



UNIVERSITI PUTRA MALAYSIA

***CONCEPTUALISATION AND DEVELOPMENT OF CONSUMER-BASED
CORPORATE SOCIAL RESPONSIBILITY SCALE***

QUAH KHENG SIONG

FEM 2015 7



**CONCEPTUALISATION AND DEVELOPMENT OF CONSUMER-BASED
CORPORATE SOCIAL RESPONSIBILITY SCALE**

By

QUAH KHENG SIONG

**Thesis Submitted to the School of Graduate Studies, Universiti Putra Malaysia,
in Fulfilment of the Requirements for the Degree of Doctor of Philosophy**

April 2015

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DEDICATIONS

This thesis is dedicated to my mother and father

For their trust and support of love



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Abstract of thesis presented to the Senate of Universiti Putra Malaysia in fulfilment
of the requirement for the degree of Doctor of Philosophy

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By

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April 2015

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Faculty: Human Ecology

Various definitions and scales to measure corporate social responsibility (CSR) have been proposed, and most of them are derived from the firm's perspective. Given consumer as one of the significance beneficiaries of firms' CSR, the accuracy of firm-based CSR scales to measure perception of consumer about CSR is uncertain.

In this thesis, literature in the fields of CSR, benefits of CSR, measures of CSR, CSR theories and the stakeholder theory are discussed. Based upon this literature, a new CSR scale that provides a measurement of CSR from the consumer's perspective is developed. Mixed method research consisting of two phases of research was carried out to develop this new scale.

In the first phase, qualitative inquiry was carried out to collect respondents' descriptions about CSR through personal interview. In particular, 14 personal interviews sessions were conducted with the following groups: general consumer, consumer association and firm. Respondents' descriptions about CSR were used in reference with CSR literature to generate a pool of items for this new scale.

In the second phase, quantitative inquiry was carried out to examine the reliability and validity of the items derived from the qualitative inquiry. The consumer-based CSR scale was tested against 508 respondents, who worked in firms around Klang Valley, Malaysia.

The domains of consumer-based CSR scale identified through the exploratory and confirmatory factor analyses were ascertained to be reliable and valid. Results of factor analyses indicated that domains which influence consumers to form their CSR understanding of CSR were firms' product, environmental and philanthropic responsibilities.

The newly developed consumer-based CSR scale suggests a new composition of CSR from the consumer's perspective. This new composition of CSR reflects the perception of consumer pertains with CSR. Moreover, this consumer-based CSR scale provides a more accurate measurement for CSR researchers to identify the perception of consumer about CSR when compare with other firm-based CSR scales.

Abstrak tesis yang dikemukakan kepada Senat Universiti Putra Malaysia sebagai memenuhi keperluan untuk ijazah Doktor Falsafah

**PENGGONSEPAN DAN PEMBENTUKAN SKALA TANGGUNGJAWAB
SOSIAL KORPORAT BERASASKAN PENGGUNA**

Oleh

QUAH KHENG SIONG

April 2015

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Pelbagai definisi dan skala untuk menilai tanggungjawab sosial korporat (TSK) telah dicadangkan, dan kebanyakannya adalah berdasarkan kepada perspektif firma. Memandangkan pengguna adalah penerima manfaat yang penting bagi TSK firma, ketepatan skala TSK yang berasaskan firma untuk menilai persepsi pengguna mengenai TSK adalah tidak dapat dipastikan.

Dalam tesis ini, literatur dalam bidang TSK, manfaat TSK, ukuran TSK, teori TSK dan teori pihak berkepentingan dibincangkan. Berdasarkan kepada literatur ini, skala TSK yang baru telah dibentuk untuk mengukur TSK daripada perspektif pengguna. Kajian dengan kaedah campuran yang mengandungi dua fasa kajian telah dilaksanakan untuk membentuk skala baru ini.

Pada fasa pertama, kajian kualitatif telah dilaksanakan untuk mengumpul penjelasan responden mengenai TSK melalui kaedah temu bual peribadi. Secara khususnya, 14 sesi temu bual peribadi telah dilaksanakan dengan responden daripada kumpulan

berikut: pengguna awam, persatuan pengguna dan firma. Penjelasan responden mengenai TSK diguna dan dirujuk dengan literatur TSK untuk membentuk pernyataan bagi skala baru ini.

Pada fasa kedua, kajian kuantitatif telah dilaksanakan untuk menguji kebolehpercayaan dan kesahan setiap pernyataan yang diperolehi melalui kajian kualitatif. Skala TSK yang berasaskan pengguna ini telah diuji kepada 508 responden yang bekerja dengan firma-firma di sekitar Lembah Klang, Malaysia.

Domain skala TSK berasaskan pengguna yang dikenalpasti melalui analisis faktor penerokaan ini dibuktikan kebolehpercayaan dan kesahannya melalui analisis factor pemastian. Keputusan analisis faktor menunjukkan bahawa domain yang mempengaruhi pengguna dalam membentuk pemahaman mereka tentang TSK adalah tanggungjawab produk firma, alam sekitar dan sumbangan firma.

Skala baru TSK yang berasaskan pengguna mencadangkan satu komposisi baru TSK daripada perspektif pengguna. Komposisi baru TSK ini mencerminkan persepsi pengguna mengenai TSK. Selain itu, skala TSK yang berasaskan pengguna ini memberikan pengukuran yang lebih tepat untuk menyelidik TSK mengenal pasti persepsi pengguna terhadap TSK jika dibandingkan dengan lain-lain skala TSK yang berasaskan firma.

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Sincerely

QUAH KHENG SIONG

I certify that a Thesis Examination Committee has met on April 2015 to conduct the final examination of Quah Kheng Siong on his thesis entitled “Conceptualisation and Development of Consumer Based Corporate Social Responsibility Scale” in accordance with the Universities and University Colleges Act 1971 and the Constitution of the Universiti Putra Malaysia [P.U.(A) 106] 15 March 1998. The committee recommends that the student be awarded the Doctor of Philosophy.

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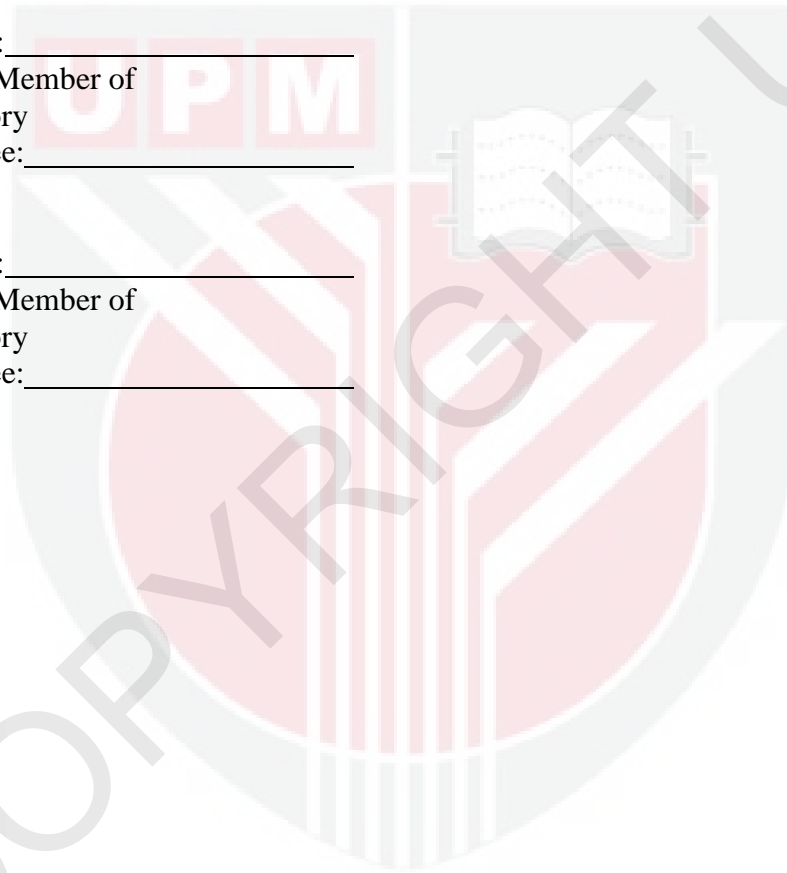


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LIST OF ABBREVIATIONS

AVE	: Average Variance Extracted
CFI	: Comparative Fit Index
CFA	: Confirmatory Factor Analysis
CSCSP	: Consumer Sensitivity to Corporate Social Performance
CSR	: Corporate Social Responsibility
EPF	: Employees Provident Fund
EFA	: Exploratory Factor Analysis
ISO	: International Organization for Standardization
KMO MSA	: Kaiser-Meyer-Olkin Measure of Sampling Adequacy
KLD	: Kinder, Lydenberg, and Domini
MBA	: Master of Business Administrative
MSA	: Measure of Sampling Adequacy
MNC	: Multinational Corporation
NGO	: Non-Governmental Organisation
PRESOR	: Perceived Role of Ethics and Social Responsibility
RMSEA	: Root Mean Square Error of Approximation
SRCB	: Socially Responsible Consumption Behaviours
SEM	: Structural Equation Modelling
SRB	: Support for Responsible Business
TLI	: Tucker-Lewis Index

CHAPTER 1

INTRODUCTION

1.0 Overview of Corporate Social Responsibility in Malaysia

Consumers and firms are interdependent because consumers contribute profits for firms through their purchasing of firms' products whilst firms provide solutions for consumers through their products. Hence, as consumer is the main and legitimate stakeholder of a firm, it is significant to understand how a consumer perceives and reacts on corporate social responsibility (CSR).

Yet, firms may involve in irresponsible business behaviours as ways to generate profits through cost reduction, despite realising the negative consequences of their actions to customers. Irresponsible business activities such as use of starch-based products which contained substances that harm the health of consumers by Taiwan bubble tea companies and sale of vehicles with faulty power steering system by Toyota (Lai, 2013; Reuters, 2013) are commonly reported by the media. Such reports attract the attention of firms' stakeholders, especially the consumer. Consequently, stakeholders begin to question the responsibility and accountability of the firms.

In 1997, World Business Council for Sustainable Development (WBCSD) has organised a CSR work group with the aim to outline CSR guidance for world business organisations to adhere (Watts & Holme, 1999). The outcomes of the work group have highlighted "human rights, employee rights, environmental protection, supplier relations and community involvement" were the primary domains in CSR

where firms shall deal with (Watts & Holme, 1999, p. 2). Moreover, the management of stakeholders' rights and CSR performance were the two criteria that define the scope for firms to carry out their CSR in those domains (Watts & Holme, 1999). In 2009, International Organization for Standardization (ISO) has drafted ISO/DIS 26000: Guidance on Social Responsibility for firms to put social responsibility into their planning and operations (International Organization for Standardization, 2009). This ISO/DIS 26000 outlined the insights of CSR, the expectations of the firms and its stakeholders with CSR and the guidance in integrating CSR into planning and operations of the businesses (International Organization for Standardization, 2009). These showed that the world business community has attempted to materialise the CSR ideology into actions to perform its responsibility and accountability for its stakeholders and society.

For Malaysia, CSR is not new but still at the early stage (Lu & Castka, 2009). In 2006, the Malaysian Prime Minister, in his budget speech has announced that Malaysian public listed companies were required to publish their CSR activities in their financial reports (Bursa Malaysia, 2006). This is a turning point for CSR in Malaysia because the government has seriously looked into CSR and taken the initiative to encourage private institutions to practise CSR. In replying to call from Malaysian Prime Minister, Bursa Malaysia has stipulated a framework for CSR, which it expects public listed companies to perform, and the framework consisted the domains of community, environment, workplace and marketplace (Bursa Malaysia, 2006).

According to Bursa Malaysia (2006), (1) the environment was about the prevention of pollution on environment and preservation of resources of energy and biodiversity in Malaysia; (2) the community was about the engagement of firms and its employees in the areas of education, children and youth development and the underprivileged; (3) the marketplace was about the interactions between firms and its stakeholders such as shareholders, suppliers and customers through the firms' environmental, ethical and governed business operations; (4) the workplace was about the creation of a fair, safe and healthy working environment for employees by the firms. For Bursa Malaysia, this shall bring long-term benefits to firms' stakeholders and inculcate socially responsible business behaviours to the firms.

Although Bursa Malaysia framework for CSR has been introduced, CSR was utilised as a public relation instrument by the firms in Malaysia and most firms perceived philanthropy as CSR in the view of Malaysia's CSR experts (Lu & Castka, 2009). In addition, these experts highlighted that the undefined CSR guidelines have brought confusion about CSR among firms and consumers, hence, Department of Standard Malaysia shall take an initiative role to determine the CSR guidelines for Malaysia firms to pursuit (Lu & Castka, 2009). These experts added that big local firms and multi-national corporations in Malaysia, especially the petrochemical firms, were the main contributors for CSR practices in Malaysia (Lu & Castka, 2009). Petrochemical firms such as Petronas has practised CSR since 1974 and these CSR practices not only had philanthropic activities but also included education, health care, community- and renewable energy-related projects as CSR experts reflected (Lu & Castka, 2009). Obviously, firms in Malaysia have strategic plan to implement and

integrate CSR into their business policies. The firms want stakeholders especially consumers to know about their CSR practices because CSR contributes benefits to both firms and consumers.

Few articles have looked into Malaysian consumers' responses about firms' CSR efforts. Singhapakdi, Rawwas, Marta, and Ahmed (1999), concluded that within the cultural context, Malaysian consumers and American consumers demonstrate different evaluations on marketing ethics situations. In the comparative study, American consumers showed higher perceived moral intensity than Malaysian consumers in the marketing ethics situations of "over-eager salesperson" and "withholding information" (Singhapakdi et al., 1999, p. 268). This empirical work denotes two contributions. Firstly, consumers with different cultural backgrounds have different levels of acceptability on ethics towards firms' marketing practices. Secondly, consumers' ethics influences how consumers perceive marketing behaviours of firms. Apparently, Malaysian consumers have a unique ethical evaluation on firms' marketing practices.

Other studies that examined consumers' responses towards CSR in Malaysia were industrial specific such as food and housing. Ismail and Ali Khan Panni (2008) found that Malaysian consumers' decision on food purchase was influenced by firms' CSR practices within the context of ethical marketing practices and preserving the environment. Specifically, the study indicates that consumers make their decisions

when the firms fulfil the aspects of product or service quality, convenience, brand image and service options (Ismail & Ali Khan Panni, 2008).

In term of housing, Yam and McGreal (2010) looked into the role of CSR that should be played by housing developers. Consumers expect housing developers perform social responsibility related to benefits which can change the living environment of their housing area such as landscaping and quality infrastructure (Yam & McGreal, 2010). However, for less wealthy house buyers, they expected housing developers to provide houses at lower price so that they can afford to buy the house (Yam & McGreal, 2010). Yam and McGreal also noted that housing buyers' willingness to pay a higher price for CSR elements were vague.

1.1 Problem Statement and Justification of the Study

As mentioned earlier, most companies in Malaysia have practised CSR in the form of philanthropy such as donating money and teaching materials to schools and pupils for many years. For sure most Malaysian consumers will relate these activities as CSR. Hence, it is interesting to know whether Malaysian consumers only relate CSR with philanthropy or expect more social responsibilities from the firms.

Firms have devoted much effort in CSR to gain publicity on the media to project their good corporate citizen image in the eyes of consumers (e.g. Lin, Chen, Chiu, & Lee, 2011). Firms expect such an effort create or improve favourable perception of consumer towards the firms. However, such an effort of a firm's CSR practices may

not be in line with what the consumers perceive or expect about practices of CSR in general (e.g. Gupta, 2011; O'Connor, Shumate, & Meister, 2008). This discrepancy creates the difficulty for firms to realise the impact of its CSR practices to influence perception of consumers about the firms.

From the firm's perspective, Carroll (1979) proposed that social responsibilities of a firm shall include economic, legal, ethical and discretionary responsibilities where the firm has to accomplish to show it is a socially responsible firm. However, in the view of consumer, Gupta (2011) reported that consumers from developed and developing countries relate CSR with the aspects of employee welfare, product and service quality, support community development, environmental responsibility and charity. Perhaps firm sees CSR as a series of tasks to be completed within the defined scopes but consumer associates CSR with corporate behaviours of a firm in handling its stakeholders' concerns. This discrepancy indicates that at least two different sets of CSR scales are desirable to materialise the CSR perception of the firms' decision makers and the consumers.

Different conceptual and theoretical CSR scales have been developed over the years. In order to materialise CSR perception of firms' decision makers, Maignan, Ferrell, and Hult (1999); and Aupperle, Carroll, and Hatfield (1985) have developed CSR scales based on Carroll's (1979) CSR concept. Meanwhile, Singhapakdi, Kraft, Vitell, and Rallapalli (1995) have developed CSR scale in the context of organisational effectiveness to determine the decision makers' view about the

effectiveness of CSR for a firm. Turker (2009) has examined firms' decision makers with another set of CSR scale which developed in the context of benefits of CSR for firms' stakeholders. These firm-based CSR scales were developed from the firm's perspective to shape up the insights of decision makers about CSR upon the firms.

However, researchers such as Maignan (2001) and Mandhachitara and Poolthong (2011) have used these firm-based concept to develop CSR scales in determining consumers' CSR perception. The inconsistency of firm and consumer in perceiving CSR leads to the question of accuracy of a firm-based CSR scale in measuring perception of consumers about CSR. This issue has been highlighted by Maignan (2001) about the impreciseness of her CSR scale to measure CSR perception of consumers. The imprecision is due to consumers are required to respond to CSR practices that they might not relate to CSR of a firm (Maignan, 2001). Apparently, the use of firm-based CSR scale to measure consumer perception about CSR is imprecise to reflect CSR perception of consumer contextually.

Meanwhile, Anselmsson and Johansson (2007) have developed a CSR scale from the consumer's perspective to measure perception of consumer about CSR despite the efforts of Maignan (2001). However, the consumer-based CSR scale is insufficient to provide a general view of CSR of the consumers because it was developed in the context of retailing. This implies the scale is inappropriate to measure perception of consumer about CSR in other contexts or in general.

In short, the literature has mirrored the need of a consumer-based CSR scale to measure CSR perception of consumer in general. Perhaps this new scale can assist CSR scholars and practitioners to appreciate the impact of CSR on consumers and understand the view of consumer about CSR in general. Moreover, this new scale can provide a more precise CSR perception of consumer for CSR scholars and practitioners when comparing with the use of firm-based CSR scale.

1.2 Research Question

The focus of this study is about developing CSR scale from the consumer's perspective. This study attempts to answer the following research questions:

- i. What are the items that denote CSR from the consumer's perspective?
- ii. What are the domains of CSR from the consumer's perspective?
- iii. Will items of consumer-based CSR be reliable and valid to measure CSR?

1.3 Research Objectives

The general research objective of this study is to develop a consumer-based CSR scale in measuring perception of consumers about CSR. The specific research objectives of this study are:

- i. To develop items for the consumer-based CSR scale
- ii. To determine domains of consumer-based CSR
- iii. To test the reliability and construct validity of the consumer-based CSR items and scale.

1.4 Significance of the Study

This study contributes to CSR under the shed of stakeholder theory in three ways. First is methodologically. This study contributes a new measurement scale for CSR from the consumer's perspective. Second is theoretically. This study provides consumer-based CSR domains in explicating CSR. Third is managerially. This study stipulates consumer-based CSR for firms to plan and practise CSR which are relevant for Malaysian consumers.

Firstly, a consumer-based CSR scale contributes two significances for methodology. In the first contribution, the scale provides a more precise measure to indicate consumer's CSR perception than the firm-based CSR scale. The precise CSR perception of consumer is important to assist CSR scholars improve the accuracy in examining their consumer-related CSR models. In turn, CSR scholars can correctly explicate consumers' responses and reactions based on the outcomes of the attested CSR models. In the second contribution, this consumer-based CSR scale adopts a more general approach to encapsulate CSR perception of consumer when comparing with the scale that Anselmsson and Johansson (2007) developed within the retailing context. Hence, CSR scholars can apply this CSR scale in different research contexts. Secondly, domains of CSR which are derived from the exploratory and confirmatory factor analyses reflect the conceptualisation of CSR from the consumer's perspective. These emerging domains of CSR answer the calls of Maignan and Ferrell (2003) and Maignan (2001) in searching for the definition of types of firm's social responsibilities from the consumer's perspective. In addition, these consumer-based domains of CSR can be the mirror for CSR scholars use it to contrast with the

types of social responsibilities that were outlined in the conceptual CSR model of Carroll (1979). For scholars of stakeholder theory, this implies a research opportunity for them to explore CSR from different stakeholder perspectives and extending the stakeholder perspective of stakeholder theory that Steurer (2006) recommended.

Thirdly, consumers are significant stakeholder of a firm and they can influence the firm's business performance. Hence, a better understanding of CSR from the view of consumers can help CSR practitioners to develop and implement CSR practices that can create greater impact on Malaysian consumers and firms. Perhaps these CSR practices can benefit the firms in the aspect of resources management and the consumers in term of wellbeing. For firms, they can effectively and efficiently allocate their resources in terms of finance or human to the correct CSR practices that consumers expect. For consumers, they are one of the beneficiaries of firm's CSR practices. Apparently, CSR practices can improve consumers' wellbeing because they will have a good living environment and consume quality products or services.

1.5 Definitions of Terms

In this study, conceptual and operational definitions of corporate social responsibility are as followed:

- (1) Firm-based conceptual definition – “for a definition of social responsibility to fully address the entire range of obligations business has to society, it must

embody the economic, legal, ethical, and discretionary categories of business performance” (Carroll, 1979, p. 497)

- (2) Consumer-based conceptual definition – “corporate social responsibility (a) is a combination of socially responsible business practices and campaigns to engage issues which impact their lives, (b) must be marked by longevity and consistency, (c) makes the most sense when linked to core business practices, (d) is distinct from philanthropy, and (e) is evaluated using a blend of rationality and emotionality” (O'Connor et al., 2008, p. 346).
- (3) Operational definition – the business practices of a firm to equalise the interests of the firm, the stakeholders and the environment for the social harmony.

1.6 Organisation of the Study

This study is organised into five chapters. In Chapter 1 – Introduction, it contains an overview of corporate social responsibility in Malaysia, problem statements, research objectives, significance of the study, and definitions of terms. In Chapter 2 - Literature Review, it provides an overview and the contrasts of CSR from the firm and the consumer perspectives, benefits of CSR, and competing consumer-related social responsibility concepts. In Chapter 3 - Research Methodology, it contains three sections, which were research procedure, qualitative inquiry – methods and findings, and quantitative inquiry. In research procedures, it focuses on procedures of scale development, review of mixed method research and hypotheses development for construct validity. In qualitative inquiry - methods and findings, it explains the qualitative inquiry strategy, sampling procedure, contact method, data analysis and

interpretation methods, reliability and validity of qualitative inquiry, and findings. In quantitative inquiry, it is about research design, sampling, instrumentation and statistical analyses / techniques were elaborated. In Chapter 4 - Results and Discussions, it outlines the demographic characteristics of respondents, extracting and confirming consumer-based CSR domains, reliability analyses, construct validity of consumer-based CSR domains, and discussion. In Chapter 5 - Summary, Conclusion and Implications; it sheds light on summary and conclusion of this study, implications of conclusions, and limitations of this study and the prospects of future research.

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