

# Beyond Profit: The Role of CSR in Enhancing Corporate Reputation

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**Abstract** - In response to the COVID-19 pandemic, corporations worldwide faced challenges balancing profit-driven objectives with social responsibilities. This study was conducted to understand CSR activities initiated by Telekom Malaysia (TM), specifically by TM Kedah/Perlis during the COVID-19 pandemic and the benefit of the activities. This study also aimed to understand the impact of the initiatives on their reputation. A qualitative method was employed to develop a deeper understanding of participants' views and by observation, interpretation, or generalisation of the CSR initiatives. This case study adopted multiple data collection methods, including semi-structured interviews with TM's employees and their recipients, field observation and document analysis. In conclusion, the food bank initiative undertaken by TM Kedah/Perlis during the COVID-19 pandemic yielded various benefits to several parties, i.e., the B40 recipients, the grocery shop owners, and TM itself. The testimonials and insights shared by the recipients and TM Kedah/Perlis representatives have evidenced the positive impact of this initiative on various stakeholders.

**Keywords:** CSR, Reputation, COVID-19

## I. INTRODUCTION

Traditional businesses aim to maximise profits for the benefit of their stakeholders, such as shareholders and employees (Tasnim, 2014). However, due to changes in the business environment globally, whereby the stakeholders have become more demanding, mere profit maximisation has become inadequate. To respond to this demand, companies must take various measures towards ensuring that the stakeholders are happy with their performance, including financial and non-financial performance. One of the initiatives undertaken by companies is related to corporate social responsibility (CSR).

CSR is the process of ensuring social accountability and taking responsibility for actions that impact society (Gray et al., 1987). The European Framework for CSR, outlined in a Green Paper, describes CSR as a voluntary approach where companies integrate social and environmental concerns into their operations and stakeholder interactions. Increasingly, businesses recognize that responsible behaviour contributes to sustainable success (Commission of the European Communities, 2001). Kilcullen & Kooistra, (1999) further define CSR as a corporation's moral obligations that extend beyond merely complying with state laws. Similarly, Kotler & Lee, (2005) view CSR as the incorporation of social and environmental considerations into business processes and stakeholder relationships.

CSR in Malaysia gained prominence when Bursa Malaysia introduced a disclosure framework for publicly listed Companies (PLCs) on September 5, 2006. This framework guides companies in identifying CSR practices across four key areas: environment, community, workplace, and marketplace. In line with global sustainability efforts, all 193 United Nations member states adopted "Agenda 2030" in September 2015, aiming to address environmental, social, and economic challenges. Malaysia actively supports this initiative through its Sustainable Development Goals (SDGs) Roadmap, incorporating key targets into the 11th Malaysia Plan (11MP) during its first execution phase (2016–2020).

To further promote corporate sustainability, Bursa Malaysia introduced the Sustainability Reporting Guide in 2015 (Donkor & Zhao, 2023). The guide was subsequently updated, with a second edition released in 2018 and a third in 2022, ensuring listed companies effectively prepare their

Sustainability Statements according to Bursa Malaysia's Listing Requirements.

In Malaysia, companies include various types, one of which is government-linked companies (GLCs). GLCs are businesses where the government holds partial ownership and control over shares (Fang et al., 2004). GLCs refer to companies either directly owned by the government through the Minister of Finance or fully state-owned entities such as Khazanah Nasional and Kumpulan Wang Amanah Pencen. These companies operate with a primary commercial objective, but the Malaysian government retains a direct controlling stake. This control goes beyond mere ownership percentages, enabling the government to appoint board members, and senior management, and make key corporate decisions. Such authority is exercised either directly or through government-linked investment companies (GLICs) (Abd Rahman et al., 2011).

Towards the end of 2019, the outbreak of COVID-19 caused a major global crisis (Baggyalakshmi et al., 2024). This crisis of unprecedented magnitude posed severe threats to public health and economic stability. Malaysia was also severely impacted by the COVID-19 pandemic (Khasanah et al., 2020). Among the preventive measures taken by the Malaysian government to break the transmission of the virus was the implementation of the Movement Control Order (MCO) starting in March 2020, followed by other Control Orders Enhanced MCO (EMCO), Conditional MCO (CMCO), and Recovery MCO (RMCO) up to 2021. During the implementation of the MCO, among the public places ordered for closure were schools and universities, government and business offices, and houses of worship.

In addition, mass gatherings were prohibited as well as the crossing of international borders. Several essential sectors were allowed to remain open, such as markets and supermarkets, and the health and utilities sector. These prohibitions severely impacted the most vulnerable citizens, causing them to struggle to make ends meet. Many lost their jobs and their main source of income, experienced abject poverty and misery, and disruption in their food supplies. To lessen the burden on the people, the Malaysian government came up with several initiatives to help overcome the hardships faced by them. Among the initiatives implemented by Malaysia were the *Prihatin* Package, a stimulus package totalling RM26 billion to help various parties, particularly the needy, small and medium enterprises (SMEs) and micro-businesses. The main component of the package was the direct transfer of cash to the people, in the form of *Bantuan Prihatin Nasional* (BPN) and *Bantuan Sara Hidup* (BSH), to ease their burden and help meet the rising cost of living. To effectively implement this stimulus package, the Malaysian government collaborated with several agencies, including GLCs and the private sector. These agencies included *Pertubuhan Keselamatan Sosial* (PERKESO), the Employees' Provident Fund (EPF), the Inland Revenue Board of Malaysia (IRBM), banks, and corporate companies in Malaysia.

Telekom Malaysia Berhad (TM), a government-linked company, is Malaysia's leading provider of connectivity and digital infrastructure. It supports the Digital Malaysia vision by offering services such as broadband, mobility, content, WiFi, Cloud, Data Centre, cybersecurity, IoT, and smart services. TM focuses on stakeholder value creation, striving for enhanced customer experience, continuous innovation, operational efficiency, and productivity in a competitive market. To support the aspiration of the Malaysian government to assist the needy, especially the vulnerable citizens, TM, as one of the giant GLCs in Malaysia, also offered assistance. During the COVID-19 pandemic, TM contributed more than RM16.7 million, both in cash and in kind, towards nation-building initiatives, humanitarian aid, medical and non-medical goods, and food supplies, whilst also assisting approximately 25,000 families (Sethuraman & Radhakrishnan, 2024). The contributions were allocated to *Tabung Bakul Prihatin Nasional* and *Tabung Bantuan Bencana Negara*.

Since the government announced the EMCO in several states in Malaysia starting on 3 June 2021, it further impacted the community, especially the B40 group, i.e., the vulnerable and at-risk groups with more people losing their jobs and businesses failing. Over and above the government's initiatives, TM aimed to provide support to the value-chain ecosystem to the affected communities. For instance, TM helped small businesses to provide food and sundries for needy families via the TM Foodbank initiative. This initiative aimed to benefit 140 affected small businesses and ease the burden of more than 14,000 families nationwide. Yayasan TM (YTM), the Corporate Responsibility arm of TM, introduced the *Inisiatif Tolong Menolong* food bank program on 20 August 2021, as part of Malaysia's *Prihatin* initiative. This two-month program aimed to assist local SMEs, B40 families, and the homeless, with implementation carried out through TM's state offices nationwide. In Kedah and Perlis, the initiative was conducted as the TM Foodbank Initiative.

This is consistent with the SDG2 Zero Hunger, since the trend of people suffering from hunger is increasing from year to year, and the rate is quite alarming for some countries. If the trend continues and no preventive measures are taken, the number is expected to exceed 840 million by 2030 (Humanitarian Global, 2021). As of 2023, 333 million people experienced extreme hunger 2023 (United Nations World Food Programme, 2024).

This study aims to understand the CSR activities initiated by TM, specifically by TM Kedah/Perlis, and the impact of the initiatives on their reputation. Following TM Kedah/Perlis' substantial financial contribution to the impacted communities through CSR initiatives, this study aims to learn more about the extent to which TM Kedah/Perlis's commitment has benefited TM as a whole. Thus, this study has the following objectives:

- To understand CSR activities initiated by TM/Kedah Perlis during the COVID-19 pandemic.

- To understand the benefits of CSR activities of TM/Kedah Perlis during the COVID-19 pandemic.
- To understand the impact of CSR activities on TM Kedah/Perlis' reputation during the COVID-19 pandemic.

CSR has developed into an important characteristic of contemporary corporate strategy, shaping corporate reputation, client loyalty, economic development, and essentially societal well-being. Over the centuries, various researchers have explored CSR from diverse viewpoints, examining its influence on corporate philanthropy, marketing tactics, financial performance, crisis response, and sustainability.

Corporate charity has broadly been recognised as an important tool for improving a company's reputation while contributing to CSR initiatives. Various conglomerates actively donated to philanthropic events, not only to achieve their social accountabilities but also to enhance their brand reputation and shareholder expectations. Amran et al., (2007) conducted a study on businesses that made significant community contributions, examining their ownership structures, unique features, and levels of corporate philanthropy. Their research found that businesses purposely integrate philanthropy into their business models, using CSR initiatives to boost their market position. Similarly, Mazodier et al., (2021) tested the relationship between corporate giving and brand reputation. They found that companies carefully determine the optimal contribution thresholds to maximize their CSR benefits, ensuring their efforts are acknowledged positively by customers, investors, and regulatory bodies.

These studies emphasise that while CSR portrays a company's generosity, it is also an intentional strategy used to differentiate companies in a competitive market. Companies that actively engage in CSR are often perceived more favourably by stakeholders, consequently improving customer confidence and long-term business achievement.

Another study on CSR was conducted (Huang & Liu, 2020). They investigated the usefulness of CSR marketing in the hospitality sector, especially on call for donation. The study focussed on two categories of CSR messaging—warmth-focused messages, which highlight emotional relations, and competence-focused messages, which focus on efficiency and capability. They found that warmth-focused messages were more effective in appealing to consumer donations and encouraging brand loyalty. In a different setting, Leong et al., (2022) examined the influence of CSR-driven corporate image on customer satisfaction in the telecommunications business. Their research suggested that a strong CSR reputation positively influences views on service quality, customer service expectations, and price fairness. In addition, Welbeck et al., (2020) concluded that CSR activities demonstrate an important role in improving employee self-esteem, job satisfaction, and corporate reputation. Workforces in corporations with well-structured CSR agendas conveyed higher levels of commitment and responsibility to their organizations. Boateng & Abdul-

Hamid, (2017) explored how telecommunications firms correspond to CSR initiatives through their corporate websites. Their study found that corporations practise numerous impression management strategies to represent themselves as socially responsible entities.

Various researchers have also explored the association between CSR and financial performance, studying whether companies that capitalise on CSR experience tangible economic benefits. Several studies have shown that CSR initiatives can lead to increased profitability, improved investor confidence, and long-term financial stability. Yu, (2020) established that corporate philanthropy has a direct and positive impact on financial performance. Companies that are enthusiastically involved in CSR tend to attract more investors, experience greater stock valuations, and maintain stronger customer loyalty. Tanggamani et al., (2020, 2022) suggested that while CSR positively affects current-year financial performance, higher profitability does not necessarily encourage larger CSR disclosures in subsequent years (Anushiya et al., 2018).

Zhang & Wang, (2022) investigated various CSR methods taken by multinational corporations during the COVID-19 pandemic. Their findings discovered that product development and in-kind donations were observed as more impactful and faithful compared to CSR-driven marketing campaigns. However, companies must approach CSR with truthfulness and transparency. While CSR communication strategies can improve public perception, businesses must ensure their initiatives are genuinely impactful and not merely a branding exercise. Furthermore, the COVID-19 pandemic has shown that CSR can be a powerful tool in crisis management, reinforcing the need for businesses to prioritize social responsibility during times of global uncertainty.

The impression management theory (Goffman, 1959) has its origins in social psychology which requires shaping an audience's impression of a person, an object, an event, or an idea usually to appeal to the audience (Gioia et al., 2000; Schlenker, 1980). This theory is applied in this study where organisational audiences are defined either narrowly as TM's shareholders and financial intermediaries, or more broadly as including stakeholders (employees, suppliers, customers) and the society at large. Thus, impression management is conceptualised in this study as managerial manipulation of stakeholders' perceptions of TM's CSR. Since CSR initiatives benefit businesses, impression management is a crucial tool for this study.

Recently PLCs and GLCs, are facing growing expectations in various areas from various stakeholder groups. Normally, organisations attract great attention and pressure on environmental, social and governance (ESG) related issues. Being responsible to society and the environment through CSR is very important for organisations of all types and sizes. One of the main benefits of CSR is the ability to increase the corporate reputation of the firm (Zahari et al., 2020). Yan et al., (2022) suggested that corporate reputation perceived by customers is built through customer awareness of products,

greater customer satisfaction, and brand equity. Apart from that, CSR also affects corporate reputation through its ability to attract new investors, greater employee commitment, and the achievement of competitive advantage (Zahari et al., 2020).

## II. METHOD

### *Description of Methodology*

This study used the qualitative method to develop a deeper understanding of participants' views, and by observation, interpretation, or generalisation of the CSR initiatives undertaken by TM, focusing on the Kedah and Perlis states. This study employed the single case study approach that can provide a deeper understanding of how CSR initiatives affect the corporate reputation of TM. This case study adopted multiple data collection methods, i.e., semi-structured interviews with TM's employees and their recipients to get a better understanding of the CSR initiatives practised by TM and their effects on corporate reputation. Field observation and document analysis were used to obtain the findings of this study.

Three (3) TM respondents were interviewed because they are at the managerial level and are involved directly in this initiative. They are also responsible for the planning, execution, and monitoring of TM activities, including CSR activities. This interview aimed to achieve research objective 1, which is to understand CSR activities initiated by TM/Kedah Perlis during the COVID-19 pandemic.

In addition to interview sessions with representatives from TM, interviews were conducted with the B40 recipients of TM's CSR initiatives and appointed grocery shop owners. The findings from this interview helped to achieve research objective 2, which is to understand the benefits of CSR activities of TM/Kedah Perlis to the recipients during the COVID-19 pandemic. To achieve research objective 3, which is to understand the impact of CSR activities on TM Kedah/Perlis' reputation during the COVID-19 pandemic, the findings from interviews from both parties were analysed.

In analysing the data, the recorded interviews were transcribed for thematic analysis. This "thematic analysis" consisted of the identification, codification, and categorisation of the main themes that emerged from the data. This approach follows (Braun & Clarke, 2006). "Theoretical thematic analysis" was applied in this research because the researcher already has an analytic interest.

## III. RESULTS

The results of this study are organised based on the research objectives. This is to provide a more in-depth understanding of the objectives of the research.

From the interview, Table 1 presents the findings for Research Objective 1: To understand the CSR activities

initiated by TM Kedah/Perlis during the COVID-19 pandemic.

TABLE I FINDINGS OF RESEARCH OBJECTIVE 1

Respondents	Findings
TM001	<i>"This funding was allocated to the specific people impacted by the COVID-19 pandemic through the distribution of food, basic life necessities, children's needs, face masks, personal protective equipment, disinfection instruments, and other household needs"</i>
TM002	<i>"Apart from that RM60,000, we also collected almost RM12,000 from our business partners and staff as a top-up for this foodbank initiative"</i>
TM001	<i>"The most important criteria for choosing the grocery shops are their capability and willingness to contribute together to this foodbank initiative. They should understand that they need to pack the necessities and contribute to the chosen B40 recipients in their area"</i>
RC002 & RC004	<i>"I did not know where they got my name. I am not applying for this, but TM Kedah/Perlis representatives came and met me personally to deliver the necessities package"</i>
RC003	<i>"I suddenly received a phone call from TM Kedah/Perlis representatives informing me of my involvement in this programme. In the beginning, I thought it was a scam, but it was not"</i>
SP002	<i>"TM Kedah/Perlis worked together with various institutions, such as mosque committees and society representatives to identify the B40 recipients. They also welcomed our input if we knew any potential B40 recipient who is eligible to receive this foodbank initiative"</i>
TM002	<i>"For this foodbank initiative, we encouraged them to collect the package by themselves at the appointed grocery shop"</i>
TM002	<i>"Initially, we planned for the B40 recipients to collect the package by themselves. However, for certain rural areas, such as Baling and Sik, we took the added initiative of delivering the package because the B40 recipients faced difficulty in collecting the package by themselves. This is because the grocery shops are quite far from their home, and they have no transport"</i>
SP001	<i>"In my case, the TM Kedah/Perlis representatives collected the necessities package and distributed it to the B40 recipients"</i>
TM002	<i>"We have two criteria for B40 recipients. First, their name is in the initial list. But we reserved some packages for the B40 that walked in to get some urgent necessities"</i>
TM003	<i>"We distributed 100% of the PERMAI funding to the selected recipients through this foodbank initiative. At the same time, for our staff and business partners who were affected by the COVID-19 pandemic, we initiated another way to help them"</i>
TM002	<i>"At the beginning, TM Kedah/Perlis listed basic life necessities that should be included in the package at a cost of RM50. However, when we did some observation and discussion with the grocery shop owners, they said the suggested</i>

	<i>items were commonly received by the B40 from other donors. Thus, the grocery shops decided on the necessities with a fixed value of RM50 per package</i>
SP002	<i>"TM Kedah/Perlis also welcomed our suggestion on the necessities that should be included in the package. Since I had been involved in various similar programmes, I suggested that the items should be those that can last longer"</i>
SP001	<i>"In the package, I included a 5-kilogram rice bag, sugar, cooking oil, instant noodles, coffee powder, tea bags, and cookies. In addition, I included rice vermicelli as my contribution"</i>
TM002	<i>"We made the payment in stages. We did not pay the whole amount to the grocery shops at one time. For example, if they were to receive RM3,000 for this foodbank initiative, we would pay an advance of RM1,500 first. After the grocery shop had completed the distribution process, we paid the remaining balance"</i>

From the interview, Table 2 presents the findings for Research Objective 2: To understand the benefits of foodbank activities of TM Kedah/Perlis during the COVID-19 pandemic.

TABLE II FINDINGS OF RESEARCH OBJECTIVE 2

Respondents	Findings
RC001 & RC002	<i>"During the COVID-19 pandemic, we lost our income for almost two years because we had no customers. We were really grateful when we received these necessities package from TM Kedah/Perlis"</i>
TM002	<i>"I was involved in delivering the necessities package to the taxi drivers. They were very thankful. This is because they did not have any income during that time. Sometimes, they missed their daily meal. When we delivered this package, it was at least enough for a week of meals for them"</i>
RC003	<i>"I went to the respective grocery shop by motorcycle with my mother after receiving the phone call from the TM Kedah/Perlis representative. I cried when I received the necessities package and informed my mother that it was not a scam. I did not receive any tailoring jobs during the COVID-19 pandemic. My husband passed away in 2018 and I have three children still at the primary school level. After my husband passed away, I stayed together with my mother who is a colon cancer patient and my father who has a heart problem. All family expenses were totally on me. Gratitude to God because I was chosen to receive the necessities package"</i>
RC004	<i>"Thank you very much to TM Kedah/Perlis for choosing me as one of the B40 recipients. During that time, I had just divorced my husband and needed to start over. I just worked part-time at a nearby grocery shop and was paid by the hour. This job is the best choice because my children are still small, and I need to take care of them too. My second child is still a baby needing diapers and formula milk"</i>

SP001 & SP002	<i>"This foodbank initiative assisted me in increasing sales"</i>
TM001	<i>"Starting in 2021, TM restructured our organisation, where some of the state departments need to report directly to TM headquarters. Thus, togetherness among us had become lesser even though we were in the same state office. Thus, through this foodbank initiative, we tried to work together again as a family to execute the programme. The COVID-19 pandemic lasted for almost two years. We had to work from home and never managed to see each other during that time. We took the opportunity to work together again through this foodbank initiative. All departments showed their commitment to this programme"</i>

From the interview, Table 3 presents the findings for Research Objective 3: To understand the impact of CSR activities on TM Kedah/Perlis' reputation during the COVID-19 pandemic.

TABLE III FINDINGS FOR RESEARCH OBJECTIVE 3

Respondents	Findings
TM002	<i>"We did not have any official launching of the foodbank initiative programme. Undeniably, if the B40 recipients and grocery shop owners talked about our initiatives to others by saying "We received from TM" or "TM provided this free package", indirectly, this could have had a positive impact on our reputation and brand name"</i>
TM002	<i>"One of the criteria to choose the grocery shops is whether or not they are our customers. However, if their location was strategic to our list of B40 recipients, we appointed them even though they are not our customers"</i>
RC003	<i>"During the Movement Control Order or MCO, I applied for UNIFI for my kid's online teaching and learning purposes. However, they said my area has no coverage for UNIFI. Thus, I was not a TM customer until now"</i>
SP002	<i>"I prepared a special shelf to organise the necessities package in a bag with the TM logo for the foodbank initiative by TM Kedah/Perlis. I placed a bunting from TM next to that shelf. This made it easier for the B40 recipients to identify my shop because some of them were not from this area. Some of my customers also asked me about that and I explained to them that this is a TM initiative"</i>

#### IV. DISCUSSIONS

The discussions of this study are organised based on the research objectives. This is to provide a more in-depth understanding of the objectives of the research.

##### *Research Objective 1: To Understand the CSR Activities Initiated by TM Kedah/Perlis During the COVID-19 Pandemic*

Based on the information shared by TM001, this CSR programme began with the announcement of *Pakej Bantuan*

*Perlindungan Ekonomi Rakyat Malaysia (PERMAI)* by the eighth Prime Minister of Malaysia in January 2021. *PERMAI* was initiated under the Strengthening Welfare Programme during the COVID-19 pandemic. Through *PERMAI*, the government allocated almost RM25 million to the Disaster Response Network to GLCs and GLICs. This funding was allocated directly to the society, especially for those who were impacted by the COVID-19 pandemic.

Out of this RM25 million, TM received RM3 million, and from that amount, about RM1.5 million was distributed to Non-Governmental Organisations (NGOs) in March 2021. Another RM1 million was allocated to the foodbank initiative that took place between August 2021 and October 2021. This period was during the COVID-19 endemic. Out of this RM1 million, through YTM, TM Kedah/Perlis received RM60,000 to execute this foodbank initiative for the people in Kedah and Perlis. As a personal initiative, apart from this RM60,000, TM Kedah/Perlis also successfully collected almost RM12,000 from their business partners and staff as additional funding for this foodbank initiative.

For this foodbank initiative, TM Kedah/Perlis collaborated with various federal and state government agencies, such as district offices, *Zakat* Centres, and the Royal Malaysia Police (PDRM), to ensure this programme achieves its objectives. The basic idea of this programme is the distribution of necessities to the B40 recipients through the appointed grocery shops. Thus, the most critical part of this foodbank initiative was to identify the grocery shops and potential B40 recipients. Through their SME department, TM Kedah/Perlis identified the grocery shops. The SME department that had collaborated with the grocery shops in Kedah and Perlis identified the best grocery shops that could supply the necessities under this foodbank initiative.

The B40 recipients of this foodbank initiative were identified through various channels, such as the *Zakat* Centre, *Jabatan Hal Ehwal Agama Islam Negeri Kedah (JHEAIK)*, taxi drivers' club, mosque committees, society representatives, contractors' clubs, and through the chosen grocery shops. The B40 recipients were somewhat surprised by the foodbank assistance because they did not know how TM Kedah/Perlis identified their names as eligible foodbank initiative recipients.

The final list of the B40 recipients was prepared by TM Kedah/Perlis and shared with the grocery shops. TM Kedah/Perlis made phone calls to all the B40 recipients to verify that they fulfilled the criteria to be a recipient and to inform them to collect the foodbank initiative package from the nearest appointed grocery shop. However, for certain rural and remote areas that are quite a distance from the grocery shops and the B40 recipients had difficulty in collecting the items by themselves, TM Kedah/Perlis took the initiative to deliver the items to the said recipients.

TM Kedah/Perlis also provided some additional packages for those who needed help even though their name was not on the list. It was also highlighted that all the RM60,000 funding

was distributed to the B40 recipients and did not include TM Kedah/Perlis staff or their business partners. Apart from that, TM Kedah/Perlis worked together with the appointed grocery shops in determining the necessities at a cost of RM40. The payment to the grocery shops by TM Kedah/Perlis was made in stages as a control mechanism.

The involvement of the grocery shops in deciding the necessities that should be included in the package received the approval of and support from the grocery shop owners. Interestingly, some of the grocery shops also provided additional funding as part of their contribution to society.

#### *Research Objective 2: To Understand the Benefits of Foodbank Activities of TM Kedah/Perlis During the COVID-19 Pandemic*

Based on the *PERMAI* funding, TM Kedah/Perlis successfully executed the foodbank initiative, where 1,200 packages of necessities were distributed to the B40 recipients in the chosen areas of Kedah and Perlis. The discussion on the benefits of this foodbank initiative centred on three parties: 1) B40 recipients; 2) Grocery shop owners; and 3) TM Kedah/Perlis.

First, for B40 recipients, this RM40 necessities package was very meaningful during the COVID-19 pandemic. This is because most of the B40 recipients had lost their income during the pandemic. Even though for certain people the necessities package is cumulatively small, for the B40 recipients, it was significant in helping them to carry on. The B40 recipients involved in this study included taxi drivers and a single mother who worked as a tailor and a part-time employee at a small grocery shop near her house. The third B40 recipient has been a young single mother since 2020 with two small children.

The second benefit was to the grocery shop owners. Even though they were allowed to continue their operations during the COVID-19 pandemic, their sales had decreased slightly. This might be due to the reduction of purchasing power among the people who had lost their income. Thus, the foodbank initiative by TM Kedah/Perlis assisted them in increasing their sales.

The final beneficiary of this foodbank initiative is TM Kedah/Perlis itself. The main benefit of this foodbank programme is the coming together of TM Kedah/Perlis staff as one family.

#### *Research Objective 3: To Understand the Impact of CSR Activities on TM Kedah/Perlis' Reputation During the COVID-19 Pandemic*

TM Kedah/Perlis did not highlight their business reputation as one of the objectives of this foodbank initiative programme. There was no official launch of this foodbank initiative programme by TM Kedah/Perlis. It was a CSR programme as requested by the eighth Malaysian Prime

Minister. However, it was a word-of-mouth promotion that enhanced the reputation of TM Kedah/Perlis.

Besides that, since the process of identifying the grocery shops was conducted by the TM Kedah/Perlis SME department, most of the grocery shops were TM customers, especially UNIFI subscribers. However, some of the grocery shops were not TM's customers, but due to certain circumstances, they were chosen for this program. Interestingly, this study discovered that all the B40 recipients were not TM customers.

TM Kedah/Perlis had used their logo on the packaging and buntings. However, according to grocery shop owners, the logo on the packaging and buntings was just a way for the B40 recipients to identify the correct grocery shop to collect their necessities package. Eventually, even though TM Kedah/Perlis did not officially highlight this programme to enhance their reputation and brand name, nonetheless, indirectly, it contributed through a word-of-mouth promotion from the B40 recipients and grocery shop owners.

## V. CONCLUSION

This study was conducted to understand the CSR activities initiated by TM, specifically by TM Kedah/Perlis, and the impact of the initiatives on their reputation. In conclusion, the food bank initiative undertaken by TM Kedah/Perlis during the COVID-19 pandemic yielded various benefits to several parties, i.e., the B40 recipients, the grocery shop owners, and TM itself. The testimonials and insights shared by B40 recipients, grocery shop owners, and TM Kedah/Perlis representatives, have evinced the positive impact of this initiative on various stakeholders.

For B40 recipients, the necessities package was a lifeline during a period of economic hardship, ensuring access to essentials and offering emotional support. Testimonials from individuals, such as taxi drivers, single mothers, and part-time workers, highlight the invaluable role played by TM Kedah/Perlis in alleviating their financial burden. Similarly, grocery shop owners experienced a boost in sales and economic stability through their participation in the foodbank initiative. These partnerships not only helped offset losses due to reduced purchasing power but also strengthened ties between businesses and the communities they serve, demonstrating the good relationship between CSR and local economic development.

Moreover, TM Kedah/Perlis itself benefitted from the initiative by showing a sense of unity and teamwork among employees. Due to organisational restructuring and remote work challenges, the collective effort towards a common goal shows the organisation's commitment to social responsibility and employee well-being. Overall, the foodbank initiative of TM Kedah/Perlis is a good example of CSR activity to address social needs and encourage engagement with the community. By prioritising empathy, collaboration, and compassion, such initiatives not only provide immediate

relief but also lay the foundation for future sustainable development.

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