


COMMUNITY-BASED CORPORATE SOCIAL RESPONSIBILITY: A SERIES OF CONFIRMATORY FACTOR ANALYSES

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ARTICLE INFO	ABSTRACT
<p>Article history:</p> <p>Received 31 January 2023</p> <p>Accepted 06 April 2023</p>	<p>Purpose: Using confirmatory factor analysis (CFA), this study sought to develop and evaluate a new model of CSR activities from a community perspective.</p>
<p>Keywords:</p> <p>Corporate Social Responsibility (CSR); SCR Model; Social Contribution.</p>	<p>Theoretical Framework: The levels of CSR activities are evaluated by the four dimensions summarized by Carroll (1991): ETH (Ethical dimension), PHil (Philanthropic dimension), Eco (Economic dimension), and Law (Legal dimension). Items in every dimension were validated using CFA. The ethical, philanthropic, economic, and legal frameworks also provided evidence of validity and reliability.</p>
	<p>Design/methodology/approach: The study employed a cross-sectional survey method in which structured questionnaires were used to gather data from a randomly selected sample of 317 residents from three selected villages in the State of Malacca, Malaysia. The statistical analysis was performed using Structural Equation Modeling (SEM).</p>
	<p>Findings: The CSR model approaches were validated and demonstrated to be effective. Four constructs' results demonstrated the validity and reliability of the measurement methodology for CSR practice components. The results showed that the fitness index is satisfactory. Additionally, all correlations were found to be less than 0.85, suggesting that the construct correlations are satisfied. Thus, the model is proven to be valid.</p>
	<p>Research, Practical & Social Implications: This research provides valuable information concerning community-based CSR practices that could supplement organizations' efforts toward offering positive social contributions. This research could also help organizations to adopt a more creative approach to profit maximization.</p>
	<p>Originality/value: This research developed a new model for community-based CSR. This new perspective can offer insights into the development of CSR in the Malaysian context.</p>
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RESPONSABILIDADE SOCIAL CORPORATIVA BASEADA NA COMUNIDADE: UMA SÉRIE DE ANÁLISES DE FATORES CONFIRMATÓRIOS

RESUMO

Objetivo: Usando a análise fatorial confirmatória (CFA), este estudo procurou desenvolver e avaliar um novo modelo de atividades de RSE a partir de uma perspectiva comunitária.

Referencial Teórico: Os níveis das atividades de RSE são avaliados pelas quatro dimensões resumidas por Carroll (1991): ETH (dimensão ética), PHil (dimensão filantrópica), Eco (dimensão econômica) e Direito (dimensão jurídica). Itens em todas as dimensões foram validados usando CFA. Os marcos ético, filantrópico, econômico e legal também forneceram evidências de validade e confiabilidade.

Desenho/metodologia/abordagem: O estudo empregou um método de pesquisa transversal no qual questionários estruturados foram usados para coletar dados de uma amostra selecionada aleatoriamente de 317 residentes de três vilas selecionadas no estado de Malaca, na Malásia. A análise estatística foi realizada por meio de Modelagem de Equações Estruturais (SEM).

Resultados: As abordagens do modelo de RSE foram validadas e demonstraram ser eficazes. Os resultados de quatro construtos demonstraram a validade e confiabilidade da metodologia de medição para os componentes da prática de RSC. Os resultados mostraram que o índice de aptidão é satisfatório. Além disso, todas as correlações foram inferiores a 0,85, sugerindo que as correlações de construto são satisfeitas. Assim, o modelo se mostra válido.

Pesquisa, implicações práticas e sociais: esta pesquisa fornece informações valiosas sobre práticas de RSE baseadas na comunidade que podem complementar os esforços das organizações para oferecer contribuições sociais positivas. Esta pesquisa também pode ajudar as organizações a adotar uma abordagem mais criativa para a maximização do lucro,

Originalidade/valor: Esta pesquisa desenvolveu um novo modelo de RSE baseado na comunidade. Essa nova perspectiva pode oferecer insights sobre o desenvolvimento da RSE no contexto malaio.

Palavras-chave: Responsabilidade Social Corporativa (RSE), Modelo SCR, Contribuição Social.

RESPONSABILIDAD SOCIAL EMPRESARIAL BASADA EN LA COMUNIDAD: UNA SERIE DE ANÁLISIS FACTORIALES CONFIRMATORIOS

RESUMEN

Propósito: Utilizando el análisis factorial confirmatorio (CFA), este estudio buscó desarrollar y evaluar un nuevo modelo de actividades de RSE desde una perspectiva comunitaria.

Marco Teórico: Los niveles de las actividades de RSE son evaluados por las cuatro dimensiones resumidas por Carroll (1991): ETH (dimensión Ética), PHil (dimensión Filantrópica), Eco (dimensión Económica), y Derecho (dimensión Legal). Los ítems en cada dimensión fueron validados usando CFA. Los marcos ético, filantrópico, económico y legal también proporcionaron evidencia de validez y confiabilidad.

Diseño/metodología/enfoque: el estudio empleó un método de encuesta transversal en el que se utilizaron cuestionarios estructurados para recopilar datos de una muestra seleccionada al azar de 317 residentes de tres pueblos seleccionados en el estado de Malaca, Malasia. El análisis estadístico se realizó utilizando Structural Equation Modeling (SEM).

Hallazgos: Los enfoques del modelo de RSE fueron validados y demostraron ser efectivos. Los resultados de cuatro constructos demostraron la validez y confiabilidad de la metodología de medición para los componentes de la práctica de la RSE. Los resultados mostraron que el índice de fitness es satisfactorio. Además, se encontró que todas las correlaciones eran inferiores a 0,85, lo que sugiere que se cumplen las correlaciones del constructo. Por lo tanto, se demuestra que el modelo es válido.

Investigación, implicaciones prácticas y sociales: esta investigación proporciona información valiosa sobre las prácticas de RSE basadas en la comunidad que podrían complementar los esfuerzos de las organizaciones para ofrecer contribuciones sociales positivas. Esta investigación también podría ayudar a las organizaciones a adoptar un enfoque más creativo para maximizar las ganancias,

Originalidad/valor: Esta investigación desarrolló un nuevo modelo para la RSE basada en la comunidad. Esta nueva perspectiva puede ofrecer información sobre el desarrollo de la RSE en el contexto de Malasia.

Palabras clave: Responsabilidad Social Corporativa (RSC), Modelo SCR, Contribución Social.

INTRODUCTION

The development of Corporate Social Responsibility (CSR) is dominated by western countries, and some researchers indicate a disparity between developed and developing countries when CSR is implemented (Sardana, Gupta, Kumar, & Terziovski, 2020). Pucheta-Martinez and Gallego-Alvarez (2020) proposed that taking cultural models and traditional norms that differ between countries into account can help with CSR implementation, potentially boosting it in developing countries like Malaysia.

Every organization should strive to keep negative aspects of its operations to a minimum (Nasidi, Ahmad, Garba, Hafiz, & Hassan, 2022) while simultaneously providing a positive contribution to society. Carroll (1991) summarises these expectations in a pyramid that illustrates the dimension of economic responsibility, which has an immediate impact on organizational capacity. The legal responsibility component refers to how organizations are expected to follow laws and regulations. The next dimension represents ethical responsibility - which relates to behavior that is considered right and fair but is not defined in laws and regulations. The pyramid's highest dimension reflects philanthropic obligation -- which includes further contributions to society or humanity.

Malaysian legislation and greater awareness of sustainable development are transforming the business paradigm of Malaysian enterprises to undertake CSR. CSR implementation in Malaysia is not limited to trade groups; corporate organizations also accept this CSR strategy to show a sense of social responsibility to society in general (Ahmad, 2019). CSR activities are not limited to financial plans to generate profits as organizations have community-related responsibilities (Hermawan, Sari, Biduri, Rahayu, & Rahayu, 2023).

Literature Review

CSR is an essential topic in an organization because it has the potential to change social, economic, and political factors (Lu et al., 2020; Vila, Afsordegan, Agell, Sanchez, & Costa, 2018). The initiative level of influence and optimal acceptance of benefits was the original topics of this CSR discussion, which allowed it to continue in the discussion to this day. The responsibility of an organization towards societal structure and to the corporate level was codified as an obligation of an organization's management around the beginning of the twentieth century (Han, Hansen, Panwar, Hamner, & Orozco, 2013) with the main principles of corporate philanthropy, distribution of corporate resources, and management responsibility to foster trustee accountability for the environment (Javeed et al., 2022).

CSR is seen as a useful tool in an organization's effort to maximize profits as well as a positive social contribution. Through the application of innovative human resource practices that incorporate community development, CSR focuses on charitable contributions, greening initiatives, and community survival projects (Hassan, Lee, Mokhtar, & Goh, 2018; Jonsson & Steen, 2016; Maimunah Ismail, 2015). Non-governmental organizations that attempt to disseminate information and influence change through public awareness frequently drive the desire for this action.

Organizations that engage in CSR aspire to enhance the value of communities (Hatipoglu, Ertuna, & Salman, 2019), and stakeholder groups (Pfajfar, Shoham, Małecka, & Zalaznik, 2022). They may be committed to protecting and contributing to people's welfare and quality of life in society (Relaiza, Lira, Temple, Miranda, & Bellido, 2023). Thus, organizations must expect a return on investment in the form of better brand equity, extended brand performance, moral agency, and higher consideration in a competitive context (Seth & Mahenthiran, 2022).

According to a recent study of 459 respondents, CSR affects the quality of life of the community, as well as advantages that can be considered as mediating the relationship between CSR and support for the endeavor. (Lee, Sunny, & Susanna, 2018). Generally, CSR efforts are seen as significant and capable of affecting the growth of service providers and recipients (Ismail et al., 2015; Lee & Marquis, 2018; Lim & Greenwood, 2017; McLennan & Banks, 2019; Phillips et al., 2019; Proikaki et al., 2018; Tripathi, Bharadwaja, Ghosh, & Katak, 2018).

CSR Philanthropic

The highest dimension, known as philanthropy, is defined as an organization's commitment to taking part in voluntary social activities that are driven by a conviction of duty and humanity (Abdul Manan, Abdul Karim, Mohd Yusof, Abd Karim, & Akila Mohd Kassim, 2015; Baumgartner, 2014; Esen, 2013; Hamid, Riaz, Muhammad, & Azeem, 2020). Because decisions are made and carried out by an organization's management, the community needs to file welfare claims but lacks the authority to do so. This suggests that there is social cooperation between the community and the organization (Zheng, Luo, & Maksimov, 2015)

Philanthropic activities in developing countries include contributions to educational institutions, the provision of basic infrastructure, poverty alleviation programs, the presence of special health facilities to treat diseases caused by environmental damage and pollution, and the creation of job opportunities for the local community (Maignan & Ralston, 2002; Ojo,

2009). Volunteerism in the sense of philanthropic obligation includes any organizational acts that match community expectations so that the corporate body is judged to fulfill the social compact between the organization and the community.(Ojo, 2009). This action necessitates the active participation of organizations in actions or programs that enhance community well-being (Baumgartner, 2014; Esen, 2013; Hamid et al., 2020).

The organization's contribution from the perspectives of art, ecology, education, and society is included in the philanthropic dimension, which goes above and beyond simply being a good corporate citizen. (Ahmadu, Harashid, & Azlan, 2018; Carroll, 1991; Maignan & Ralston, 2002). As a result, this philanthropic dimension can be capitalized on as a long-term strategy for reputation building (Ahmad, Melatusamsi, Rasit, Yunus, & Rafidah, 2016; Lii & Lee, 2012). This responsibility value is not feasible without demonstrating responsibility and knowledge that can help community development (Din et al., 2017; Lee & arquis, 2018; Proikaki et al., 2018).

Table 1: Measurement of CSR Philanthropic

Measures	Authors
1. Assisting the impacted populace with financial help, food, and other necessities.	Azlan (2018),
2. Resolving societal issues.	Maignan & Ralston
3. Spiritual filling and motivational activities for residents.	(2002),
4. Recognition and service to the community.	
5. Youth social transformation program	
6. Support diverse parties' voluntary efforts.	

Source: Prepared by the authors (2023)

CSR Ethical

The ethical dimension refers to the organization demonstrating attitudes and practices that are congruent with social norms to demonstrate concern for customers, employees, shareholders, and the community. The ethical dimension is considered very fair and preserves stakeholders' moral rights. Even though it is not codified in legislation, ethical responsibility indicates the type of behavior and ethical norms and practices that society is supposed to follow (Hamid et al., 2020). This dimension relates to the degree to which corporate citizens follow basic ethical and legal principles.

The majority of organizations also have their ethics committees. It could be responsible for reviewing new project ideas, assisting in the evaluation of new employment tactics, or assessing new environmental initiatives. In actuality, simply defining the law is insufficient to address all of society's difficulties, including organizational administration. In this regard, ethical responsibility is used to resolve issues that are not codified in the legal system but seek

to accomplish justice for all parties. Law changes are sometimes linked to ethical changes (Podnar & Golob, 2007; Van De Ven, 2008). In certain communities, reliance on ethical reform promotes legal change (Windsor, 2013). Carroll & Shabana (2010) defined ethical responsibility as a new value that society expects.

An organization's ethics undoubtedly reflects the behavior of management and employees. Traditionally, organizations should model and use their internal practices that can contribute to ethical performance across the entire organizational process (Muniz, Guzman, Paswan, & Crawford, 2019). This practice, according to Kolk (2016), refers to numerous written tasks, obligations, and procedures that must be followed.

Although ethical principles about truth and fairness are included in the economic and legal dimensions, ethical obligations are viewed as activities and behaviors that are significant in society, even if they are not codified by law. Indeed, the ethical dimension in this study refers to Carroll and Shabana's (2010) definition of voluntary efforts by organizations to promote and achieve social goals that go beyond their legal responsibilities. This dimension's activities include environmental sustainability methods, civil rights, and moral ideals recognized in society (Amatulli, Angelis, Korschun, & Romani, 2018). Although businesses profit from people, they have a responsibility to operate ethically so that society can profit from them and so get a competitive edge (Mahmood & Humphrey, 2013), allowing the corporation to have a positive image in society and obtain more revenues (Valdez-Juarez, Gallardo-Vazquez, & Ramos-Escobar, 2019). A great number of studies suggest that ethical CSR efforts can benefit society (Lee & Ha-Brookshire, 2017; Lee, 2018; Parguel et al., 2011; Schaltegger & Burritt, 2018).

Table 2: Measurements for CSR Ethical

Measures	Authors
1. Forbidding and refraining from corruption.	Amatulli et al., (2018), Maignan & Ralston (2002), Puspa & Wijaya, (2018)
2. Continuously monitor and avoid deviations.	
3. Be fair to all parties when dealing with them.	
4. Make correct information available to the people.	
5. Keep an eye on the environment to make sure that nothing upsets the balance of the environment.	
6. Keeping professional standards high by hiring qualified people with college degrees to run the local government administration.	
7. Hanging posters, banners, and advertisements about hygiene, drug avoidance, smoking in public places, and other topics.	

Source: Prepared by the authors (2023)

CSR Legal

The obligation of the organization to ensure that its practices comply with the standards and laws set by the government and other authorities for the good of society is referred to as the legal CSR dimension (Ahmad et al., 2016; A. Mahmood & Bashir, 2020; Pachar & Garg, 2020). An organization must adhere to rules that are consistent with societal norms and regulations to fulfill this dimension. Legal CSR is regarded as a right that must be met for the organization to continue to exist, and it covers the views of the community in the region of the organization's operation. In this study, CSR activities are based on adherence to state and federal laws and regulations designed to meet the needs of the social contract between the organization and society (Carroll, 1991). This dimension focuses not only on activities or programs but also on actions such as the installation of public awareness posters. Because an individual trusts organizations that work in line with legal norms to safeguard individual and community privacy (Harjoto & Jo, 2015; Ismail, Alias, & Rasdi, 2015; Ojo, 2009; Yakovleva & Vazquez-Brust, 2012), this dimension is relevant to research.

Table 3: Measurements of CSR Legal

Measures	Authors
1. Emphasising environmental and public-space maintenance and care	Maignan & Ralston
2. Taking action against those who break the law	(2002), Kim et al.,
3. Encouraging people of all races, genders, and ages to engage in all organized activities.	(2017), and Hassan, Nareeman & Pauline
4. Take action against businesses that violate environmental standards.	(2017)
5. Transparently channel donations from other organizations.	
6. Always observe the laws of the ruling government.	

Source: Prepared by the authors (2023)

CSR Economic

The economic dimension is the bottom tier of the CSR pyramid (Ben & Elouadi, 2015; Carroll, 1999, 2016; Ehie & Hall, 2016; Lee et al., 2019). According to this study, the economic dimension is defined as CSR actions aimed at supporting the community's and service provider firms' economies. Usually, an organization's financial stability can be seen as indirectly benefiting the community as a result of economic development within the neighborhood. Coordination of local economic activity, for instance, could lead to the creation of new jobs, investment in the nation, tax revenue from businesses, enhancement of living and educational standards, and local product and service innovation (Maignan, Ferrell, & Hult, 1999). The side earnings result in the economic market successfully working not only for the organization's profit but also for the development of excellent corporate behavior.

According to the economic dimension, an organization is formed to achieve the mutual benefit between the organization and members of society (Ait Sidhoum & Serra, 2018; Din et al., 2017, 2017; Huda et al., 2018; Katavic & Hardesty, 2014). Profit is prioritized, and it serves as the primary motivator for the firm. According to Carroll (1991) and Visser (2005), the organization's primary role is economic. This function entails developing goods and services that consumers require and desire while generating joint gains. Carroll (1991) claimed that without profit, the organization cannot execute any other responsibility, rendering it impractical. Profits can be maximized or made by producing high-quality goods and services that society requires.

The economic dimension highlights the obligation of corporate organizations to offer a return on investment to stakeholders, primarily owners and shareholders, to employ individuals in society, and to provide goods and services for profit and competitive advantage (Lu, Ren, Lin, He, & Streimikis, 2019). Under this economic component, organizations are tasked with maximizing business income by figuring out effective ways to run their operations and improving their goods or services (Alniacik, Alniacik, & Genc, 2011). The positive effect of economic CSR on enterprises' higher earnings is supported by prior research (Kaul & Luo, 2018). Furthermore, Ehie & Hall (2016) and Ahmad (2019), address how a CSR approach with economic components might affect sustainable performance for the well-being of society in Malaysia.

Table 4: Measurements of CSR Economic

Measures	Authors
1. Organising activities to promote culture, heritage, and tourism in the local community.	Maignan & Ralston (2002) and Kim et al., (2017)
2. Encouraging the local community to generate revenue together through culture, heritage, and tourism.	
3. Make training and free courses available to the community.	
4. Implement energy and resource-saving strategies in the local community.	
5. Take action on every complaint.	
6. Create opportunities with the government.	
7. Always strive to improve service quality.	

Source: Prepared by the authors (2023)

MATERIAL AND METHODOLOGY

This study employs a survey method based on questionnaires. This study used a "one-shot" technique, or cross-sectional research, with a brief study period and a single administration of a standard questionnaire (Hair, Anderson, Babin, & Black, 2010). Malacca was chosen as the study location because it is a model state and a forerunner to the leader of a green state (Rozaat, Abdul, Moden, Sosial, and Berinsurans, 2018), where the efforts of a state

are regarded as CSR by the local government (Mokwena, Mashwama, Thwala, Aigbavboa, & Hamma-Adama, 2020). The study's population comprised all residents of three selected villages in the state of Malacca: Kampung Chitty, Kampung Portugis, and Kampung Monten. The probability sampling method was used because the sample selection was conducted consistently at random, with the sample containing all population characteristics. Based on Krejcie and Morgan's table, 317 samples were chosen in total (1970). According to Hair et al. (2010), sample values between 150 and 400 are ideally suited for analysis with the structural equation model (SEM).

RESULTS AND DISCUSSION

Exploratory Factor Analysis

Exploratory factor analysis (EFA) was used to determine the components that exist in the questionnaire set that was created. According to Hair et al. (2010), EFA is a unit of analysis used to achieve data structuring and reduction, variable selection, and the use of test results with other multivariate techniques to fulfill the study's objectives. In this study, the significance of conducting this EFA test is based on the statements and recommendations of Zainudin Awang (2014) and Hoque et al. (2017), which specify that the EFA procedure must be repeated whenever a researcher adjusts an instrument created by earlier researchers to fit the current study.

This study has limited the items displayed on the output to those with a loading value greater than 0.6. According to Zainudin Awang (2014), a weighting factor greater than 0.6 can be used for the EFA test. In this study, the independent variable is CSR, and four constructs will be examined using the EFA test technique. For the Economic CSR dimension construct, eight questionnaire items were adapted from previous studies. The components in this study are labelled B1, B2, B3, B4, B5, B6, B7, and B8. The value of internal reliability for the current instrument, Cronbach's Alpha, is taken into account in this study. This analysis discovered one component that had to be removed, which is item B8. The second construct, which corresponds to the legal CSR dimension, contains eight components designated C1, C2, C3, C4, C5, C6, C7, and C8. The results of the tests suggest that two items, C4 and C8, have to be omitted. Following that, the construct representing the Ethical CSR dimension includes eight items denoted by D1, D2, D3, D4, D5, D6, D7, and D8. The test findings revealed that one element, D6, had to be eliminated. Following that, the last construct, which represents the independent variable in this study, the Philanthropic CSR Dimension, provides eight items to be examined. According to

the test results, two omitted items refer to DR2 and DR3 items. As a result, the items for DR1, DR4, DR5, DR6, DR7, and DR8 are kept.

Individual Confirmatory Factor Analysis (CFA)

Confirmatory factor analysis (CFA) is unique in that it is used to determine whether a construct's measures are compatible with the researcher's knowledge of the nature of that construct. Individual CFA and pooled CFA are two methods of the CFA technique used to determine the reliability and validity of each concept. Pooled CFA is more efficient than individual CFA because it avoids the model identification problem, which is especially important when some of the constructs have less than four measuring items per construct (Afthanorhan, Awang, Rashid, Foziah, & Ghazali, 2019; Baistaman, Awang, Afthanorhan, & Zulkifli Abdul Rahim, 2020). This technique necessitated the pooling of all constructions. Then, using double-headed arrows to examine the correlation between the constructs.

As a result, each construct underwent an individual CFA procedure before being tested for correlation. The construct validity and reliability were calculated at this stage by determining their fitness indices and factor loadings. The recommended factor loadings and build reliability values are 0.60 and 0.70, respectively (Hair et al. 2010). Meanwhile, Hair, Babin, and Krey (2017) summarise the suggested value for each fitness index as follows.

Table 4.1: Fitness Index Rules of Thumb

Name of category	Name of index	Level of acceptance
Absolute Fit Index	RMSEA	RMSEA < 0.08
	GFI	GFI > 0.90
Incremental Fit Index	AGFI	AGFI > 0.90
	CFI	CFI > 0.90
	TLI	TLI > 0.90
	NFI	NFI > 0.90
Parsimonious Fit Index	Chisq/df	Chi-Square/ df < 3.0

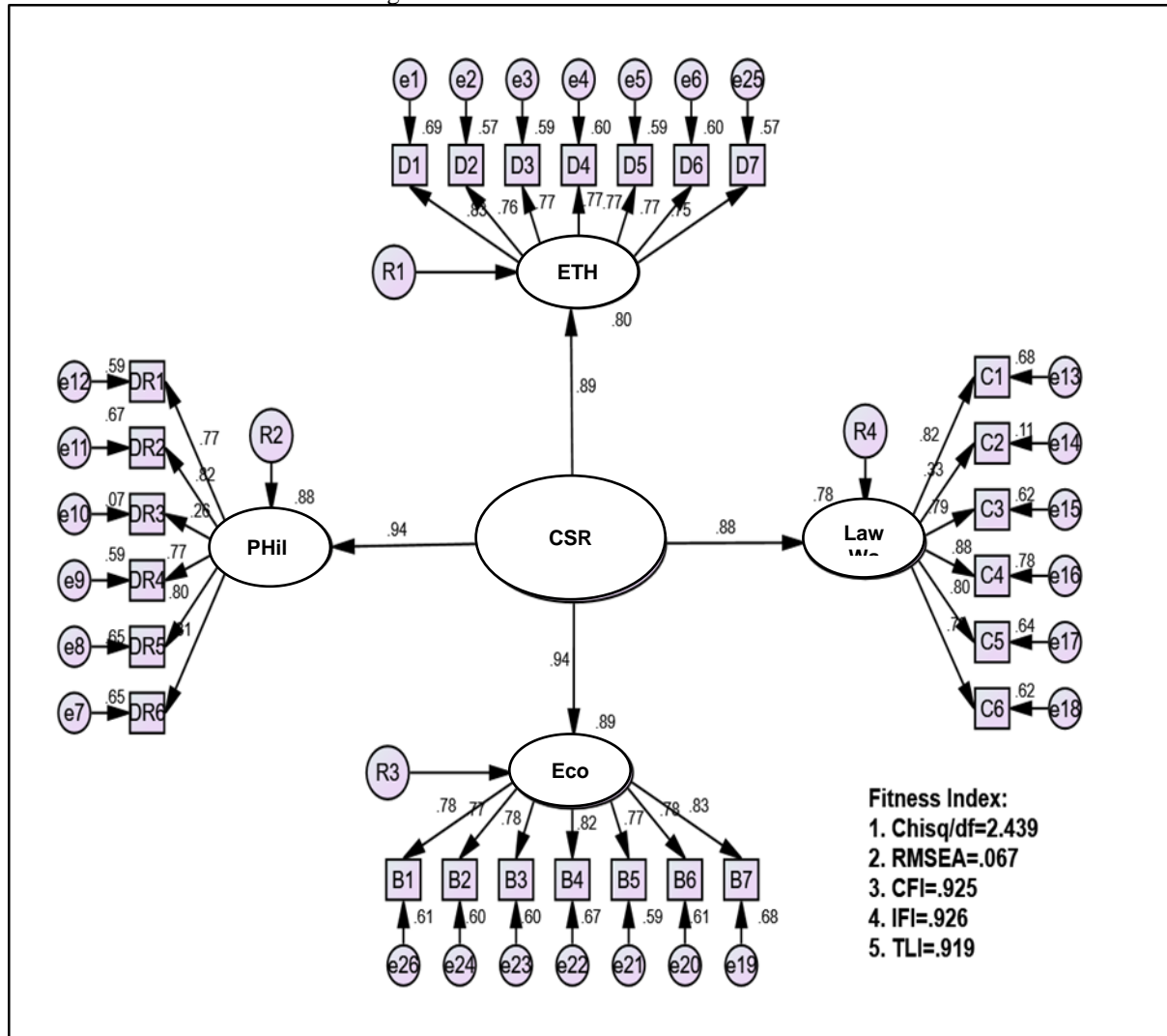
Source: Prepared by the authors (2023)

The following sub-sections discuss and present the individual CFA procedure. This procedure was conducted for all three primary constructs separately.

CSR Construct

CSR is the first exogenous construct in the model. Four dimensions were used to estimate the respondent's level of CSR. Explicitly, this particular construct was examined by the dimensions of ETH (*Ethics*), PHil (*Philanthropy*), Eco (*Economic*), and Law (*Legal*). Each of the items in every dimension needs to be validated by using CFA.

Figure 4.1: Initial Model for CSR Construct



Source: Prepared by the authors (2023)

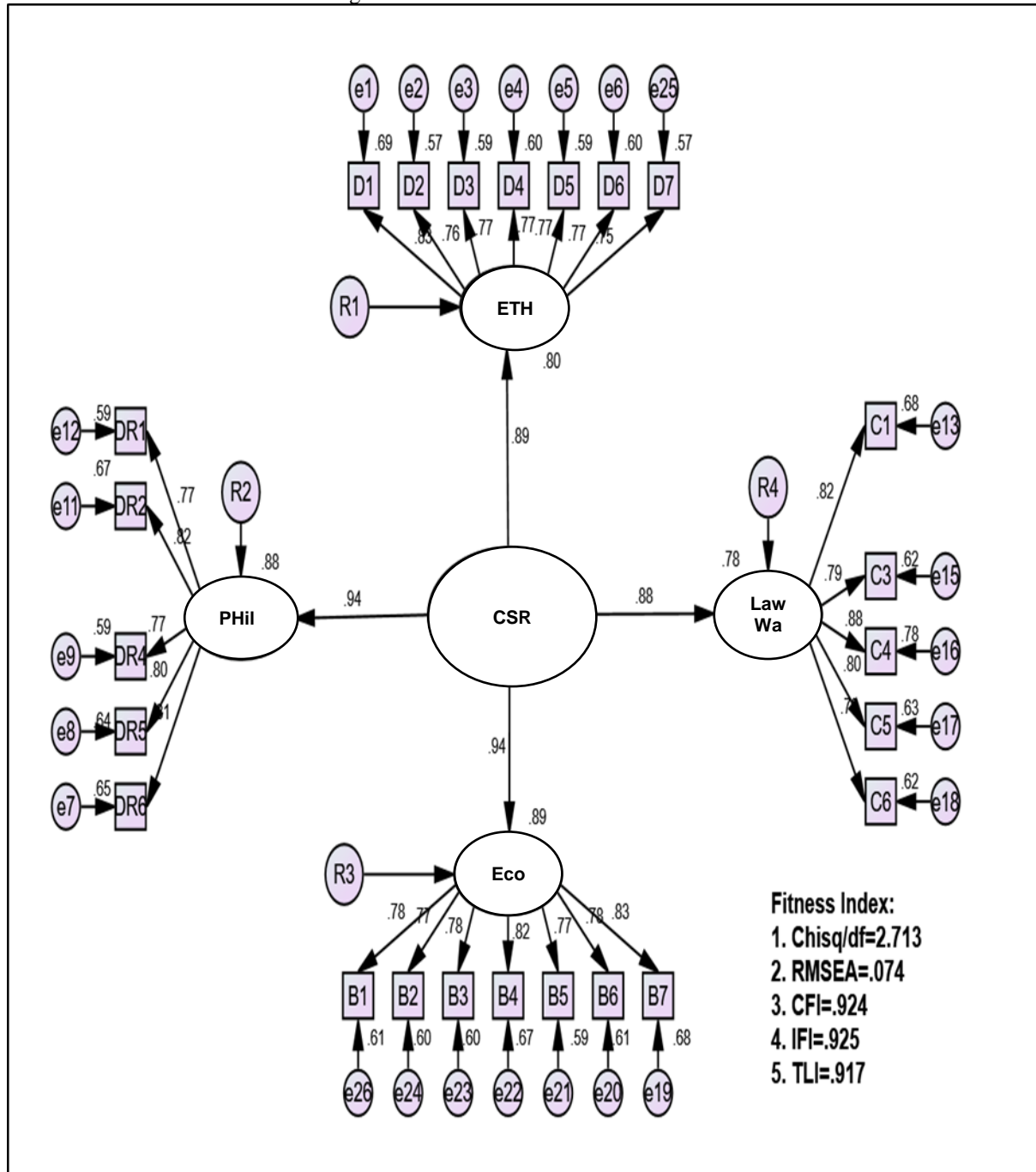
The ethical dimension is measured by seven items. As for the philanthropic dimension, it was measured by six items. Meanwhile, the economic dimension consists of seven items. Furthermore, the legal dimension is measured by six items. For this measurement model, the author removed two items due to poor factor loading value. Specifically, the items which were deleted are item DR3 and item C2. The summary of fitness indexes for this construct is presented below.

Table 4.2: Summary of Fitness Indexes for the CSR Initial Model

Name of category	Name of index	Index value	Comments
Absolute fit	RMSEA	0.067	The required level is achieved
Incremental fit	CFI	0.925	The required level is achieved
	TLI	0.919	The required level is achieved
	IFI	0.926	The required level is achieved
Parsimonious fit	Chisq/df	2.439	The required level is achieved

Source: Prepared by the authors (2023)

Figure 4.2: New Model for CSR Construct



Source: Prepared by the authors (2023)

Figure 4.2 illustrates the new model for CSR after going through the elimination process. The new model indicated that the factor loading for all items for each variable exceeded the value of 0.6. Furthermore, the result for fitness indexes are satisfied which are $Chisq/df = 2.713 < 5.0$, $RMSEA = 0.074 < 0.08$, $CFI = 0.924 > 0.90$, $TLI = 0.917 > 0.90$, and $IFI = 0.925 > 0.90$. The results also exhibited that the fitness index is satisfactory, and the construct

correlations are also satisfied since all correlations are less than 0.85. Thus, the model is now valid. Below is the summary of the fitness indexes for CSR new model.

Table 4.3: Summary of Fitness Indexes for Corporate Social Responsibility New Model

Name of category	Name of index	Index value	Comments
Absolute fit	RMSEA	0.074	The required level is achieved
Incremental fit	CFI	0.924	The required level is achieved
	TLI	0.917	The required level is achieved
	IFI	0.925	The required level is achieved
Parsimonious fit	Chisq/df	2.713	The required level is achieved

Source: Prepared by the authors (2023)

CONCLUSION

The original CSR model approaches reported in the literature are validated and demonstrated to be effective. Four constructs' results demonstrated the validity and reliability of the measurement methodology for CSR practice components for the PBT. Based on its theoretical implications, identifying CSR practices is essential for PBT. The sole focus on PBT in Malacca in this study has certain drawbacks. As a next step and research objective, the authors are interested in examining the structural relationship between CSR practices and community sustainable development. This study could serve as a valuable resource for organizations and offer important information for decision-makers involved in the implementation of community-based CSR practices. Additionally, the study developed a new model for community-based CSR that can offer insights and advance our understanding of the development of community-based CSR in the Malaysian context. However, while this research is limited to a cross-sectional survey, further research may consider a qualitative investigation into potential practices of community-based CSR to offer a more in-depth analysis of this phenomenon.

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