

The Willingness of Government-Linked Companies (GLC) and Individuals to Provide Corporate Social Responsibility (CSR) Services and Contributions to the Darul Akhyar Orphan Welfare Hostel, Kuala Nerus, Terengganu, Malaysia

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ABSTRACT

Various parties, including the government, private organizations, and NGOs manage childcare institutions nationwide. The welfare services provided, such as care and protection, play a crucial role in supporting children. This study was conducted to determine the willingness of individuals or organizations to provide assistance or contributions to the welfare of orphans and the poor at Darul Akhyar. The study employed a quantitative research design and involved 110 respondents from the state of Terengganu, selected through simple random sampling techniques. Data were collected through questionnaires, encoded, and analyzed using the Statistical Package for Social Sciences (SPSS) version 26. Descriptive analysis was used to measure the mean scores and standard deviations. The results of the study indicated that GLC companies and private individuals are interested in supporting orphanages and the poor. Not only do they express interest, but they also actively contribute. For instance, this study facilitated the contribution of carpets for the convenience and use of residents in the surau, especially the children in the institution.

Keywords: Children, orphans, Government-Linked Companies (GLC), Corporate Social Responsibility (CSR), childcare institutions

INTRODUCTION

A corporate company, also known as a government-linked company (GLC), is an entity that allocates part or all of its funds to GLC investments. GLCs are corporate entities, whether private or public, owned by a country's government to conduct commercial and investment activities aimed at generating profits for national development. GLCs play a significant role in contributing to the advancement of the economic, technological, social, educational, infrastructure, and transportation sectors, including land, water, and air transport. According to Maheran et al. (2018), most multinational companies take the initiative to implement self-regulatory mechanisms known as Corporate Social Responsibility (CSR) policies. These policies are designed to monitor and ensure that business activities adhere to national or international laws, ethical standards, and norms, while also fostering educational growth and community development.

Muhamad Fazil (2019) stated that the way companies implement CSR significantly impacts both their results and revenue (outcomes). In general, the concept of CSR is developed to ensure that companies adhere to ethical and morally acceptable policies and processes, while also maintaining economic efficiency, social responsibility, structural stability, and environmental sustainability (Sahu & Sahu, 2017). For organizations, the primary focus is to assist those in need through dedicated initiatives or programs (Fakhrul Anwar et al., 2014). Accordingly, the concept of CSR connects corporate entities with various aspects, including humanitarian issues, employee rights, environmental conservation, human resource management, workplace

safety and health, and fostering strong relationships with suppliers, customers, and local communities (Agudelo et al., 2019).

According to Suresh et al. (2019), CSR represents a company's commitment to the sustainable economic development of society and the intentional contribution of businesses to a country's sustainability. Kazzim (2020) defines CSR as encompassing the activities of corporate entities that extend beyond profit-making, including environmental conservation, employee welfare, ethical business practices, and community engagement. In Malaysia, economic factors such as development, variations in political and cultural frameworks, and pressure from international institutions—including the United Nations, multinational corporations (MNCs), international non-governmental organizations (NGOs), ethical fund managers, and foreign clients—play a significant role in shaping CSR practices among companies operating in developing countries (Momin & Parker, 2013). This means that every business will command public focus on pricing, branding, and social and ethical issues that determine business performance (Hartini et al., 2020).

LITERATURE REVIEW

The literature highlights the complexity of CSR implementation, marked by a variety of internal and external factors that either promote or challenge its execution.

CSR Implementation Factors and Challenges

Gulema and Roba (2021) identified two key determining factors in the implementation of CSR programs: external and internal factors. According to Zhang et al. (2023), the main determinants of CSR implementation by companies include external pressure factors—such as context, content, elements, controls, and causes—and rare, valuable, and non-replicable internal resources. Commitment to CSR initiatives indicates that external pressures, such as those from activist groups and client expectations, play a significant role in shaping CSR activities within an organization (Vuong & Bui, 2023). Furthermore, Khuong et al. (2021) concluded that the implementation of CSR arises from the demands of external stakeholders, including communities and governments, to address social welfare needs.

There are several factors that promote the development of CSR initiatives, including increased market pressures, social and ethical issues, and regulatory pressures (Khan et al., 2021). The role played by the director, along with the internal and external factors surrounding the organization and the small size of the organization, favors the development of ethical considerations over purely economic interests. According to Mberewere et al. (2024), the factors that encourage the implementation of CSR programs include increasing customer participation, ensuring employee loyalty, and attracting investors.

In addition, emphasis is placed on the significance of internal resources in the implementation of CSR within organizations (Sánchez-Hernández et al., 2021). The demand for CSR originates from internal stakeholders, encompassing moral obligations and employee relations (Carlini & Grace, 2021). Consequently, a company's decision to implement CSR programs and initiatives is influenced by various requests from multiple stakeholders. One key factor influencing CSR development is the size of the organization; larger entities tend to exhibit broader participation in CSR activities. This increased awareness of the benefits of CSR implementation prompts companies to adopt such practices. Furthermore, considerations such as customer loyalty, positive relationships with the community, engagement with customers and shareholders, as well as employee satisfaction and motivation, play crucial roles in the CSR implementation process, as these factors can indirectly yield favorable outcomes for the organization.

In addition to the factors that promote the implementation of Corporate Social Responsibility (CSR), companies also encounter challenges that hinder the effective execution of CSR initiatives, stemming from both internal and external sources. Among the challenges identified in the implementation of CSR are a lack of training opportunities or seminars focused on CSR practices, the absence of dedicated financial resources for CSR programs, difficulties in acquiring relevant information regarding CSR implementation, insufficient

knowledge related to effective CSR practices, and a deficiency in employee skills and education necessary for successful CSR execution (Mahmood et al., 2021; Zou et al., 2021). Furthermore, management often lacks adequate training to facilitate the implementation of CSR initiatives

According to Priyanka et al. (2023), organizations face several challenges in implementing CSR programs, including a lack of resources, time, and knowledge related to sustainable development. Additionally, challenges related to market relationships arise, particularly concerning the difficulty of implementing social and environmental regulations. Consequently, the strategies for implementing CSR may not be suitable for all organizations. Moreover, internal divisions within public organizations pose significant challenges to CSR implementation, which can be particularly difficult to address (Droege et al., 2021). Furthermore, a prior study by Carlisle and Faulkner (2004) indicated that small organizations may encounter various challenges, including the perception that CSR is irrelevant to them, as well as resource constraints such as limited finances, human resources, and time.

In contrast to the findings of Nyuur et al. (2019), which identified challenges to implementing CSR as stemming from a lack of supportive resources from the public, insufficient financial resources, time constraints, and a deficiency of information, they also noted that the relationship with organizational operations serves as a moderate challenge. Financial constraints were similarly highlighted by Zhao and Xiao (2019), who identified them as the primary factors hindering CSR implementation. In summary, the challenges in implementing CSR are multifaceted and include a lack of awareness among stakeholders, inadequate information, insufficient training, low customer awareness, limited reputation awareness, restricted knowledge, weak standards and regulations, organizational diversity, cultural issues, poorly implemented social audits, and a lack of commitment from top management towards CSR initiatives.

The Carroll CSR Pyramid

Business organizations are established and function as economic entities with the primary objective of providing goods and services to members of society (Carroll, 2016). The profit motive serves as the main incentive for entrepreneurs in conducting their business activities. However, as a fundamental economic unit, firms or companies are responsible for implementing CSR by providing the necessary goods and services to consumers and the community. According to Carroll, there are four types of responsibilities: economic, legal, ethical, and philanthropic (Carroll, 2016).

Figure 1 show Carroll's CSR Pyramid illustrates the overall expectations that society has of a company, both economically and socio-economically. It is found that economic responsibility forms the foundation of the CSR pyramid. Every business must generate profit to ensure the continuity of its operations. This availability must also include goods and services necessary for society (Carroll, 2021; Nurunnabi et al., 2020).

Meanwhile, legal responsibility refers to businesses being influenced by the political climate and legal system of a country (Nurunnabi et al., 2020). Ethical responsibility pertains to businesses complying with the law while also considering the interests of various stakeholders, including employees, customers, suppliers, and society, in every decision (Jaiswal, 2024). Organizations must ensure that their business practices uphold integrity, fairness, and social responsibility.

Lastly, philanthropic responsibility represents the highest level of the pyramid, where businesses voluntarily contribute to societal well-being. This includes charitable donations, community programs, and sustainable initiatives (Malysheva & Sharikova, 2021). Although not legally mandated, such organizations often earn public trust and support. These positive values enhance the company's reputation and leave a lasting, favorable impression (Ventura, 2022).

In summary, economic responsibility is the fundamental element of the Corporate Social Responsibility (CSR) pyramid, where organizations must generate profit to ensure business sustainability and economic contribution. However, in achieving this objective, companies are also bound by legal responsibilities

influenced by political factors, in addition to adhering to ethical and philanthropic responsibilities that prioritize societal well-being. Therefore, an organization is not only responsible for generating profit but must also comply with established regulations, operate ethically, and fulfill its role as a responsible corporate citizen for the holistic development of society.



Figure 1: Carroll CSR Pyramid

METHODOLOGY

This study employs a quantitative approach through surveys, utilizing questionnaires as the primary research instrument. According to Jackson (2015), a questionnaire is a structured set of questions designed to measure an individual's actions, thoughts, or feelings. A total of 110 respondents, comprising individuals and representatives from GLC companies in Kuala Nerus, Terengganu, were randomly selected. The survey utilized a Likert scale, where responses ranged from (1) strongly disagree to (5) strongly agree. The data were analyzed using the Statistical Package for Social Science (SPSS) version 26.0, focusing on descriptive statistical methods including frequency, percentage, mean, standard deviation, and score distribution (Nurfarahin et al., 2018; Nuruaslizawati et al., 2021). The mean and standard deviation were specifically employed to assess the average readiness of GLC companies and private individuals in supporting the Al Akhyar Orphan Welfare Hostel through CSR programs. To interpret the level of readiness of GLC companies to contribute to the welfare of orphans/poor in Darul Akhyar, the mean value was categorized into three levels: low, moderate, and high as illustrated in Table 1.

Table 1: Likert Scale Mean Score

Mean	Level
1.00-2.33	Low
2.34-3.66	Moderate
3.76-5.00	High

(Sumber: Pallant, 2007)

FINDING

The level of readiness of GLC companies in contributing to the welfare of orphans / poor Darul Akhyar

Item	N	Mean	Standard deviation
I/our company provides financial assistance on an annual basis	110	4.28	0.665
I/our company provides contributions in the form of basic needs	110	4.25	0.732
I/Our company provides material assistance.	110	4.77	4.783
I/Our company conducts outdoor programs with orphans/poor people on a regular basis.	110	4.38	0.649
I/Our company provides tuition class assistance to improve the performance of orphans/poor	110	4.24	0.765
I/Our company is ready to provide reference materials or reading assistance for the welfare of orphans/poor in Darul Akhyar.	110	4.25	0.792
I/Our company organizes or is involved in seminars related to the lives and careers of orphans/poor	110	4.26	0.762
I/Our company is prepared to carry out a personality stabilization program with orphans/poor individuals.	110	4.17	0.844
I/Our company practices health empowerment strategies in orphanages (campaigns, health screenings, etc.).	110	4.18	0.732
I/Our company provides quality products services.	110	4.27	0.741
I/Our company is committed to the training and development of skills for residents and employees in orphanage institutions.	110	4.36	0.713
I/Our company provides services continuously online if required.	110	4.31	0.66
	110	4.31	1.069

The findings of the study revealed that the readiness levels of GLC companies and individual contributors in delivering social responsibility services to the Darul Akhyar Orphan Welfare Hostel/poor are notably high. A variety of donations are provided to the Darul Akhyar Orphan Welfare Hostel, demonstrating their capacity to support material needs, developmental programs, and other essential services. The majority of respondents indicated their willingness to assist in providing CSR services to the Darul Akhyar Orphan Welfare Hostel, with a mean score of 4.31 and a standard deviation of 1.069.

The item that received the highest mean score is "I/our company provides material assistance," which has a mean of 4.77 and a standard deviation of 4.783. This material assistance encompasses food, clothing, and basic daily necessities that are easily manageable and have an immediate impact on the residents. The second highest item is "I/our company conducts outdoor programs with orphans/poor individuals on a regular basis," with a mean of 4.38 and a standard deviation of 0.649. The third highest item is "I/our company is committed to the training and development of skills for residents and employees in orphanage institutions," which has a mean of 4.36 and a standard deviation of 0.660.

Next, the item "I/our company provides services continuously online if required" has a mean of 4.31 and a standard deviation of 0.660. The item "I/our company provides financial assistance on an annual basis" follows closely with a mean of 4.28 and a standard deviation of 0.665. Additionally, the item "I/our company provides quality product service" has a mean of 4.27 and a standard deviation of 0.741. Lastly, the item "I/our company organizes or is involved in seminars related to the lives and careers of orphans/poor" has a mean of 4.26 and a standard deviation of 0.762.

In addition, the items "I/our company provides contributions in the form of basic needs" and "I/our company is ready to provide reference materials or reading assistance for the welfare of orphans/poor Darul Akhyar" recorded mean values of 4.25 with standard deviations of 0.732 and 0.792, respectively. For the item "I/our company provides tuition assistance to improve the performance of orphans/poor," the mean was 4.24 with a

standard deviation of 0.765. Next, the item "I/our company practices health empowerment strategies in orphanages (campaigns, health screenings, etc.)" achieved a mean of 4.18 with a standard deviation of 0.732. The final item, "I/our company is prepared to carry out a personality stabilization program with orphans/poor individuals," recorded the lowest score with a mean of 4.17 and a standard deviation of 0.844. Despite being the lowest, this score remains high, reflecting the company's commitment to contributing to the personal development of the residents.

DISCUSSION

The implementation of CSR by a company is essential. According to Sheehy and Farneti (2021), the relationship between business and society must be analyzed through the lenses of economics, law, morality, social factors, and environmental considerations before making business decisions. This is because a company's decision to implement CSR programs and activities is driven by the diverse demands of various stakeholders.

CSR practices allow companies and employees to achieve mutual goals, such as sustainable organizational success and enhanced employee commitment, morale, and productivity (Lee et al., 2018). According to Suresh et al. (2019), the factors driving the development of CSR initiatives include growing market pressures, social and ethical considerations, and regulatory demands. Similarly, Schreck and Raithel (2018) assert that CSR activities must be strategically and effectively initiated and implemented, irrespective of internal or external influences or the organization's size.

According to Siti Hajar (2015), strong relationship intimacy is crucial for achieving service goals. However, some entrepreneurs face difficulties in adopting CSR practices due to the perception that being socially responsible over the long term may compromise primary business objectives (Hartinie et al., 2020). Shen et al. (2015) identified financial constraints as a primary challenge in implementing CSR. Similarly, Nyuur et al. (2019) highlighted various obstacles, including a lack of public support, insufficient financial resources, limited time, and inadequate information, with the relationship between CSR initiatives and organizational operations being only a moderate challenge. Additionally, Shen et al. (2015) emphasized that other challenges include stakeholders' lack of awareness, insufficient training, weak customer awareness, limited understanding of reputation benefits, inadequate knowledge, weak standards and regulations, diversity issues, organizational culture barriers, poorly implemented social audits, and insufficient top management commitment to CSR initiatives.

CONCLUSION

In general, the involvement of GLCs in CSR plays a crucial role in supporting individuals in need. However, determining the extent of GLC companies' involvement is often challenging, as companies with minimal engagement in socio-political activities may face criticism for not adequately supporting government efforts. CSR encompasses the responsibilities of private companies that extend beyond merely producing goods and services. The concept of CSR gained prominence when Henry Ford introduced the idea of "business is service," which later became a guiding principle for many organizations.

According to Siti Hajar (2017), collaboration between cooperatives and child protection agencies can accelerate the development of a more equitable society through material, financial contributions, and human capital development. CSR plays a vital role as the growth and advancement of corporate institutions depend on numerous factors beyond business profits alone. The support from various community groups, including consumers, employees, capital owners, non-consumer groups, and the general public, significantly enhances the performance and progress of corporate institutions.

CSR serves as a means to address social challenges and issues while managing political objectives. In essence, businesses should act as problem solvers and saviors for society. CSR reflects an organization's commitment to operating economically while considering the surrounding social and environmental factors.

Organizations must not solely focus on profit but also prioritize the social interests and welfare of the community around them.

This study is expected to make a significant contribution to expanding the understanding of the importance of a strategic approach in the implementation of corporate social responsibility (CSR). Previously, CSR implementation was often viewed as merely an effort to provide material or financial contributions to the community without considering its long-term effects. However, through this study, emphasis is placed on a more holistic aspect, namely how CSR can be used as a tool for human capital development that can provide long-term benefits to society. This strategic approach not only enhances the effectiveness of CSR programs but also ensures that the assistance provided can have a lasting impact on the target groups. By integrating elements such as education, skill development, and health programs, CSR can play a more significant role in building a more sustainable and balanced society. Thus, the knowledge gained from this study can help companies understand that their social responsibilities go beyond merely fulfilling corporate obligations; they also involve social welfare that will bring mutual benefits to both the organization and society as a whole.

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