# Importance of Employee Care in Corporate Social Responsibility: An AHP-Based Study from the Perspective of Corporate Commitment

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**Abstract:** The original intent of Corporate Social Responsibility (CSR) is to encourage enterprises to earn money from society and give back to society. In other words, enterprises should aim to not merely earn profits for shareholders, but also contribute to social and environmental sustainability. This study discusses the importance of corporate commitment when enterprises engage in CSR. Therefore, enterprises' fulfillment of their CSR enables them to realize organizational development and sustainable management, in which human resource development plays a significant role. Based on a review of the literature and using the Delphi method, combined with expert interviews and consultations, this study analysed the concepts and practices concerning employee training, care, and safety, to identify relevant dimensions and criteria of corporate commitment. Using the analytic hierarchy process method (AHP), this study determined the weights of various factors. The findings will help enterprises formulate optimal strategies of corporate commitment, thus facilitating effective practices of CSR.

**Keywords:** corporate social responsibility (CSR); corporate commitment; Delphi method; analytic hierarchy process (AHP)

## 1. Introduction

Corporate social responsibility (CSR) means that what enterprises do is in line with social values [1], it can be measured in four dimensions: corporate governance, corporate commitment, social participation, and environmental protection [2]. CSR comprises consumer commitment, employee training and care, and investment in innovative research and development, so employee training, care, and safety are all important CSR-related issues [3].

CSR may be considered as the responsibilities of enterprises to balance their interactions among all the stakeholders, specifically, they must achieve a balance between corporate growth and social progress while they pursue business performance. A questionnaire survey on corporate citizenship was conducted by the *CommonWealth Magazine* in 2017 [4]. Using, for reference, international indices and measuring methods (e.g., Dow Jones Sustainability Index), specified by the United Nations Charter and the Organisation for Economic Cooperation and Development (OECD), CSR was categorised into four dimensions: corporate governance, corporate commitment, social participation, and environmental protection.

Employee training, staff usefulness, and talent development are key elements of corporate commitment. Therefore, an enterprise's human resource department plays an important role in CSR practices, employee training, and employee care. Hence, many ongoing studies have considered human resource management (HRM) as an element of CSR [5]. In addition, HRM promotes CSR within

an organisation [6]. Corporate employee development is mainly implemented through the human resource department. The findings of this study not only provide reference for enterprises' practices in corporate commitment, but also guidance and direction when the human resource department assists enterprises in establishing their corporate commitment to employee development.

Social expectations of enterprises have become increasingly high. Enterprises are expected to not only protect the rights of shareholders and earn profits for them, but also shoulder social responsibility and be responsible to all stakeholders. In response to social expectations, enterprises expand the scope of CSR. Previously, there was no generally accepted definition of CSR. However, in recent years, CSR has been clearly defined by various organisations in response to social expectations.

In 2004, the United Nations first proposed the concept of environmental social governance (ESG). Enterprises in many countries actively engage in CSR based on ESG but have not defined employee development or employee care. In 2008, the *CommonWealth Magazine* [4] began to implement the "corporate commitment" project and, therefore, regarded corporate commitment as a dimension of CSR. Previously, it was widely accepted that earning money was the sole responsibility of enterprises; most people did not believe that enterprises should be more socially responsible. With social progress, this idea is no longer in line with modern values. As the social economy and environments have become increasingly complex, social expectations of enterprises have become increasingly high. Therefore, enterprises have begun to consider their social responsibility, to gain social recognition. However, profitability is undoubtedly a very important part of CSR. In the opinion of some international organisations such as the World Business Council for Sustainable Development (WBCSD), CSR means the corporate commitment to continuously abide by a code of ethics; contribute to economic development; and improve the quality of life of employees, employees' families, local communities, and society [7]. With the help of mass media and the WBCSD, the importance of CSR has received increasing attention in Taiwan. Further, Talent development has become an important element of corporate commitment; however, previous studies on CSR scarcely discuss employee training or employee care. Considering this, TSMC (a benchmarking enterprise of Taiwan) implements the following human development strategy: (1) train employees actively, and allow them to develop their careers in managerial, technical, and professional fields, according to personal traits and expertise; (2) improve the management competence of executives at different levels, stimulate employee engagement and commitment, and allow employees to grow together with the enterprise. In summary, employee development and employee care play a very important role in CSR.

Based on theoretical exploration, a literature review, and expert opinions, this study discusses the key elements of corporate commitment, with the aims to establish evaluation criteria for corporate commitment and employee care. An empirical analytic hierarchy process (AHP) questionnaire survey was conducted. The weights of the criteria were used to reveal the degree of importance of CSR to employee care, from the perspective of corporate commitment. The survey results can be used to offer suggestions on the practices of CSR and provide reference for subsequent studies.

In this study, the main respondents of the questionnaire survey were Taiwanese-listed enterprises, which were categorised under the conventional industries of optoelectronics and electronics. After analysing the motivation and objective, we first conducted a review and analysis of the literature on corporate commitment and used this literature as the basis for establishing evaluation indices. The AHP-based theoretical analysis provided a reference for the evaluation methodology and model. Then, we designed the framework and methodology for this study. Using the Delphi method, we solicited expert opinions to establish dimensions and criteria. According to the results of the AHP questionnaire survey, we used the characteristics of AHP as weight indices of evaluation scales, thus determining eigenvectors. After constructing a selection model, we cited examples to prove the applicability and practicability of the model.

## 2. Literature Review

### 2.1. Literature Review

Carroll [8] proposed a CSR model and categorised CSR into economic, legal, moral, and charitable responsibility. Legal responsibility was incorporated into CSR because an enterprise must be responsible to their stakeholders. An enterprise must consider the interests of stakeholders who will affect their operations and development. An enterprise's stakeholders include the following:

1.  Employees: Enterprises must treat their employees sincerely and earnestly and not merely abide by related laws and regulations.
2.  Shareholders: Enterprises must be devoted to industrial operations, so that shareholders can earn profits.
3.  Creditors: Enterprises must try to avoid financial crises and high-risk investment.
4.  Suppliers and clients: Enterprises must maintain good industrial supply chain management, product quality, and after-sales services.
5.  The masses: Enterprises must try to prevent environmental pollution and other environmental problems and contribute to residents and other interested parties.

The influence of an enterprise's management actions on its stakeholders and welfare belongs to the scope of CSR [9]. Therefore, from the perspective of macroplanning, some scholars argue that CSR not only indicates its obligation and commitment to the environment and society, but also refers to corporate management behavior to abide by social norms and values, which anticipates and promotes CSR as well as the welfare of stakeholders [8,9].

In the diversified discussions of HRM practice and CSR, scholars often include HRM practice management and other items in the scope of CSR. On this basis, the CSR is divided into external scope (local community responsibility, global environment, human rights, business partners, suppliers and customer responsibilities) and internal scope (HRM, environmental and natural resource management, adaption to organizational changes, and the care for employees' health and safety) [10].

Therefore, HRM is vital to organizational culture, organizational change, group norms, employee behavior, employee welfare, etc. [11]. The participation in social responsibility activities by means of HRM measures will help enhance employees' ethical behavior, develop positive thinking, and cultivate communication and leadership skills [12].

In terms of employee care, CSR has been classified and defined in previous studies. Chen [13] classified CSR into eight types, as described in Table 1. As stated earlier, the WBCSD defines CSR as the corporate commitment to continuously abide by a code of ethics; contribute to economic development; and improve the quality of life of employees, employees' families, local communities, and society.

**Table 1.** Corporate social responsibility (CSR) Types.

| Category | Definition |
| --- | --- |
| 1. Responsibility for manufacturing | Manufacture safe, reliable, and high-quality products |
| 2. Responsibility for marketing | Honest advertising |
| 3. Responsibility for employee training | When new technologies are developed, enterprises retrain employees rather than dismiss them |
| 4. Responsibility for environmental protection | Develop new technologies to reduce environmental pollution |
| 5. Good employee relationship and welfare | Provide employees with a sense of job satisfaction |
| 6. Equal employment opportunity | There is no sexual or racial discrimination in employment |
| 7. Employee safety and health | Provide employees with a comfortable and safe working environment |
| 8. Charitable activity | Implement a community development plan. Provide financial support for disadvantaged groups and educational, artistic, and cultural activities |

Source: Chen [13].

CSR includes economic responsibility, but should have a greater purpose, specifically, creating a better life. In addition to seeking profits, enterprises must also protect people inside and outside them [14]. The WBCSD defines CSR as the corporate commitment to continuously abide by a code of ethics, contribute to economic development, and improve the quality of life of employees, employees' families, local communities, and society [15]. The sustainability performance report [14] issued by the Global Reporting Initiative (GRI) stated that CSR covers economic impact, environmental impact, social impact, human rights, and social aspects (as described in Table 2). CSR can be divided into internal and external considerations [16], as described in Table 3.

**Table 2.** Aspects covered by CSR.

| Impact. | Extension |
|---------|-----------|
| 1. Economic | Stakeholders include clients, suppliers, employees, financial sponsors, and ordinary industries |
| 2. Environmental | Raw materials, energy, water, biodiversity, air, waste discharge, suppliers, products and services, transport |
| 3. Social | Labour-related practices, including employment and decent jobs, industrial relationships, health and safety, training and education, diversity, and opportunities |
| 4. Human rights and social aspects | Non-discrimination, freedom of association and collective negotiation, child labour, forced and compulsory services |

Source: Hopkins [14].

**Table 3.** Description of internal and external CSR.

| Difference | Description |
|------------|-------------|
| 1. Internal CSR | Employ people; train, promote, or dismiss employees in a lawful and fair manner; increase employees' productivity; and improve employees' working environments |
| 2. External CSR | Stimulate the entrepreneurship of minority groups, improve the fairness of payment, employ and train people |

Source: Steiner & Steiner [16].

In existing studies of corporate commitment, training is often discussed. Orientation training refers to the training conducted for prospective employees before formal employment, or for existing employees before taking up new jobs [17]. The training for new employees is the most common type of orientation training [18]. This is a new employee's first impression of an enterprise and is a key factor that affects whether they are retained. Effective orientation training enables new employees to integrate themselves into organisations quickly and reduce their anxiety [19] (pp. 6–7). Regarding employee growth, employee welfare is usually emphasised. Employee welfare refers to the benefits and services enjoyed by employees in addition to their wage earnings [20]. Benefits include items that offer direct monetary value, such as retirement pensions, leave benefits, and insurance. On the contrary, services (e.g., sports facilities, newspapers, and recreational activities) cannot be directly measured in terms of money. While enterprises expect their employees to work hard, they are not exempted from the responsibility for employee leisure and health. Enterprises' must give attention to employee welfare and take appropriate management measures to implement the labour-management cooperation strategy [21].

*2.2. Implementation of CSR*

To implement CSR initiatives, many enterprises have developed indices for employee development. Sánchez [22] investigated the dimensions of CSR implemented by Shell, and specified several areas for the evaluation of CSR programs: (1) consumer relations; (2) environmental protection; (3) occupational safety and health; (4) employee development; (5) employment security; (6) opportunities for ethnic minorities and women; (7) communication with corporate constituents; and (8) interaction with communities. DHL's current CSR initiatives have incorporated an index to measure the improvement

of education access and employability, with the aim to help children and young people from diverse socioeconomic backgrounds to develop their potential and skills, and give them access to jobs [23]. The *CommonWealth Magazine* [4] summarises the practices of Taiwanese enterprises in employee training, employee care, and occupational safety (as described in Table 4).

**Table 4.** CSR practices of selected Taiwanese enterprises.

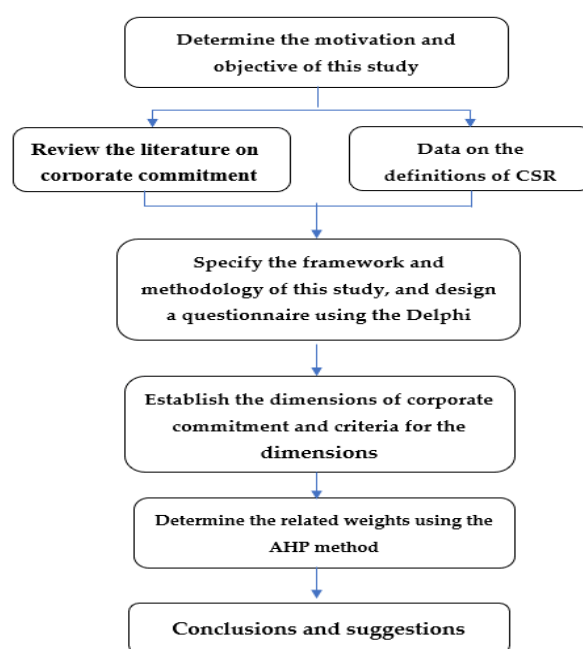| Enterprise | CSR Practice |
|---|---|
| TMSC | Goodwill career: Talent attraction and retention, talent development, human rights, occupational safety, and health |
| E. Sun Financial Holding | Corporate commitment: Specify three pillars for the employee care team (based on institutionalisation, while focusing on talent training and considering information development as the key) |
| Sinyi Realty | Implement a long-term development strategy that satisfies the needs of clients, peer companies, and Sinyi; give equal consideration to social and industrial development to achieve the purpose of sustainable development |
| ASUS | Human capital structure, talent recruitment, employee welfare, competence development and training, and a happy career |
| GPI | Provide employees with a healthy, safe, and happy working environment, as well as reasonable remuneration and welfare. |
| PLANET Technology | An environment that provides employee training, human capital development, employee care, health, safety, and equality (provide a safe and healthy work environment that allows for equality in development) |
| MediaTech | Provide employees with a challenging learning environment, provide room to realise their potential, and promote overall enterprise development |
| VIS | Provide employees with a healthy and safe working environment |
| BASF (Taiwan) | Ensure the safety of the working environment to protect our employees, contractors, and neighbours; provide comprehensive occupational and emergency medical services |
| Kimberly-Clark Taiwan | Human (the most important enterprise asset): foster happy employees, listen to their voice attentively, and strengthen employee engagement |
| TCI | Happy career: attach importance to employee welfare, employee safety, employee appraisal, and aid for career development |

Source: *CommonWealth Magazine* [4].

## 3. Materials and Methods

This section describes the overall design and implementation of this study. Based on an analysis of the study's background, motivation, and objective; and a review of the related literature, we constructed an empirical study framework, specified the study methodology, and identified the dimensions of corporate commitment to employee development and care. The weights of the criteria can be analysed using diverse methods, including the Delphi method, AHP, factor analysis, strategy matrix analysis, and the fuzzy Delphi method [24–26]. In this study, we adopted the Delphi and AHP methods.

In this study, the main respondents of the questionnaire survey were Taiwanese-listed enterprises, which were categorised under the conventional industries of optoelectronics and electronics.

After analysing the motivation and objective, we first conducted a review and analysis of the literature on corporate commitment and used this literature as the basis for establishing evaluation indices. The AHP-based theoretical analysis provided a reference for the evaluation methodology and model. Then, we designed the framework and methodology for this study. Using the Delphi method, we solicited expert opinions to establish dimensions and criteria. According to the results of the AHP questionnaire survey, we used the characteristics of AHP as weight indices of evaluation scales, thus determining eigenvectors. After constructing a selection model, we cited examples to prove the applicability and practicability of the model. Figure 1 shows the study process.

**Figure 1.** Research process of this study.

### 3.1. Methodology

The Delphi method originated in the early 1950s. Using qualitative and quantitative techniques, the Rand Corporation in the US solicited expert opinions on specific issues, analysed and summarised the related data to reach a final consensus, then carried out research projects according to the expert consensus. This method is referred to as the Delphi method. The Delphi method is an organised group communication process, in which each member can fully convey their opinions on a specific issue and receive equal attention, with the aim to reach a consensus [27]. In other words, the Delphi method comprises a suite of structured and informative queries (usually in the form of questionnaires) that seek opinions from different experts of a group in an interactive manner. Many researchers have proposed similar definitions on the Delphi method (as listed in Table 5). In this study, the modified Delphi method was adopted [28].

**Table 5.** Alternative definitions of the Delphi method.

| Study | Definition |
|---|---|
| Delp, Thesen, Motiwalla, and Seshadri (1977) | The Delphi method is a description of steps; it mainly aims to reach a consensus among a group of experts. |
| Stewart and Shamdasani (1990) | The Delphi method aims to rate and define the dimensions of a complex phenomenon through a group of experts. |
| Abdullah and Omar (1997) | The Delphi method is a future-oriented, systematic, and interactive investigation technique, based on the independent contribution of a group of experts in the research field. It is an organised group communication method, so individuals in a group can efficiently deal with a complex issue and evaluate its impact. |
| Czinkota and Ronkainen (1997) | The Delphi method is an integrated judgment technique that aggregates many dispersed people through feedback, discussion, and judgment. The method aims to reach a consensus between the dispersed participants in a group. |

Source: revised from Jhong [28].

Using information from the literature review, researchers' plans, and interviews, a structured questionnaire was developed through replacement and modification, thus, reducing the time required for the first open consultation. Then, key elements and operation definitions were determined, after two questionnaire surveys. Dalkey [29] argued that at least ten experts should be selected for the Delphi method to minimise group errors and maximise reliability. Lin [30] contended that a highly homogeneous group should preferably include 15 to 30 members, whereas a highly heterogeneous group should preferably include 5 to 10 members. In this study, a total of 6 experts from different industries were interviewed, then dimensions and criteria were established.

The collected data were subjected to consistency tests, using the Statistical Product and Service Solutions (SPSS). For the statistical treatment in the Delphi method, the larger the average number of experts in a group, the higher the degree of importance [31]. If the total proportion of the degree of importance of 4 or 5 exceeds 75%, it should be considered that all experts reach a consensus on the degree of importance of a question [32]. In this study, the degree of consensus was determined by the consensus deviation index (CDI) scores of the experts ($CDI = S \div X_{Max}$). The smaller the $CDI$ value, the higher the degree of expert consensus. In this study, $CDI \leq 0.1$ was the judgment criterion [33].

Finally, the study framework was built, and the questionnaire was designed, using the AHP method. AHP is a multiobjective decision-making method, which can be applied in economic, social, and managerial fields. Through a hierarchical structure, AHP helps decision makers acquire a more in-depth understanding of things, enabling them to address complex decision-making problems. AHP is a decision-making method developed by Professor Thomas L. Saaty of the University of Pittsburgh while he studied the contingency planning problem for the US Department of Defense in 1971; it is mainly applied to a decision-making problem in which the topic is riddled with uncertainties and has multiple evaluation criteria [34,35]. It serves to pool expert opinions, simplify a complex system into a hierarchical system, and allow decision makers to choose the best solution according to the results of paired comparison between hierarchical elements. Using the aforementioned AHP method, the questionnaire was designed with a hierarchical structure; then, the questionnaire form of this study was planned. AHP questionnaires are designed on a pairwise comparison basis; therefore, this questionnaire is designed to evaluate through the same basis. The aforementioned evaluation scales are used to score the criteria according to their degrees of strength and weakness. As shown in Table 6, evaluation criteria are placed on both sides, with evaluation scales between them. If there are n criteria to be evaluated, the evaluation count is equal to $n(n-1)/2$.

**Table 6.** Example of an AHP questionnaire (n = 3).

| Criterion | Relative Importance (Maximum: 9; Minimum: 1) | | | | | | | | | | | | | | | | | Criterion |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 9:1 | 8:1 | 7:1 | 6:1 | 5:1 | 4:1 | 3:1 | 2:1 | 1:1 | 1:2 | 1:3 | 1:4 | 1:5 | 1:6 | 1:7 | 1:8 | 1:9 | |
| B1 | | | | | | | | | | | | | | | | | | B2 |
| B1 | | | | | | | | | | | | | | | | | | B3 |
| B2 | | | | | | | | | | | | | | | | | | B3 |

In consideration of the significant influence of the works of HRM practice on its CSR activities, the Human Resources Association will choose the corporate HRM department executives with practical role in promoting CSR for the interview (interview conducted in December 2019).

Based on Delphi method and anonymous opinion presentation, experts in this research will neither discuss with each other nor have horizontal contact. Before the interview and research survey, the personnel association organization will submit an application, so that the organization will evaluate whether the research methods and topics violate ethics and privacy.

### 3.2. Study Framework

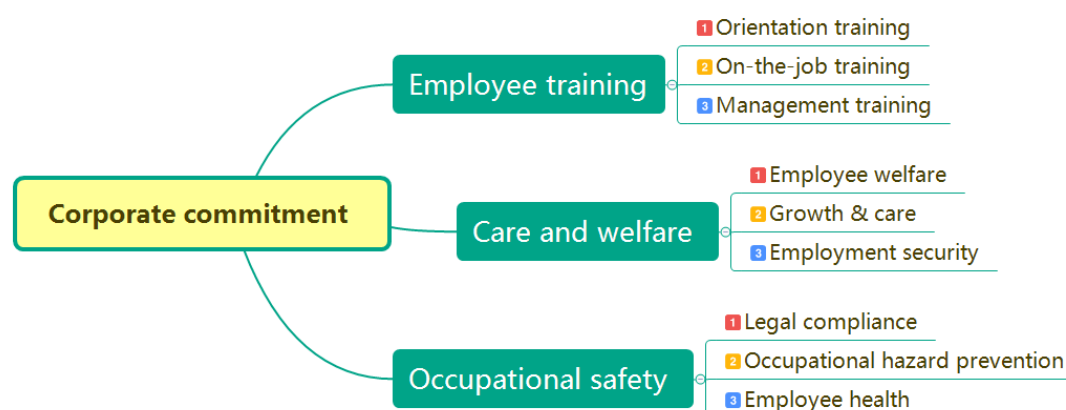Figure 2 shows the framework of this study.

**Figure 2.** Study framework.

## 4. Results

Based on a literature review, we designed the dimensions and criteria for corporate commitment contained in CSR, then determined the specific dimensions and hierarchical structure of corporate commitment, through expert interviews and questionnaire surveys.

### 4.1. Modified Delphi Method

In this study, we conducted two rounds of empirical questionnaire surveys, using the modified Delphi method. The results are shown in Table 7A,B and Table 8. The data were treated statistically and passed the consistency test. The degree of consensus was determined by the *CDI* scores of the experts ($CDI = S \div X_{Max}$). The smaller the *CDI* value, the higher the degree of expert consensus. Through a discussion with experts, $CDI \leq 0.1$ was used as the judgment criterion [33].

For the evaluation criteria, listed by experts, the degree of importance was scored (value range: 1 to 7), then the *CDI* value was calculated. When the *CDI* value of the first round was greater than 0.1, the scoring results and mean values attained in the first round were used to generate a questionnaire for the second round. For differing opinions, a group consensus was sought, until the *CDI* value was not smaller than 0.1, indicating that experts reached a consensus on the degree of importance.

**Table 7.** Results of the first round (A) and second round (B) of the questionnaire survey on three dimensions' CDI.

| (A) | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | **Expert** | | | | | | **Mean** | **Standard Deviation** | **CDI** |
| **First round of questionnaire survey** | **Dimension** | **One** | **Two** | **Three** | **Four** | **Five** | **Six** | | | |
| | Employee training | 4 | 5 | 5 | 5 | 4 | 3 | 4.333 | 0.816 | 0.148 |
| | Growth and care | 6 | 4 | 5 | 6 | 6 | 6 | 5.500 | 0.837 | 0.152 |
| | Occupational safety | 7 | 6 | 4 | 5 | 4 | 5 | 5.167 | 1.169 | 0.213 |
| (B) | | | | | | | | | | |
| | | **Expert** | | | | | | **Mean** | **Standard deviation** | **CDI** |
| **Second round of questionnaire survey** | **Dimension** | **One** | **Two** | **Three** | **Four** | **Five** | **Six** | | | |
| | Employee training | 4 | 5 | 6 | 5 | 5 | 5 | 5.000 | 0.632 | 0.097 |
| | Growth and care | 6 | 7 | 7 | 6 | 6 | 6 | 6.333 | 0.516 | 0.079 |
| | Occupational safety | 7 | 6 | 6 | 6 | 7 | 7 | 6.500 | 0.548 | 0.084 |

**Table 8.** Results of the modified Delphi survey on corporate commitment criteria.

| Dimension | Criteria | First round of Questionnaire Survey | | | Second Round of Questionnaire Survey | | |
|---|---|---|---|---|---|---|---|
| | | Mean | Standard Deviation | CDI | Mean | Standard Deviation | CDI |
| Employee training | Orientation training | 4.667 | 1.033 | 0.182 | 5.833 | 0.408 | 0.060 |
| | On-the-job training | 4.500 | 0.837 | 0.148 | 6.000 | 0.632 | 0.093 |
| | Management training | 4.667 | 1.033 | 0.182 | 6.500 | 0.548 | 0.080 |
| Growth and care | Employee welfare | 4.833 | 1.169 | 0.206 | 6.000 | 0.632 | 0.093 |
| | Growth and care | 4.667 | 0.816 | 0.144 | 6.833 | 0.408 | 0.060 |
| | Employment security | 5.333 | 1.033 | 0.182 | 5.667 | 0.516 | 0.076 |
| Occupational safety | Legal compliance | 4.833 | 0.753 | 0.133 | 6.500 | 0.548 | 0.080 |
| | Occupational hazard prevention | 5.667 | 0.816 | 0.144 | 6.333 | 0.516 | 0.076 |
| | Employee health | 5.000 | 1.265 | 0.223 | 6.000 | 0.632 | 0.093 |

Experts reached a consensus on nine criteria to be planned after the second round of the questionnaire survey (as shown in Table 9). The nine criteria were used to establish hierarchical criteria in the AHP questionnaire.

**Table 9.** Questions and operation definitions in the modified Delphi questionnaire.

| No./Dimension | Code/Criterion | Operation Definition |
|---|---|---|
| A1. Employee training | B1. Orientation training | Orientation training is related to CSR. |
| | B2. On-the-job training | On-the-job training is related to CSR. |
| | B3. Management training | Management training is related to CSR. |
| A2. Growth and care | B4. Employee welfare | Employee welfare is related to CSR. |
| | B5. Growth and care | Long-term employee care is related to CSR. |
| | B6. Employment security | Extra employment security is related to CSR. |
| A3. Occupational safety | B7. Legal compliance | In terms of occupational safety, legal compliance is related to CSR. |
| | B8. Occupational hazard prevention | Occupational hazard prevention for devices and facilities is related to CSR. |
| | B9. Employee health | The care for employee health along with health examination and medical treatment is related to CSR. |

*4.2. Empirical AHP Survey*

Based on the results of the modified Delphi questionnaire survey, we constructed an AHP questionnaire hierarchy, and then conducted an empirical survey accordingly. Preferably, the expert group should comprise 5 to 15 experts because this number should not be too large for the AHP method [35].

The experts selecting is based on the way of purposive sampling in order to make sure their opinions concerning corporate commitment could be abstracted clearly. Eventually, the participant group comprised 6 senior human resource managers from enterprises in different industries (electronics, textile, passive component, optoelectronics, and foreign-funded enterprises); they each received an AHP questionnaire survey. They all had at least 15 years of professional experience and a considerable knowledge of corporate commitment related to CSR.

After the AHP questionnaires were collected, weights were calculated and analysed in person, using Microsoft Excel. All the empirical results passed the consistency test proposed by Saaty (consistency index (CI) ≤ 0.1) [34]. The results are shown in Tables 9 and 10.

**Table 10.** Degree of importance of corporate commitment dimensions.

| | Dimension | Weight | Ranking |
|---|---|---|---|
| **Corporate Commitment dimensions** | A2. Occupational safety | 0.433 | 1 |
| | A1. Employee training | 0.402 | 2 |
| | A3. Growth and care | 0.165 | 3 |

The collected questionnaires were subjected to layer pair comparison, and weights were calculated using Microsoft Excel. The results all passed the consistency test (CI ≤ 0.1). The weights of the criteria were calculated for the dimensions at the first layer (shown in Table 10) and the second layer (shown in Table 11).

**Table 11.** Degree of importance of corporate commitment criteria.

| Dimension | Criterion | Weight | Rank |
|---|---|---|---|
| A1. Employee training | B1. Orientation training | 0.520 | 1 |
| | B3. Management training | 0.258 | 2 |
| | B2. On-the-job training | 0.222 | 3 |
| A2. Growth and care | B4. Employee welfare | 0.400 | 1 |
| | B6. Employment security | 0.353 | 2 |
| | B5. Growth and care | 0.246 | 3 |
| A3. Occupational safety | B8. Occupational hazard prevention | 0.472 | 1 |
| | B9. Employee health | 0.301 | 2 |
| | B7 Legal compliance | 0.227 | 3 |

Note: The criteria for each dimension were ranked in terms of weights (as shown in Table 12).

**Table 12.** Ranking of overall weights of corporate commitment criteria.

| | Criterion | Overall Weight | Rank |
|---|---|---|---|
| **Corporate commitment criteria** | B1. Orientation training | 0.209 | 1 |
| | B8. Occupational hazard prevention | 0.205 | 2 |
| | B9. Employee health | 0.130 | 3 |
| | B3. Management training | 0.104 | 4 |
| | B7. Legal compliance | 0.098 | 5 |
| | B2. On-job training | 0.089 | 6 |
| | B4. Employee welfare | 0.066 | 7 |
| | B6. Employment security | 0.058 | 8 |
| | B5. Growth and care | 0.041 | 9 |

*4.3. Discussion*

In terms of the degree of importance, the three dimensions were ranked by experts in descending order: occupational safety, employee training, and growth and care. The experts had all pursued HRM for many years and accumulated experience in planning and implementation of corporate governance and CSR. During the questionnaire survey, the experts made a comparison between different dimensions and criteria. One expert firmly believed that all items were indispensable. Initially, the experts were notified that the dimensions and criteria should be arranged in order, then compared in terms of the degree of importance. The questionnaires were completed step by step.

Occupational safety was ranked as the most important among the three dimensions. From the perspective of corporate commitment, enterprises should analyse and evaluate the risk of occupational safety according to organisational patterns, environmental factors, and specific working environments. In addition, enterprises should give priority to improving the occupational safety of high-risk and high-hazard projects, to protect employees from occupational diseases and occupational injuries at work. This is the most basic responsibility of enterprises to their employees. If employees were to suffer occupational hazards at work, enterprises would suffer both a financial cost and a nonfinancial cost (negative social perception), no matter how much they contribute to social welfare and CSR.

There is only a slight difference between the weight of employee training and that of occupational safety. This indicates that employee education is also an important item in corporate commitment. In addition, it is an important way to improve corporate profitability, develop common values, and enhance the cohesive force of enterprises. Enterprises should constantly conduct employee training, so that employees accept corporate values, form good behavioural habits, and increase their sense of identity with enterprises. The degree of importance of this dimension proves that when enterprises undertake CSR, employee training is a critical part of corporate commitment. Employee training provides employees with an open and diversified learning environment and allows them to enjoy the experience of knowledge acquisition. In addition, it constantly improves their knowledge and competencies to meet the requirements of new business. Given the above, employee training plays an indispensable role in supporting corporate commitment.

Growth and care was ranked as the least important among the three dimensions. From an organisational perspective, the provision of employee welfare could create an intrinsic satisfaction effect, motivate beneficiary employees to work hard, stimulate employees' sense of identity with enterprises, and improve employee performance, thus increasing the competitiveness of enterprises. Compared with occupational safety and employee training, it is difficult to highlight the uniqueness of growth and care, as highlighted by the opinion of the experts.

Dimensions and weighted criteria are summarised as follows:

A1. Employee training: In the opinion of the experts, orientation training carries the highest weight under the dimension of employee training. Evidently, enterprises attach great importance to the training provided to new employees before they formally start work. According to the literature review in Section 2, orientation training refers to the training conducted for prospective employees before formal employment, or for existing employees before taking up new jobs. It is a new employee's first impression of an enterprise and is a key factor that affects whether they are retained. Therefore, orientation training enables new employees to quickly realise an enterprise's care for employees and is, therefore, an important part of employee training.

A2. Growth and care: In the opinion of the experts, employee welfare carries the highest weight under the dimension of growth and care. While enterprises expect their employees to work hard, they are not exempted from the responsibility for employee leisure and health. Employees with a higher level of seniority require a higher welfare. Given the above, corporate commitment to employee welfare should be increased to show care for employee growth.

A3. Occupational safety: In the opinion of the experts, occupational hazard prevention carries the highest weight under the dimension of occupational safety. In accordance with the *Occupational Safety & Health Act*, employees should be protected from occupational hazards. Therefore, employers are obligated to protect their employees; this is a mandatory requirement of national policy. Employees are an important resource for enterprises; if they suffer occupational hazards at work, enterprises will be liable for the associated costs. To achieve business objectives, enterprises should not only ensure high quality of services and products, but also allocate human resources effectively. In addition, occupational hazards damage corporate reputation and present a negative image regarding CSR [15].

Among the diverse criteria, employee care was of low importance to enterprises. To some extent, this is not intuitive. An enterprise's image or impression is not affected by whether they take measures

to promote employee care or not. Therefore, enterprises do not give priority to employee care. In this study, this phenomenon can be observed clearly, and can be discussed in more depth in future studies.

In this study, the main weighted criteria were ranked in descending order: orientation training, occupational hazard prevention, and employee health. Statistical data showed that corporate commitment mainly focused on the following two critical aspects:

- Correlation with employee safety or corporate reputation (in occupational hazard prevention and employee health);
- Direct impact on enterprises' going concern (e.g., training standards).

The experts interviewed in this study all have a certain degree of expertise in enterprise practice, so they are qualified to evaluate the necessity or importance of different criteria, from the perspective of an enterprise. Therefore, the evaluated weights of the criteria provide a performance guide to enterprises when they formulate their CSR strategy [2].

To an enterprise, HRM practice used to play a key role in starting and initiating organizational culture and internal processes. Under the corporate commitment, the influence of HRM on society and communities involves employees and their families, which will indirectly affect the social environment. Considering that the enterprise's care for employees cannot be separated from HRM department, the enterprise shall both strengthen the development of human resources and fulfil its corporate commitment in the process of promoting CSR.

With the social changes and variation of enterprise values, the pursuit for talents becomes quite different from before. Under this circumstance, enterprises must find out the arguments for the development of CSR from corporate strength, develop human capital, and then more effectively practice the sustainable development to create new value for the enterprise. At the same time, talent development is not only an important sustainable issue, but also a key element for the sustainable development of the company's practice. From this perspective, "employee" is the most important in the concern to stakeholders, so the specific performance of HRM practice on the development of human capital, talent cultivation, and corporate commitment will generate influence on the development of CSR.

### *4.4. Study Limitations*

The interview subjects in this research are senior HR department executives mainly from the manufacturing industry. That means their opinions are more inclined to the observation from employees' perspective, which may be different from the views in other industries or different roles.

## 5. Conclusions and Suggestions

### *5.1. Conclusions*

Michael Porter (a management expert) stated that combining social responsibility with business strategy will be a new source of competitiveness for enterprises in the future and is currently an indispensable part of business management. In the *CommonWealth Magazine* [4], corporate commitment is one of the four measuring indices of CSR. In addition, the WBCSD defines CSR as the corporate commitment to continuously abide by a code of ethics, contribute to economic development, and improve the quality of life of employees, employees' families, local communities, and society. Therefore, corporate commitment has a certain degree of importance in CSR. Using the Delphi and AHP methods, the weights of criteria for corporate commitment were calculated. This allows enterprises to prioritise the implementation of initiatives or allocate more resources to them to fulfil their corporate commitment. In this way, enterprises can gradually establish a stronger system of corporate commitment.

In the literature discussion of this research, many cited topics related to CSR are closely related to HRM practice. This is because that through analytic hierarchical analysis (AHP), these topics attach

mode attention to the structure and criteria items presented in corporate commitments. Besides, at the beginning of promoting enterprise commitment, it will obtain a reference direction for its HRM practice which can be viewed as the critical elements that may enhance the organizational effectiveness based on its benefit of building up the proper corporate commitment [36–38].

*5.2. Suggestions*

Previous studies mainly discussed the connotations or definitions, development trends, and social perception of CSR rarely emphasising the specific CSR items. The AHP method, utilised in this study, is widely used. In practice, because of the limitations in thinking, or difficulties in information acquisition, the decision attributes listed at different levels are usually not mutually exclusive in connotations, resulting in irrational phenomena, such as the reversal of evaluation results [39]. To overcome the defects of AHP hypotheses, subsequent studies can adopt the decision-making trial and evaluation laboratory (DEMATEL) method, and expressly state the degree and direction of the mutual impact between dimensions and sub-criteria, thus providing different reference directions for enterprises.

In this study, the respondents interviewed are human resource managers of enterprises. In subsequent studies, employees may be interviewed to analyse a different perspective.

Corporate commitment has gradually become an indispensable part of CSR. Today, many enterprises have expressly considered corporate commitment as an important measurement index of CSR performance. With this in mind, they have established special departments to promote corporate commitment with the intention to ensure that their CSR performance meets social expectations. Hence, subsequent studies can focus on other aspects of CSR, such as corporate governance, social participation, and environmental protection. They can develop different dimensions and criteria for these with the intention to a multifaceted reference for CSR practices.

HRM planning suggests starting with corporate commitments/employee-caring to positively focus on employees and their personal needs, establish core values, guide employee behaviour, and encourage employees to learn from experience, so as to create the highest organizational efficiency. This means, in the future, the HRM department will provide more perfect functions for enterprises and achieve the key role of initiating CSR.

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