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INSTITUTIONALISING CORPORATE SOCIAL RESPONSIBILITY: A STUDY ON THE CSR STATEMENTS ON CORPORATE WEBSITES OF MALAYSIAN AND SINGAPORE CORPORATIONS

Shahrina Md Nordin, Zulhamri Abdullah, Yohanis Abdul Aziz

Abstract - The purpose of this paper is to examine the current state of corporate social responsibility statements on corporate websites of Malaysian and Singaporean corporations and analyze how the CSR statements contribute in building a unique corporate identity of corporations. Content analysis is employed to examine the websites of Malaysian and Singaporean consumer corporations. It is believed that generally most companies tend to publish and communicate their CSR statements visibly to general stakeholders. However, there is a significantly different outcome of the articulation of CSR on practices on websites between Malaysian and Singaporean consumer corporations. A number of Singaporean organizations were found less concerned with CSR practices as compared to Malaysian organizations. The findings indicate a need for corporations in Malaysia and Singapore to orchestrate their core competence of CSR activities in order to develop a unique corporate identity in a global business environment.

Keywords: Corporate identity, Corporate Social Responsibility, Asian country.

I. INTRODUCTION

THE call to organizations to be socially responsible had begun way back in the 1960's when businesses started to expand by crossing the boundaries of their countries and became international [1]. The advent of globalization has a great influence on the way corporate social responsibility activities are conducted as the industries started to place a great importance in the societal and environmental impact and started to engage more with the communities. The pressure for the corporations to be socially-responsible does not only come from the various governments, but also the world citizens and the mass media [2]. Europe for example places a great emphasis on CSR through legislation and government enforcement [3],[4]. Some of the leading organizations especially multinational corporations become primary proponents of CSR due to high visibility which exposes them

to criticisms and scrutiny from various parties especially the public and consumers. Various factors shape the corporate behaviour in carrying out the social expectations which include consumer demands, institutional investor demands, community demands and NGO demands [5].

Expectations from business corporations today are high which also include addressing social problems thus taking into account higher social responsibilities [6]. Corporations may receive a great scrutiny and be heavily criticized for not being socially responsible, that may have a severe impact on its reputation. Many corporations find themselves under a great scrutiny for the misconducts or irresponsible corporate behaviors. For example in the infamous case of NIKE's sweatshop labour which damaged NIKE's reputation as they have been heavily criticized for all its successes. On a contrary, in Starbucks' business case, it is believed that consumers and shareholders go beyond the quality of the product to outstanding corporate reputations. "Being socially responsible is not only the right thing to do; it can distinguish a company from its industry peers" [7]. An increasing number of corporations today realize that putting emphasis only in economic interests is insufficient as it could lead to reputation damage. An organization's reputation which is primarily based on the stakeholders' perceptions is vital especially in becoming competitive [8]. As argued by [9], in relation to CSR, what many organizations face is reputational risk, with an increased attention due to high visibility and criticisms of corporate practices [10]. NIKE for example had to strive hard to regain the public's trust and its reputation years after the scandalous sweatshop labor dishonorable corporate act [11].

The purpose of this paper hence is to examine the current state of corporate social responsibility statements on corporate websites of Malaysian and Singaporean corporations and analyze how the CSR practices are effectively used to build up a unique corporate identity of corporations

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II. LITERATURE REVIEW

A. Comparative Studies of CSR

Numerous comparative studies have been done on the subject matter of CSR especially in the western context. A comparative study has been done on stakeholder engagement and social responsibility between the United Kingdom and other European countries [12]. The findings reveal that the

corporations in the U.K have higher rates in CSR practices in comparison to the other countries in the Europe. This is due to the fact that under the leadership of Tony Blair in 1996, the U.K government had placed a great emphasis on CSR that results in higher investments by corporations into CSR projects.

There have also been comparative studies in CSR between the Europe countries and the United States. [13] had differentiated two types of CSR practised by these two regions and proposed the conceptual framework of *explicit* and *implicit* corporate social responsibility. They argue that explicit CSR is what generally practiced in the United States and on the other hand implicit CSR is mainly conducted in the European countries. Provision of health care, employees' rights and environmental protection are examples of explicit CSR that are offered on a voluntary basis by the corporations. However these issues are considered as the companies' legal responsibilities and thus regarded as implicit CSR in the United Kingdom and the European Countries. It is thus a higher stake for corporations in the context of explicit CSR framework such as in the United States that could impact the reputation of the corporations. Most developing countries' practices of CSR would very likely belong to the explicit CSR category as making CSR as a legal responsibility is seen as a hindrance to attracting foreign investments into the countries [14]. This thus in turn would have its impact on how far are companies are willing to shoulder corporate social responsibility that such behaviour could reflect upon their identity and a bad decision-making on CSR could hurt their reputation. A highly visible multinational corporation for example, NIKI has been struggling for a long time in regaining its reputation after losing the public trust resulting from unacceptable behaviour in the way they operated sweatshops in the developing countries that had caused environmental damage [11].

Comparative studies in Asia indicate a generally low awareness and practices of CSR compared to the Western countries. Due to globalization, Asian corporations however have been putting in efforts to improve contributions in CSR as expected by international market stakeholders [15]. This study is a comparative study that seeks to examine corporate social responsibility as stated on corporate websites of Malaysian and Singaporean corporations. Analysis will be varied out to examine how CSR practices are effectively used to build up a unique corporate identity of corporations.

B. Corporate Social Responsibility Asia

The way CSR is conducted is heavily influenced by the corporation's culture and background which predominantly shape their corporate identity thus there is a vacuum in the literature on comparative studies between two Asian countries on CSR in building a unique corporate identity. To project positive reputation, companies need to manage their corporate identity effectively which includes corporate personality consisting of "corporate philosophy, the corporate values and

corporate mission" [16], which are usually articulated in the corporate web sites. Corporate web sites are powerful tools for communicating and promoting corporate identities [17] cited in [18]. A number of studies had examined articulation of CSR initiatives via websites or corporate annual reports e.g. [19], [20] in Singapore. Through the evolution of the internet, corporate website emerged as a powerful media to promote corporate identities and build relationships with audiences [18]. A number of scholars (for instance [21],[8],[22] have conducted content analyses of corporate websites.

There is a significant difference in the way CSR is conducted across the different countries [23]. It has been repeatedly reported in the literature that the level of awareness in the importance of CSR in Asia is relatively low. In Singapore for instance, even though various efforts such as the establishment of a non-profit centre for CSR in the country have been put in place, [24] reported a considerably low overall level of awareness on CSR.

It is also reported that there has been a growing attention on CSR in the country proven by the increasing number of conferences on CSR involving the British High Commission, Centre for CSR and UN Global Compact. These conferences were attended by representatives from multinational and domestic corporations, small-medium-enterprises and public and private sector organizations [25].

III. CONCEPTUAL FRAMEWORK

Having discussed a literature of CSR and corporate identity at length, this study proposes and empirically tests the brand personality elements of Malaysian and Singaporean companies. The study is conducted to analyze the extent that corporations in Malaysia and Singapore are concerned in projecting their corporate identity through corporate social responsibility initiatives and values. A content analysis has been conducted to examine CSR vision, statement or activities articulated and reported in the corporate websites using Aaker's Brand Personality Attributes. Brand personality is often referred to as "the set of human characteristics associated with a brand" [26]. There have been a number of studies that examine corporate identity based on human personality attributes [21] [8].

A. Definition of the sampling frame

This study used the Bursa Malaysia and Singapore Stock Exchange lists (main market) October 2010. Total numbers of Malaysian and Singaporean companies registered in main market are 860 and 642 respectively. This is a population of this study. All companies registered in the Bursa Malaysia and Singapore Stock Exchange have to fulfill quantitative and qualitative criteria. This list is used as a sampling frame. Many similar or related studies in Europe and US used Fortune Global 500 list. However, this is not possible in Malaysia and Singapore due to limited number of Malaysian and Singaporean companies listed in Fortune or Forbes. Thus, the

Bursa Malaysia and Singapore Stock Exchange lists are selected for four reasons: (a) it is a representative of the largest companies in Malaysia and Singapore; (b) market capitalization (revenue based); (c) majority ownerships and management control; (d) all companies have websites.

B. Definition of the sample

As stated above, Bursa Malaysia and Singapore Stock Exchange (main market) lists represent a finite number of all the companies in both countries. This study took a random systematic sample of 283 (out of 860, or 33%) Malaysian companies and 214 (out of 642, or 33%) Singaporean companies from that lists, selecting every third case after a random start. Sampling error is set a 95% of level of confidence.

C. Coding procedures of data collection

The coding procedure is designed to better accomplish the purpose of this study, "Building Unique Corporate Identity Online: its organizational CSR statements". Corporate websites are analyzed for explicit offerings of CSR statements, which the company uses to present itself to its stakeholders (18): 89). Coders meticulously consider statements based on long-term consideration; therefore, any short-term information such as news and announcement is ignored.

D. Search of the Web Site

After selecting the sample, a search is performed for the company's website. The first step is to use the Bursa Malaysia and Singapore Stock Exchange's website by clicking on the name of the company selected, which displays corporate information and other options. After finding the company's website, the coders continue with the data collection.

E. Determination of unit of analysis

This study considers the "homepage" or the initial screen of each of the selected websites, and the first and second layers of the option "Corporate information" or "About us" (or similar) as the context unit. For coding, this study covers a content category feature using Aaker's (1997) brand personality attributes. For a quantitative approach, the frequency of occurrence of every term specified in the framework is analyzed. The content category feature is defined according to the need of data to answer research questions.

F. Feasibility of general access to the web

Using the matrix designed, coders first had to determine the degree of effectiveness of the first option in the matrix. (Instruction: Step 1 - If you find the web page by clicking on the name of company in the Bursa Malaysia and Singapore Stock Exchange lists, mark the option *simple*. Step 2: If you have to browse the web page in the Google or other search engines, mark the option *difficult*. Step 3: If none of the previous steps work or if the official website does not exist at the moment of this research for any reason, the company is to

be counted as "not found".) The coders were to eliminate the selection of this company and look for the next on the sample list, beginning with step 1 of this section.

G. CSR statement

The element to code on the matrix is about the company's CSR of its website. (Instruction: Step 1 - if you don't see any title "CSR" on the first page, or second layer suggested by a link (e.g. "About us"), note on the remark as *not found*. Step 2 - If you do find the statements, mark option '1' (Y) or '2' (N) according to the five dimensions and 42 attributes of Aaker's brand personality scale. Coders were asked to ignore any short-term information such as news and announcement.

IV. RESULTS

The research findings of this study are presented in two parts. The first part explores the frequency analysis of brand personality dimension on both countries. The second part presents the analysis of brand personality dimensions across fifteen different industries in both countries.

Table 1 illustrates the frequency analysis on both countries based on each brand personality dimensions. All of these items measure the dimensions of brand personality on yes and no scale.

Table 1: Content Analysis of Brand Personality Elements on CSR

Brand personality elements	MALAYSIA N=283				SINGAPORE N=214				
	Frequency		%		Frequency		%		
	YES	NO	YES	NO	YES	NO	YES	NO	
Sincerity									
Down to earth	69	213	23.9	77.6	0	214	0	100	
Honest	32	251	11.7	88.3	1	213	0.5	99.5	
Wholesome	14	269	4.7	95.3	0	214	0	100	
Cheerful	23	260	7.9	92.0	0	214	0	100	
Expertise									
Power	0	283	0	100	0	214	0	100	
Sophisticated	11	272	3.7	96.3	0	214	0	100	
Imaginative	0	283	0	100	0	214	0	100	
Up-to-date	7	276	2.3	97.7	0	214	0	100	
Competence									
Reliable	0	283	0	100	0	214	0	100	
Subliminal	16	267	5.3	94.7	3	211	1.4	98.6	
Sacred	20	263	6.7	93.3	3	211	1.4	98.6	
Responsibility									
Unpretentious	30	253	10.3	89.7	0	214	0	100	
Charming	1	282	0.3	99.7	0	214	0	100	
Excitement									
Outdoorsy	0	283	0	100	0	214	0	100	
Total	14	269	4.7	95.3	0	214	0	100	

Sincerity

Four descriptive elements are used to measure the personality attribute of sincerity as adapted from Aaker's brand personality attribute. 'Sincerity' is described by 'down to earth', 'honest', 'wholesome' and 'cheerful' personality elements.

69 companies or a total of 23% Malaysian companies integrate 'down to earth' element in their CSR statements. Whereas other items reported lower percentage where 32 companies for 'honest' item, 14 companies for 'wholesome' item and 15

companies for 'cheerful' item. Surprisingly, it seems that in the case of the Singaporean companies, there is very little element of sincerity expressed in the CSR statements. Only a single company reported such value in CSR which is 'honest' that appears to be the only item embedded in CSR practices. As illustrated in the table above, out of 214 companies, only 10 companies express CSR statements in their websites.

Excitement

The 'excitement' personality attribute is described by four elements. It includes 'daring', 'spirited', 'imaginative' and 'up-to-date'.

As reported in table 1, 'daring' and 'imaginative' elements do not seem to be integrated into the CSR statements of the Malaysian companies. 'Spirited' and 'up-to-date' however are visible in the CSR statements. Even though only 3.7% and 2.3% of the companies include these two items in Malaysian companies, such elements are comparatively higher in Malaysian companies' websites than the Singaporean companies'. None of the four items that describe excitement are integrated into the CSR statements in the websites of the Singaporean companies. Hence, 100% of these companies do not show any element of excitement in their CSR statements as expressed in the corporate websites.

Competence

The personality attribute of competence is described by three elements which are 'reliable', 'intelligent' and 'successful'. Under the competence attribute, 'successful' appears to be the most dominant item in Malaysian companies' statements of CSR. 16% of these companies indicate that success is one of the key elements in the statements. This is followed by 'reliable' i.e. reported by 44 companies and 'intelligent' by 16 companies. However, in Singapore, 'reliable' as an attribute is the most dominant in comparison to 'successful' and 'intelligent' attributes.

Sophistication

'Upper-class' and 'charming', are two of the attributes that describe sophistication under Aaker's brand personality attributes. Table 1 indicates that 'upper-class' element is expressed in at least 10 Malaysian companies in their CSR statements. Only one of the companies in Malaysia includes charming as part of its brand personality. Nevertheless, none of the items are found integrated into Singaporean companies' CSR statements in their corporate websites.

Ruggedness

Finally, two brand personality elements which are 'outdoorsy' and 'tough' are used in measuring the presence of personality attribute of ruggedness.

3.3% of the CSR statements in the Malaysian companies' websites indicate ruggedness. There are also Malaysian companies (4.7%) express their CSR statements with an element of toughness.

In an attempt to examine the degree of significance among the dimensions across the industry, chi-square test is conducted to

see if there are any significant differences. The result provided in table 2 is discussed based on the comparison between Malaysian and Singaporean companies. The following discussion is based on the CSR activities across the industries.

Table 2: Analysis of Brand Personality Dimensions according to Types of Industry

No.	Name of Industry	MALAYSIA (N=214)					SINGAPORE (N=715)				
		No.	Male	Female	Age	Range	No.	Male	Female	Age	Range
1	Accountancy	004	000	004	000	004	000	004	000	004	000
2	Advertising & Publicity	003	000	003	000	003	000	003	000	003	000
3	Automotive	001	001	000	000	001	001	000	000	001	000
4	Chemical & Allied	000	000	000	000	000	000	000	000	000	000
5	Construction & Building	001	001	000	000	001	001	000	000	001	000
6	Consumer Products	002	002	000	000	002	002	000	000	002	000
7	Education	001	001	000	000	001	001	000	000	001	000
8	Electronics & Electrical	000	000	000	000	000	000	000	000	000	000
9	Engineering & Technology	001	001	000	000	001	001	000	000	001	000
10	Finance & Insurance	001	001	000	000	001	001	000	000	001	000
11	Food & Beverage	001	001	000	000	001	001	000	000	001	000
12	Healthcare	001	001	000	000	001	001	000	000	001	000
13	Hospitality	001	001	000	000	001	001	000	000	001	000
14	Information & Communications	001	001	000	000	001	001	000	000	001	000
15	Manufacturing	001	001	000	000	001	001	000	000	001	000
16	Media & Entertainment	001	001	000	000	001	001	000	000	001	000
17	Professional Services	001	001	000	000	001	001	000	000	001	000
18	Real Estate	001	001	000	000	001	001	000	000	001	000
19	Transportation	001	001	000	000	001	001	000	000	001	000
20	Utilities	001	001	000	000	001	001	000	000	001	000

Where:
 sig value = 0.01
 sig value = 0.05
 sig value = 0.1

Sincerity

The findings generally indicate that the corporate websites of the Malaysian companies illustrate higher level of sincerity on CSR activities in comparison to Singaporean companies. Four types of industries which include tourism and hospitality (.098), the financial industry (.003), the telecommunications industry (.043) and the computer and technology industry (.035) demonstrate sincerity in their CSR statements as compared to for example properties, natural resources and automotive. On the other hand, only one type of industry in Singapore, which is the industrial products (.008), is found to have the element of sincerity and significantly (sig=0.05) different from others.

Excitement

Three types of industries in Malaysia have inserted the element of excitement in their CSR activities. The Tourism and hospitality industry (.000) is reported to have such attribute at the strongest significant level at 0.01. This is followed by the utilities and energy (.093) and the natural resources (.013). However, the result of chi-square test on Singaporean companies provided no evidence and that the difference is not statistically significant.

Competence

Only telecommunication industry has a significant difference (sig=0.05) in inserting the element of competence attribute in their CSR statement in comparison to the other industries. Similarly, in Singapore, the property industry is found to be statistically different from the others in incorporating such characteristic in the CSR statement found in their corporate websites.

Sophistication

In Malaysia, it is found that only the telecommunication industry is significantly different (0.050) in using the attribute of sophistication. However, the result of chi-square test on Singaporean companies indicates that the difference is not statistically significant.

Ruggedness

Ruggedness is perceived differently by three different industries in Malaysia in articulating their CSR statements. These industries are the tourism and hospitality (.045), the telecommunication (.005) and the utilities and energy (.012). However, the result of chi-square test on Singaporean companies indicates that the difference is not statistically significant.

V. DISCUSSION

The findings generally indicate that Malaysian companies appear to be ahead of Singaporean companies in the articulation of the CSR statements in their corporate websites. These companies realize that websites are powerful tools for communicating and promoting corporate identities [17], cited in [18], which includes corporate values [16] partly shown through their CSR activities. These articulated statements in the corporations' corporate websites provide easy access to various stakeholders and this articulation forms their online brand personality [8]. By using the brand personality attributes, the statements reveal, to some extent, the attributes of the companies that reflect their stand in shouldering corporate social responsibility. Such projection of positive value may increase their reputation and competitive advantage [8].

The organizations in Singapore however do not have much effort in positioning themselves through expression of corporate social responsibility activities in their corporate websites. Such finding is in line with [24] that even though various initiatives have been put in place to emphasize on the importance of CSR, the level of awareness is still considerably low. Even though quite a high number of the companies in Malaysia do project their CSR activities or statements in their corporate websites, there are still companies that do reveal their CSR activities in the websites. This is in tandem with the discussion by [23] that the level of awareness in the importance of CSR in Asia is relatively low. Such low level of awareness on the importance of CSR is reflected in their effort to include such information in their corporate websites.

Corporations very often have mixed motivations in engaging into CSR activities. As discussed above, sincerity seems to be the most dominant attribute in the expressions and descriptions of corporate social activities carried out by the companies in Malaysia. In Malaysia and many other Asian countries, CSR activities are offered on a voluntary basis by the corporations and not considered as the companies' legal responsibilities like in the United Kingdom and the European Countries. Hence, the sincerity attribute could be highly visible in various industries in Malaysia with regards to expression of CSR statements in their websites. There is however a concern that the information on CSR activities revealed in the websites is due to publicity motives [19]. The Malaysia Prime Minister mentioned in his 2006 budget speech that all public listed corporations are to disclose their CSR activities. The disclosure however may not necessarily be through their corporate websites even though it is vital that CSR involves communicating the company's CSR activities to various stakeholders and encourage their feedback in order to retain relevant CSR vision. If communicated well, stakeholders who are aware of the corporations' CSR activities and CSR vision are reported as to have high regards of the corporations [9].

Most of the CSR statements of Malaysian companies have also been attributed as reliable, intelligent and successful, which are elements to describe competence under Aaker's brand personality. Similarly, even though not a handful, but some of the companies in Singapore do illustrate to some extent the attribute of competence in their CSR statements. These companies realize that shouldering and illustrating corporate social responsibility is seen as part of being competent, reliable and successful companies. It is probably due to the realization that by playing ignorant to CSR, they would be exposed to reputational risk [9] and criticisms of corporate practices [10]. The finding is in line with [15] argument that these corporations have started to put in more effort to improve contributions in CSR as expected by international market stakeholders. This is essentially an important insight as organization's reputation in becoming competitive is primarily based on the stakeholders' perceptions [8]. The presence of excitement, sophistication and ruggedness attributes were however not as significantly highlighted in the CSR statements, both in Malaysian and Singaporean companies' corporate websites.

VI. CONCLUSION

The study was conducted to analyze the extent that corporations in Malaysia and Singapore are concerned in projecting their corporate identity through corporate social responsibility initiatives and values. A content analysis was conducted using Aaker's brand personality attributes. A handful of corporations in Malaysia do articulate their CSR vision, statement or activities in their corporate website. Such communication of CSR related activities may indicate the

corporations' values and hence further enhance their reputation in building competitive advantage over the other corporations as a large percentage of societies, including the international stakeholders, have increasingly become more demanding in terms of holding responsibilities toward the surrounding communities. The most outstanding corporation's personality attributes expressed through their CSR statement in Malaysia are sincerity and competence instead of sophistication, excitement and ruggedness. Singaporean corporations undertaken in the study however do not seem to believe in positioning themselves through expression of corporate social responsibility activities in their corporate websites.

Future studies should however extend the study to employ a qualitative method for data collection in order to obtain the depth of the issue under study. A survey would also be beneficial in obtaining a more holistic data to further comprehend the corporations in these countries in using CSR to enhance their reputation through articulation of such activities in their corporate website. The current study uses content analysis to analyze the data where the findings must be cautiously interpreted especially in term of its level of implication. The use of content analysis also brings the issue of generalizability of the findings since it depends on individuals' interpretation. Hence, future research should aim at applying more than one method in order to improve the generalisability and validity of the study. Future studies may also want to go beyond cross-sectional analysis especially in making comparative analysis between the two countries. Finally, the results of this study are limited to online corporate identity of two countries, Malaysia and Singapore. Data gathering is done through the website observation only as it may not imply real CSR activities conducted by companies in respective countries. Future research should therefore extend the study in several other countries so that robust findings can be validated and confirmed.

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