

The Effect of Manager Orientation Concerning To the Corporate Social Responsibility and Manager Typology towards the Effectiveness of Corporate Social Responsibility (CSR) Implementation (A Study in Pt Sido Muncul)

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Abstract: *The objective of this study is to analyze the effect of manager's orientation concerning to corporate social responsibility (CSR) and manager's typology towards the effectiveness of CSR's implementation and to find out whether or not there is a difference on the orientation of managers in certain levels of managerial position (Top and Middle)*

This research uses a survey method in collecting data towards the managers involvement in the activity of CSR in PT Sido Muncul. Fifty one (51) respondents had been chosen using purposive sampling. Data have been analyzed using Logistic Regression to find out the effect among variables and two Independent t-test to find out the difference of manager orientation on managerial level (Top and Middle)

There is no economic orientation difference, ethic orientation and manager discretionary orientation between top and middle level manager. Meanwhile, the manager legal orientation shows a significant difference between top and middle level manager. Result of the effect between manager orientation concerning to the corporate social responsibility and manager typology simultaneously shows that there is a tendency to have a significant effect towards the effectiveness of corporate social responsibility implementation

This research is a case study implemented in Sido Muncul Ltd., so the result of this research is still limited to the situation and the condition in Sido Muncul Ltd. Therefore, for further research, it could be developed to the same corporations or other in order to get more understanding about the effect of manager orientation concerning to the corporate social responsibility, employee typology and the effectiveness of corporate social responsibility implementation

Recommendation to the Sido Muncul Ltd. to socialize and give an understanding to all managerial levels about values, vision and program objective of corporate social responsibility and evaluate the programs of implemented social responsibility, so that this could give a good learning and increasing quality of further activity.

This research is developing Stakeholder Theory and Agency Theory linking the variables related to the concept of social responsibility implemented by the corporation

Keywords: *corporate social responsibility, manager orientation on corporate social responsibility, manager typology, effectiveness of corporate social responsibility implementation*

Paper type: *Research Paper.*

I. Introduction

Corporate Social Responsibility (CSR) issue has been a popular topic with an increasing awareness and getting much more comprehensive, implemented by academician, non-government organization or CSR agent in companies (Jalal, 2007). The discussion with regards to CSR subject is often being focused on its definition and ideal practice of CSR; further, it even calls CSR into question as something voluntary (self regulation), obligatory (government regulation) or even both for the corporations to comply in Indonesia (Jalal, 2008). For further Jalal (2008) said that experts in this area of interest who think that CSR is voluntary argue that the definition of being voluntary does not mean that corporations could or could not do their responsibility or to be selective to that responsibility. Voluntary here means that the corporations could either have the responsibility beyond regulation or not. Hence, anything that has been arranged by the government should be obediently done. There are various types of practices or models of social responsibilities conducted by companies, such as Charity programs, Philanthropy programs and Community Development programs. Due to the variety of CSR applications, it triggers debates and dialogues in defining CSR concepts; especially, its application for family-owned businesses. The application of CSR in family-owned business can be considered less applicable because there is no strict rule of implementation.

On the contrary, the application of CSR implemented by the state-owned corporation which is regulated by the government via decree no: 40-2007 section 74 on is different to family-owned ones. And then for the publicly listed companies either there is an external driven force which forces them to mention the CSR fee in their financial report and should be accessible so that the society could see it through the financial report published in the capital market.

The orientation to the issue of corporate social responsibility (next to be said as Corporate Social Responsibility Orientation or CSRO) is an important aspect in understanding the definition of CSR. Based on this orientation of social responsibility, then all activities of CSR could be done in various forms. This manager orientation of CSR would be the beginning of CSR program development which would be implemented by a corporate.

Another important aspect that needs more attention is that how far the leaders have a certain typology of CSR based on their attitude. This is important because the ability of a corporation to know well their leaders' typology of CSR program they do, would affect to the success of CSR program in the corporation. The result of previous research conducted by Rodrigo and Arenas (2008) indicated that there are two types of employee attitudes emerging: attitude towards organization and attitude towards society. Further, these types of attitudes were then expanded into four categories. These are: approving new rules in organization; identifying along with the organization; placing the activity of work in the first place; and being sensitive to the social justice. The four categories consist of three typologies of employee attitudes: the committed worker (a leader who has commitment in implementing the CSR activity); the indifferent worker (a leader who does not have any contribution to anything happened in the corporation) and the dissident worker (a leader who does not support the CSR activity in the corporation).

Corporation in implementing the CSR program is tight to the decision making process done by the leader. A leader of a company (manager/director) plays a vital role in the implementation of CSR programs. Not only that he or she direct the activity but also, in the process of idea creation and evaluation of whether or not the implementation of such program is align with the objectives and targeted outcomes. These vital roles are important determinants successful outcomes of CSR implementation.

Sido Muncul Ltd. which is one of the well-known national medicinal herbs corporations which was founded in 1951 is an example of recently well developing national medicinal herbs corporation and has a commitment to develop good medicinal herbs industry in Indonesia. That commitment is on its willing to modernize production equipment and use high-grade raw materials. Furthermore, Sido Muncul Ltd. had arranged various CSR program applied since 10 (ten) years ago which is known as "mudik bareng" (*mudik bareng* is an activity of Moslems to celebrate a holy day of *Idul Fitri*; in this day they always make their journey, going back home to their city or village and Indonesians call this as *mudik*; Sido Muncul Ltd. facilitates them by giving a free transportation such as bus, train or ship) and had been more active applying various CSR programs since 2005.

The interesting point to be studied in the Sido Muncul Ltd. CSR program is what is in the leader's mind related to the increasing CSR program they had, the characteristic they had that makes the program developed and various and how far the implementation of the CSR program is suitable to the society target they have decided.

II. Theoretical Investigation and Development of Hypothesis

2.1. Corporate Social Responsibility (CSR).

CSR can be considered as an activity which is driven by values and ethical behaviors which is implemented by a company in order to fulfill the expectations and the needs of its stakeholders.

It is not only customer or investor, but also the employee, supplier, society, regulator, and certain groups who have their own interest and other society generally. CSR describes a commitment of a corporation in applying the responsibility of its business activities to people involved who are involved. CSR demands business leaders to manage their economical, social and environmental activities. According to the result of Dahlsrud's (2008) research, there are 37 definitions of CSR used in business researches. Although there are so many efforts to clarify and have a clear definition, but there is still some confusion in how CSR should be defined.

The definitions of CSR used as standard in making research activity or scientific seminars are described as follows:

a. Definition stated by the *Commission of the European Communities*, 2001:

A concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis.

b. While the definition stated by *World Business Council for Sustainable Development*, 200:

Corporate Social Responsibility is the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as the local community and society at large.

c. Definition stated by Business for Social Responsibility,2000:

Corporate Social Responsibility is the business decision making linked to ethical values, compliance with legal requirements and respect for people, communities and the environment.

Based on those explanations above, the definition often used to define CSR is the definition stated by *Commission of the European Communities*, 2001, although there are still other definitions stated by institution or even individual.

2.2. Manager Typology

The result of research been done by Pablo Rodrigo and Daniel Arenas concludes that there are many types of employee behavior towards the CSR implementation in the company; it refers to the organization and society (Pablo Rodrigo and Daniel Arenas, 2007). These types were separated into 4 (four) categories:

- 1.Approving new rules in the organization
- 2.Identifying along with the organization
- 3.Placing the activity of work in the first place
- 4.Being more sensitive to the social justice

These categories has different concept towards the implementation of CSR, not only the element but also the approving the level, identification, and even the development of such concept. This explanation shows that in creating and implementing the CSR program, a company needs to determine certain attributes of their employees, will be involved in the planning process until the implementation of the programs. Furthermore, these programs, especially ones that is made for the employees, should have the principles of equal profit, fairness and mutual benefits/to improve/to flourish one another.

2.3. The Effectiveness of Corporate Social Responsibility (CSR) Implementation

An implemented program surely needs to be controlled in its implementation process. This is related to the implementation of CSR program that corporate creates. Leaders needs a strategy to control it so that activities related to CSR programs are suitable to the given plans and objectives. How far those CSR activities implemented by the corporation are, whether or not they are suitable to the objective or not is the problem linked to the effectiveness of those activities so in such a way, when the corporation tries to control its activities to achieve its objective, then it actually refers to the effectiveness of the activity. This is an analogue of CSR activities implemented by the corporation. When the leader of a corporation tries to suit the CSR activities to the objectives and plans, then their CSR program would be effective.

2.4. The Conceptual Framework and the Research Hypotheses

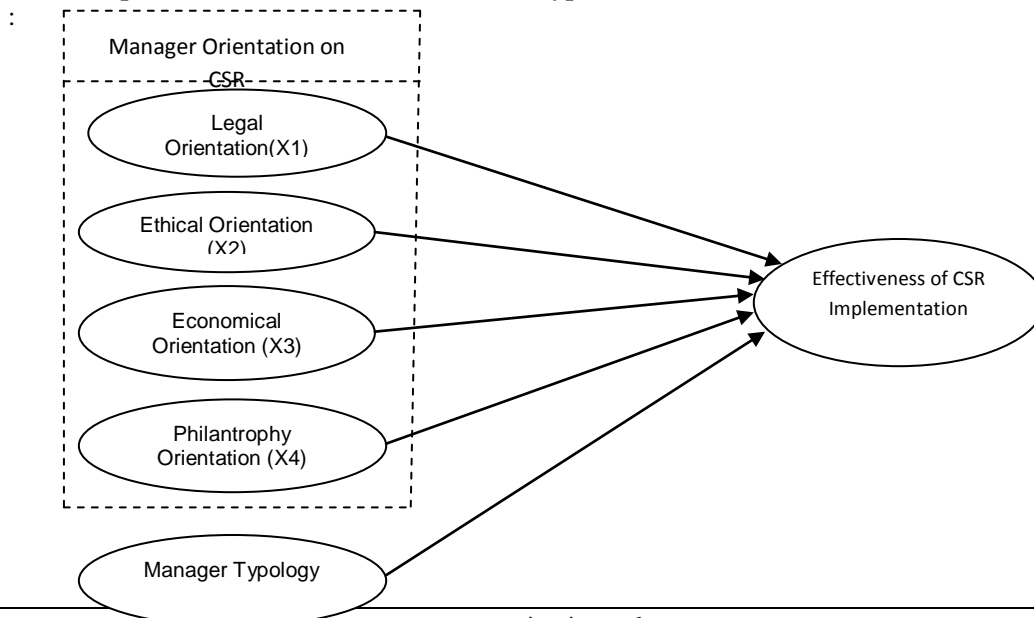


Figure 1. Conceptual Framework

2.5. Research Hypotheses

1. There is a difference on top level managers in implementing their CSR program.
2. The manager legal orientation has a positive correlation to the effectiveness of CSR programs in Sido Muncul Ltd.
3. The manager ethical orientation on CSR has a positive correlation to the effectiveness of CSR programs in Sido Muncul Ltd.
4. The manager economical orientation on CSR has a positive correlation to the effectiveness of CSR programs in Sido Muncul Ltd.
5. The manager discretionary or philanthropy orientation on CSR has a positive correlation to the effectiveness of CSR programs in Sido Muncul Ltd.
6. The employee typology based on the implementation of CSR program has a positive correlation to the CSR programs in Sido Muncul Ltd.
7. Simultaneously, manager orientation and the employee typology have a positive correlation to the CSR programs in Sido Muncul Ltd.
8. There is a difference on the managers linked to the effectiveness of CSR implementation in Sido Muncul Ltd.

III. Methodology

3.1 Sampling

The population in this research is managers; either top or middle level managers in PT Sido Muncul are involved in the planning and implementation of the corporate social responsibility program. Purposive sampling technique was used as means of sampling procedure. Fifty one respondents were chosen in this study.

3.2 Research Design

Based on the problem to discuss in this research, this research is a causality research, a research testing the effect of manager orientation on corporate social responsibility and manager typology towards the effectiveness of corporate social responsibility (CSR) implementation.

3.3 Measurement

3.3.1 Dependent variable.

Effectiveness of Corporate Social Responsibility (CSR) Implementation

The managers's perception towards the implementation of CSR program, whether or not it is suitable to the target they have been planning of. The measurement being used to operationalize 'effectiveness' are:

a. Internal indicators

- Minimum probability of conflicts arise or the potentiality of conflicts between the company and the society
- How corporate assets (CEO, employees, production facility and supporting facilities) are well maintained
- The wellness of operational activities of the company

b. External indicators

- The frequencies of social conflicts emerging

3.3.2 Independent Variable

1. Manager's Orientation on CSR (CSRO) (X1)

A mind setting of manager who has been the pioneer of understanding the CSR

This CSRO measurement adopts the measurement done by some researchers of CSRO known as "Aupperly Instruments (measurement)"

Using this measurement, each of respondent's orientation on CSR is being identified via:

- *Economics Orientation (EcO) / X1.1;*
- *Ethic Orientation (EtO) / X1.2;*
- *Legal Orientation (LO) / X1.3 dan*
- *Discretionary Orientation (DiscrO) / X1.4.*

2. Manager's Typology (X2)

Types of managers which are categorized in 3 (three) categories: commitment towards CSR activities (Comm); only following the policy without any contribution to the CSR activities (Indf) and lack of support to the CSR activities (Diss). This measurement adopts previous research of Rodrigo and Arenas (year?). Further, results from those categories were assessed by providing scoring value for each of the identified criteria of manager's typology by using Measurement Successive Interval technique (MSI)

IV. Result and Discussion

4.1 Validity Test and Instrument Reliability

The result of validity test shows that for the economical orientation instrument, all ten corelational values (r) are beyond 0.3, and therefore, this instrument can be claimed valid. Yet, not all three other instruments (legal orientation, ethical orientation, discretionary orientation) have co relational values beyond 0.3. Hence, they need to be re-tested without any invalid questions.

Based on the re-test, it shows that those three instruments: ethic orientation (7 question items), discretionary orientation (9 question items), and legal orientation (6 question items), all had correlation values (r) of them are beyond 0.3, and this has made all four instruments claimed to be valid.

4.2 Result of Differential Test Analysis

4.2.1 The Difference of Manager Orientation Towards CSR on Some Manager Levels

Two independent t-test is being carried out, to test whether or not there are any orientation differences in the implementation of CSR activities between different managerial levels

Of 51 managers consisting of 38 middle managers, and 13 top managers. The detail result could be seen as follows:

4.2.1.1

4.2.1.2 The Difference of Manager Level on Economical Orientation

Table 1.1

Difference of Economic Orientation on Each Manager Level

Orientation Score on Average		Sig F Various Homogeneity Test	Sig t Differential Test	Conclusion
Middle Manager	Top Manager			
2.51	2.54	0.995	0.870	Balanced

Source: Processed Data, 2011

Based on the table 1.1, it can be seen that there is a small economic orientation difference between both managerial levels. In order to test whether or not the difference is significant t, the *t-test* is undertaken. Before doing so, the various homogeneity test (*equally variances*) should be undertaken first to determine which *t* will be used. When significant value of F-value is above five percent (Sig F > 0.05), it could be considered as a various homogeneity, and thereby, the *t-test* of *equal variances* is used.

The result of test shows that the value of Sig F 0.995 > 0.05, and hence, the *t-test* used is a *t-test* for equal variance assumption. Furthermore, it can be seen that Sig t 0.870 > 0.05. Therefore, the hypothesis stating "there is a difference between top and middle manager level in implementing their CSR program especially for economic orientation" is rejected. This means that there is no significant difference between top and middle manager level towards the economic orientation.

4.2.1.3 The Difference of Manager Level on Ethic Orientation

Table 1.2

The Difference of Ethic Orientation of Each Manager

Orientation Score on Average		Sig F Various Homogeneity Test	Sig t Differential Test	Conclusion
Middle Manager	Top Manager			
2.42	2.55	0.796	0.462	Balanced

Based on the table 1.2, it can be seen that there is small ethical orientation difference on both manager levels. In order to test the significance of the difference, *t-test* is conducted. The result shows that the value Sig F 0.796 > 0.05. Moreover, it can be seen that value Sig t 0.462 > 0.05, and hence, the hypothesis stating that "there is a difference between top and middle manager level in implementing their CSR program especially for ethic

orientation” is rejected. This indicates that there is no significant difference between top and middle manager level towards the ethic orientation.

4.2.1.4 The Difference of Manager Level on Legal Orientation

Table 1.3
The Difference of Legal Orientation on Each Manager Level

Orientation Score on Average		Sig F Various Homogeneity Test	Sig t Differential Test	Conclusion
Middle Manager	Top Manager			
2.68	2.32	0.796	0.462	Balanced

Source: Processed Data, 2011

Based on the table 1.3, it can be seen that there is a small legal orientation difference on both managerial levels. In order to test the significance of the difference, *t-test* is used. The result shows that the value Sig t $0.047 < 0.05$, and therefore, the hypothesis stating that “there is a difference between top and middle manager level in implementing their CSR program especially for legal orientation” is accepted. This means that there is a significant difference between top and middle manager level towards the legal orientation.

The Difference of Manager Level on Discretionary Orientation.

Table 1.4
The Difference of Discretionary Orientation on Each Manager Level

Orientation Score on Average		Sig F Various Homogeneity Test	Sig t Differential Test	Conclusion
Middle Manager	Top Manager			
2.47	2.73	0.796	0.462	Balanced

Source: Processed Data, 2011

Based on the table 1.4, it can be seen that there is small discretionary orientation difference on both manager levels. In order to test the significance of the difference, *t-test* is implemented. The result shows that value Sig F $0.860 > 0.05$ so that *t-test* used is *t-test* for equal variance assumed. It can be seen that the value Sig t $0.329 > 0.05$ so that the hypothesis stating that “there is a difference between top and middle manager level in implementing their CSR program especially for discretionary orientation” is being rejected. It means that there is no significant difference between top and middle manager level towards the discretionary orientation.

4.3 The Result of Hypotheses Testing

4.3.1 The Effect of Manager Orientation and Employee Typology towards the Effectiveness of CSR Program Simultaneously or Partial

The similarity in logistic regression is the testing of manager orientation and employee effect towards the program effectiveness. Prior to the analysis, goodness of fit model testing was being carried out to find out whether the model is the fit one or not. The Hosmer and Lomeshow Test was used to indicate the Goodness of Fit of the model. If the significance value of Hosmer and Lomeshow Test is smaller than 5%, it means that the model fits.

Table 1.5
Result of Goodness of Fit Logistic Analysis

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	1.942	8	.983

Source: Processed Primary Data, 2010 (Appendix 10)

The result shows that the Significance (Sig) value of Hosmer and Lomeshow is $0.983 > 0.05$ (5%), and indicated that the model fits. Therefore it is worth to be interpreted. The Test Result is described as follows:

Table 1.6
Result of Logistic Analysis

Variable	B	Wald	Sig	Note
X _{1,1}	3.542	4.098	0.043	Significant
X _{1,2}	2.556	1.411	0.235	Not Significant
X _{1,3}	2.611	2.594	0.107	Not Significant
X _{1,4}	2.568	3.594	0.058	Significant
X ₂	2.308	3.188	0.074	Significant
Nagelkerke Rsquare = 0.634				
Chi Square = 27.898				
Sig (Chi Square) = 0.000				

Source: Processed Primary Data, 2010 (Lampiran 3)

The simultaneous test is used to find out the existence of independent variable which has tendency to correlate significantly towards the dependent variable. Based on the test result, Chi square value is 27.898 with p-value (sig.) 0.001. This p-value is smaller than 10% ($0.001 < 0.10$), thus, it could be concluded that simultaneously, the variable of manager orientation (X₁) and employee typology (X₂) have a tendency to effect the program effectiveness. This indicates that hypothesis 1 in this research is accepted.

Nagelkerke's R Square is a measurement which is used to imitate the R Square measurement on Multiple Regression. Based on calculation, the value of Nagelkerke's R Square is 0.634 or 63.4%. It means that the program effectiveness (Y) has a tendency to be 63.4% affected by manager orientation (X) and employee typology (Y1), while the 36,6 per centof the program effectiveness is determined by other factors beyond the model.

Logite Model:

$$Y_1 = \frac{\exp(-27.0808 + 3.542X_{1,1} + 2.556X_{1,2} + 2.611X_{1,3} + 2.308X_{1,4} + 2.308X_2)}{1 + \exp(-27.0808 + 3.542X_{1,1} + 2.556X_{1,2} + 2.611X_{1,3} + 2.308X_{1,4} + 2.308X_2)}$$

Moreover, in order to find out partial effect whether or not the variable of manager orientation (X₁) and employee typology (X₂) have a tendency to affect variable of program effectiveness, the Wald Test is needed. Wald Test for each variable is explained based on each logite model formed.

Using the Wald Test, the result of partial calculation between manager orientation (X₁) towards the program effectiveness is highlighted as follows:

- The value of the Wald Test towards manager economic orientation variable (X_{1,1}) is 4.098 and p-value (sig) 0.043. Because the p-value is smaller than 0.10 (10% error margin), then the manager economic orientation variable (X_{1,1}) has **positive and significant effect** towards the program effectiveness (Y). Considering that coefficient of logistic regression is positive (3.542); it indicates that when the manager economic orientation is higher, the CSR program would be more effective.
- The value of Wald Test towards manager ethic orientation variable (X_{1,2}) is 1.411 and p-value (sig) 0.235. Because the p-value is bigger than 0.10 (10% error margin), then the manager ethic orientation variable (X_{1,2}) has **no significant effect** towards the program effectiveness (Y). This indicates that no matter how much the manager ethic orientation is, it would not have a tendency to affect the effectiveness of CSR program.
- The value of the Wald Test towards manager's legal orientation variable (X_{1,3}) is 2.594 and p-value (sig) 0.107. Because the p-value is bigger than 0.10 (10% error margin), then the manager legal orientation variable (X_{1,3}) has **no significant effect** towards the program effectiveness (Y). This indicates that no matter how much the manager legal orientation is, it would not have a tendency to affect the effectiveness of CSR program.
- The value of the Wald Test towards manager's discriminant orientation variable (X_{1,4}) is 3.594 and p-value (sig) 0.058. Because the p-value is smaller than 0.10 (10% error margin), then the manager discriminant orientation variable (X_{1,4}) has **significant effect** towards the program effectiveness (Y). Considering that coefficient of

logistic regression is positive (2.568); it indicates that when the manager discretionary orientation is higher, then the CSR program would be more effective.

Based on these statistical results, it can be seen that the manager's orientation variable has significant effect towards the program effectiveness. Further, other results indicated that economic oriented manager has a tendency to affect the program effectiveness. The higher the economic and discretionary orientation is, then the effectiveness of the program would be more effective. Thereby, the hypothesis 2 is accepted.

The result of partial calculation using Wald Test between employee typology (X_1) towards the program effectiveness (Y) is described as follows: the value of Wald Test towards the variable of employee typology (X_1) is 3.188 and p-value (sig) 0.074. Because the p-value is smaller than 0.10 (10% error margin), then the variable of employee typology (X_1) has **significant effect** towards the program effectiveness (Y). Considering that the coefficient is positive (2.308); it indicates that when the employee typology (X_1) is better, then the program effectiveness (Y) would be either better. Thereby the hypothesis 3 is accepted.

V. Conclusion

Based on the result of the research of previous chapters, the conclusion could be described as follows:

1. Most managers in the Sido Muncul Ltd. are legal oriented on their implementation of Corporate Social Responsibility (CSR) program. This could be seen on the result of the research showing that 33.3% of all respondents are economic oriented. Economic (33.3%) and discretionary (29.4%) oriented managers are on the second and third rank. While the rest of it (7.8%) are ethic oriented managers.
2. Based on the implementation, the employee typology of CSR in the Sido Muncul Ltd. is indifferent (56.9%). While committed typology is in the second place (43.1%), and there is no dissident typology on the employee typology based on the implementation CSR program in the Sido Muncul Ltd.
3. Based on the result of CSR program implementations, 76.5% of them are effectively well, 2% are in doubt, and there are 21.6% of managers who do not know the result of their CSR program implementation.
4. There is an orientation difference on the legal orientation of the top manager and middle manager. Yet, there is no orientation difference of each manager level on the three other orientations (economic, ethic and discretionary orientation).
5. There is no effect of manager orientation on CSR program towards the program effectiveness. It means that whatever the type of manager orientation is, it would not affect the effectiveness of CSR program implementation.
6. There is an effect of employee typology towards the effectiveness of CSR program. It could be seen that there is an effect of employee typology towards the effectiveness of CSR program. Based on the means of effectiveness score rank, it could be seen that committed employee typology has higher effectiveness score than indifferent employee typology. In the other words, the better the employee typology is, then the effectiveness of CSR program in the Sido Muncul Ltd. is getting better either.
7. There is no simultaneous effect between manager orientation and employee typology towards the effectiveness of CSR program.
8. This research result shows that manager orientation (*economic, ethic, legal and discretionary orientation*) could not be used to identify effectiveness and ineffectiveness in implementing CSR programs in the Sido Muncul Ltd. Because according to the respondents' perception, manager orientation implemented through CSR programs in the Sido Muncul Ltd. are relatively similar; then it would be better if the management implements on the innovative adapting and repairing activity on the economic, ethic, legal and discretionary orientation. While based on the result of discretionary analysis, employee typology could be used to identify the difference of the effectiveness in implementing CSR programs. Because according to the respondents, each manager has different uniqueness in their own judgment towards the employee typology. Based on this result; it is expected that the corporation would apply the committed and indifferent policy when valuating the employee typology so that it would enhance the effectiveness of CSR programs implementation in the Sido Muncul Ltd.
9. Simultaneously, manager orientation (*economic, ethic, legal and discretionary orientation*) and employee typology is not able to differ the effectiveness of CSR programs implementation. Because, employee typology is the only one which could be used to identify the effectiveness difference of CSR programs implementation. While the rest of it, manager orientation consisting of *economic orientation, ethic, legal and discretionary orientation* could not be used to identify the effectiveness difference of CSR programs in the Sido Muncul Ltd.

5.1. Limitation and Further Research

This research is a case study in Sido Muncul Ltd., so that the result of it is still limited to the situation and condition of Sido Muncul Ltd.

The further research still could be developed to some corporations of a kind or to different kind of corporations in order to get knowledge and understanding at large about the effect of manager orientation on corporate social responsibility, employee typology and the effectiveness of corporate social responsibility (CSR) implementation.

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