

Applying Carroll's CSR pyramid in studying employees' perceptions of corporate social responsibility

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ABSTRACT:

The study is to evaluate how employees perceive four types of responsibilities in Carroll's CSR pyramid (1991), consisting of economic, legal, ethical and philanthropic responsibilities. Moreover, the study also identifies whether there are any differences in employees' perceptions of CSR in Vietnam from those in other developing countries. Research findings provide some salient

points. First, from identified CSR perceptions, business organizations need to change the way to disseminate CSR activities towards their employees. Second, the findings provide more evidences that Carroll's CSR pyramid (1991) is appropriate, with firm feasibility, to be employed for further CSR studies.

Key words: *Corporate social responsibility, Carroll, CSR perception, employees' perception*

INTRODUCTION

As Corporate Social Responsibility (CSR) has become a crucial business issue, it has been taken up by decision-makers in business organizations [10]. Therefore, the concept of CSR, its significance, and its influence on corporate performance, have increasingly considered by both academic scholars and practitioners [5].

CSR practices contribute to create competitive advantages and sustainable development for firms [8, 16, 17]. And, employees are the ones who disseminate these practices to consumers and the public. As a result, employee attachments to corporate performance and to CSR practices as well have an important role in how a corporation succeeds in its operation. Therefore, employees' of CSR is greatly pivotal. However, most of studies on perceptions of CSR were to investigate those of managers and consumers, but those of employees. Furthermore, one of limitations of these studies is that they have been based on different CSR definitions and frameworks [1].

This study is concerned on how employees understand the concept of CSR and its role to the organizational performance. Employee in this research includes all fulltime labours at the operational levels in the sample company.

The aims of this paper are to (1) explore the current perceptions of employees in a service company about CSR; (2) and compare with some previous studies in other countries in Asia which also applied Carroll's model (1999). The applicability of Carroll's model (1999) is discussed for a theoretical contribution in CSR study in developing countries. Practical implications from this research are suggested. Eventually, limitations and recommendation for further research are also stated.

LITERATURE REVIEW

The development in defining CSR

The concept of CSR has attracted researchers' attention for a very long time. However, after 1950s, the literature of CSR is rapidly enriched

by many studies in theory and practice as well [4].

Based on papers of Carroll (1999) and Windsor (2001), the study of Xuan and Gregory (2011) provides an overview on how CSR was defined and understood over decades 1950s, 1960s, 1970s, 1980s, 1990s, and 2000s. From this review, Bowen was named as *Father of CSR* for his first-documented CSR definition in 1953 [4, 24].

In the following decades, there were many publications on how to define CSR. Many of them offered definitions of CSR, while others only mentioned how CSR was understood. Xuan and Gregory make a list of dimensions which are mentioned and explained in CSR definitions. Identified dimensions consist of economic responsibility, legal responsibility, something beyond economic and legal responsibilities, ethical responsibility, philanthropic responsibility, environmental responsibility; business ethics, stakeholder management, and social environment (see Appendix 1).

In the paper of Xuan and Gregory (2011), they confirm the comprehensiveness of definition of Carroll (1979). Based on their review on CSR definitions, Carroll (1979)'s CSR definition can integrate all existing aspects and can be explained by all approaches of defining CSR. Although the controversial as to how to define CSR is continuing; up to now, Carroll's definition is the most-widely accepted and used in academic and practical studies as well[25].

Pyramid of CSR (Carroll 1991)

In his 1979-study, Carroll (1979) integrated all relevant aspects of CSR means and articulated a definition to cover the whole responsibilities that business has to respond in order to satisfy stakeholders' expectations. In 1991, Carroll continued his study and depicted four types, namely economic, legal, ethical and philanthropic responsibilities in a pyramid (see Figure 1).

Economic Responsibilities

An important duty that a business organization must to comply with is to make and maximize profit in doing business. Nevertheless, Carroll

(1979; 1991) also affirmed that all other business duties are predicated on economic responsibility, as without it, all cannot be performed.

Legal Responsibilities

One crucial requirement of the society on business organization is that they have to run their business on the ground rules – the laws and regulations. In the other words, firms are required to fulfill their economic duties in the legal framework. Moreover, legal and economic responsibilities combine and become fundamental precepts for corporations in doing business.

Ethical responsibilities

Besides the requirements from the laws, firms are also expected to respond to activities or practices which are not documented into the laws, but expected by the society. Because of not codifying into law, these obligations are not compulsory but they are stakeholders' concerns and may move to the legal responsibility category at the future time. However, ethical responsibility is more difficult for business to anticipate and follow.

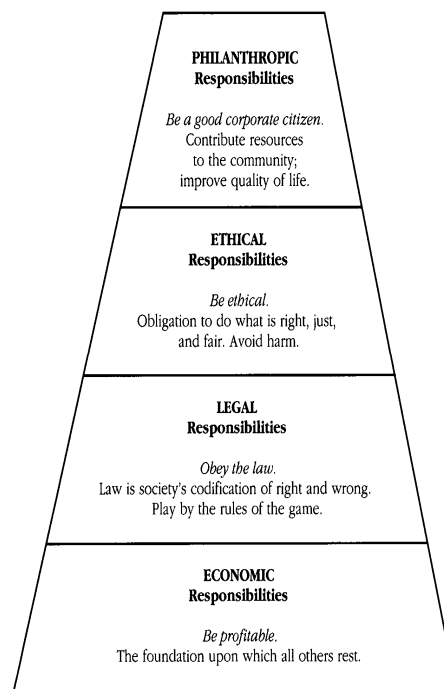


Figure 1: The pyramid of Corporate Social Responsibility (Carroll 1991)

Philanthropic responsibilities

A significant point highlighted by Carroll (1991) is that CSR includes philanthropy, but is not limited to it. This responsibility is about activities firms need to practice to become good corporate citizens. These activities may be making philanthropic contributions, or training unskilled local unemployment. In a short explanation, philanthropic responsibility is to contribute corporate resources to the community in order to improve quality of life.

To summarize, a firm, which fulfills its responsibilities, have to be profitable, run its business in the legal framework, be ethical and be a good corporate citizen.

Research on CSR in Vietnam

There is, to date, very little scholarly and policy literature on CSR in Vietnam. A pioneering study on CSR in Vietnam was undertaken in 2004. This report was performed by the Ministry of Labour-Invalids and Social Affairs, after the program of technical assistance CSR in Vietnam and was supported financially and technically by World Bank [15].

Following this report, a series of studies were conducted by the Centre Franco – Vietnamien de Formation A la Gestion (2008). These studies limited their research to workforce issues, labour relations, and environmental concerns [7, 13, 14, and 18].

From these studies, it can be said that CSR in Vietnam has been understood as, and has focused on, workforce issues, labour relations, and environmental concerns. Additionally, the CSR provided by the Vietnam Forum on CSR is noted in terms of the relationship between corporate and multiple stakeholders, the focus on labour and environment issues, and the role of corporations in economic and social benefits of stakeholders [9].

One characteristic of most of these studies is that, unlike that of the present research, there was a survey targeting management students in order to assess their perception about the CSR concept and CSR activities [22]. The study findings assert that CSR 'is a nearly unknown concept in Vietnam' [22] and CSR is not taught or introduced to business students. The point of CSR

is a new concept in Vietnam is also affirmed in a recent study conducted by Tuan (2011), even though CSR is placed by Vietnamese government as an important factor for sustainable development. Furthermore, Tuan (2011) also mentions about the limitation in management capabilities and expertise in adopting CSR. This reason is used to explain why Vietnamese firms have not focused on CSR and considered CSR as a busy duty in business operation.

According to the survey results from the study of Thang (2008), corporate donations are considered to be the main activity of CSR. This aspect is similar to that of Pham (2011). Managers in firms are considering CSR as charity activities rather than the needs for company development.

In summary, research on CSR in Vietnam, especially that on Vietnamese employees' perceptions of CSR, is really unexplored. In particular, in Vietnam, there is limited of how employees perceive of CSR. This point leads to the need of conducting a study to explore employees' perceptions of CSR.

METHODOLOGY**Research process**

This is a case study in a Tele-communication Company in Vietnam which is one of the most impact companies in social media industry. It is important to understand their employees' perceptions about CSR as it will influence the way they do business and consequently contribute effect the society.

A mixed methodology was applied for the research in this case study.

Desk research was applied in order to get deeper understanding of the Carroll's model of CSR as well as previous studies using this model to recognize the status of employees' perceptions of CSR.

Then, a qualitative research based on in-depth interviews of 03 project managers and 02 white-collar workers were conducted in order to explore the pivot of CSR in business performance, from their points of views. In this stage, thematic analysis was employed to discover interviewees' of CSR and how they think of CSR performance affects their corporate

business activities. This method of analysis helps to explore emerging themes in the interviews [21].

A survey of employees in the sample company was conducted for quantitative analysis of the most common perceptions about CSR in their business.

Multi-scale measurements were used to operate the four types of CSR. The scales are based on Hong (2007), who had applied Carroll model to evaluate perceptions of managers about corporate CSR. According to Hong (2007), the Political, Economic, Ethical, and Philanthropic responsibilities are measured by 15 observable variables. The research bases on this frame and customizes the measurement by the qualitative research above.

An attitude questionnaire was developed with 5-point Likert scale from totally disagree to totally agree.

Four questions relating to the responsibilities of manager in choosing opportunities for grow of the company in Hong (2007) were eliminated from the measurement as they were just suitable for top manager while this research was aimed at employees who were in the operational levels.

Questions regarding to the implementation of CSR in the organization were added to be more familiar to employees.

In terms of control factors, demographics and details of working status of respondents were asked to find whether there is any significant discrimination between groups of respondents.

Especially, questions about the effects of the four types of CSRs to the existence and success of the organization were added in the questionnaire based on suggestions from qualitative research.

Before starting the survey, a pilot survey and adjustment process were carried out. The final questionnaire includes 20 questions about the four CSR, then questions about demographic characteristics and working status of the respondents, about CSR's effects to existence and success of the organization.

In regarding to the sample of the research, with more than a thousand of labors working in a whole country in which HCMC is the biggest market as well as number of labor in this office

also takes a largest proportion. Therefore, with limited budget, this research will just focus on HCMC office which has more than 300 labors working full time and having long term contract. While as the required sample size, according to the rule of 5 for each question, is about 100. Therefore, it is reasonable to take the survey for the whole company. The survey was taken by the end of 2012 in all departments of the company. 320 final questionnaires had been delivered directly to every permanent and full time labour working in Ho Chi Minh office of the company to answer and collected within a week.

Results of the survey were used for examining the most common perceptions about CSR from employee perspective.

Findings from the quantitative research were used to compare with previous studies in Asia which also applied Carroll's Model (1999) for understanding managers and employees' perceptions about CSR in this region. Characteristics of research industries are also taken into account.

Data processing

There are 261 valid questionnaires collected out of 320 questionnaires delivered. The sample characteristics will be described first in the analysis part. Exploratory factor analysis (EFA) was conducted to recognize the "true" factors on employee perceptions about different types of CSR.

These resulted factors were tested for reliability via Cronbach's alpha, which should be at least 0.6 [10].

Validity test was also based on EFA process, which applied Varimax rotation method, with the threshold of KMO measure higher than 0.5. Eigenvalues must be larger than 1. Factor loadings should be at least 0.5 and not in case of cross-loading above 0.35 into more than one factors [10].

DATA ANALYSIS

Preliminary exploratory from in-depth interviews

The opinions of five interviewees are convergent in two key themes. These are about employees' of CSR and their significance to

business life. The term *something to succeed in business* is generated to represent five participants' opinions on *successful business* and *sustainable development*. To answer to the question 'What is CSR?'; a site manager explained:

... CSR is something ... if a company does not perform CSR activities well, that company cannot sustain its development, or that company can "surf" to get only one or two contracts. They can do that, but if they want to develop sustainability, they must complete their responsibilities. (A project manager, 2011, research interview)

The second theme *something needed to survive* is used to describe interviewees' of CSR and their awareness of CSR's extreme significance on business. The terms used by participants are *going down* and *bankrupt*. A clerk explained his idea about CSR as following:

CSR is ... Companies without clear CSR practice will go bankrupt ... no contract, no money to pay salary for employees ... You see, we are influenced by CSR practice! (An employee, 2011, research interview)

Similarly, another staff pointed out the way she defines CSR as follows:

CSR is activities ... if we do such activities not well or think that it is not necessary, the company performance will go down day by day, to wit: in terms of major, relationships with community ... (An employee, 2011, research interview)

To sum up, conducting qualitative approach explores some preliminary findings in employees' perceptions of CSR. Apparently, to interviewees, CSR is quite important due to its roles in business organizations' success and their surviving. Visibly, respondents are aware of CSR and its crucial impacts on business. Nevertheless, analyzing information from in-depth interviews also shows that participants cannot define CSR clearly.

Descriptive statistics and analysis

Among respondents, there are 66 females and 195 males, which account for 25.3% and 74.7% respectively. Such unbalance on gender of respondents is normal in a telecommunication company which relies critically on technical

services to compete based on technology in the industry. This could be seen when looking into the proportion of each department participating in survey sample. There are nearly half of the respondents come from technical department; while 19% from Sale and Marketing department; 18% from Accounting and Finance department; 6% and 10% from Personnel department and the other groups.

About 90 percent of the respondents are between 20 and 40 years old, in which the age of 30-40 is highest at 48%. People in this age usually dynamic and mature enough to control their perception and attitude of work. This is expected for their long term working with high performance and developing in the company.

There are 64% of respondents graduated from vocational training, and 28% graduated higher education. Almost of them have been working at the company for more than 2 years, in which more than 51% of them working from 6 to 10 years and 3% above 10 years. These features are good enough for the research about their perception on CSR of the company, they ensure the information provided with full understanding of respondents due to long term observing and working at the company.

There are 10 senior managers participating in the research (3.8%). About 16% is at the middle and line managerial levels. Workers and staff account for 80%. This is typical span of control in most of service companies of Vietnam.

The role of CSR in existence and success of the company

In considering whether the four types of CSR could represent for these roles of CSR significantly, Cronbach's alpha values are 0.713 for the roles to existence and 0.733 for the role to success.

The results showed that the economic responsibility is most perceived by employees, then legal, ethical, and finally philanthropic responsibilities following this order. Concerning on their roles in existence of the organization, the rates are 4.47; 4.11; 3.93; and 3.33, respectively. In regarding to their roles in success of the company, the rates will be 4.65; 4.31; 4.12; and 3.55, respectively. The results indicate that

employees perceived economic responsibility clearer than the other three. CSR are perceived as success factors rather than core values for the existence of the company. Economic and legal responsibilities are most important both for existence and success of the company.

Factor analysis

EFA for 20 observable variables of CSR resulted in four components with high factor loading for almost variables in at least one component. However, there were few variables having high factor loading in more than one component (factor loading above 0.35 in at least two components), they were dropped from the final scales. The variables deleted from the model step by step are A15 (It is important to achieve organization's objectives without commit to unethical activities), A3 (It is important to fulfill all responsible with employee in complying with what are mentioned in labour law), A20 (It is important to ensure the physical and mental live of employee in organization), A11 (It is important to the organization to participate in solving social problems to improve quality of life), A14 (It is important to be honest and ethical to stakeholders of the organization), A12 (It is important to advertise goods and services in an ethically fair and responsible manner), and A13 (It is important to be fair in career development at the organization).

All of steps satisfy the requirements of KMO levels from 0.816 to 0.868 and significant at 0.000. This process also increases the explanation of accumulated variances extracted of the four factors of higher than 68%.

The valid variables in these four components have satisfied factor loadings from 0.684 to 0.891. Detailed results and reliability levels of each component are presented in Appendix 2.

The resulted factors from EFA were mostly fitted Carroll's model. The economic responsibility includes 5 variables from A6 (It is important to allocate organizational resources effectively and efficiently) to A9 (It is important to provide goods and services that meet social requirements) and A2 (It is important to fulfill exactly all requirements from law and regulation). Philanthropic responsibility contains 4 variables named A16 (It is important to commit

to voluntary and charity activities), A17 (It is important to support public education organizations and communities), A18 (It is important to support and help small enterprises), and A19 (It is important to maintain a policy of increasing charitable and voluntary efforts over time). Legal responsibility consists of two variables A4 (It is important to behave without of any discrimination to anyone in their work force) and A5 (It is important to update and comply with all new law and regulation). Ethical responsibility has 2 variables A1 (It is important to be seriously on considering and abiding to law and regulation aspects when taking any business opportunity) and A10 (It is important to enhance moral and ethical image of the organization in society) (see Appendix 2). All of 4 factors satisfy the reliability requirement with Cronbach's alpha valued from 0.612 to 0.829.

There is slightly difference on the result of this research and the research of Hong (2007). In this research, there is a movement of variables A2 and A9 from legal responsibility to other responsibilities.

However, if the meaning of these variables is considered carefully, this could be understood that the moving is reasonable. Variable A1, which is "*It is important to be seriously on considering and abiding to law and regulation aspects when taking any business opportunity*", should be moved from legal group to ethical group if we consider it in moral and ethical behavior of employees and decision makers; and variable A2, which is "*It is important to fulfill exactly all requirements of law and regulation*", should be moved from legal to economic responsibility if we consider it from the aspects of economic requirement from government for a state-owned company and tax payer. The changing of variables from legal responsibility to economical responsibility can be understood that both of responsibilities are combined to 'a fundamental precept of free enterprise system' [3]. Similarly, the move of variable between legal and ethical responsibility also can be explained by Carroll's (1979; 1991) discussion about these two types of responsibilities.

Perceptions about CSR of different groups of employees

The importance of each type of CSR in this sample was in the same order as in Hong (2007). Economic responsibility is most important. However, different groups of employees might have different perceptions.

Summated scores of these four factors were used in the next step. They were used for testing whether there are differences between groups of demographics in terms of CSR' perception, using ANOVA. In consideration of the difference between males and females, excepting for legal responsibility which is significant at 6%, the remaining factors has ensured its confidents levels at 99%. Besides, males have shown their higher awareness of CSR higher than females.

Labour ages have no any significantly distinction between groups at 5%. Only the older

employees recognized philanthropic responsibility significantly at 6%, but at lowest score of evaluation in comparison to the other three types of responsibility.

Different educational levels perceived differently in two types of responsibility: economic and philanthropic (significantly at 0.000). It is much surprised that well-educated employees perceived less than the others in these two responsibilities. Regarding to the differences in perception of CSR between functional departments, only ethical responsibility is not significant. The lowest level of agreement is at Finance and Accounting department which is significantly lower than other departments in all types of responsibility. In contrast, Technical, Production and Information system departments have highest perceived evaluation in all of types of responsibility.

Table 1. Benchmark with previous studies of perceptions about CSR based on Carroll's Model (1991) in Asia

Characteristics	Hong (2007)	Smirnova (2012)	This research
Country	Malaysia	Kazakhstan	Vietnam
Respondents	Senior managers in petrochemical industry	Working parents of undergraduate students	Employees in a service company (SCTV)
Sample size	170	120	261
Types of CSR			
Economic	Most important	3rd important	Most important
Legal	2nd important	Most important	2nd important
Ethical (including stewardship)	3rd important	2nd important	3rd important
Philanthropic (including charity, discretionary)	(discretionary) least important	least important	(charity) least important
Correlations among the other types	Legal, Ethical, and Discretionary are significantly correlated each other. Only Economic did not correlate any types of CSR.	Legal and Ethical, Philanthropic and ethical, Philanthropic and Legal were significantly correlated. Only Economic did not correlate any types of CSR.	Legal has correlations with the other three types. Philanthropic also correlates to Economic type. Except Legal, Ethical has no correlation with Economic and Philanthropic.

In terms of working experience, philanthropic responsibility is perceived differently among groups (significantly at 5%). Legal and economic responsibilities are perceived differently at 6% of significance. Employees with more than 10 years long rate highest in all four responsibilities. Philanthropic responsibility is perceived increasingly with respect to longer working experience. However, economic responsibility is in reverse situation. Legal responsibility is perceived highest for new comer group.

The higher managerial positions seem not to give high priority to economic and philanthropy responsibilities, while lower positions seems not to care much on legal and ethic, vice a versa. However, the difference between groups is not clear and does not achieve significant test.

Analyzing the correlations between factors, most of the Pearson coefficients are significant and less than 0.5 (see Appendix 3). Only ethical responsibility has no correlation with economic and philanthropic types with very small correlation ratios and insignificant at 5%.

DISCUSSION

The case study of senior managers in Malaysia by Hong (2007) and adult labour in Kazakhstan by Smirnova (2012) were used to benchmark with the case of our target company in Vietnam against the four types of CSR.

Although perceptions of employees in the company do not totally match what have been tested in previous studies (see Table 1), the concepts in Carroll (1991) are still worked. Economic and legal responsibilities are the fundamental precepts in all three cases.

The common findings among the three studies in Asia is that philanthropic responsibility was least perceived as important to business. As economic and legal responsibilities have not been fulfilled, philanthropic responsibility in the practice is still far from expectation of CSR scholars. It is explainable in the current situation of developing countries in Southeast Asia as Malaysia and Vietnam. Managers' perceptions in Malaysia and both managers and employees' perceptions in Vietnam are quite similar about CSR in their businesses despite their industries.

However, in such Central Asia as Kazakhstan, there was a difference for the most important responsibility: legal overcomes economic and ethical to be the most perceived responsibility, [20]. Meanwhile, our study in Vietnam finds it similar to the study by Hong (2007) in Malaysia where economic responsibility was evaluated as most important. According to Carroll (1991), both economic and legal responsibilities are still at fundamental stage of CSR perception.

A common result in both previous studies was the independence of economic from the other three responsibilities. However, in our research, economic responsibility has significant correlations with legal and philanthropic types, except ethical. This means that any change in perception about economic responsibility will affect employee perception about legal and philanthropic ones.

It is shown that there are quite many common results among CSR studies in Asia. Their findings were all able to be explained by Carroll (1991).

IMPLICATIONS AND LIMITATIONS

Practical implications

There are some crucial implications from the findings of this study. Firstly, as displayed in Table 1, employees in the studied company are aware of CSR significance and they classified the importance of four types of responsibilities as they are in Carroll (1991). Moreover, the correlation between economic and legal responsibilities is also appropriate with the explanation by Carroll (1991) about the fundamental precepts of business organizations.

These are quite important in order to confirm that CSR pyramid of Carroll (1991) can be properly employed in further CSR studies.

Secondly, the correlation between economic and philanthropic responsibilities expresses the fact in business life in Vietnam. Firms only can perform philanthropic activities if their economic duties are fulfilled well. And, vice versa, firms use the outcomes of their discretionary activities as a driver for business results.

Thirdly, the fact that interviewees in in-depth interviews cannot define CSR clearly pointed out that CSR is still a new concept to the workforce. In the other words, CSR has not been officially disseminated and trained to employees and firms need to change the way to approach and disseminated their CSR activities to their employees.

Limitations and further research

Like other studies, our research also suffers from some limitations and the above implications are from limited perspective. First, similarly to the study of Smirnova (2012), CSR is not so clear defined in participants' understanding. This may lead to wrong CSR perceptions and classifications. Secondly, our research collected data from a service corporation, which cannot represent for employees in general. Furthermore, opinions of employees in a manufacturing company may differ from a service one. Therefore, further research which is conducted in the context of different categories firms is needed. In particular, perceptions of employees in manufacturing companies need to be explored.

Áp dụng mô hình của Carroll (1991) để khảo sát nhận thức của người lao động về khái niệm trách nhiệm xã hội của doanh nghiệp

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TÓM TẮT:

Nghiên cứu này đánh giá nhận thức của người lao động về bốn loại trách nhiệm trong tháp trách nhiệm xã hội doanh nghiệp của Carroll (1991), bao gồm trách nhiệm kinh tế, trách nhiệm pháp lý, trách nhiệm đạo đức và trách nhiệm từ thiện. Ngoài ra, nghiên cứu này còn xác định những khác biệt trong nhận thức của người lao động ở Việt Nam và các nước đang phát triển

Từ khóa: Trách nhiệm xã hội, Carroll, nhận thức, người lao động.

khác về trách nhiệm xã hội. Kết quả nghiên cứu cung cấp nhiều điểm quan trọng. Thứ nhất, các doanh nghiệp cần thay đổi cách tiếp cận và truyền thông các hoạt động về trách nhiệm xã hội. Thứ hai, kết quả nghiên cứu này cung cấp thêm minh chứng về tính khả thi của mô hình Carroll trong các nghiên cứu về trách nhiệm xã hội sau này.

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APPENDIX 1

<p>Legal responsibility</p> <p>A1 – It is important to be seriously on considering and abiding to law and regulation aspects when taking any business opportunity</p> <p>A2 – It is important to fulfill exactly all requirements of law and regulation</p> <p>A3 – It is important to fulfill all responsible with employee in complying with what are mentioned in labour law</p> <p>A4 - It is important to behave without of any discrimination to anyone in their work force</p> <p>A5 – It is important to update and comply with all new law and regulation</p>
<p>Economical responsibility</p> <p>A6 – It is important to allocate organizational resources effectively and efficiently</p> <p>A7 – It is important for employee to comply regulation of organization regarding to working time, using resources and facilities...</p> <p>A8 – It is important to accelerate solutions to ensure better performance results</p> <p>A9 – It is important to provide goods and services that meet social requirements</p>
<p>Ethical responsibility</p> <p>A10 – It is important to enhance moral and ethical image of the organization in society</p> <p>A11 – It is important to the organization to participate in solving social problems to improve quality of life</p> <p>A12 – It is important to advertise goods and services in an ethically fair and responsible manner</p> <p>A13 – It is important to be fair in career development at the organization</p> <p>A14 – It is important to be honest and ethical to stakeholders of the organization</p> <p>A15 – It is important to achieve organization's objectives without commit to unethical activities</p>
<p>Philanthropic responsibility</p> <p>A16 - It is important to commit to voluntary and charity activities</p> <p>A17 – It is important to support public education organizations and communities</p> <p>A18 – It is important to support and help small enterprises</p> <p>A19 – It is important to maintain a policy of increasing charitable and voluntary efforts over time</p> <p>A20 – It is important to ensure the physical and mental live of employee in organization</p>

APPENDIX 2

	Component				Mean
	1	2	3	4	
Economic responsibility					
Cronbach's alpha: 0.829					
A6 - It is important to allocate organizational resources effectively and efficiently	0.781				3.76
A9 - It is important to provide goods and services that meet social requirements	0.781				4.07
A7 - It is important for employee to comply all regulation of the organization regarding to working time, using resources and facilities, etc.	0.709				4.21
A2 - It is important to fulfill exactly all requirement of law and regulation	0.701				4.10
A8 - It is important to accelerate solutions to ensure better performance results	0.684				3.87
Philanthropic responsibility					
Cronbach's alpha: 0.825					
A19 - It is important to maintain a policy of increasing charitable and voluntary efforts over time		0.885			3.20
A17 - It is important to support public education organizations and communities		0.783			3.17
A18 - It is important to support and help small enterprises		0.750			3.09
A16 - It is important to commit to voluntary and charity activities		0.688			3.55
Legal responsibility					
Cronbach's alpha: 0.641					
A4 - It is important to behave without of any discrimination to anyone in their work force			0.849		4.02
A5 - It is important to update and comply with all new law and regulation			0.733		3.92
Ethical responsibility					
Cronbach's alpha: 0.612					
A10 - It is important to enhance moral and ethical image of the organization in society				0.891	3.99
A1 - It is important to be seriously on considering and abiding to law and regulation aspects when taking any business opportunity				0.749	4.23

APPENDIX 3

Correlations matrix

		Economic	Philanthropic	Legal	Ethical
Economic	Pearson Correlation	1	.492**	.446**	.071
	Sig. (2-tailed)		.000	.000	.255
	N	261	261	261	261
Philanthropic	Pearson Correlation	.492**	1	.381**	.095
	Sig. (2-tailed)	.000		.000	.127
	N	261	261	261	261
Legal	Pearson Correlation	.446**	.381**	1	.211**
	Sig. (2-tailed)	.000	.000		.001
	N	261	261	261	261
Ethical	Pearson Correlation	.071	.095	.211**	1
	Sig. (2-tailed)	.255	.127	.001	
	N	261	261	261	261

** . Correlation is significant at the 0.01 level (2-tailed).