DEVELOPMENT AND VALIDATION OF CORPORATE HUMANE SUSTAINABILITY

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Abstract

The dominant approach developed in academics and industry has largely focused on the development of internationally recognized perspectives, frameworks and instruments. Moreover, there are different methods to measure several corporate sustainability perspectives. Despite of the above mentioned facts, no scale has ever been developed to measure Corporate Social Responsibility (CSR) from corporate humane sustainability (CHS) perspective. This research provides guideline to standardize CHS perspective, develops the first-ever CHS scale, identifies its dimensions and assesses humane sustainability. Theoretically speaking, CSR has been repeatedly measured through scale development process on different perspectives; still this is the first-ever study that measures humane sustainability perspective through scale development process. The purpose of the study is to measure CHS through scale development study. Three hundred senior managers and directors of ninety companies are surveyed. Exploratory factor analysis and principal component analysis are applied. 20 items are extracted in the scale development process. 5 factors including community welfare, employee rights, work-life balance, human capital development, discrimination and grievance are identified from Orthogonal Varimax Rotation.

Keywords: Corporate Social Responsibility, Corporate Humane Sustainability, Scale Development, Community Welfare, Employee Rights, Work-Life Balance

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Introduction

The reality is that business run inside the society, and therefore, business has to portray to all

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stakeholders their intentions and the best way to do that is to provide a measurement of its impact. This idea has created awareness that CSR should be measured (Chatterji, 2011). Historically, complicated and diverse contribution to Corporate Social Responsibility (CSR) has enhanced its understanding as a vague and ill-defined concept with limitations (Preston & Post, 1975; Wolfe & Aupperle, 1991; Marrewijk, 2003; Turker, 2009; Park, Song, Choe & Baik, 2015; Sheehy, 2015). CSR has been more or less controversial over the past 50 years (Carroll, 2015) and has received increasing attention in the past decades (Flammer, 2013, Osagie, Wesselink, Blok, Lans, & Mulder, 2016). This sixty-five years old term has been evolved over the last seven decades and multiple factors has changed its concept contextually. Critically speaking, the argument "CSR is a brilliant term; it means, something, but not always the same thing, to everybody" by Votaw (1973) is more valid today. Today an industrial movement defining broader corporate social responsibilities in terms of corporate sustainability for working conditions, for local communities, for internal customers and for ethical management practices has gathered momentum and taken hold. This new driving force has now become the real soul of corporate social responsibility (CSR). In such scenario, developing a scale of corporate humane sustainability incorporating almost all contemporary CSR perspectives, theories and models may give direction to the global as well as indigenous corporate leaders to practice social responsibility in terms of humane sustainability. This study is an attempt to present a scale on comparatively broader and comprehensive concept of corporate humane sustainability (CHS). CHS is not an optional and add on nor is it an act of philanthropy. A firm following the CHS concept is the one that runs a profitable sustainable business that takes into account all intrinsic and extrinsic business, and humane intentions and effects it has on the society (Chatterji, 2011).

The dominant approach developed in academy and industry has largely focused on the development of internationally recognized perspectives, frameworks and instruments. And there are different methods including scales, indices, databases or through content analysis to measure several corporate social responsibility (CSR) perspectives (including unidimensional concept, stakeholder theory, triple bottom line, Carroll's CSR pyramid and corporate sustainability) but all of them have some limitations (Turker, 2009; Pe'rez et al., 2013). The existence of 'no clear universal definition' makes CSR theory development and measurement more difficult (Park, Song, Choe & Baik, 2015). In order to solve the problems posed by different theoretical perspectives, development of more scales to explain the components of CSR is needed (Pe'rez et al., 2013). An instrument measuring different dimensions and factors of CSR that incorporates almost all major perspectives through theoretically viable method is still missing (Pe'rez & Martı'nez, 2013; Turker, 2009). This study explores and measures the broader, applicable and viable perspective of corporate humane sustainability through scale development process.

Literature Review

Corporate Humane Sustainability

In academic debates and business environments hundreds of concepts and definitions have been proposed referring to a more humane, more ethical, more transparent way of doing business. The fundamental point in business performance is making it accountable, ethical, and humane (Epstein, 2000). The corporation should promote humane values under CSR with a wide scope rather than concentrate solely on economic benefits (Han, Lee & Khang, 2008). Corporate capitalism, business organizations and their leaders must operate ethically and humanely rather than deliberately unethical and hardly humane (Epstein, 2000). Sachs (1989) defines Social sustainability, as, the setting of a development process bringing about a steady growth with greater equity of income and asset distribution so as to ensure a substantial improvement in the entitlements of the broad masses. As a matter of fact, humane societies should evaluate economic systems not by rhetoric or ideology, but by whether or not they increase economic well-being for all individuals and groups, minimize poverty and hardship, increase the sum of human satisfaction, and enhance the quality of life (Fitch, 1976). Therefore, humane actors nurture qualitative improvements in life, culture, society and environment (Ger, 1997) and hence promote humane sustainability. Additionally, humane sustainability differs from human sustainability. Goodland (2005) defines human sustainability as maintaining human capital. The health, education, skills, knowledge, leadership and access to services constitute human capital. Whereas, humane sustainability seeks that deeply entrenched social and economic interests count as costs that must be weighed against welfare improvements that various social reforms would have and that various technological advances would make possible (Varner, 2010). Humane orientation is the extent to which a collective encourages and rewards individuals for being fair, altruistic, generous, caring, and kind to others whereas societal collectivism is the extent to which individuals express pride, respect, loyalty, and cohesiveness in their organizations or families (Muethel, Hoegl, & Parboteeah, 2011). Therefore, according to Muethel et al. (2011) the humane sustainability of CSR is broader than just social as it comprises of philanthropic (altruistic and generous towards community welfare) as well as considerate (fair, caring, & kind towards employee rights and benefits) aspects. The following literature depicts different constituents of corporate humane sustainability.

Community Welfare

Many researchers including Mahwah, Erlbaum, Jackson, and Nelson (2004) and Adam Smith (2005) observe that supporters describe CSR as an opportunity for business to look beyond slight economic returns and consider the broader social concern. Organizations having more interaction with general public are more prepared towards corporate giving (Porter & Kramer, 2002). NGOs (Non-Government Organizations) are considered as the secondary-stakeholders and a driving force and the prime motivators in the context of CSR (Bodwell et al., 2002; Knox, Maklan, & French, 2005; Nijhof et al., 2008). NGOs have multi-dimensional roles and influences in the corporate

social responsibility performance, i.e. advisor, advocate, stakeholder and fund sponsor (Guay, Doh, & Sinclair, 2004). The corporate CSR strategies and the nature of NGO which corporation has to involve indicate the necessity, nature and effectiveness of CSR in corporate-NGO partnership (Nijhof et al., 2008). Philanthropy is a corporate activity to donate its part of resources for community and social development (Ricks & Williams, 2005). The corporate philanthropy is a tool of competitive advantage in both perspectives; the social development and economic development (Simon, 1995; Collins, 1993).

Employee Rights

It should be the responsibility of the company to obey the regulatory obligation concerning an employee first (Momin, 2006). People in developed countries are increasingly conscious of the social performance, ethical issues, occupational health and safety, and relationships between business and community (Eweje, 2005). Labor laws adheres great interest with labor association and unions. The most important factor for a firm is to consider the implementation of international and national labor laws (Moran, 2005). Respect is a basic need that employee demand in a work place. Maslow (1954) identified respect as an esteem need for the motivation of employees in a work place. Respect is a driving force behind any accomplishment of a worker. Lee and Ok (2011) suggested that workplace friendship not only improved communication among employees, but also respect.

Work-Life Balance

The significance of work-life balance issue in researches and its repaid emergence trend are mainly due to corporatization of societies (McDonald et al., 2007). The work-life conflict arises in two scenarios in employee-organizational context a) When employee does not succeed to differentiate the work line and family line due to organizational culture limitations, b) The organization does not understand the needs of employee for family/social life in constitution of organization culture (Malik & Khalid, 2008).

Human Capital Development

Many skilled workers specifically in developed countries, now are considering CSR policy before they accept a job offer. It has been proven empirically that most people will like to do business and work for a corporation with good social and environmental policies (Dierkes & Zimmerman, 1994; Murphy, 1995; Phillips, 2003). In this regard, Beausaert et al. (2011) findings suggested that Personal Development Plan's (PDP) are most effective when they are perceived as for learning and development purposes by the employees. CSR encourages and promotes organizational learning and inventive cultures that are accustomed to social environments in which companies operate. It favors the improvement of new skills among managerial workers (Allouche, 2006).

Discrimination & Grievance

Corporation must provide opportunities to minority and under-privileged groups and must actively work to support social justice (Zenisek, 1979). Furthermore, both the genders must be given equal prominence, authorization and involvement in all domains of public and private life (Council of Europe, 1998). A large scale studies are present in the performance appraisal process systemization in interaction, procedure and distribution fairness and its impact on the employee satisfaction, retention, attraction, organizational justice and related fairness practices of organizations (Ponnu & Chuah, 2010; Elamin & Alomaim, 2011). Grievance procedure is a set of formal steps which allows challenging a decision of lower management to higher management (Vyver, 1965). Cappelli and Chauvin (1991) argue that grievance is an employee objection on the management procedures or reservation with management procedures, and grievances are the tools to determine a complete image of organization-employee relationship.

Methodology

This study revolves around corporate humane sustainability (CHS) and figure 1. Reflects scale development process. The first phase is the conceptualization of the scale for measuring proposed corporate humane sustainability perspective of CSR. In next phase, the scale is mainly designed through a standard scale development process (Bagozzi et al., 1991). Many researchers have developed scales and used literature review as starting point followed by item identification, statement formulation and group segregation in the development of such a scale (Lombaerts et al., 2009). This study adopts the same method to strengthen its theoretical base and for reasons of survey ability. In the review process, statements and items corresponding to CHS perspective are identified from academic as well as industrial literature. These items/ statements are identified mainly from CSR existing scales, scales related to constituents of CSR, instruments used by practitioners to measure/assess CSR, items/ indicators used to measure CSR through methods other than scales and statements mentioned by the authors to discuss any perspective/constituent of CSR. For creating an initial item pool, 209statements are derived from the previous literature including but not limited to Carroll (1979); Aupperle (1984), Singapakdi et al. (1996), Maignan et al. (1999), Maignan and Ferrel (2000), Maignan and Ferrel (2001), Quazi and O'Brien (2000), Fyre and Breaugh (2004), Ray (2005), Shahin and Zairi (2007), Baughn et al. (2007), UNDP/STCIC (2007), Jamali (2008), Wilkerson, Evans & Davis (2008), Gyves and Higgins (2008), SAM (2008), Shafer and Simmons (2008), Qu (2009), Turker (2009), Björklund (2010), Galbreath (2010), Heyder and Theuvsen (2010), Meiseberg and Ehrmaan (2012), Skudiene and Auruskeviciene (2012), Wang and Bansal (2012), Etheredge (1999), European Commission (n.d.).

Majority of items/statements are extracted from diverse perspectives with limited spectrum. The perspective of Corporate Social Responsibility is broader and comprehensive in its nature and gives reason to researcher to assess CSR specific corporate humane sustainability related items from the literature. Consequently, 40 statements and items corresponding to corporate humane sustainability

perspective are extracted from 209 identified CSR (related) items/statements.

The selected items/statements are reviewed by an expert panel of ten practicing CSR professionals and ten researchers to determine the face validity and content validity of the items. Based on comments raised by professionals and researchers 12 items are revised slightly concerning phrasing and clarity, 10 items/ statements are omitted and no new item is added in this process. As result, 40 selected items/statements are further reduced to 36 items through item validation. During pilot testing, these selected items for their initial assessment are surveyed from sample of 35 respondents; seven respondents from each of the five selected industries of Pakistan. Data collected from pilot survey is examined on two levels. In the first level assessment, items with very high correlation (*i.e.* p > 0.90) are discarded. It drops 10 more items. In the second level, Exploratory Factor Analysis (EFA) produces factors or components with their alike variables. Items which either load on multiple factors or include less than 3 items are also discarded. This reduces scale to 20items only.

Media, Telecom, Banking, Petroleum and Fertilizers & Chemicals industries of Pakistan have been selected for this study due to their high socio-economic environmental impacts, fastest growth and consistent CSR reporting behavior for the last two decades in Pakistan. Judgmental sampling technique is used to conduct survey. The top and middle management in these companies is scrutinized based on individual's characteristics include individual's job description, role in CSR related policy making and decision making initiatives. The respondents are also notified on the fact that their participation is voluntary and anonymous. Glavas and Godwin (2013) argue that CSR perception may be more important than the actual social responsible behavior itself. Employees are not only aware of organizations' practices (Story & Neves, 2015). Therefore, employees place different importance on CSR given their role in the organization. Indeed, managers may be more concerned and aware about CSR than non-managers. More truly, CSR practices may be related to the philosophy and actions of the entire top management team (Wu, Kwan, Yim, Chiu & He, 2015). That is why this study focuses only top management and CSR executives for responses. During the survey 300 individuals from 90 companies have been approached; 18 companies from each industry. In total, 201 individuals from 69 national and multi-national companies have responded properly and their responses are considered for data analysis. Total survey response rate is 67 percent whereas only 76.66 percent companies allow gathering response with highest in banking i.e. 26.5% and lowest in media industry 13%. At maximum, five respondents from each company are asked to fill company questionnaire. 69% of the respondents are working in the service sector. The fertilizers and chemicals and petroleum sectors represent 17% and 14% respondents, respectively. In factor loading, total 5 factors are identified from Orthogonal Varimax Rotation. No items is discarded form data set due to their double barrel values. Finally, scale is reduced to 20 items.



Figure 1: Corporate Humane Sustainability - Scale Development Process

EFA of Corporate Humane Sustainability

Correlation Matrixa – Corporate Humane Sustainability at Appendix Bshows Pearson correlation co-efficient between all pair and one-tailed significance of these co-efficient among the items of corporate humane sustainability. The correlation result shows that majority of the items have positive correlation withno multicollinearity and value above 0.9. For measuring the sampling adequacy, Kaiser-Mayer Olkin (KMO) and significance of Bartlett's test of sphere city has been used. KMO test value is 0.728 which shows that sample size is acceptable for factor analysis. The Bartlett's test for sphericity is used to test the null hypothesis that the correlation matrix is identity matrix. The significance value of .000 clearly rejects the null hypothesis. Hence correlation matrix is not an identity matrix.

The table 1 presents the Eigen values of linear factors before extraction, after extraction and after rotation. It is noted that the first six components account for major proportion of variance because their Eigen value is greater than 1. The initial Eigenvalue for component 1 is 5.02 which account for 25.094% variance. Rotation has the effect of optimizing the factor structure (Field, 2009)

and that's why it can be realized that Eigenvalues of all six factors are equalized. Hence they are equally important. The rotated component matrix table 2 provides the loading of each item on selected number of factors. The Orthogonal Varimax rotation method has been used for the factor rotation. The communalities values present the extracted value of variance of each item through Principal Component Analysis (PCA).

Table 1

Total Variance Explained – Corporate Humane Sustainability

Components]	Initial Eigen	values		Extracti	on		Rotatio	on	
				Sum	s-of-Square	d-Loadings				
	Total	Variance	Cumulative	Total	Variance	Cumulative	Total	Variance	Cumulative	
		(%)	(%)		(%)	(%)		(%)	(%)	
1.	5.02	25.094	25.094	5.02	25.094	25.094	2.81	14.027	14.027	
2.	2.16	10.821	35.915	2.16	10.821	35.915	2.52	12.58	26.607	
3.	1.68	8.409	44.324	1.68	8.409	44.324	2.17	10.866	37.473	
4.	1.53	7.634	51.958	1.53	7.634	51.958	2.14	10.683	48.156	
5.	1.37	6.841	58.8	1.37	6.841	58.8	2.13	10.644	58.8	
6.	1.06	5.278	64.078							
7.	0.92	4.581	68.659							
8.	0.88	4.417	73.076							
9.	0.83	4.135	77.211							
10.	0.69	3.433	80.643							
11.	0.65	3.252	83.895							
12.	0.57	2.846	86.741							
13.	0.51	2.53	89.271							
14.	0.46	2.306	91.577							
15.	0.44	2.187	93.764							
16.	0.36	1.778	95.542							
17.	0.31	1.548	97.09							
18.	0.25	1.254	98.344							
19.	0.19	0.932	99.276							
20.	0.15	0.724	100							

The factor 2 accounts for maximum loading for item no 9, 10, 11, 12 & 13. These items are related to discrimination policy, performance appraisal process and grievance policy so this factor is labeled as "Discrimination & Grievance". The items 1, 2, 3, 4, & 5 are loaded on factor 1. These items are associated with community engagement, charitable initiatives and partnership with NGO's

so factor 1 is labeled as "Community Welfare". Item 17, 18, 19, & 20 are loaded on factor 4. Since these items are related toflex timing policies and family friendly policies so this factor is named as "Work- Life Balance". Three items are loaded on factor 3.i.e. item no 14, 15, & 16. These items include personal development and employee skill development. This factor is then labeled as "Human Capital Development". The remaining item 6, 7 & 8 are loaded on factor 5. These items are related to compliance with labor laws, respect, employee benefits. So this factor is labeled as "Employee Rights".

Table 2	
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		Rotated	Compone	ent Matrix	x	
	1	2	3	4	5	Communalities
1	0.63					0.509
2	0.77					0.699
3	0.83					0.78
4	0.66					0.646
5	0.58					0.386
6					0.719	0.63
7					0.875	0.807
8					0.804	0.699
9		0.45				0.448
10		0.78				0.643
11		0.56				0.425
12		0.91				0.843
13		0.47				0.401
14			0.80			0.659
15			0.82			0.688
16			0.75			0.596
17				0.67		0.501
18				0.69		0.578
19				0.53		0.391
20				0.62		0.43

Extraction Method: PCA

Rotation Method: Varimax with Kaiser Normalization.

a. Rotation converged in 6 iterations.

Table 2. Rotated Component Matrix - Corporate Humane Sustainability

Reliability Test

The internal consistencies of scale are assessed by computing Cronbach's alpha.

Table3

	Chronbach's Alpha	No. of Items	Inter-Item Correlations Mean
Community Welfare	0.761	5	.432
Employee Rights	0.767	3	.530
Work-Life Balance	0.601	4	.271
Human Capital Development	0.714	3	.475
Discrimination & Grievance	0.740	5	.377
Corporate Humane Sustainability	0.815	20	.192

Cronbach's alpha value of each of the construct is greater than 0.6 and is considered acceptable (Cortina, 1993; Kline, 2000; Lance et al., 2006). As computed in table 3. Cronbach's alpha of scale, the inter-item correlation is 0.192, and the scale includes 20 items and 5 constructs. The suggested alpha for similar conditions described by Cortina (1993) is 0.64. Cronbach's alpha of the CHS scale (i.e. 81.5%) is considered as good (George & Mallery, 2003; Kline, 2000). Interestingly, Cronbach's alpha of all constructs of CHS except that of Work-Life Balance (i.e. 0.601), is greater than 70% i.e. also acceptable (Kline, 2000).

Discussion and Conclusion

Corporate sustainability generally includes socio-economic environmental concerns of CSR. This research provides guideline to standardize social concern of CSR i.e. corporate humane sustainability perspective, develops the first-ever corporate sustainability scale, identifies its dimensions and assesses corporate humane sustainability based on practitioners' suggested, theoretically justified and empirically tested scale. Poor academic evidences have been shown on reporting CHS practices through primary data on any scale indigenously in under-developed or less-developed country (Khalid & Nasir, 2015). In Pakistan, little work has been done in this field. This is the first-ever study that measures corporate humane sustainability perspective through a scale development process and can serve as a base to further identify and measure its indicators, constructs and dimensions. Still there is a need for further studies in other parts of the world especially in developed countries to confirm the validity, generalizability and current structure of the scale. Three separate studies may also be conducted for trading, manufacturing and services industries on the same base items.

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Constructs	Indicators	Items	Source	
Communi by Welfare	is	Our company gives adequate contributions to ch	Maignan&Eerrel (2001), European Commission	
Commu ty Welfare	Community Engagement Charitable Initiatives Partnerships	Our Company contributes to campaign and proje	(a.d) Turker (2009)	
0 50	untra agai	Our Company encourages its employees to join	Maignan&Ferrel (2001)	
	ប័ដ្ <i>បីដីដី</i>	Our Company encourages its employees to parti.	Turker (2009)	
		Our Companies supports NGO's working in loca.	Turker (2009)	
۶2	thin a	Our Company respect employee rights beyond	Turker (2009)	
Employee Rights	Compliance with labor laws Respect Employee Benefits	Employee Relation are highly important for our	Turker (2009)	
mploye	Complia labor lar Respect Employ Benefits	The Company has effective monitoring system	UNDP/STCIC (2007)	
E	• ••			
ance	uing udly	Flexible company policies enable employees to	Maignan&Eerell (2001), European Commission (n.d)	
Work- Life Balance	Flexible Timing Policy Family Friendly Policy	Our company implements flexible policies to	Turker (2009), European Commission (n.d.)	
	Flexibl Policy Family Policy	The company performs work-life balance	Exre&Breaugh (2004)	
Worl	• •	The organization has a formal and effective fam	European Commission (n.d)	
-	ant.	Our Company supports employees who acquire,	Maignan& Ferrell (2001	
Human Capital Development	Personal Development Employee Skill	Our Company policies encourage employees to	Turker (2009), European	
Humau Develo	- Personal P	Our company offers apprenticeship/internship opportunities	Commission (n.d) European Commission (n.d)	
	icy	Internal policies of our company prevent Discrimination	Maignan& Ferrell (2001	
	Discrimination Policy Performance Appraisal Process Grievance Policy	The managerial decisions made at our com	Turker (2009)	
Discrimination & Grievance	Discrimination Po Performance Appraisal Process Grievance Policy	Fairness towards co- workers and Business partners	Maignan& Ferrell (2001	
ninat	Discriminatio Performance Appraisal Pro Grievance Po	There is a process to ensure that adequate step, $\hfill \hfill $	European Commission (n.d)	
hiscri	0440	Our Company has formal representation and	UNDP/STCIC (2007)	

Appendix – A

PAKISTAN BUSINESS REVIEW

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	19	20
	1.000																		
	.458	1.000																	
	.587	.616	1.000																
	_214	.468	.652	1.000															
	.194	.293	.209	.161	1.000														
	.179	.310	.199	.247	.625	1.000													
	.034	.252	.190	.294	.365	.602	1.000												
	.181	.278	.224	.067	.137	.228	.178	1.000											
	.246	.501	.330	.251	.113	.158	.202	.167	1.000										
)	.265	.233	.343	.393	.174	.165	.138	.248	.128	1.000									
l	.213	.242	.315	.245	.156	.197	.215	.194	.165	_304	1.000								
2	.258	.274	.274	.298	.141	.165	.067	.127	.257	_301	.167	1.000							
}	.253	.235	.327	.293	.142	.160	.124	.183	.155	.373	.720	.561	1.000						
ł	221	.332	.335	.255	.243	.155	.191	.211	.131	_374	.352	.284	.337	1.000					
5	.133	.028	.040	.005	161	053	.109	.028	.023	.171	.030	.136	.108	027	1.000				
5	.083	.113	.045	011	129	043	.104	017	.000	.102	119	.088	047	101	.541	1.000			
1	.246	.115	.120	018	065	.080	.179	.200	015	.107	.049	.224	.147	.059	.425	.458	1.000		
}	.266	.271	.198	.076	_212	.182	.143	.282	_248	.337	.160	.170	_212	.245	.087	.048	.045	1.000	
	.305	.256	.255	.075	.238	.204	.144	.341	.158	.419	.149	.156	.122	.275	.179	.129	.188	.401	1.000
	.026	.147	.012	.005	.109	.051	.065	.261	.156	.155	.145	.168	.183	.172	104	131	034	.194	.146
		.000	.000	.001	.003	.005	_318	.005	.000	.000	.001	.000	.000	.001	.030	.119	.000	.000	.000
	.000		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.344	.055	.053	.000	.000
	.000	.000		.000	.001	.002	.003	.001	.000	.000	.000	.000	.000	.000	.289	.256	.045	.002	.000
	.001	.000	.000		.011	.000	.000	.172	.000	.000	.000	.000	.000	.000	.472	.436	.400	.141	.145
	.003	.000	.001	.011		.000	.000	.026	.055	.007	.013	.023	.023	.000	.011	.034	.181	.001	.000
	.005	.000	.002	.000	.000		.000	.001	.013	.010	.003	.009	.012	.014	.229	.270	.130	.005	.002
	.318	.000	.003	.000	.000	.000		.005	.002	.025	.001	.172	.039	.003	.062	.070	.005	.022	.021
	.005	.000	.001	.172	.025	.001	.006		.009	.000	.003	.037	.005	.001	.344	.404	.002	.000	.000
	.000	.000	.000	.000	.055	.013	.002	.009		.035	.010	.000	.014	.031	.371	.500	.415	.000	.012
	.000	.000	.000	.000	.007	.010	.025	.000	.035		.000	.000	.000	.000	.007	.076	.065	.000	.000
	.001	.000	.000	.000	.013	.003	.001	.003	.010	.000		.009	.000	.000	.339	.045	.245	.012	.017
	.000	.000	.000	.000	.023	.009	.172	.037	.000	.000	.009		.000	.000	.027	.105	.001	.008	.014
ļ	.000	.000	.000	.000	.023	.012	.039	.005	.014	.000	.000	.000		.000	.063	.252	.018	.001	.042
ł	.001	.000	.000	.000	.000	.014	.003	.001	.031	.000	.000	.000	.000		.349	.077	_204	.000	.000
;	.030	.344	.289	.472	.011	.229	.062	.344	.371	.007	_339	.027	.063	_349		.000	.000	.108	.005
j	.119	.055	.256	.436	.034	.270	.070	.404	.500	.076	.045	.106	.252	.077	.000		.000	.251	.034
1	.000	.053	.045	.400	.181	.130	.006	.002	.415	.065	.245	.001	.018	.204	.000	.000		.264	.004
3	.000	.000	.002	.141	.001	.005	.022	.000	.000	.000	.012	300.	.001	.000	.108	.251	.264		.000
)	.000	.000	.000	.145	.000	.002	.021	.000	.012	.000	.017	.014	.042	.000	.005	.034	.004	.000	
)	.359	.018	.430	.465	.063	.236	.181	.000	.014	.014	.020	.008	.005	.007	.070	.032	.315	.003	.019

Appendix – B

PAKISTAN BUSINESS REVIEW

KMO and Bartlett's Test								
Kaiser-Meyer-Olkin	Measure of Sampling Adequacy.	.728						
Bartlett's Test of	Approx. Chi-Square	1455. 116						
	df	190						
Sphericity	Sig.	.000						

Appendix – C

Table 6 KMO and Bartlett's Test for Humane Sustainability

PAKISTAN BUSINESS REVIEW