

CORPORATE SOCIAL RESPONSIVENESS AND ENVIRONMENTAL
PERFORMANCE OF SMALL AND MEDIUM ENTERPRISES:
AN EMPIRICAL STUDY

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ABSTRAK

Kajian ini mengkaji kewujudan perakaunan alam sekitar dan pelaksanaan pengurusan alam sekitar di dalam syarikat pengilangan sendirian berhad di Malaysia, dan kesannya terhadap prestasi persekitaran syarikat berkenaan. Kajian ini juga mengkaji beberapa konsep kualiti yang relevan termasuk kepimpinan alam sekitar, proses pengurusan alam sekitar, komitmen pengurusan atasan, penglibatan pekerja, ganjaran dan penghargaan, program pengurusan kualiti alam sekitar, dan teknologi pencegahan pencemaran, dan hubungannya terhadap prestasi persekitaran syarikat. Selain daripada itu, kajian ini juga mengkaji pengauditan alam sekitar serta kos dan laporan berkaitan dengan alam sekitar. Objektif kajian ini ialah: (1) Mengenalpasti pengaruh saiz firma terhadap prestasi persekitaran syarikat. (2) Menentukan hubungkait di antara pengurusan kualiti kos alam sekitar syarikat dengan prestasi persekitaran syarikat. (3) Mengkaji hubungkait di antara elemen pengurusan alam sekitar syarikat dengan prestasi persekitaran syarikat. (4) Mengkaji setakat mana maklumbalas sosial syarikat, iaitu pengaruh pengurusan kualiti kos alam sekitar syarikat dan elemen pengurusan alam sekitar syarikat dengan prestasi persekitaran syarikat.

Kajian ini merupakan satu alternatif kajian lanjutan daripada strategi kajian tinjauan di dalam bidang pengurusan alam sekitar. Soal selidik telah dihantar kepada 700 buah syarikat pengilangan sendirian berhad yang disenaraikan dalam direktori pekilang-pekilang Malaysia 2002, dan kadar pulangan soal selidik adalah 28 peratus.

Dapatan kajian menunjukkan bahawa: (1) Syarikat-syarikat memberi maklumbalas kepada agenda alam sekitar dengan melaksanakan perakaunan alam sekitar seperti melakukan aktiviti yang melibatkan kos kegagalan luaran di samping kesedaran tentang kepentingan melapor kos alam sekitar dan kesannya ke atas prestasi persekitaran syarikat. (2) Syarikat-syarikat mempunyai elemen pengurusan alam sekitar dalam operasi harian sebagai jalan penyelesaian kepada masalah persekitaran, contohnya komitmen pengurusan atasan, proses pengurusan alam sekitar, ganjaran dan penghargaan, pengauditan alam sekitar, kepimpinan alam sekitar, program pengurusan kualiti alam sekitar, dan teknologi pencegahan pencemaran. Walau bagaimanapun, penglibatan pekerja tidak menunjukkan sebarang kaitan dengan penambahbaikan prestasi persekitaran. (3) Saiz firma tiada hubungkait atau tidak memberi kesan terhadap penambahbaikan prestasi persekitaran. Angkubah kesedaran persekitaran mempunyai hubungkait yang negatif terhadap prestasi persekitaran syarikat. (4) Hasil penemuan di atas menunjukkan kelaziman syarikat beroperasi dalam dimensi perakaunan alam sekitar dan pengurusan alam sekitar. Walaupun syarikat-syarikat menunjukkan darjah maklumbalas sosial yang tinggi, sebenarnya syarikat-syarikat lebih mengutamakan pendekatan akhir (end-of-pipe) dalam menyelesaikan isu-isu alam sekitar. Syarikat-syarikat tidak berminat untuk melaksanakan aktiviti-aktiviti yang melibatkan pencegahan atau pengesanan pencemaran. Mereka lebih suka menjadi syarikat yang 'reactive' daripada syarikat yang proaktif.

Dengan ini, sumbangan utama kajian ini ialah: (1) Kepentingan dan penggunaan strategi kajian tinjauan dalam mengkaji perakaunan alam sekitar

dan pelaksanaan pengurusan alam sekitar dalam lingkungan pengilang-pengilang; (2) Pentingnya maklumbalas terhadap agenda alam sekitar dengan melaksanakan elemen-elemen pengurusan alam sekitar di dalam operasi harian; (3) Pentingnya maklumbalas terhadap agenda alam sekitar dengan melaksanakan aktiviti-aktiviti yang melibatkan kos alam sekitar dalam operasi harian; (4) Sungguhpun tidak banyak syarikat yang mendapat kelulusan dan pengesahan rasmi standard ISO 14001, tesis ini dapat mengesahkan yang kewujudan pengurusan alam sekitar secara tidak rasmi dalam syarikat pengilangan sendirian berhad di Malaysia; dan (5) undang-undang alam sekitar patut ditegaskan kerana buat masa ini syarikat-syarikat hanya mengikuti undang-undang dan peraturan secara bertulis.

ABSTRACT

This research examined the existence of environmental accounting and environmental management practices within private limited manufacturing companies in Malaysia, and its impact on corporate environmental performance. The study examined some relevant quality concepts that include environmental leadership, environmental process management, top management commitment, employee involvement, reward and recognition, environmental quality management programs, and pollution prevention technologies, and their relationship towards corporate environmental performance. Besides that, the study also examined environmental auditing and environmental costs and reporting. The research objectives are: (1) To identify whether corporate environmental performance is influenced by firm size. (2) To determine the relationship between environmental quality cost management of a firm and the corporate environmental performance. (3) To investigate the relationship between the firms' environmental management elements and corporate environmental performance. (4) To investigate the extent of corporate social responsiveness that is, environmental quality cost management and environmental management elements influencing corporate environmental performance.

This research has advanced the survey research strategy as an alternative research strategy, within the field of environmental management. Questionnaires were sent to 700 private limited companies listed in the FMM 2002 directory, and the response rate was 28 percent.

These research findings indicate that: (1) the companies response to environmental agenda by practicing environmental accounting, such as incurred the activities that involved external failure costs (realized). The companies also realized the importance of environmental cost reporting, and the effect on environmental performance. (2) The companies had environmental management elements in their everyday operations to undertake the problems of environment, for example top management commitment, environmental process management, reward and recognition, environmental auditing, environmental leadership, environmental quality management program, and pollution prevention technologies. However, employee involvement was not a concern to environmental performance improvement. (3) Size has no relationship or has no effect on the improvement of environmental performance. Variable environmental consciousness too, has inverse relationship to corporate environmental performance. (4) The examination of the above three indicates that there is a high prevalence by the companies to operate within the environmental accounting and environmental management dimensions. What is also significant is that although the companies show relatively higher degree of emphasis towards corporate social responsiveness, the companies preferred the 'end-of-pipe' approach in solving environmental issues. The companies are not interested in incurring activities that involved either pollution prevention or the detection level. They seem preferred to be more 'reactive' rather than 'proactive' companies.

Hence, the main contributions of this research are: (1) the importance and usefulness of the survey research strategy in investigating environmental accounting and environmental management practices within the

manufacturers; (2) the significance of responding to environmental agenda by having environmental management elements in the everyday operations; (3) the significance of responding to environmental agenda by incurring costs of environmental activities in the everyday operations; (4) although not many companies are certified with the formal ISO 14001 standards, this thesis has confirmed the existence of informal environmental management within the private limited manufacturing companies in Malaysia; and (5) the environmental law should be stricter since the companies oblige to the rules and regulations (on paper only).

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In the name of Allah, Most Gracious, Most Merciful. Praise and peace be upon His beloved our Prophet Muhammad s.a.w., his family and his companions from whom, and by the will of God we escape darkness into enlightenment.

It is important to note that reward in Islam is contingent upon the effort and not the achievement as the Prophet said: Whosoever puts an effort and succeeds has two rewards and whosoever puts an effort and fails has one reward.

(Reported by Abu Dawud)

It was in this spirit that I set out to undertake the current study, and the quest for self-actualization provided the additional push that kept me going and finally see this project came to its expected conclusion, Alhamdulillah. The whole process was rather long-drawn, consuming and most certainly painstaking but nevertheless, satisfying. I am greatly indebted to so many wonderful people for their contributions and assistance in so many ways that special mention is only natural although words can never truly reflect their actual importance in making this project a success.

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LIST OF ABBREVIATIONS

CEP	Corporate environmental performance
CONCS	Environmental consciousness
CSR	Corporate social responsibility
CSR2	Corporate social responsiveness
DETCOST	Environmental detection costs
EA	Environmental accounting
EAUD	Environmental auditing
ECR	Environmental costs report
EFR COST	External failure costs (realized)
EFUCOST	External failure costs (unrealized)
EI	Employee involvement
EME	Environmental management elements
EMS	Environmental management systems
ENVLDR	Environmental leadership
EQCM	Environmental quality cost management
IFCOST	Internal failure costs
P2TECH	Pollution prevention technologies
PMGT	Environmental process management
PRECOST	Environmental prevention costs
QPRAC	Environmental quality management program
RWRD	Reward and recognition
SIZE	Firm size
SME	Small and medium industries
TPMGT	Top management commitment
TQEM	Total quality environmental management

CHAPTER ONE

BACKGROUND OF THE STUDY

1.1 Introduction

Over the past decade we have witnessed the meaning of the word “environment” taking on a new meaning and definition, now incorporating the crucial ecological issues. Thanks to the growing community awareness of the environmental accidents and disasters and the media coverage of issues such as Chernobyl, the Bhopal gas tragedy or simply pollution created by manufacturing plants on our door-steps. Organizations¹ have now been forced to develop and implement “earth-saving strategies” if they are to survive in the dynamic competitive market. The trend to adopt these strategies can be found across all the industrial sectors and countries, without exception. Accordingly, the review of the literature shows enormous documented information on the measures being adopted by European and US organizations to “do the right thing” and be “environmentally friendly”. These measures were supported by Watson and MacKay (2003) as they noted that businesses were well represented at the 2002 World Summit for sustainable development. There was an emerging consensus that companies carried out social and environmental responsibilities. However, these responsibilities could not be observed in the Malaysian organizations. For this reason the researcher

¹ The words “company”, “firm”, and “organization” have been used interchangeably within this thesis.

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