



Corporate Social Responsibility in Work-Based Learning: Industry Perspective

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Abstract: Work-Based Learning is one of the learnings requiring collaboration between educational institutions and industry. Without collaboration, the educational institution cannot place their student for training, and the industry cannot fulfill its Corporate Social Responsibility (CSR). The collaboration will bring a win-win situation for each party. To be established in Malaysia, each industry must carry out Corporate Social Responsibility (CSR) and can enjoy tax exemption. This study explores the industrial experience in CSR while collaborating on Advanced Diploma and bachelor's degree with an Honors program using WBL methods. This study was conducted using multiple case studies of qualitative approach with semi-structured interviews and guided by two sets of the protocol. This study involved eight participants from Polytechnic UA, Polytechnic SA, company A, company B, and company C. The finding shows that companies A and B agreed that their collaboration in the WBL program could fulfill the CSR and enjoy the tax exemption. It has contrasted with company C. Company C only fulfilled its CSR for three years and stopped due to financial problems. However, Company C still collaborates with Polytechnic SA in WBL program. Based on this finding, more industries will be interested in fulfilling their CSR by collaborating with educational institutions using WBL methods

Keywords: Work-Based Learning (WBL), Corporate Social Responsibility (CSR), industry-institution collaboration

1. Introduction

Work-Based Learning (WBL) is an educational method that immerses students in the workplace, prompting them to learn about the environment in which they will be working and to complete typical tasks for the company. It also offers real-life, practical work experiences to better prepare the student for the challenging world of employment by merging theory with practice in the real. The WBL philosophy is based on the idea that to be a success in learning, students need to be in a natural workplace environment (Bahl & Dietzen, 2019). Siregar (2018) stated that WBL is an educational strategy that allows the students to connect directly with workers at the workplace. It will give them real-life work

experiences by applying their academic and technical abilities to develop their employability. It is also a set of educational courses that combine the curriculum of a school or university with the workplace to develop a new learning paradigm. The process of integrating theory and practice and tacit knowledge is the perception of WBL. Additionally, Watisin (2017) defines WBL as a learning method that emphasizes learning through working experience and collaborates between education institutions and industry.

WBL is an experiential learning program that uses the work environment as a crucial element of the curriculum (Amadi, 2013) WBL provides learners with structured learning experiences by collaborating with employers of the labor and school. To clarify the definition of WBL, researchers have concluded that WBL differs from conventional training in that it involves deep and conscious reflection on experience at the workplace. In addition to acquiring specific skills and competencies, the learner's ability to develop meta-competence and learning-to-learn skills is becoming even more critical than learning specific tasks.

1.2 Work-Based Learning in Malaysia

WBL in Malaysia started in 2017 through Community College Diploma Program. In 2009, the program using the WBL method was shifted to the polytechnic through the Advance Diploma program because the Community College faced some the challenges during the implementation of WBL, such as the mutual understanding between institutions and the industry, pedagogical weaknesses, and the willingness of the industry to give full commitment during the collaboration in WBL (Watisin et al., 2015). In 2013, WBL was re-offered in the Community College Diploma program to fulfill Community College empowerment phase (2013-2015). In 2013 too, the WBL in the Polytechnic Advanced Diploma program was gradually upgraded to a Polytechnic Bachelor's Degree using the WBL method in line with the Polytechnic Transformation Direction (2010). The development of the WBL method based on the Malaysian Qualifications Agency (MQA) (2016) to take the initiative to introduce the development and implementation of the basic WBL guidelines to the program/course level for Higher Education Institutions, industry, students, employees, tutors, trainers, and any individual who may be interested in WBL activities. These guidelines also highlight various WBL approaches, WBL curriculum design and delivery methods, assessment, roles, and responsibilities of crucial WBL implementers, and administration and monitoring of successful WBL implementation. Public Education Institutions have also used these basic guidelines of WBL in their degree programs known as 2u2i. The 2u2i program is a program that uses the same approach as WBL, which is learning in educational institutions for two years and practical in the industry for two years. The Department of Polytechnic and Community College Education (2019) has also published the Guidelines to Good practices: Work-based Learning (GGP: WBL) as a guide, reference, and support to the Polytechnics and all parties involved in the implementation of programs that use the WBL method. There are 19 Community College Diploma programs, seven Polytechnic Bachelor's Degree programs, eight Polytechnic Diploma programs, and 31 Bachelor's Degree programs in Public Universities that use the WBL method (Ministry of Education Malaysia, 2019).

1.3 Corporate Social Responsibility (CSR)

Corporate Social Responsibility (CSR) refers to a corporation's initiatives to assess and take responsibility for the company's effects on environmental and social well-being (Deshmukh, 2017). Kadlubek (2015) described CSR as the business management concept in which companies are profit-oriented and consider social and ecological interests.

CSR also can be defined as the strategies practiced by corporations or firms to ensure that their business is conducted in an ethically society friendly, and beneficial to the community in terms of development. CSR involves an array of activities such as partnerships with local communities, investing some training for internal employees and building relationships with customers and their families, and participating in activities for environmental conservation and sustainability (Senin, Halim & Ramzan Ali, 2019). Corporate Social Responsibility (CSR) describes how a company manages its industry and takes responsibility for its social impact. Corporate Social Responsibility encompasses various characteristics like economic dependence, legal conformity, ethical requirement, and societal influences (Wong & Kim, 2020)

Stakeholder theory is one of the theories related to CSR. Stakeholder theory is a concept that emphasizes the interrelationship between a business and its various stakeholders, including investors, customers, employees, suppliers, government, community, and environment (Jansson, 2005). The stakeholder theory stresses that an organization should create value for its various stakeholders affected by its business actions and decisions, not only its shareholders. The theory talks about the necessity of managers to be held liable to the various stakeholders for safeguarding stakeholder interests. Therefore, this theory confirms that an activity or action carried out by a corporate company will impact the groups.

The second theory related to CSR is Carroll's Pyramid of Corporate Social Responsibility (CSR). Carroll's pyramid imposes a four-part definition of CSR: to be socially responsible, and a business must meet economic, legal, ethical, and philanthropic expectations given by society at a given point in time. The lowest level of the pyramid represents a business's first responsibility, which is to be profitable. Without profit, the company would be unable to pay their workers; employees will lose their jobs even before the company starts CSR activities. Profitable is the only way for a company to survive long-term and benefit society.

Additionally, this also means that a company must produce goods and services that are needed/wanted by the customers, at a reasonable price. The second level of the pyramid is the business's legal obligation to obey the law. The essential responsibility of the four levels will show how companies conduct their business in the marketplace. Employment laws, competition with other companies, tax regulations, and the health and safety of employees are some examples of the legal responsibilities a company should adhere to. Failing to be legally responsible can be very bad for businesses. The ethical layer of the pyramid is described as doing the right thing, being fair in all situations, and avoiding harm. A company should not only obey the law but also do its business ethically. Unlike the first two levels, this is something that a company is not obligated to do. However, a company should be ethical as this not only shows their stakeholders that they are moral and just, but people will also feel more comfortable purchasing goods/services from the company (Carroll. 2016). Being environmentally friendly and adequately treating suppliers/employees are a few examples of being ethically responsible. At the top of the pyramid, occupying the smallest space is philanthropy. Businesses have long been criticized for their carbon footprint, their part in pollution, using natural resources, and more. To counterbalance these negatives, they should "give back" to the community they take from. Even though this is the highest level of CSR, it should not be taken lightly as many people would want to do business with companies that give back to society. Philanthropic responsibility is more than just doing what is right, it is something that holds to the company's values, to give back to society (Carroll. 2016).

1.4 Corporate Social Responsibility in Work-Based Learning

Education institution has always been emphasized in Malaysia. Every year, the education institution received the most significant number of allocations from the Malaysian government budget plan. Besides implementing plans and programs in schools, the budget is also mainly focused on infrastructure and school development initiatives. Therefore, an initiative has been conducted by the Ministry of Education Malaysia to encourage industry involvement in education development. The intelligent partnership initiative between the industry and education institutions can boost up the engagement in education institution therefore it is beneficial for the students and surrounding community. One of the smart partnerships can be seen in the WBL method. WBL method requires collaboration between educational institutions and industry. On the other hand, the industry involved can have their tax exemption by giving back to the society through corporate social responsibility (CSR) initiatives (Senin, Halim & Ramzan Ali, 2019). The Malaysian government has proved it has increased the tax deduction limit on corporate sector contributions to charitable organizations from 5% to 7% based on aggregate income. This deduction limit is increased by considering the positive contribution of corporate companies through corporate social responsibility activities. This tax exemption encourages more industry involvement in CSR programs (Che Man, 2011). This is because from the taxation aspect, only expenses that meet the guidelines of the provisions of the Income Tax Act 1967 (Act) are eligible for relief. Generally, the expenditure should generate income for the company. The relief given is in the form of deduction of expenses in the calculation of the amount of tax that must be paid by the company and expenses incurred by corporate companies to finance CSR programs often do not bring income to the company.

Thirumuru & Thirukkovela (2015) said by supporting the education institution will build a positive reputation and goodwill among consumers, employees, and other stakeholders. More importantly, companies are looking to contribute to education to develop their brand recognition, whether to increase consumer loyalty, boost sales, or establish the company as an industry leader. Corporate image is characterized as the reaction to the amount of trust, concepts, and thoughts the communities have in the direction of a corporation (Adeniji et al., 2015). Previous research on corporate social responsibility uncovered that corporate social responsibility has a significant association with corporate image, suggesting the utilization of corporate social responsibility as the instrument to improve corporate image. In addition, when service suppliers operate well at corporate social responsibility, customers will create a constructive impression of them. This mutual association has been endorsed by current literature (Ozdora-Aksak, Ferguson & Duman, 2016; Bianchi, Bruno & Sarabia-Sanchez, 2019).

2. Purpose of the Study

The purpose of this study is to explore the industrial experience in term of CSR while collaborating in Advanced Diploma and bachelor's degree with Honors in WBL program mode.

3. Research Methodology

This study has a qualitative approach in the form of multiple case studies because the researcher wants to explore the industry's experience while collaborating with educational institutions through the WBL method from the CSR aspect in the three programs which is the Advanced Diploma program (Case 1) Bachelor's degree with Honors program (Case 2) and Bachelor Degree with Honors program (Case 3). The Case 1, is the collaboration between Polytechnic UA and company A. The case 2, is the collaboration between Polytechnic SA and company B. Lastly for the case 3, it is the collaboration between Polytechnic SA, company B, and company C.

The researcher has used an in-depth interview method by face-to-face with the participants as a method of data collection. Seidman (2019) states that the interview method is the most consistent method with human ability to give

meaning in spoken language and the researcher can obtain data and information directly. Merriam (2018) states that there are three types of interviews: structured, semi-structured, and unstructured. In this research, the researcher used only semi-structured interviews. This is because semi-structured interviews are more flexible and allow the participants to explain their opinion to the researcher. Researchers have also made semi-structured interviews and are guided by two sets of interview protocols.

This study involves Polytechnic UA, Polytechnic SA, Company A Company Band Company C. Eight participants have been selected using the purposive sampling method. There is one participant from Polytechnic UA, one from Polytechnic SA, one from Company A, two from Company B, and two from Company C. Table 1 shows the justification for the selection of study participants.

Table 1 - Background of participants

Case	Participant	Institution/ Industry	Experience
Case 1	PK1	Polytechnic UA	Manage, coordinated and monitoring WBL since 2010
	PK2	Company A	Manage and monitoring WBL since 2010
Case 2	PK3	Polytechnic SA	Manage and monitoring WBL since 2010
	PK4	Company B	Managed WBL since 2007
Case 3	PK5	Polytechnic SA	Handle, coordinated and monitoring WBL students in the field since 2007
	PK6	Company B	Handle, coordinated and monitoring WBL since 2007
	PK7	Company C	Handle WBL since 2007
	PK8	Company C	Handle and coordinate WBL since 2007

Before collecting data, the researchers the rapport with the participants. The researcher explained the purpose of the interview, took the consent from the participants, and set a date for the next interview series. After the interview was completed, the researcher analyzed the interview by transcribing the data, cleaning the data, coding and developing themes as suggested by Miles & Huberman (2002); Seidman (2006) and Creswell (2012). Once all the analyzes have been completed, the researcher will hand over a set of transcriptions to the study participants to cross-check whether the translated data is correct or needs correction before making the report. The quote is based on the original participant's response and translated in English in this report.

4. Research Finding

Based on the exploration, the researcher has found that all three case studies agree that CSR is the motivation to collaborate between industry and polytechnics. In case study 1 between Polytechnic UA and company A, PK1 has shared that the Department of Polytechnic (JPP) has provided tax exemption from CSR that has been made by company A through collaboration in WBL. To make sure Company A get the tax exemption by collaborating in WBL, Company A must submit a document that is required by JPP to prove their collaboration with Polytechnic UA.

“..This collaboration is from JPP for tax exemption because the industry can also do CSR. So, we ask Company A to prepare the documents that JPP requests to apply for tax exemption” PK1(1)-21/4(180).

To confirm this tax exemption, company A directly contacted the Department of Polytechnic (JPP). JPP has given feedback that company A is eligible the tax exemption by collaborating with educational institutions. Company A continues to prepare and send official documents that required to get the tax exemption to JPP. This has been shown that company A is committed to enjoying tax exemptions, which is also a decisive factor why company A still wants to collaborate with educational institutions in the WBL method.

“..we have a tax exemption that we request from JPP and we really need that tax exemption. We collaborate specifically to do CSR to get a tax exemption” PK2(1)-19/4(78)

“We received a letter and from this letter it was stated that company A was eligible for tax exemption” PK2(1)-19/4(117)

Researchers also found that the collaboration between Polytechnic SA and Company B in the second case study is also affected by the desire of Company B to get tax exemption by carrying out CSR. Collaboration between Polytechnic SA and Company B in the third case study also showed the same findings as collaboration in the second case study. In Company B's CSR, there are three pillars which are community service, environment, and workplace. Each pillar of CSR

needs to be fulfilled by Company B to maintain growth in Malaysia. According to PK4, in the core of community service, there is a sub which is a collaboration with educational institutions. This sub is the motivating factor for company B to collaborate with polytechnic SA in WBL method.

“...this s also one of our CSS. We never loss the profit” PK4(1)-28/9(123)

“It is a requirement for every company to do CSR. When a lot of money comes in, we have to take it out. It is like people say that if we get money, we have to give alms. We have a pillar for CSR. There is community, environment, and workplace. This one is under community under education. This is a mandatory requirement of CSR” PK4(2)-6/10(250)

PK6 also supports the collaboration between company B and polytechnic SA simply to meet the mandatory requirements for every industry that is with carrying out Corporate Social Responsibility (CSR) to get an exemption tax for their industry. Furthermore, Company B indeed committed to this collaboration even though they did not have the advantage of assistance financial and so on because they are indeed looking for possible collaboration give tax exemption to company B only.

“This is indeed CSR and that is why we collaborate” PK6(2)-19/9(232)

“There is no benefit whatsoever. What I see is purely CSR. My CEO wants to continue collaborating with WBL in the degree program” PK6(2)-19/9(102)

“...this is one of the CSRs. People in and out. We have to make sure we have enough pool of people to our industry. That's why we see WBL not only for our company but for the industry” PK6(1)-16/5(94)

PK5 also shared that polytechnic SA really supports this collaboration by allowing company B to request an exemption tax to fulfill their CSR. The tax exemption can only be claimed by U company B which is a private industry with the Malaysian government through collaboration with educational institutions. In fact, PK5's statement also supports PK1's statement for collaboration between company A and polytechnic UA.

“...The second is that they can request a tax exemption and fulfill the CSR. That's one of the advantages they can get” PK5(1)-10/5(183)

“Secondly, they can ask for tax assumption. What is the percentage waive? It seems to be 10 percent. But they can apply for tax assumption if they collaborate with an institution. When they wants to buy a tools for teaching and learning, they can buy it by including in CSR” PK5(2)-25/7(98)

“Can get tax assumption from government side” PK5(1)-10/5(105)

Exemption from tax, funds released by the ministry should be available. If you follow the discussion first, you should get it. Because company F and Company C are private and they deserve this privilege” PK5(2)-25/7(132)

As we already know, CSR is unpaid. Polytechnic B does not pay anything in the form of money to company B and company B also refused any kind of financial support that was offered by Polytechnic B. PK4 also added that through CSR and tax exemptions that has been enjoyed by company B is enough for them. As an alternative, Polytechnic B has given various types of letters of appreciation such as one of the ways to say thank you to company B for being willing to work with them. Even Polytechnic B has also made a session Dialog with company B periodically to enable company B to give feedback regarding this collaboration as has been told by PK3 as quoted below.

“..we get tax exemption through CSR is enough for company B. We don't expect financial help from Polytechnic SA” PK4(1)-28/9(180).

“..we also give a appreciation in the form of a letter of appreciation that we give to the industry, we held a dialogue session with the industry that collaborates with us. So the industry can give feedback” PK3(1)-25/5(326)

Tax exemption from the CSR between company A dan polytechnic UA are unpaid. Polytechnic UA does not pay anything which is in the form of ringgit as goes to collaboration between polytechnic SA and company B. By this collaboration, Polytechnic UA could place their WBL student at workplace and company A can enjoyed the tax exemption PK1 has shared his experience where he always provides assistance to company A by way of lightening the burden their job duties are mainly academic. PK1 supports and understands that company A is not from an academic background. They are in from the technical side and teaching work, marking, file management is not their expertise. PK1 always strives with tolerant and does not burden them with teaching and learning. Even PK1 also gave flexibility to company A to hold theory classes in various ways and not limited to methods face to face only. Company A is also free to use any method even in making learning, notes, marking in terms of tests and quizzes and assisted by Polytechnic UA.

“..We should not push this industry too much. If possible, we can lighten their workload because teaching is actually boring. There are industry parties who don't want it” PK1(1)-21/4(273).

“..we help them in terms of not burdening them with teaching and learning. Apart from having a class that they must conduct, we also allow them to do it online. Use any platform as long as it has scores and notes uploaded. In addition to that, we also have a lecturer at the UA polytechnic who, together with the instructor at company a, where we keep in the marks. If they ask us to check, we check” PK1(1)-21/4(320).

“Like marks, if they don't want to mark, we will help them make it. But most of them do it online and continue to get results”PK1(1)-21/4(401).

PK2 also agreed with the help and flexibility from the parties' polytechnic UA in managing WBL students at company A throughout the collaboration this is going on, company A feels unburdened and comfortable with this collaboration because they get support from polytechnic UA and get tax exemption from CSR.

“..We are given flexibility and help from the UA polytechnic in terms of academics. They help us a lot in terms of scoring and other things. we like it because we don't feel burdened by this collaboration. we get many advantages such as tax exemption. We are comfortable with this collaboration.” PK2 (2)- 20/5(88)

CSR for company A and company B in WBL is still on continues to this day. But it is different from company C. At the beginning of the collaboration between polytechnic SA and company C, company C also considered this to be part of the tax exemption for meet demands and Corporate Social Responsibility (CSR). However according to PK7, the CSR for company C only lasts for three years only. This happened because company C felt they did not able to bear all the costs and they have seen far if they still carry out CSR in this collaboration, company C may face financial problems in future. However, Company C still wants to collaborate with polytechnic SA even though they no longer carry out CSR.

“Originally, for the first 3 years we considered it as CSR. We are willing to invest and burden all the costs even if we don't get anything. After that, we must recalculate, and we can't do CSR because this thing might interfere with our finances. We mentioned to polytechnic SA. We can't continue because it is so hard, but we still want to work with polytechnic SA even if it's not CSR” PK7(1)-16/5(220)

Company C is also facing a financial problem. According to PK7 also, he needs to prepare students with equipment such as uniforms, safety shoes, and even boxes basic equipment to enable the student to do maintenance at the hospital. Besides that, company C also must bear the burden with site rent, electricity and water calculated per person making maintenance in the hospital. If there are many WBL students who make maintenance at the hospital on behalf of company C, then company C must bear the cost for site rent, electricity, and water.

“Our main obstacle is finances. When a student enters for a year, we have to pay the cost. The first cost we incur is providing uniforms for WBL students because they need to have uniforms to do maintenance at the hospital. The second is electricity and water rental. Hospitals pay according to the number of employees. When students increase, our costs increase” PK7(1)-16/5(263)

Apart from the cost burden that has been shared by PK7, PK8 also stating that they provide services to WBL students is the same as Company C staff. The service includes if any training course for Company C staff, WBL students can also join as well as Even WBL students can also claim an allowance if they do maintenance outside their working hours. WBL

students also get an allowance as much as RM250 per month if they do their internship at Company C and mentors in the field are also given an allowance of RM50 per month while handling WBL students. This has added to the cost burden which has to be borne by Company C.

“We also train them. When there is a training course for our staff, we allow WBL students to join. WBL students can also claim allowance” PK8(1)-29/4(95)

“Cost is a constraint for us. company B can pay WBL students RM750 but we can only afford RM250. we also pay mentors in the field as much as RM50 per person” PK8(1)-29/4(118)

The cost burden borne by company C has also been realized by polytechnic SA. Therefore, after going through several discussions, PK5 has agreed to supply basic equipment boxes to all WBL students at company C. This is expected to reduce the cost and burden of company C on WBL students.

” We are aware of the cost burden borne by company C. So, we will provide students with basic equipment to all students, but we will cut it from the student allowance” PK5(2)-25/7(76)

For now, though, polytechnic SA is helping in terms of basic equipment, company C is still absorbing the cost of security shoes and also special student uniforms. Apart from that company C is also still disbursing a certain amount of money to their teaching staff. Although the amount released is small, but it is still burden company C because company C is a small industry which is not comparable to other giant industries which in collaboration with polytechnic SA. This is because company C is only a sub-contractor to company M compared to the others industry that stand on their own feet. This factor also encourages to financial problems faced by company C in collaborating with polytechnic SA in this program.

“Now let's just overcome this obstacle. we also have a request with polytechnic SA to buy a toolbox ourselves. They reduce the student allowance and get a cheap toolbox. Usually, we choose the toolbox cost at RM500. But the toolbox that polytechnic SA provide to their student cost around RM200 only. But it's ok because there are basic tools suitable for students. We have no money, no allocations like other concessions. Mentors, coordinators that we appoint, we give additional remuneration. We have told polytechnic SA that we have additional costs. So far, we don't see any other problems. Our biggest problem is cost. company C is different from company B which can be transferred directly from the government. company C is a sub-contractor to company M” PK7(1)-16/5(311)

Although company C is experiencing the current cost burden challenge this collaboration, they are still committed to collaborating with polytechnic SA because they see that this collaboration can benefit them from the side WBL students themselves but not by carrying out CSR.

5. Discussion

Based on this research, researchers have found that collaboration in WBL gives the industry the opportunity to carry out CSR and reduce tax payments. CSR for the industry is a mandatory thing that needs to be done by the industry to allow their business to establish in Malaysia. Dusuki (2009) stated that corporate companies of various sizes need to comply with the regulations set by the government on business standards. If the government stipulates that corporate companies must contribute to the social welfare of the community, then corporate companies, whether small or large, must comply with the regulations. A company or enterprise in and outside the country is subject to the rules and laws that have been set by the country. This regulation has indirectly increased the rate of CSR implementation by corporate companies. According to JPPKK (2019), collaborating with polytechnics in WBL can provide opportunities for tax incentives and funds as well as increase CSR efforts for institutions and industries. However, in the short term, the implementation of CSR may reduce the profit rate of business companies. In the long term the implementation of CSR can help all sectors including the company itself (Paul Lee, 2008). However, not all companies will benefit in the long term because of collaboration with educational institutions. This is evident from the results of this study which has shown that company C can only carry out CSR in this collaboration for three years only because they cannot bear the financial burden. Friedman (2009), an academic also opposes the idea of CSR because it burdens shareholders in terms of the costs, they must bear in implementing CSR programs compared to the returns obtained. He also stated that there is only one social responsibility that needs to be carried out by business companies, which is to use their resources and engage

in activities that can bring and increase profits for the company. Therefore, it is not in the interest of a business organization to invest in something that gives dubious results. Although Company B rejected CSR, the collaboration with polytechnic SA in WBL is going on as usual because Company C has seen the advantages of collaborating in WBL. However, they cannot afford to spend a certain amount to cover CSR.

6. Conclusion

Based on the findings, researchers have concluded that WBL can help the industry carry out CSR through collaboration with educational institutions. Through CSR, the industry indirectly also gets tax exemptions and can establish in Malaysia. Apart from that, CSR can also highlight the industry in the Malaysian education system. Although CSR in education provides many benefits to the industry, there are also industries that are unable to carry out CSR due to financial problems. But the industry still wants to collaborate with educational institutions in the WBL approach. This clearly shows that CSR in education requires a strong financial commitment from the industry sector. Apart from that from the aspect of educational institutions, through CSR carried out by the industry, educational institutions could place their students to complete programs that use the WBL method and at the same time, be able to collaborate with the industry. Through collaboration with industry, educational institutions can also gain technical knowledge and use the latest equipment. From the students' point of view, through CSR carried out by the industry, they could complete their learning through the WBL method by placing themselves to undergo internships in the industry. The CSR done by the industry in WBL can provide many benefits not only to the industry alone, but it also benefits educational institutions and WBL students. For the future work, the researcher can do the research in term of percent waive in CSR and the current situation of collaboration between education institution with industry in WBL.

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