompson and Zakaria, 2004; Chapple and Moon,

2005), the investigation of awareness of CSR (Zulkifli and Amran, 2006) and corporate governance (Devi, 2003). These are, however, only fractions of the full CSR picture. Therefore, this research aims to enrich the current understanding, hence providing further illumination about CSR in Malaysia. The details of our research enquiry are explained in the next section.

Research Enquiry

Garriga and Melé (2004) assert that the field of CSR presents a landscape of theories and approaches, namely instrumental, political, integrative and ethical. For the purpose of this study, we take the instrumental stance (focusing on achieving economic objectives through social activities). The starting point for our study is the argument that large companies sourcing off-shore 'want to do business with partner companies that also have the capacity to develop good CSR practices' (Welford and Frost, 2006) and for the purpose of this study we understand CSR as '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 of the local community and society at large' (WBCSD, 1999). Consequently, our study aims to investigate (i) the status of CSR in Malaysia; (ii) different CSR practices in Malaysia; and (iii) future diffusion of CSR in Malaysia.

To fulfil these aims, we conducted interviews with leading experts from Malaysian companies and institutions. The choice of an inductive, theory-building study was driven by the fact that there is a lack of studies on CSR in Malaysia. As we maintained in the previous section, the studies so far have concentrated mainly on very specific CSR aspects (awareness, reporting, corporate governance). Hence clearly there is a strong need to illuminate new insights in other aspects of CSR. Given the lack of studies in this area, an inductive, theory-building study is often advocated as preferable (Rao and Perry, 2003; Miles and Huberman, 1994) and to do that, this study derives new insights and illuminations from interviews with experts. It is argued by Moyser and Wagstaffe (1987) that 'elite' groups (experts) are the people who occupy the central position of influence that helps them to shape the character and direction of the whole society. Since the understanding of CSR in Malaysia is rather limited, looking at the perspectives of these experts (who are likely to shape the future developments in this area) is considered as appropriate approach for this research.

Interviewees were selected based on their expertise and reputation in CSR in Malaysia. A list of potential interviewees (experts) was collated based on a web search and in consultation with the Chairperson of the National Mirror Committee on Social Responsibility.¹ We also sought to maintain the balance of representation from different stakeholder groups in our study. For that purpose, we strived to involve experts from stakeholder groups identified in ISO 26000 (ISO/TMB/WG SR, 2006) as key stakeholders in the social responsibility debate; namely industry, government, consumer, labour, NGOs and others (consultancy, research and academia). Initial contacts were made through emails and over the phone outlining the nature of the research and the requirements of participation. Appointments were then arranged with the interested experts to conduct the interviews. The interviews lasted between 45 minutes and one hour and were held in an office in the workplace of the interviewee or somewhere convenient for both parties.

In total, 13 experts were interviewed. These experts are highly regarded leaders in CSR in Malaysia, hence satisfying the need to have highly influential participants for the study. These 13 experts also represented each of the stakeholder groups and consisted of representatives from Department of Standards Malaysia (DSM); Petronas; Business Council for Sustainable Development Malaysia (BCSDM); Institut Tadbir Urus Korporat Malaysia (MICG); Paragon Corporation Sdn. Bhd.; Federation of Malaysia Consumers Associations (FOMCA); Malaysia International Trade and Industry (MITI); Institut Integriti Malaysia (IIM); Malaysian Employers Federation (MEF); Philips Malaysia Sdn. Bhd.; KM Loi & Associates Sdn. Bhd.; BP; and Bursa Malaysia Berhad. We either recorded the interview or took notes. We have used an interview protocol that was centred on the three research aims (i.e., the status of CSR in Malaysia, current practices and future diffusion). Each aim was supported with a list of probing questions. After the data was collected, the interviews were transcribed and two independent researchers coded

¹The chairperson of the National Mirror Committee on Social Responsibility (further referred to the National Mirror Committee – NMC) is a Malaysian-nominated expert for the development of ISO 26000 – international guidance standard for social responsibility.

the document looking for the emerging themes in each research area. Several issues emerged. For instance, whilst talking about the status of CSR in Malaysia, the experts often mentioned and commented on philanthropy. Any such statements were coded as 'philanthropy' and researchers further looked for rival explanations of this element; i.e., in this particular case a criticism as well as support for philanthropy as a driving force for CSR diffusion. This

Research Findings

Status of CSR in Malaysia

During the interviews, all experts indicated that CSR is not entirely new to Malaysia, yet they all agreed that CSR in Malaysia is still in its infancy stage. A generic conclusion was that Malaysian organizations are only practising certain aspects of CSR, especially the philanthropy and public relation (PR) part of CSR. The experts also raised several other issues about the status of CSR in Malaysia, namely the role of PR in the pursuit of CSR (including the positive aspects of PR); differences between large and small and medium enterprises (SMEs); confusion among nation as to what CSR actually is; current CSR guidelines; and the role of religion in the pursuit of the CSR agenda.

approach was used throughout the study. After the coding was finished, the researchers met to discuss any emerg-

ing discrepancies. These were resolved through a dialogue, as advocated in Miles and Huberman (1994).

Many organizations are using CSR as a PR tool. Though some view this practice as immature, some experts also pointed out its positive side. As mentioned by *Expert 12*, using CSR as a PR tool (hence promoting CSR to the wider public) educates the nation in its own way, and may as well act as a catalyst for competitors and other companies to consider and practice CSR. Several experts, however, pointed out the imbalance in the media coverage in terms of large and small organizations. It was argued that apart from the major CSR efforts that are already widely publicized by the media, it is crucial to have publicity for smaller CSR efforts. The general public should learn that all CSR efforts are important and that CSR is not limited to large organizations. Indeed, a quick look at local newspapers reveals that a special CSR weekend column interviews many of the influential CSR players in Malaysia (i.e., Petronas, Telekom Malaysia, Digi, and Nestlé) yet very little space is dedicated to SMEs.

Our experts generally agreed that the big local organizations, as well as multinational corporations (MNCs), are the major players in CSR implementation in Malaysia. However, *Experts 5, 10* and *11* also asserted that CSR contribution should be in proportion with the size and profitability of the organization. Therefore, one should not regard a small company contributing time for voluntary events to be less CSR-oriented than large company that contributed a huge sum for voluntary events. In fact *Experts 5* and *11* have stated that many organizations use charity donations as a mean of 'upgraded PR' practice. Furthermore, the experts discussed the drivers for the uptakes of CSR in organizations. According to many, CSR in MNCs in Malaysia seems to be driven by their overseas headquarters. Indeed, MNCs obtained their CSR budget from their headquarters, and according to *Expert 1*, they have their own set of guidelines for CSR. CSR in SMEs, on the other hand, appears to be driven by local business trends.

Apart from using CSR as a PR tool, most organizations in Malaysia are 'confused' (as many experts put it) and have mistaken CSR as solely philanthropy. This is supported by *Expert 12* who indicated that many companies merely donate money and claim to be CSR-oriented. Therefore, he believes that a lot of work will be required to change the mindset of the people toward more authentic CSR. The main concern of the majority of the experts is the fact that in the near future, a corporation without CSR may learn from the 'lost opportunity', as there restrictions are likely to be imposed for tendering for certain projects and services, both locally or internationally. *Expert 9* in particular, stressed the importance of preparedness for SMEs (or currently, non-preparedness) for CSR. According to *Expert 9*, by the end of the decade, those Malaysian SMEs that are not ready for CSR may be excluded or disadvantaged in international trade.

Several experts also expressed the need to have nationalized CSR guidelines for the implementation so that CSR will become successful in Malaysia. The biggest challenge now is that there is no universal understanding of CSR. As most organizations are 'confused', they make claims that they are practicing CSR, without actually

understanding the concept. *Expert 10* suggested that the Department of Standard Malaysia (DSM) should have a more active role to publicize CSR, so that the Malaysian corporations will not be confused by other bodies such as ACCA, IIM and Bursa Malaysia. For instance, Bursa Malaysia has made it mandatory for PLCs to report on their CSR activities. However, it is difficult to assess whether PLCs actually practice these principles. On top of that, bodies such as ACCA or Bursa Malaysia have different sets of guidelines often emphasizing different CSR aspects. *Expert 10* asserts that this situation confuses not only Malaysian organizations, but also consumers.

Several experts have also commented on the role of religion in the CSR debate. *Experts 8* and 10 asserted that Malaysia is a religious country and that CSR is already a part of human nature and upbringing, although termed differently. This is strongly supported by *Expert 10* saying '99% of Malaysian society believes in God ... and because of being spiritual, we have common concern of morality'. This note should be taken into account whilst reporting and promoting CSR in Malaysia.

CSR Practices in Malaysia

A majority of the experts agreed that Malaysian organizations generally concentrate on philanthropy and the PR aspect of CSR – as discussed in the previous section. However, experts also pinpointed some advanced practices, mainly from the petrochemical industry.

The petrochemical industry seemed to be practicing CSR well before the term was established and promoted in Malaysia. CSR practices in this industry are not limited to charity donations, but include other practices, such as rural education, health care, sponsoring art and sport events, renewable energy projects, helping single mothers and many more. Most experts have agreed that Petronas ranked highest in Malaysia for its CSR practices in the petrochemical industry. According to the interviewed expert from Petronas, CSR was practiced in Petronas as early as 1974. Apart from sponsoring major events in Malaysia, Petronas also has other international CSR projects for instance, in Vietnam and South Sudan. Petronas asserts that its CSR efforts are also internally coordinated to involve every employee in the organization to participate in its CSR activities (for instance in terms of child sponsorships and items donated, etc.). At the moment, about 10% to 15% of Petronas staff volunteer to be involved with CSR activities outside their normal working hours.

Most of the experts asserted that websites are the most common communication media amongst Malaysian organizations. Other than that, some organizations publicize their CSR efforts through the media; internal newsletters and posters also seem to be a part of CSR communications within organizations. Some organizations go even further and also have publications available for their stakeholders. For example MICG, IIM provides a newsletter to its members. The promotion of CSR does not, however, stop with communication. Other approaches include, for instance, organizing seminars and workshops to promote CSR awareness – mentioned as the most frequent way to educate others about CSR. Other practices are more hands-on. For example, MEF sent its members to help in Africa and Cambodia, whereas Petronas sent its employees to help after the tsunami and earthquake incident in 2006. There are also CSR contributions in terms of educating students. Philips, for instance, has started its kindergarten project in rural Kampong (village) to help the underprivileged. Its effort seems to be well grounded: there is a continuous monitoring of these village students after their kindergarten education and the Book Prize Award is then provided for those students who excel in their studies after their kindergarten education.

Other forms of CSR practice involve a close cooperation with the tertiary sector. For instance, BP provides tutoring and mentoring for university students and aims to promote innovation and creativity among those students by awarding the annual Young Inventor's Award. Petronas has also built colleges and worked with the British Council to support teaching of English for university students in Vietnam. Apart from the effort by the private sector, the Government also made an effort to provide free education for students until secondary level, and examination fees were removed till Form 3 (equivalent to Year 10 in New Zealand or the UK).

Future Diffusion of CSR in Malaysia

According to *Experts 5, 8, 9* and 10, there is a general perception in Malaysia that CSR will cost money and significant time effort will be needed for its implementation. The general public also seems to think that CSR is just

another fancy management concept used by Western countries, which might not be suitable for Malaysia. Therefore, the experts believe that Malaysia should have its own standard relevant to the Malaysian environment and culture, so that it will be more readily acceptable by the general public.

The experts asserted that CSR diffusion will help in the economic development as well as in solving of social problems. *Expert 1* noted that the CSR awareness itself is already a benefit for Malaysia. However, it will take time to convey this message across to the public and undoubtedly it will be a long-term investment. All experts agreed that creating CSR awareness in Malaysia is the most important stepping stone toward successful CSR implementation and that this can be achieved mainly through education. A more educated public will automatically create external pressure for organizations to be more socially responsible. This will also indirectly lead to the acceptance of the CSR concept at the management level of organizations. *Experts 1, 3* and *12* emphasized that buy-in from the management will also be a very important aspect for successful CSR implementation. Currently, organizations like BCSDM, MICG and IIM are trying to encourage more companies to join as members and have held information sessions, seminars and workshops on subjects like safety management, sustainable management, corporate governance, integrity and so forth, to promote various aspects of CSR.

The experts also widely commented on the issue of voluntary *versus* mandatory CSR. Here, the experts highlighted the complexity of this issue by acknowledging the advantages on the one hand and disadvantages on the other hand. The majority of the experts pointed out that CSR should be voluntary eventually, yet the Government should make CSR mandatory at its initial stage. This is to make sure that organizations build CSR into their business system and eventually practice CSR in their daily routine. Many experts indicated that 'unless CSR is mandatory, it will be a waste of resources ...'. They also indicated that the Government should show its commitment to CSR by giving preference to organizations with credible CSR systems when allocating contracts through Government tenders. The majority of the experts believed that the most critical issue for CSR diffusion in *all* industries at this stage is the support from the Government in terms of tax rebates, financial incentives or recognition. They also suggested that Government incentives be introduced to accelerate the CSR diffusion process. Indeed, some actions were already taken: in 2006, the Malaysian Government introduced a 7% ceiling tax rebate in all the CSR efforts.

The role of the National Mirror Committee (NMC) was seen as pivotal with many experts proposing that MNC should be responsible for 'pushing' and publicizing CSR implementation. Indeed, the fact that the NMC is actively involved in the development of the international guidance standard on social responsibility should help to increase the credibility of CSR, hence its diffusion. Yet it was felt that the committee was not given much space and promotion in the media.

Although the majority of experts indicated that CSR is already in practice in its own way, *Expert* 7 held a very different opinion. He strongly believed that CSR is only an 'idealistic talk' and will not happen at least for the next decade. In its current form, he maintained, it is practicable only for large organizations and less so for SMEs. Several experts also mentioned that it will be difficult for SMEs to carry out CSR under current circumstances. In order to overcome this, there should be more support from the Government; the NMC should be in the position to publicize and advertise CSR efforts.

Some experts spelled out more detailed recommendations. For instance, *Expert 10* indicated that the majority of Malaysian corporations are domestic in nature. Their products are exported as secondary products or as final products as part of international supply chains. Therefore, he believes, there is an area for discussion as to the extent of responsibilities to be carried by these second-tier organizations. Another suggestion was made by *Experts 5* and *9*. They asserted that the environmental issue is imperative for further progress with CSR. These experts also highlighted the fact that those organizations that are damaging the environment should be responsible for fixing it; that this should not be considered as being socially responsible as it is only 'cleaning their own mess'.

Conclusion

The study revealed the current and future directions of CSR development in Malaysia. Based on the interviews with leading Malaysian experts in CSR, we have highlighted the key issues in the journey toward wider diffusion

and acceptance of CSR in Malaysia, such as current confusion over the meaning of CSR, the prevalent use of CSR as a PR tool, mandatory *versus* voluntary CSR, and the role of the NMC in this process. With this understanding, companies as well as policy-makers can make better decisions in relation to the further enhancement of CSR initiatives in Malaysia.

The findings of this research stress the importance of the role of Government, other institutions (such as the NMC) and the media to work together to educate and inform the public and to align CSR understanding in Malaysia. First, there is a clear need to address the confusion about the meaning of CSR. Here policy-makers can derive their inspiration from the ISO 26000 guidance standard for social responsibility. We believe that the NMC can play a useful and influential role in promoting and establishing this standard thus improving the confusion over the meaning of CSR. Secondly, policy-makers should also consider the fact that the most common form of CSR involvement in Malaysia currently appears to be grants, donations, sponsorships and support for educational activities. There is a plethora of other core issues on the CSR agenda, which could be highlighted and promoted. Here again, ISO 26000 would seem to be a useful platform for further dialogue. Thirdly, the experts in our study highlighted that it would be better to address CSR through legislation rather than keeping it at the voluntary level. This research has not addressed the mandatory/voluntary issue in CSR in Malaysia and we suggest that further research is necessary to unravel this dilemma. And finally, the research revealed a gap in promoting CSR of SMEs. The NMC could address this issue and monitor whether a comprehensive picture of CSR practices in Malaysia (in both large and small organizations) is communicated fairly in the media.

The findings from this study should be taken with the understanding of its limitations – mainly that only representatives from some industries together with a variety of professional bodies were involved at this stage of the research. It may be useful to include a wider sample of organizations in the future. Despite these limitations, we argue that the study provides a useful view of the status quo and future of CSR in Malaysia as our study involved the country's major CSR players.

Malaysian Guidelines	Date	Main Issues		
Malaysian Code on Corporate Governance (MCCG)	1999, revised 2007	Malaysian Institute of Corporate Governance	Corporate governance	
National Integrity Plan (NIP)	April 2004	Institute Integrity of Malaysia (IIM)	Enhancing Corporate Governance, Business Ethics & Corporate Social Responsibility – has a Corruption Perception Index (CPI) factor	
Government-linked Companies (GLCs) Transformation Program	May 2004	Putrajaya Committee on GLC High Performance (PCG)	Enhance Board Effectiveness, Strengthen Directors Capabilities, Enhance GLIC Monitoring and Management Functions, Improve the Regulatory Environment, Clarify Social Obligations, Review and Revamp Procurement, Optimise Capital Management Practices, Manage and Develop Leaders and Other Human Capital, Intensify Performance Management Practices, Enhance Operational Improvement	
The Green Book	April 2006	PCG	Enhancing board effectiveness – Governance	
The Silver Book	Sep 2006	Putrajaya Committee on GLC High Performance (PCG)	Enhance shareholder returns & meet the needs of other key stakeholders; Create value for shareholders & other key stakeholders; Manage contributions to society	
CSR Framework	Late 2006	Bursa Malaysia	Environment, Community, Marketplace & Workplace	

Appendix 1. Recent Guidelines for Malaysian organizations

Malaysian Awards	Date		Main Issues
StarBiz-ICR Malaysia Corporate Responsibility Awards	Jan 2008	Star Biz & ICR Malaysia	4 Categories: Marketplace, Workplace, Environment, Community
Prime Minister's CSR Awards	2007	Ministry of Women, Family and Community Development	7 categories: Education, Environment, Culture & heritage, Community & social welfare, Small company CSR, Workplace Media reporting.
Malaysian Business Ethics Excellence Award	2005	Business Ethics Institute of Malaysia (BEIM)	Business ethics, code of ethics
ACCA Malaysia Environmental And Social Reporting Awards (ACCA MESRA)	Oct 2004	Association of Chartered Certified Accountants (ACCA)	2 categories: Environment, Social
ACCA Malaysia Environmental Reporting Awards (MERA).	Jul 2002	Association of Chartered Certified Accountants (ACCA)	Corporate transparency,
Malaysian Business Corporate Governance Award	2002	Malaysian Business	Corporate Governance
Prime Minister's Hibiscus Award (PMHA)	1996	Business Council for Sustainable Development (BCSDM)	Environment
Quality Management Excellence Awards (QMEA)	1990	Malaysia Productivity Corporation (MPC)	Top Management Leadership and Management of Quality, Use of Quality Data and Information, Human Resource Management, Customer Focus, Quality Assurance of External Suppliers, Process Management, Quality and Operational / Business Results
Prime Minister's Quality Award	Nov 1990	National Productivity Corporation (NPC), now known as MPC	As above (for large companies)

Appendix 2. CSR related Awards in Malaysia

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