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# CONSUMER RESPONSES TOWARD RETAIL FIRMS' ENGAGEMENT IN CORPORATE SOCIAL RESPONSIBILITY: EMPIRICAL EVIDENCE FROM AN EMERGING ECONOMY

TIEN DUC, LE

**Doctor of Philosophy** 

### **ASTON UNIVERSITY**

June 2020

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#### ABSTRACT

The aim of this research is to investigate Corporate Social Responsibility (CSR) engagement of retail firms in the context of an emerging economy. More specifically, its objectives are twofold: firstly, to explore of the general outlook of the CSR in the context of an emerging economy; secondly, to determine the attribution process of consumers towards CSR initiatives carried out by the retail firms and potential mediating and moderating factors of the relationships between CSR domains and consumers' attributions and responses.

The theoretical backbone of the thesis is attribution theory, in combination with other theories explaining customer responses to CSR, such as theories regarding ethical consumption and consumer loyalty, to provide explication of the nature and extent of the relationships between variables in the research framework.

A mixed methods approach is employed to address the research questions. A survey on 716 consumers across 45 retailers is developed subsequent to 13 in-depth interview sessions with participants who are working in retail industry. The results emerged from the qualitative study inform the conceptual framework to test in the subsequent quantitative study.

A comprehensive review of literature shows some substantial gaps in understanding CSR from the perspective of individual consumers in the context of emerging markets. These limitations to the current knowledge have been clearly highlighted as the lack of evidence in the context of emerging market on how the consumers respond towards CSR engagement of

the retail firms, on which processes or mechanisms that the CSR engagement translates into consumer-related consequences, and under which conditions that the CSR efforts influence the consequences. In addressing these gaps, the research, therefore, contributes to the CSR literature on emerging economies by investigating the role of CSR domains on consumer attributions, the mediating effects of consumer attributions on the relationships between CSR domains and brand-related outcomes, and the moderating effects of proactive CSR strategy of retail firms and consumer consciousness of sustainable consumption.

The main findings of the research show the first interesting implication that CSR domains have different impacts on consumer attributions. Community and customer domains have direct and positive impacts, while environment and employee domains have direct and negative impacts on consumer attributions of normative, affective, calculative motives of the retail firms. In addition, the research provides empirical findings on the link between consumer attribution of normative motives of the retail firms and their attitudinal loyalty to the retail firms. Secondly, the research provides empirical evidence on inferred motives as mediators which translate CSR domains into the consumers' loyalty and willingness to pay more. Consumer attribution of normative motive, affective motive, and calculative motive of the retail firms partially mediate the relationships between four types of CSR domains (environment, customer, employee, and society) and attitudinal loyalty; meanwhile, consumer attribution of affective motives of the retail firms partially mediates the relationship between community domain and attitudinal loyalty. Also, partial effects of mediation of consumer attribution of normative and affective motives are found on the relationship between customer domain and willingness to pay more of the consumers. It is also reported that full mediation is revealed when two mediators (normative and affective motives) fully mediate the relationships between three types of CSR domains (environment, employee, and society) and willingness to pay more. Finally, the research found supporting evidence of three moderators which set the favourable or unfavourable conditions for the CSR domains influence the consumer's attributions. Namely, proactive CSR dampens the positive relationship between community CSR domain and affective motive; consciousness of sustainable consumption in environment strengthens the positive relationship between environmental CSR domain and affective motive; consciousness of sustainable consumption in society strengthens the positive relationship between societal CSR domain and normative motive.

Key Words: corporate social responsibility, consumer perception, attribution theory, consciousness of sustainable consumption, emerging economy.

3

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IN MEMORY OF MY DAD – Bo Ngai

ABSTRACT	2
ACKNOWLEDGEMENTS	4
LIST OF TABLES	11
LIST OF FIGURES	12
CHAPTER 1 - INTRODUCTION	13
CHAPTER 2 - LITERATURE REVIEW	19
2.1. Nature of Corporate Social Responsibility (CSR)	19
2.1.1. Origin, Terminologies and Definitions of CSR	19
2.1.2. Theoretical Roots of CSR	21
2.1.3. Contemporary Conceptualisations of CSR	40
2.2. Typology of CSR Engagement	55
2.3. Approaches Towards the CSR Engagement of the Firm	60
2.4. Consumer-related Responses to the CSR Engagement	62
2.4.1. Consumer Perceptions of CSR Engagement of the Firms	62
2.4.2. Consumer-related Responses Toward the Firm's CSR Engagements	65
2.4.3. Consumer-related Responses Toward the Trend of Sustainability	67
2.5. Emerging Economies as a Context of the Study	70
2.5.1. General Characteristics of Emerging Economies	70
2.5.2. Brief Overview of CSR in Emerging Economies	71
2.6. Critical Summary of Literature Review	73
CHAPTER 3 - MIXED METHODS APPROACH	75
3.1. Research Paradigm	75
3.2. Pragmatism Paradigm	76
3.3. Rationale of the Mixed Methods Approach	

## TABLE OF CONTENTS

3.4. Exploratory Sequential Design of Study	80
3.5. Contextual Overview of Study	80
3.6. Ethical Considerations	82
CHAPTER 4 - EXPLORATORY STUDY ON CSR IN EMERGING MARKET - PRELIMINARY EVIDENCE ON ANTECEDENTS, CONSEQUENCES & MEDIATORS	84
4.1. Aims of the Study	84
4.2. Choosing the Techniques to Collect Data	84
4.3. Sampling	89
4.3.1. Sampling Strategies	89
4.3.2. Selection Criteria	89
4.3.3. Designing a Sample Frame	90
4.4. Interview Procedure	90
4.5. Transcribing & Analysing Data	91
4.5.1. Transcribing	91
4.5.2. Analysing	91
4.6. Reliability and validity of research findings	92
4.7. Discussion and implication of qualitative findings	92
4.7.1. Antecedents of CSR Engagement	92
4.7.2. Mediators of CSR Engagement and its Outcomes	105
4.7.3. Consequences of CSR Engagement	120
4.8. Summary of the Results for Qualitative Study	122
CHAPTER 5 - THEORETICAL UNDERPINNING, CONCEPTUAL FRAMEWORK AND HYPOTHESES DEVELOPMENT	
5.1. Theoretical Underpinning of the Study	123
5.2. Formation of the Conceptual Framework	127

5.2.1.	CSR Domains of Community, Customer, Employee, Environment, and Socie	-
5.2.2.	Attribution of Affective, Normative, and Calculative Motives	. 129
5.2.3.	Proactive CSR Strategy	. 131
5.2.4.	Consciousness of Sustainable Consumption in the Environment and Society Aspects	
5.2.5.	Attitudinal and Behavioral Responses of the Consumer	. 133
5.3. Нур	oothesis Development	. 136
5.3.1.	Dimensions of CSR Initiatives as Antecedents of Consumer Attribution of Fin Motive	
5.3.2.	Consumer Attribution of Firm's Motive Informs Their Consumer Loyalty	. 138
5.3.3.	Consumer Attributions of Firm's Motive Translate CSR Initiatives into Attitudi and Behavioural Loyalty	
5.3.4.	Moderating Role of Proactive CSR Strategy of Company and Consciousness Sustainable Consumption of Consumer	
CHAPTER	6 - IMPACT OF CSR DOMAINS ON CONSUMER IN EMERGING MARKET	145
6.1. The	Quantitative Research Phase	. 145
	Quantitative Research Phase	
6.1.1.		. 145
6.1.1. 6.1.2.	Aims of the Study	. 145 . 145
6.1.1. 6.1.2. 6.1.3.	Aims of the Study	. 145 . 145 . 146
6.1.1. 6.1.2. 6.1.3. <b>6.2. Qua</b>	Aims of the Study Sampling Procedure Data Collection	. 145 . 145 . 146 <b>. 152</b>
6.1.1. 6.1.2. 6.1.3. <b>6.2. Qua</b> 6.2.1.	Aims of the Study Sampling Procedure Data Collection	. 145 . 145 . 146 <b>. 152</b> . 152
6.1.1. 6.1.2. 6.1.3. <b>6.2. Qua</b> 6.2.1. 6.2.2.	Aims of the Study Sampling Procedure Data Collection <b>Intitative Data Analysis</b> Descriptive Analysis and Reflective Measure Validation	. 145 . 145 . 146 <b>. 152</b> . 152 . 159
6.1.1. 6.1.2. 6.1.3. <b>6.2. Qua</b> 6.2.1. 6.2.2. 6.2.3.	Aims of the Study Sampling Procedure Data Collection <b>Intitative Data Analysis</b> Descriptive Analysis and Reflective Measure Validation Confirmatory Factor Analysis	. 145 . 145 . 146 <b>. 152</b> . 152 . 159 . 175
6.1.1. 6.1.2. 6.1.3. <b>6.2. Qua</b> 6.2.1. 6.2.2. 6.2.3. 6.2.4.	Aims of the Study Sampling Procedure Data Collection <b>Initiative Data Analysis</b> Descriptive Analysis and Reflective Measure Validation Confirmatory Factor Analysis Structural Equation Modelling	. 145 . 145 . 146 <b>. 152</b> . 159 . 175 . 194
6.1.1. 6.1.2. 6.1.3. <b>6.2. Qua</b> 6.2.1. 6.2.2. 6.2.3. 6.2.4. <b>CHAPTER</b>	Aims of the Study Sampling Procedure Data Collection <b>Initiative Data Analysis</b> Descriptive Analysis and Reflective Measure Validation Confirmatory Factor Analysis Structural Equation Modelling Summary of the Hypothesis Testing	. 145 . 145 . 146 <b>. 152</b> . 159 . 175 . 194

7.1.2. Consumer Attributions as Mediators of CSR Domains and Consumer Re	
7.1.3. Proactive CSR and Consciousness of Sustainable Consumption of Con Moderators of CSR Domains and Consumer Attributions	
7.2. Theoretical Implications	203
7.3. Managerial Implications	206
7.4. Limitations of Research and Directions for Future Research	208
7.5. Conclusion Remarks	210
REFERENCES	211
APPENDICES	279
Appendix 1 – Evolution of CSR Definitions	279
Appendix 2 - Arguments For/Against CSR Drawn from CSR Definitions	291
Appendix 3 - List of Participants for In-depth Interview	303
Appendix 4 - Interview Guideline	305
Appendix 5 – Email Asking for Interviewees' Feedback on Qual Findings	307
Appendix 6 - Selected Retailers for the Quantitative Survey	310
Appendix 7 - Questionnaire for Survey on Consumers	311
Appendix 8 - Validity and Reliability Results of Pretest after Removing Item Low Factor Loadings	
Appendix 9 - Evaluation of Missing Values of Measurement Items	335
Appendix 10 - AMOS Output for CFA1	336
Appendix 11 - AMOS Output for CFA2	345
Appendix 12 - AMOS Output for CFA 3	353
Appendix 13 – Cook's Distance Analysis for Testing Influential Outliers	
Appendix 14 - Testing Multicollinearity by Accessing the Variance Inflation (VIF)	
Appendix 15 - AMOS Output for Testing Direct Effects	365

Appendix 16 - Results of Indirect Effects (Using Plugin "IndirectEffects" De by Gaskin, 2016)		
Appendix 17 - AMOS Output for Testing Mediated Effect	375	
Appendix 18 - AMOS Output for Testing Moderated Effects	383	

## LIST OF TABLES

Table 1 - Classification of CSR Theories by Garriga and Mele (2004)
Table 2 - Classification of CSR Theories by Secchi (2007)         36
Table 3 - The Compatibility of Techniques to Collect Data with the Research
Objectives
Table 4 - Themes Emerged from Data Analysis Related to Antecedents of CSR
Engagement97
Table 5 - Themes Emerged from Data Analysis Related to Mediators of CSR
Engagement110
Table 6 - Themes Emerged from Data Analysis Related to Consequences of CSR
Engagement
Table 7 - Review of the Main CSR Theories Compatible to Thesis         126
Table 8 - Sources of Measurement for Variables         148
Table 9 - Descriptive Statistics of the Survey Sample (n = 716)       154
Table 10 - Results of Validity and Reliability Tests         156
Table 11 - Fitness Index Thresholds         161
Table 12 - Validity Analysis (CFA 1) 163
Table 13 - Validity Analysis (CFA2) 168
Table 14 - Validity Analysis (CFA3)       173
Table 15 - Structural Model Evaluation Indices and Testing Outcomes of Hypothesis
for Direct Effect
Table 16 - Structural Model Evaluation Indices and Testing Outcomes of Hypothesis
for Mediated Effect183
Table 17 - Testing Full and Partial Effect of Mediation         185
Table 18 - Structural Model Evaluation Indices and Testing Outcomes of Hypothesis
for Moderated Effect189
Table 19 - Overview of the Results of Hypothesized Model         199

## LIST OF FIGURES

Figure 1 - Conceptual Framework of the Study	135
Figure 2 - Hypothesised Model of Study	144
Figure 3 - Estimation of Measurement Model (CFA 1)	160
Figure 4 - Estimation of Measurement Model (CFA 2)	166
Figure 5 - Estimation of Measurement Model (CFA 3)	171
Figure 6 - Estimation of Structural Model for Testing Direct Effect	177
Figure 7 - Estimation of Structural Model for Testing Mediated Effect	181
Figure 8 - Estimation of Structural Model for Testing Moderated Effect	187
Figure 9 - Plot of Moderated Effect H(III)1a	191
Figure 10 - Plot of Moderated Effect H(III)2b	192
Figure 11 - Plot of Moderated Effect H(III)3a	193

#### **CHAPTER 1 - INTRODUCTION**

Emerging markets have been taking an increasingly crucial position in the global stage. They are accounting for over two-thirds of the world's population. Also, such countries are responsible for the impressive annual growth rates in the gross domestic product that the world has ever seen over the past few years at 7–10% with some of the biggest economies in the world, such as China, or India (World Bank, 2016). However, emerging economies are also facing the uncertainty and value disparity of negative externalities of the development in terms of poverty alleviation, climate change, public health, labor standards, human rights, institutional voids, and corruption (Booth & Snower, 1996; Khanna & Palepu, 2010; Pless-Mulloli et al., 2001; Visser, 2008; Rupp & Williams, 2011; Jain, Aguilera, & Jamali, 2016; Su et al., 2016; Sheth, 2011; Arya & Zhang, 2009; Giuliani, 2016; Gruber & Schlegelmilch, 2015; Khan, Lew & Park, 2015; Muller & Kolk, 2009). It is suggested that such detrimental impacts have considerably hindered the sustainable development of these emerging economies, in which irresponsibility of business community must have been strongly accentuated.

To control those long-damaged issues in emerging economies, concept of corporate social responsibility (CSR), which originated from Western developed countries since 1950s, has been introduced as effective approach to address the complicated relationship between business and society (Bowen, 1953). Despite early criticisms from Levitt (1958), Friedman (1962), Ackerman (1973) about the key role of the business in maximising profits rather than focusing on social duty, CSR is still revolutionised and supposed to advocate a balanced development of society in creating sustainable values across three key areas, namely economic prosperity, environmental quality, and social justice (Elkington, 1994). The importance of the business is also highlighted that it thrives to be at the state of "The CSR firm should strive to make a profit, obey the law, be ethical, and be a good corporate citizen" (Carroll 1991: 43).

It is noted that most of literature has witnessed an overwhelming dominance of conceptual and empirical work in the areas of CSR in the context of developed countries, especially in the Europe and USA (Podolny, 1993, 1994; Kolk, 2005; Maignan & Ralston, 2002; Welford, 2002; Fombrun, 1996; McWilliams & Siegel, 2000; Hillman & Keim, 2001; Ali, Lynch, Melewar, & Jin, 2014). Nevertheless, most of these Western-centric CSR studies do not encounter such quick and unstable development in terms of economic, social, political, and cultural aspects in emerging countries where CSR principles seem to be more difficult and challenging to implement (Hay & Gray, 1974; Hemingway & Maclagan, 2004; Vitell & Paolillo, 2004;

Hemingway, 2005; Waldman et al., 2006; Aguilera et al., 2007; Visser, 2008; Williams & Aguilera, 2008; Mullerat, 2010; Jamali & Neville, 2011; Garcia-Rodriguez et al., 2013; Preuss, Barkemeyer & Glavas, 2016). According to Matten and Moon (2008), CSR is explained as a context-specific concept, therefore, because of the differences in historical, cultural and social values, norms and priorities, the current conceptual and theoretical approaches of CSR which are mainly derived from the developed countries might not be compatible to the context of emerging countries (Hofstede, 1980, 2001; Blowfield & Frynas, 2005; Hamann, 2004; Logsdon & Wood, 2002; Jamali & Mirshak, 2007). Even, there are some raised concerns that by applying Western-centric CSR principles it could lead to "legitimize and reproduce values and perspectives that are not in the interests of developing economies or the poor and marginalized" (Blowfield and Frynas, 2005: 510). It is also more critical as the attempts on investigating CSR in the context of emerging countries have been scarce with a few exceptions (Luken & Stares, 2005; Amaeshi et al., 2006; Kraisornsuthasinee & Swierczek, 2006; Vives, 2006; Husted & Allen, 2006; Jamali & Mirshak, 2007; Muthuri et al., 2009; Hamann & Sprague, 2008; Dobers & Halme, 2009; Lindgreen et al., 2010; Miao, Cai & Xu, 2012; Chang, 2015; Jamali & Karam, 2016; Jean et al., 2016).

Although it is not practical and reasonable to consider that CSR should become universally applicable multidimensional construct (Rowley and Berman, 2000), or there should be separate systems of literature for CSR in developed and developing countries context (Katz et al., 2001), the question of whether the long-established theories of CSR in Western countries could be applicable in the distinct context of emerging economies still remains largely unaddressed. Therefore, the study which is taking advantage of the literature from Western CSR to contextually modify and empirically test in the conditions and circumstances of the emerging economies should be highly encouraged.

One of the most important stakeholders of the firm is the consumer. Contextually, the perspective of consumer towards CSR in emerging economies could be substantially different from the ones' who come from developed countries (White, 2008; Azmat and Zutshi, 2012; Marquina & Morales, 2012; Paul, Modi, & Patel, 2016). However, this statement could also be controversial due to the significantly growing pace of global integration and the inter-connected world of globalisation in recent years making the consumers are inclined to be more homogeneous in a number of aspects, such as from the perspective of ethically/socially conscious consumption (Marquina & Morales, 2012; Singh and Gupta, 2013). Still, there is not much clearly known about these disparities and similarities from the consumer perspective in emerging economies in literature.

More specifically, several theoretical gaps need to be considered. Firstly, literature is lacking the research evidence at the perspective of individual consumers' perception towards CSR (Creyer and Ross, 1996; Barone et al., 2000; Sen and Bhattacharya, 2001, 2004; Peloza and Shang, 2011; Deng, 2012). Given one of the most comprehensive reviews of CSR literature, mainly from the developed world, Aguinis and Glavas (2012) concluded that more research should be carried out at the perspective of individual consumer. Echoing this conclusion, Jamali and Karam (2018) in another exhaustive review of CSR in developing countries also found out that the number of studies conducted at the individual consumer level has been disproportionately limited as compared to the institutional and organisational level of analysis. According to several CSR scholars in developed countries, consumers as one of a major stakeholder groups attempt to influence firms to engage in CSR due to three main motives: instrumental, relational, and moral (Grunig, 1979; Brown & Dacin, 1997; Aguinis and Glavas, 2012; Christmann & Taylor, 2006; Sen & Bhattacharya, 2001; Aguilera et al., 2007). In the context of developing countries, consumer perception of the level of CSR importance, personal characteristics as well as commitment and intention of individual consumer have been indicated as antecedents of CSR (Christmann and Taylor, 2006; Tian et al. 2011; Arli and Lasmono, 2010; Carvalho et al., 2010; Juscius and Sneideriene, 2013; Kolkailah et al., 2012; Ramasamy et al., 2010); meanwhile, the outcomes of CSR are the increment of attractiveness and identification of the firm in the eyes of both consumers and employees (Duarte, 2010; Kim et al., 2010) as well as positive orientations and purchase intentions from consumers (Auger et al. 2007; Ramasamy and Yeung 2009). Some other studies reveal consumer-related variables as important mediator of the CSR-outcomes relationship, such as customer satisfaction (Lev, Petrovits, & Radhakrishnan, 2010; Luo & Bhattacharya, 2006), consumer-organisation fit (Sen & Bhattacharya, 2001), and consumer trust (Vlachos, Tsamakos, Vrechopoulus, & Avramidis, 2009). According to Arora & Henderson (2007) and Sen & Bhattacharya (2001), consumers have also been found to react positively towards the firms' CSR engagement through favorable evaluations of the firms and its products (Brown & Dacin, 1997; Ellen, Mohr, & Webb, 2000; Sen & Bhattacharya, 2001) as well as through increased loyalty (Maignan, Ferrell, & Hult, 1999). In sum, it could be asserted from what have been known that the comprehensive pattern of relationships between perceptions of firms' activity levels, CSR domains, inferred motives, and brand-related outcomes has not been looked at in an emerging economy context. It is however important to do so as emerging economies differ from developed economies in the general level of contextual development of economic, social, political, and cultural aspects, as well as in the evolution of CSR concept.

Secondly, literature is lacking the understanding of the role of mediators which are playing as processes or mechanisms to translate the CSR engagement into its consequences (Aguinis and Glavas, 2012; Jamali and Karam, 2018). Very little evidence with regard to mediators of CSR-outcome relationships has been found, with a few exceptions (Sharma, 2000; Sen & Bhattacharya, 2001; Orlitzky, Schmidt, & Rynes, 2003; Luo & Bhattacharya, 2006; Carmeli et al., 2007; Sully de Luque et al., 2008; Vlachos et al., 2009; Surroca et al., 2010; Lev et al., 2010; Jones, 2010). No specific studies paid attention to inferred motives as a potentially important mediator in translating CSR efforts of the firms into the consumer-related consequences. This study, therefore, concentrates in investigating the role of inferred motives in the relationship between CSR domains implemented by the retail firms and behavioral/attitudinal responses of consumers toward the firms.

Thirdly, literature is lacking the understanding of the role of moderators which are setting as conditions under which the CSR efforts influence the consequences (Aguinis and Glavas, 2012; Jamali and Karam, 2018). Some conceptual studies suggested potential moderators of the relationship between CSR domains and the consequences. Sen & Bhattacharya (2004), based on a qualitative study, formulated a conceptual framework with some moderators indicated such as marketing strategy of the firm, the characteristics of industry, the firm's reputation, the firm's size and demographics, consumers' support of the CSR issues, consumers' attributions and attitudes, the distinctiveness of CSR initiatives, coherence when implementing CSR initiatives, the reputation of the CSR program, and the fit of the CSR program with the overall strategy of the firm. However, the empirical knowledge of moderated effects, particularly from the consumer perspective, is still nascent in the CSR literature of developing countries (Jamali and Karam, 2018). Furthermore, few studies have looked at the role of boundary conditions of the relationship patterns by investigating the role of moderating effects. This study, therefore, contributes to the literature by investigating proactiveness as a CSR strategy-related variable, and consciousness of sustainable consumption as a consumer-related variable.

The main objectives of this thesis, therefore, are to investigate the direct link between CSR domains and consumer perceptions, to dissect the mechanism of CSR influencing consumer responses, and to examine the external factors playing a moderating role on these links. However, it should be noted that due to the limited understanding of CSR in emerging economies, a preliminary exploration of main antecedents and consequences of engaging CSR as well as possible mechanisms, which are able to link these antecedents and consequences, needs to be conducted in order to establish a grounding base for the

consequent investigation. The four respective research questions, accordingly, are posed as follow:

# RQ 1: What are the possible antecedents and consequences of engaging CSR in the context of an emerging economy?

RQ 2: What are the consumer perceptions towards CSR engagement of the firms?

RQ 3: What are the mediators in translating CSR efforts into the consumer responses?

# RQ4: What are the moderators in which the CSR efforts influence consumer perceptions?

By addressing the above research questions, the study aims to make a number of theoretical contributions.

Firstly, the study is to provide the perspective of individual consumers on their perceptions towards the what and the why of CSR engagement that the firms are fulfilling in the context of an emerging economy. This work is a timely response to the call of many CSR researchers on the lack of research at the perspective of individual consumers (Maignan et al., 1999; Agle et al., 1999; Carmeli et al., 2007; Glavas & Piderit, 2009; Chun, 2009; Turker, 2009; Bayoud et al., 2012; Aguinis and Glavas, 2012; Jamali and Karam, 2018).

Secondly, the study is to provide empirical evidence on possible mediators between CSR efforts of the firms and consumers responses. This research also has an important implication for the literature which has been regularly reviewed and proved that not much is understood about the mechanisms/processes of translating CSR efforts into attitudinal and behavioural consequences of the consumers (Sen & Bhattacharya, 2001, 2004; Aguinis and Glavas, 2012; Jamali and Karam, 2018).

Thirdly, the study is to provide the empirical evidence on external factors which could be possible moderators that have certain effects on the relationship between CSR efforts of the firms and the consumer' perceptions. This work is considered a significant attempt to shed more light on different conditions/settings in which the firms try to influence the consumers by engaging with CSR activities (Sen & Bhattacharya, 2001, 2004; Aguinis and Glavas, 2012; Jamali and Karam, 2018).

Fourthly, the study is to provide the supplementary knowledge to the current CSR theories in the context of emerging economies. The integration of empirical results from the study could make the CSR theories and frameworks more articulate and adaptable in different contexts.

The remainder of this document is structured as follows: firstly, a comprehensive literature review is presented to trace the evolution of the concept of CSR in order to understand how CSR work throughout the history of the relationship between business and society and to identify the most suitable definition of CSR for the study. The different schools of theories are also reviewed and discussed to understand the conceptualisation of CSR and to examine the theoretical gaps for study. The next part describes and justifies the mixed method that is employed in this research. The qualitative results of study 1, which is designed to answer the RQ1, is presented and analysed in the next chapter which serves as a premise in combination with what has been reviewed and discussed in literature section to propose a conceptual framework for the study 2. Following the analysis report of empirical results for study 2, discussions and conclusions of the thesis are drawn to answer the RQs 2, 3, 4, with an examination of limitations of research and recommendations for future research.

#### **CHAPTER 2 - LITERATURE REVIEW**

#### 2.1. The Nature of Corporate Social Responsibility (CSR)

#### 2.1.1. Origin, Terminologies and Definitions of CSR

Clark (1916) was one of the first scholars suggesting the problem of responsibility when he criticised the current economics of irresponsibility and called for the economics of responsibility and the personal responsibility of businessmen. According to Murphy (1978), CSR in the period before the 1950s was identified as the 'philanthropic' era when businesses mainly donated to charities. Many CSR historians also agreed that the modern CSR could be traced from 1950s onward, since the period prior the 1950s CSR perception was simply recognised as philanthropic initiatives and donating charities of corporations (Heald, 1970; Eberstadt, 1973; Muirhead, 1999; Carroll, 1999; Wren, 2005; Spector, 2008).

For the modern CSR from the 1950s onward, Murphy (1978) classified three periods for CSR eras: the period 1953–1967 was named as the "awareness" era, in which the firms became more aware of the overall responsibility of business and its involvement in society; the period 1968–1973 was called the "issue" era, in which the firms started focusing on specific issues arousing from the economic and social realities; the period 1974-1978 and afterwards, was termed the 'responsiveness' era, in which the firms not only discussed the economic and social responsibilities and issues, they began to commit and undertake various serious actions in order to respond and address the issues (Murphy, 1978). The Murphy's three-era classification of CSR modern history was inherited by Carroll (1999, 2008, 2010) when he attempted to review and depict the history of CSR on a decade-based approach. He also branded the period since the 1950s onward as "modern era of CSR" (Carroll, 2008). He argued that CSR took shape in the decade of 1950s; he claimed that the CSR concepts and practices began proliferated in the decade of 1960s; he asserted that the CSR accelerated in the decade of 1970s; he observed that there were supplementary themes and frameworks to CSR in the decade of 1980s; he commented that CSR was integrated as a basepoint for complementary frameworks in the decade of 1990s; and he believed that during the first decade of the 21 century, there were further refinements, research, alternative themes, management practice, and global expansion in the CSR evolution (Carroll, 2008). In a more simplified way of classification, Hay and Gray (1974) argued that prior the 1950s, firms only focused on profit maximization and trusteeship management; and the changes only happened from the 1950s onward when he characterised this period of CSR evolution as "Quality of Life Management".

As mentioned by early CSR scholars and suggested by Carroll (1999), it was termed as "social responsibility" - without "corporate", possibly due to the lack of prominent and dominant corporations in the business sector during the early days (Carroll 1999). Despite other terminologies emerged and introduced at the same time, such as society and business, public policy and business, social issues management, corporate accountability, corporate citizenship, business ethics, stakeholder management and sustainability. Nevertheless, as suggested by Carroll and Shabana (2010), the terminology "corporate social responsibility" is still becoming the most accepted and widespread descriptor in the academic field and business practice (Wood & Lodgson, 2002; van Marrewijk, 2003; Matten et al., 2003; Garriga and Melé, 2004; Amaeshi and Adi, 2007).

The variety of terminologies as mentioned earlier reflects the diversity of viewpoints and a lack of agreement on the boundaries of CSR, which results in a difficult situation in proposing a consensus definition on the CSR (Carroll, 1999; Lockett et al., 2006; Waddock, 2004; Waldman et al., 2006; Matten & Moon, 2008; Blowfield & Murray, 2008; Frynas, 2009; Runhaar & Lafferty, 2009; Freeman & Hasnaoui, 2011). Therefore, numerous definitions regarding CSR have been introduced during its evolutions, reflecting the priorities of concern and maturity of knowledge at that time. Theoretical diversity and evolutionary nature of the CSR definitions since the modern era have been demonstrated in the Appendix 1 and 2, reflecting emerging concept themes, changing perspectives, arguments for and against the obligation of business towards society.

It is suggested that CSR definition is a contested realm as many scholars considered it vague, ubiquitous, ambiguous and intangible (Watts & Holme, 1999; Frankental, 2001; Godfrey & Hatch, 2007; Jamali, 2008; Montiel, 2008; Azhar & Tashfeen, 2010; Gautam & Singh, 2010; Moon & Shen, 2010; Freeman & Hasnaoui, 2011; Sheehy, 2015). The introduction of definitions reflects a continuing evolution of CSR concept; however, they also mirror the realities and priorities of the context. This thesis, therefore, adopts a viable and reasonable approach to employ a broad CSR definition which encompassed the perceived nature of CSR and its universal implication to the firm as suggested in Bhattacharya and Sen (2004):

"CSR is defined broadly as a company's status and activities with respect to its perceived societal or, at least, stakeholder obligations." (Bhattacharya and Sen, 2004: 9).

The above definition employs a flexible approach to CSR, which could be more adaptable and applicable to different contexts. The study aims to test several theories and concepts which

originate and are developed in the developed economy in the context of the emerging economy, therefore, the flexibility and universality of the definition are much needed so that the study purpose might be fulfilled.

#### 2.1.2. Theoretical Roots of CSR

More than a half of century of CSR evolution has brought about an increasing number of theoretical streams and conceptualisations in literature. Recently, many attempts on reviewing CSR theories have been conducted to classify and document the involved theoretical roots of CSR concepts (Garriga & Mele, 2004; Scherer & Palazzo, 2007; Secchi, 2007; Aguilera et al., 2007; Lee, 2008; Aguinis & Glavas, 2012; Frynas & Stephens, 2015; Eteokleous, Leonidou & Katsikeas, 2016; Jamali and Karam, 2018). In a purpose to demonstrate the general theoretical foundation of CSR, this section is devoted to documentation on various theories and approaches that chronologically utilised in CSR research so that in the next section the contemporary conceptualisation of CSR concept could be further elaborated in more details.

Since the modern era of CSR, many arguments for and against CSR have been introduced with typical statements mentioned previously by Bowen (1953) and Friedman (1962) respectively (see discussion in the Appendix 1 and 2). Such statements served as basic premises for theories of CSR. Lee (2008) gathered six basic arguments in justification for CSR. Firstly, CSR is due to enlightened self-interest, which means the firms have to be socially responsible for their own long-term interest to create a healthy climate of society where they operate and compete. Secondly, CSR provides opportunities for firms to have more control and influence in government regulation and power. Thirdly, firms should take part in addressing social issues because they have resources of management, capital, and proper expertise. Fourthly, the firms should take their chances to do what others, for example, governments, have failed. Fifthly, it is better if firms proactively tackle social issues because the public expects and support this.

Chronologically, many scholars suggested different trajectories which served as theoretical foundations to CSR. McGuire (1969) wrote about four approaches to CSR: traditional (the neoclassical economic view that CSR has no role in business); enlightened (CSR serves corporate self-interest); responsible (CSR may or may not pay, but it is the right thing to do), and confused (justifying CSR ethically while expecting it to pay off for the firm). Lee (2008) characterised 1950s and 1960s as the decades in which theories of ethics and social

obligation of business prospered. In the 1970s, CSR mainly adopted enlightened self-interest theories. In the 1980s, there was the emergence of corporate social performance. In the 1990s, there was the arrival of the stakeholder approach and strategic management. From 2000s onward, the theories focused more on the tighter coupling between CSR and CFP/corporate performance.

More systematically and comprehensively, Garriga and Mele (2004), from the perspective emphasised on the relationship between business and society, offered a comprehensive classification of the most relevant CSR theories (see Table 1). There are four groups of theories, according to Garriga and Mele (2004): Group 1 is instrumental theories, which are theories considering the corporation's mission as generating profit and CSR as a mean to achieve the economic goals; Group 2 is political theories, which are theories considering corporation as a political power force in society and CSR as a mean to achieve political goals; Group 3 is integrative theories, which is considering corporation as an integrative part of society and CSR as a mean to satisfy social demands; Group 4 is ethical theories, which is considering corporation as an ethical agent and CSR as a mean to practice its ethical responsibilities to society. It could be seen that such classifications more or less relating to six arguments in favour of CSR outlined by Lee (2008).

In terms of Group 1 instrumental theories, Garriga and Mele (2004: 53-55) indicated three major approaches of CSR approaches based on the economic goals. The first approach is to maximize shareholder value, such as Agency Theory (Jensen and Meckling, 1976; Ross, 1973). As suggested by Garriga and Mele (2004), maximization of shareholder value is no longer suitable for current business practice as there are various stakeholders relating to the firms other than only shareholder and these stakeholders' interests should be satisfied as well.

The second approach is to achieve competitive advantages in the long-term which includes three specific theories. The first theory is to consider social investments in a competitive context. Typical scholars who favour this theory are Porter and Kramer (2002), as their statement in the following:

"...philanthropic investments by members of the cluster, either individually or collectively, can have a powerful effect on the cluster competitiveness and the performance of all its constituent companies" (Porter and Kramer, 2002: 60–61).

The second theory to achieve competitive advantages in the long-term is the resource-based view of the firm which considers social and ethical resources and dynamic capabilities as

competitive advantages (Hart, 1995; Litz, 1996; Harrison & John, 1996; Hillman & Keim, 2001; Petrick & Quinn, 2001).

The third theory to achieve competitive advantages in the long-term is to aim and serve the bottom of the economic pyramid, which means that firms take the chance to address the need for a large base of poor consumers and make a profit at the same time (Prahalad, 2002). Garriga and Mele (2004) also suggested the concept of disruptive innovations to satisfy the need of the "base of the pyramid" consumers, especially the ones in developing countries, as an important part of this approach (Christensen and Overdorf, 2000; Christensen et al., 2001, Hart and Christensen, 2002; Prahalad and Hammond, 2002).

Another approach of instrument theories is to secure competitive advantage through causerelated marketing, which is defined as:

"...the process of formulating and implementing marketing activities that are characterized by an offer from the firm to contribute a specified amount to a designated cause when customers engage in revenue-providing exchanges that satisfy organizational and individual objectives." (Varadarajan and Menon, 1988: 60).

The main purpose of this approach is to combine CSR activities with marketing campaigns to enhance the marketing objectives (Murray and Montanari, 1986; Varadarajan and Menon, 1988; Smith and Higgins, 2000; McWilliams and Siegel, 2001). In the business world today, this approach seems relevant and compatible as it could provide a win-win situation for both firms and consumers (Garriga and Mele, 2004).

In terms of Group 2 political theories, Garriga and Mele (2004: 55-57) presented three main CSR approaches which are corporate constitutionalism, integrative social contract theory, and corporate citizenship.

Davis (1960), who is considered as the author of theory "corporate constitutionalism", argued in his principle "the social power equation" that businesses, as social constitutions, possess social power; therefore, their responsibility arose from such power (Davis, 1967: 48). He proposed the principle of "the iron law of responsibility" that if the businesses do not use that power in a responsible manner, they will end up losing their privilege with that power to their rivals (Davis, 1960).

Donaldson and Dunfee (1994, 1999) developed the integrative social contract theory deriving from the assumption of the existence of an implicit social contract between business and

society proposed by Donaldson (1982). This theory indicated that CSR is based on two levels of consent, including macrosocial contract containing ground rules for any social contracting and microsocial contract with explicit/implicit agreements to tie with communities such as industries, associations, economic systems (Donaldson and Dunfee, 2000).

The third CSR approach of political theories is the corporate citizenship framework which is focused on rights, responsibilities, and possible partnerships of business in society (Garriga and Mele, 2004). Based on a social contract theory (Donaldson and Dunfee, 1994, 1999; Dion, 2001), corporate citizenship mainly emphasises the business responsibility towards the local community and partnerships in order to improve the local community and business environment (Garriga and Mele, 2004).

In terms of Group 3 integrative theories, Garriga and Mele (2004: 57-60) argued that in order to achieve social legitimacy, the firm has to consider the integration of social demands and values into their business. From this argument, in this group of theories, they include four approaches: issues management, the principle of public responsibility, stakeholder management, and corporate social performance (Garriga and Mele, 2004).

Issues management has been defined by Wartick and Rude (1986) as:

"...the processes by which the corporation can identify, evaluate and respond to those social and political issues which may impact significantly upon it." (Wartick and Rude, 1986: 124).

According to this approach, firms actively manage and respond to social issues potentially emerging from within or outside the environment of firms to maintain the long-term stability of the business. Social issues, therefore, become the focus of management and there would be a process of identification, evaluation and response, as suggested above by Wartick and Rude (1986) and Jones (1980) to maintain the balance between the expectation of publics and actual performance of the firms (Ackerman, 1973; Sethi, 1975; Ackerman and Bauer, 1976).

Preston and Post (1975) shared their thoughts on social responsibility as follow:

"In the face of the large number of different, and not always consistent, usages, we restrict our own use of the term social responsibility to refer only to a vague and highly generalized sense of social concern that appears to underlie a wide variety of ad hoc managerial policies and practices. Most of these attitudes and activities are well-intentioned and even beneficent; few are patently harmful. They lack, however, any coherent relation to the managerial unit's internal activities or to its fundamental linkage with its host environment." (Preston and Post, 1975: 102).

In this definition, Preston and Post (1975) specified CSR as in the domain of public policy – focusing on the modern reality that social institutions (business, government, education, etc.) were not separate and distinct, but constituted "interpenetrating systems" that continually affected each other. They suggested that they preferred the term of public responsibility to social responsibility as they preferred "to stress the importance of the public policy process, rather than individual opinion and conscience, as the source of goals and appraisal criteria" (Preston and Post, 1975: 102). Nevertheless, the term social responsibility still prevails in the literature of CSR instead of the term public responsibility (Carroll 1999). Jones (1980) also suggested that despite Preston and Post (1975) made a point of vagueness in CSR concept, the "public responsibility" still did not address or solve all the issues related to CSR.

In an attempt to develop a different approach rather than focusing on general responsiveness or specific issues or public responsibility principles, Emshoff and Freeman (1978) proposed a stakeholder-oriented framework which integrates the goals of firms with different groups of stakeholders and addresses the expectations and issues arisen from such various groups of stakeholders. This framework is still dominant in many CSR studies today as it reflects a multinetwork with the society that firms are in and ensures the expectations and interests from various stakeholder groups are met when the firms undertake any policies and measures.

The fourth approach of integrative theories is about corporate social performance framework which was introduced by Carroll (1979). Carroll's (1979) model includes what social responsibility is, what potential social issues are, and how to respond to such potential social issues into a cubic. More specifically, Carroll (1979) specified four domains of CSR (economic, legal, ethical, discretionary – changed this to philanthropy in his work in 1991) and matrixed these in one cubic with the social issues with which businesses should be concerned and can be identified/accessed and finally, he added a third dimension, philosophies of responsiveness, which includes reaction, defence, accommodation, and proactiveness. The model was pragmatically designed to help academics to understand the various thoughts gathering from literature and help managers to systematically clarify and integrate various social issues that challenge them, and the most important contribution of the model is "it does not treat the economic and social goals of corporations as incompatible trade-offs" (Lee 2008: 60).

Aupperle (1984) operationalised Carroll's pyramid and tested its implied weighting of the four categories with a 20-item questionnaire. He concluded that there were "relative weights of the four categories similar to Carroll's visual weightings in the pyramid", but he also found "a strong

inverse relationship between economic and ethical dimensions which suggested a natural conflict of strategic choices". Frederick (1995) later explained this "natural conflict" as biological and evolutionary in origin, reflecting the tendency of all life forms to economize by squeezing as much energy as possible out of the resources available, and also to ecologise, or act in ways that protect the common or secure the larger welfare.

Wartick and Cochran (1985) modified Carroll's model and folded in some additional concepts that made the CSP model more robust and logical. They challenged three dimensions of Carroll's (1979) CSP model, namely economic responsibility, public responsibility, and social responsiveness. They proposed the model that incorporated three segments: principles, processes, and policies, representing philosophical, institutional, and organisational orientations, respectively. The principles of CSR were taken from Carroll (1979): economic, legal, ethical, and discretionary, and resulted, according to Wartick and Cochran, from business' social contract with society and the fact that businesses acted as moral agents within society. The processes of responsiveness were, also following Carroll, reactive, defensive, accommodative, and proactive. Policies, finally, were proposed to manage social issues, including policies of issues identification, issues analysis, and response management.

Wood (1991) criticized Carroll's work by arguing that the CSP model needs to be based on organic open-systems assumption, not mechanistic and closed-systems views as Carroll's. She went on to incorporate the literature into structural principles of responsibility as inputs, processes of social responsiveness as throughputs, and finally outputs and outcomes. She based on Carroll's (1979) and Wartick and Cochran's (1985) models to develop a more practical and managerially useful model by incorporating organisational institutionalism, stakeholder management theory, and social issues management theories. She formulated a three-component framework, including principles of CSR, processes of corporate social responsiveness, concerns/outcomes of corporate behaviors. More specifically, her principles of CSR include social legitimacy, public responsibility, and managerial discretion. The second component of Wood's framework, processes of corporate social responsiveness, includes environmental assessment/scanning, stakeholder management, and issues/public affairs management. The concerns/outcomes component explicitly describes as impacts on people and organisations, on the natural and physical environment, and on social systems and institutions.

Swanson (1995) did not believe that the Wood's CSP model was sufficient to reflect the importance of business ethics, and so she proposed the incorporation of a "duty-aligned

perspective", drawn largely from rights and justice theories, along with the standard (and often assumed) utilitarian view of economic explanations of the firm and its responsibilities.

Despite the continued efforts from Carroll (1979), Wartick and Cochran (1985) and Wood (1991), CSP was not a widespread model because of the lack of capability to measure and empirically test the model (Wood and Jones, 1995). Therefore, the question of whether there is a link between CSR and CFP was still not addressed during the 1980s (Margolis and Walsh, 2001; Lee, 2008).

In terms of the last group of thoughts on CSR, ethical theories, given ethical principles applied in the relationship between business and society, Garriga and Mele (2004: 60-62) highlighted four groups of approaches: normative stakeholder theory, universal rights, sustainable development, and the common good approach.

Regarding normative stakeholder theory, Freeman (1984) initially proposed an ethicalgrounded approach for this theory. He pointed out a fiduciary responsibility of business managers toward all of their stakeholders, not only its shareholders or owners but also other stakeholders, such as suppliers, consumers, government, local communities, etc. As a consequence, stakeholders' interest should be equally taken into account based on certain normative ethical principles which are diverse according to various scholars (Freeman and Evan, 1990; Freeman, 1994; Wicks et al., 1994; Burton and Dunn, 1996; Phillips, 1997, 2003; Bowie, 1998; Argandona, 1998; Donaldson and Dunfee, 1999; Wijnberg, 2000; Freeman and Philips, 2002).

The second ethical-based approach for CSR is arising from universal rights, which mainly focus on human rights (Maritain, 1971; Donnelly, 1985; Simon, 1992; Cassel, 2001).

The third approach to ethical theories lies in the concept of sustainable development. One theory of this approach, as named "triple bottom line" favours the sustainable approach of firms on three dimensions: economic, social, and environmental (Elkington, 1994). Other theories suggest that in order to achieve sustainable development, the firms should focus on human development (Gladwin and Kennelly, 1995) or aim to achieve ecological sustainability (Shrivastava, 1995; Stead and Stead, 2000) or build a process toward corporate sustainability with long-term goals and aligned strategies to execute (Van Marrewijk and Were, 2003).

Regarding the last approach, the common good approach as named by Garriga and Mele (2004), it is simply asserted that business has a responsibility to serve for the common good

of society under any circumstance because it is an integral part of society (Mahon and McGowan, 1991; Velasquez, 1992; Smith, 1999; Kempshall, 1999; Maritain, 1966; Carey, 2001; Alford and Naughton, 2002; Mele, 2002).

Group of theories	Brief Description of Theore	etical argument	Prominent Theorist
Instrumental theories	maximize shareholder value (Agency Theory)		Friedman, 1970; Jensen and Meckling,
			1976; Ross, 1973;
(which are theories considering the corporation's mission as generating profit and CSR as a mean to	achieve competitive advantages in the long- term	<ul> <li>Social investments in a competitive context</li> </ul>	Porter and Kramer, 2002;
achieve the economic goals/aspects)		- Resource-based view of the firm	Hart, 1995; Litz, 1996; Harrison and John, 1996; Hillman and Keim, 2001; Petrick and Quinn, 2001;
		- Bottom of the economic pyramid	Prahalad, 2002; Christensen and Overdorf, 2000; Christensen et al., 2001; Hart and Christensen, 2002; Prahalad and Hammond, 2002;
	secure competitive advantag	ge through cause-related marketing	Murray and Montanari, 1986; Varadarajan and Menon, 1988; Smith and Higgins, 2000; McWilliams and Siegel, 2001;
Political theories	corporate constitutionalism	Davis' (1960, 1967) two laws:	Davis 1960, 1967;

# Table 1 - Classification of CSR Theories by Garriga and Mele (2004)

Brief Description of Theoretical argument		Prominent Theorist
	<ul> <li>Social power equation: Social power leads to social responsibilities</li> <li>Iron law of responsibilities: Using social power irresponsibly leads to losing it.</li> </ul>	
integrative social contract theory corporate citizenship	<ul> <li>Macrosocial level (hypernorms) vs microsocial level</li> <li>Reaction to rising power of MNC</li> </ul>	Donaldson, 1982; Donaldson and Dunfee, 1994, 1999; Donaldson and Dunfee, 1994, 1999; Dion, 2001;
issues management the principle of public responsibility	<ul> <li>"Process for making a corporate response to a social issue"</li> <li>Stresses "public process" not personal morality view</li> </ul>	Jones, 1980; Wartick and Rude, 1986; Ackerman, 1973; Sethi, 1975; Ackerman and Bauer, 1976; Preston and Post, 1975, 1981;
	integrative social contract theory corporate citizenship issues management	·       Social power equation: Social power leads to social responsibilities         ·       Iron law of responsibilities:         ·       Iron law of responsibilities:         ·       Using social power         integrative social contract       ·         theory       ·         Corporate citizenship       ·         issues management       ·         "Process for making a corporate response to a social issue"

Group of theories	Brief Description of Theorem	retical argument	Prominent Theorist
	stakeholder management		Emshoff and Freeman, 1978;
	corporate social		Carroll, 1979; Aupperle, 1984; Wartick
	performance		and Cochran, 1985; Wood, 1991;
			Swanson, 1995; Frederick, 1995;
Ethical theories	Normative stakeholder		Freeman, 1984, 1994; Freeman and
	theory		Evan, 1990; Bowie, 1998; Phillips,
(which is considering			1997, 2003; Freeman and Philips,
corporation as an ethical			2002; Burton and Dunn, 1996; Wicks et
agent and CSR as a mean to			al., 1994; Donaldson and Dunfee, 1999;
practice its ethical			Argandona, 1998; Wijnberg, 2000;
responsibilities/values/aspects	Universal rights	UN Global Compact	Cassel, 2001; Donnelly, 1985; Simon,
to society)			1992; Maritain, 1971;
	Sustainable development	Triple bottom line	Elkington, 1994; Gladwin and Kennelly,
			1995; Shrivastava, 1995; Stead and
			Stead, 2000; Van Marrewijk and Werre,
			2003;
	The common good		Mahon and McGowan, 1991;
	approach		Velasquez, 1992; Smith, 1999;
			Kempshall, 1999; Maritain, 1966;
			Carey, 2001; Alford and Naughton,
			2002; Mele, 2002;

Based on a critique of Garriga and Mele's (2004) work, Secchi (2007) offered another classification of CSR theory (see Table 2). He emphasised the critical point in the overlaps when isolating groups of theories, for example, that Garriga and Melé (2004) should include the political theory into the instrumental group due to instrumental purpose of the use of political power in business. Another point is regarding the limited nature of CSR in Garriga and Melé's (2004) work, while Secchi (2007) argued that the meaning of CSR should be much broader as this is a multidisciplinary field. Therefore, Secchi proposed an approach to how theories define relations between corporations and society and where responsibility is allocated which supplemented Garriga and Melé's (2004) approach on what theoretical background of CSR theories is. With the main priority that is to avoid overlaps as much as possible and given the role that theorists confer to the firm, he formed three groups of theories as following: (1) the utilitarian theories, in which the corporation is intended as a maximizing 'black box' where problems of externalities and social costs emerge; (2) the managerial theories, where problems of responsibility are approached from inside the firm (internal perspective); (3) the relational theories, or those in which the type of relations between the firm and the environment are at the center of the analysis.

In the first group Utilitarian theories, firms play a role as an integral part of the mechanically economic system. Therefore, its behaviour is considered as mechanical, self-interest is also supposed to be the economic system's driving force and maximization of profit is the main role of the firm. This stream of thought is fundamentally neoclassical in origin and is here defined utilitarian (traditional or mechanicist). It derives mainly from the utilitarianism matrix. (Velo, 2003). Secchi (2007) classified two sub-categories, including scholars who focused on the balance of social costs and revenues from the macro economical perspective (Theory of Social Costs) and others who focused on the core function of the firms to society: to make and maximise profits (Functional Theories).

In terms of the Theory of Social Costs, Marshall (1890) considered characteristics of "External economies" affecting the environment and claimed his view that "social forces here cooperate with economic: there are often strong friendships between employers and employees: but neither side likes to feel that in case of any disagreeable incident happening between them, they must go on rubbish against one another" (Marshall, 1890: 226). Pigou (1920) developed Marshall's suggestions by introducing the firm's social costs that could be called as the "real" theoretical basis of social responsibility (Secchi, 2007), in which he highlighted the equilibrium between revenues and cost of social effects from the macro standpoint of the economic system based on the role of the state in the intervention to the economy to cover social costs.

Kapp (1950) elaborated on the points of social costs by arguing that there are intangible and unquantifiable social elements that make it hard to calculate social costs. Also, he believed the main source of social costs and revenues is the private corporation rather than from the macro standpoint of the economic system suggested by Pigou (1920).

In sum, according to Secchi (2007), despite the pioneering role of exploring the role of responsibility, the substantial weakness of neoclassical economical approach in social costs is the ignorance of other fundamental pillars of the environment, such as political, social, cultural and other conditions.

In regard of the Functional Theories, basis of this approach is that the firms, as a for-profitorganisation, is described as an instrument to generate and maximize the profits rather than to be held accountable for other social responsibility so that they could sustainably survive in the free market (Friedman, 1962, 1970), Levitt (1958). In other words, it is the typical functionalist view that the firms have to perform their function of going after profits in order to hold the entire mechanism's general equilibrium. Some new utilitarian approaches recently focused on the instrumental view of the overlap of corporate philanthropy/cause-related marketing and business that is considered as beneficial for both business and society (Porter and Kramer, 2002; Kotler and Lee, 2004) or value maximization of the ultimate goals of the firms (Brealey and Meyers, 2000; Damodaran, 2001; Jensen, 2002). However, as criticised by Etzioni (1988), the lack of testing the theory proves the incongruence of the original neoclassical approach, as it does not explain actual corporate behavior nor forecast it (Etzioni, 1988).

In the second group Managerial theories, the view does not go further to the outside economic world but reversely the emphasis of CSR is placed from inside the system of the firms, and consideration of externalities is to be able to make organisational decisions. Secchi (2007) divided into three sub-groups, including CSP models, theories on social accountability, auditing and reporting, and theories on social issues in international business.

In terms of CSP models, according to Secchi (2007), the reason for establishing such a model is to make social responsibility more concrete, as the approach provides possibilities to estimate the extent to which a corporation is socially responsible (Carroll, 1979, 1993) or to links the tool for making common values clear and understandable to the firm's various components to social accountability (Pruzan, 2001).

According to Preston (1975), the attempts in conceptualisation and rationalisation in CSR were limited that there was not a generally accepted theoretical paradigm reflecting the relationship between business and society by the decade 1970s. Therefore, the work of Carroll (1979) on a three-dimensional conceptual model of corporate social performance, as previously discussed in Garriga and Mele's (2004) work, was delightfully welcomed and further developed by others (Ullmann, 1985; Wartick and Cochran, 1985; Miles, 1987; Wood, 1991).

Beside Carroll's (1979) work and others who followed him, many other scholars had different approaches to CSP from the strategic standpoint (Burke and Logsdon, 1996) or focus on financial performance in connection with CSP (Orlitzky, 2001; Verschoor, 1998; Margolis and Walsh, 2003; Webley and Hamilton, 2004).

Theories on social accountability, auditing, and reporting are other approaches to measure social performance through accounting procedures or reporting practices. Literature in this group also called corporate social responsiveness, emerged in the early 1970s (Bauer and Fenn, 1973; Ackerman, 1973; Andrews, 1972, 1973; Bauer and Fenn, 1973).

Theories on social responsibility in international business are constantly growing (Enderle, 1999), especially when multinational corporations penetrate and operate in the international context, such as in developing countries (De George, 1999; Sethi and Williams, 2001). Despite the limited literature, several scholars provided managerial insight on moral bottom line based on social contract approach, such as Donaldson (1989, 1996), proposed a series of guidelines for moral behaviors in doing global business anchored in general ethical-philosophical principles (De George, 2000), or focused on human rights in the global economy (Welford, 2002).

In the third group Relational theories, the focus is on the relationships between the firms and environment of the economic system. Secchi (2007) considered four sub-groups of theories: (1) business and society; (2) stakeholder approach; (3) corporate citizenship; and (4) theory of social contract.

In terms of theories regarding business and society, Davis and Blomstrom (1966) provided efforts to understand how organisations and their environment interact in build-up of the power - responsibility equation reflecting in the "iron law of social responsibility". Other scholars have researched within the business and society framework (Carroll, 1991, 1993; Weiss, 2003) but

as Secchi suggested they seem to have lost the wider approach followed in the work of the founding authors (McGuire, 1963; Davis and Blomstrom, 1966).

In terms of the stakeholder approach, it is considered a way to foster the doctrine of CSR and understand the environment to manage the socially responsible behaviors of the firms (Freeman and Liedtka, 1991; Carroll, 1993; Weiss, 2003). Some authors underline the complementary relationship that the stakeholder approach has with ethical variables (Freeman, 1984), others try to expand the list of relevant stakeholders in order to face social issues better (Spence et al., 2001). Stakeholder theory was also strongly criticised in applying for CSR because, as Freeman and Liedtka (1991) suggested, it promotes manager incompetence, implies that the corporation and society are two distinct domains, connected by responsibility and the two terms 'rights' and 'responsibility' have no relevance in everyday management.

Regarding corporate citizenship, it strongly depends upon the type of community to which it is referred. For example, several emerging concepts in this recent field is that of "corporate global citizenship" (Logan and Tuffrey, 1997; Wood and Logsdon, 2002) or "corporate citizenship for the new millennium" (Altman and Vidaver-Cohen, 2000).

In terms of the social contract theory, the justification of business activities is to achieve moral legitimacy in the form of doing social responsibility. Ethicists assumed implicit, informal relations in the form of social contracts/social norms being shared between society and business in order to define a moral community, and they worked to shed more light on those implicit understandings of such social contract (Donaldson, 1989; Dunfee, 1999; Donaldson and Dunfee, 1999, 2000; Frederick and Wasieleski, 2002).

Group of theories	Theoretical approach	Brief Description of Theoretical Argument
The utilitarian theories	Theory of social costs	The equilibrium between revenues and cost of social effects is
		highlighted from the macro standpoint of the economic system based on
(in which the corporation is		the role of the state in the intervention to the economy to cover social
intended as a maximizing 'black		costs (Pigou 1920).
box' where problems of externalities and social costs emerge)	Functionalism	The firm is described as an instrument to generate and maximize the
		profits rather than to be held accountable for other social responsibility
		so that they could sustainably survive in the free market (Friedman,
		1962, 1970; Levitt, 1958).
The managerial theories	Corporate social performance	The approach provides possibilities to estimate the extent to which a
		corporation is socially responsible (Carroll 1979, 1993) or to links the
(where problems of responsibility		tool for making common values clear and understandable to the firm's
are approached from inside the firm)		various components to social accountability (Pruzan 2001).
	Theories on social	The approach provides possibilities to measure social performance
	accountability, auditing and	through accounting procedures or reporting practices.
	reporting	
	Theories on social issues in	Donaldson (1989, 1996), proposed guidelines for moral behaviors in
	international business	doing global business anchored in general ethical-philosophical
		principles (De George, 2000), or focused on human rights in global
		economy (Welford, 2002).

# Table 2 - Classification of CSR Theories by Secchi (2007)

Group of theories	Theoretical approach	Brief Description of Theoretical Argument
Relational theories	Business and society	Understand how organisations and their environment interact (Davis
		and Blomstrom, 1966; Carroll, 1991, 1993; Weiss, 2003; Davis and
(in which the type of relations between the firm and the environment are at the center of the analysis)		Blomstrom, 1966; McGuire, 1963).
	Stakeholder approach	A way to foster the doctrine of CSR and understand the environment to
		manage the socially responsible behaviors of the firms (Freeman, 1984;
		Freeman and Liedtka, 1991; Carroll, 1993; Weiss, 2003)
	Corporate citizenship	"Corporate global citizenship" (Logan and Tuffrey 1997, Wood and
		Logsdon 2002) or "corporate citizenship for the new millennium"
		(Altman and Vidaver-Cohen, 2000).
	Social contract theory	Justification of business activities is to achieve moral legitimacy in the
		form of doing social responsibility (Donaldson, 1989; Dunfee, 1999;
		Donaldson and Dunfee, 1999, 2000; Frederick and Wasieleski, 2002).

Instead of taking a systematic and comprehensive approach to critically analyse CSR theories as Garriga and Mele (2004) and Secchi (2007) did, Frynas and Stephens (2015) applied a multilevel approach to review theories based on a survey of 146 CSR articles from 18 leading journals published over the period 2000-2013 at micro, meso and macro levels, yet they focused more to review how general theories have actually been applied within political CSR research. Such review's purpose might be helpful to identify how general theories have been applied in studying CSR. More specifically, they found various theories underpinning the political CSR studies, naming three groups of theories: firstly, relational theories (focusing on firm-society relationships), including stakeholder theory on both normative and descriptive approaches (Logsdon and Wood, 2002; Reed, 2002; Crane et al., 2004; Gilbert and Rasche, 2008), institutional theory (Detomasi, 2007; Ungericht and Hirt, 2010; Kang and Moon, 2012), legitimacy theory (Cashore et al., 2003; Blasio, 2007); secondly, political theories (focusing on the power and political interactions of firms and other actors), including Habermasian theories of discourse ethics and deliberative democracy (Gilbert and Rasche, 2007; Scherer and Palazzo, 2011; Mena and Palazzo, 2012), Rawlsian theory of justice (Bishop, 2008; Cohen, 2010) and integrative social contracts theory (Cragg, 2000; Dunfee, 2006; Sacconi, 2006); thirdly, instrumental theory (focusing on the role of the firm as an instrument for wealth creation), including resource-based view (McWilliams et al., 2002; Chan, 2005). Frynas and Stephens (2015) also highlighted that the dominant theories in political CSR are stakeholder theory and institutional theory, while social contract theory, Habermasian political theory, Rawlsian theory, and instrumental theories have been employed to a limited extent.

Similarly, Eteokleous, Leonidou, and Katsikeas (2016) also conducted a review based on a survey of 132 studies published in 106 articles from 63 top journals in the period from 1993 to 2013 to access and understand the role of CSR in marketing from an international perspective. Eteokleous, Leonidou and Katsikeas (2016) documented a number of theoretical underpinnings of the studies in their review, including stakeholder theory (Freeman, 1984; Maignan and Ralston, 2002; Snider et al., 2003; Werther and Chandler, 2005; Waller and Lanis, 2009; Vlachos et al., 2010; Jurgens et al., 2010; Torres et al., 2012), institutional theory (Bansal and Bogner, 2002; Tang and Li, 2009; Boehe and Cruz, 2010; Nikolaeva and Bicho, 2011; Campbell et al., 2012; Zeng et al., 2013), resource-based view (Barney, 1991; Husted and Allen, 2006; Boehe and Cruz, 2010; Popoli, 2011; Kemper et al., 2013), resource-dependence theory (Pfeffer and Salancik, 2003; Maignan and McAlister, 2003; Husted and Allen, 2007; Merz et al., 2010; Jamali, 2010; Nikolaeva and Bicho, 2011), legitimacy theory (Golob and Bartlett, 2007; Waller and Lanis, 2009; Campbell et al., 2012; Perks et al., 2013),

information processing theory (Auger et al., 2010; Ha-Brookshire and Yoon, 2012; La Ferle et al., 2013), agency theory (Pedersen and Andersen, 2006; Lattemann et al., 2009), political economy (Waller and Lanis, 2009), signaling theory (Özsomer and Altaras, 2008; La Ferle et al., 2013), fairness theory (Vlachos et al., 2010), social exchange theory (Eisingerich and Rubera, 2010), slack resources theory (Amato and Amato, 2011), inequity aversion and social preference theories (Becchetti and Rosati, 2007). Of which, they noted that stakeholder theory and institutional theory have been the most widely employed theories in studying CSR in the international context, similar to the findings of other reviews (Aguinis and Glavas, 2012; Amran et al., 2013; Karam and Jamali, 2013; Xun, 2013; Dougherty and Olsen, 2014; Frynas and Stephens, 2015).

In response to the rising interest in corporate social responsibility in the markets outside developed world (Egri and Ralston, 2008; Kolk and Lenfant, 2010; Kolk and Van Tulder, 2010), Jamali and Karam (2018) conducted a multilevel review of the literature on CSR in developing countries based on 452 articles in both impact-factor and non-impact-factor journals during the period from 1990 to 2015. They have found a similar result of the predominant use of institutional theory and stakeholder theory in articles. Additionally, they found the integration of macro-level theories derived from various disciplines, including relational governance theory (Xun, 2013), political theory (Castello and Galang, 2014), transaction cost economics (Bhanji and Oxley, 2013), capitalism theory (Amaeshi and Amao, 2009), Sen's capability approach (Ansari et al., 2012), slack resource theory (Julian and Ofori-dankwa, 2013), critical postcolonial theory (Khan and Lund-Thomsen, 2011) and grounded theory (NewenhamKahindi, 2011). It seems that the reason for the lack of micro-level theories is due to the limited scholarship of CSR studies at this level in developing countries (Jamali and Karam, 2018).

In sum, the section reviewing of CSR theories provides an overall outlook on the introduction and development of various theories for CSR. There have been a large number of theories along with the evolution of the CSR concept. Based on the knowledge and discussion on the CSR theories from this section, the theories that underpin the study are essentially identified and extensively discussed in more detail in Chapter 5.

#### 2.1.3. Contemporary Conceptualisations of CSR

The conceptualisation of CSR has been undertaken in an interdisciplinary and multilevel way which definitely enrich the literature and shed light for the research. There have been many comprehensive reviews on the development of conceptualisation on CSR, offering a uniform research model which depicts CSR as the focal variables in a process of having both antecedent and consequences, as well as mediators and moderators included, across the variety of the research context of both developed and developing countries (Maignan and Ferrell, 2004; Bhattacharya and Sen, 2004; Aguinis and Glavas, 2012; Jamali and Karam, 2018). The next sections are presented in an attempt to review the main conceptualisation of CSR in the perspectives of antecedents, consequences, mediators, and moderators of CSR. The sections' purposes are to identify the gaps of literature discussed in the related literature across multi levels of analysis. In this review, the institutional level reflects the research attempts on at least one of Scott's (1995) three pillars of institutions: normative, culturalcognitive, and regulative elements. The organisational level reflects the discussion on the firmlevel strategies or managerial perspectives. The micro level reflects the micro-foundations of CSR based on actions and interactions from the perspective of individual consumer (Foss, 2011).

# 2.1.3.1. Antecedents of the CSR Engagement

## Institutional level of analysis

Gathering 588 journal articles and 102 books and book chapters from both conceptual and empirical perspectives, Aguinis and Glavas (2012) provided one of the most comprehensive reviews on current CSR literature. The review integrates and synthesises the results on the analysis of literature into a multilevel and multidisciplinary framework containing four types of variables identified from literature: predictor- and outcome-related variables of CSR initiatives and also mediator- and moderator-related variables of the relationship between CSR initiatives and those outcomes.

To answer the question of why the firm engages with CSR at the institutional level of analysis, Aguinis and Glavas (2012) found predictors in conceptual papers, including activist group pressures (den Hond & de Bakker, 2007), economic conditions (Campbell, 2007), the motives that stakeholders put pressures on the firms could be classified as instrumental, relational and moral (Aguilera, Rupp, Williams & Ganapathi, 2007). From empirical papers, they found predictors

from institutional influences/pressures that put on the firms so that they have to engage with CSR. Such pressures/influences could be named more specifically as stakeholder pressures (Boal & Peery, 1985; Greening & Gray, 1994; Henriques & Sadorsky, 1999; Sharma & Henriques, 2005; Stevens et al., 2005; Brammer & Millington, 2008), shareholder activism (Rehbein et al., 2004; David et al., 2007), mimetic forces (Nikolaeva & Bicho, 2011), traderelated pressures (Boal & Peery, 1985; Muller & Kolk, 2010), media pressures (Davidson & Worrell, 1988; Weaver et al. 1999a, 1999b), customer evaluation and purchasing decisions (Sen & Bhattacharya, 2001; Christmann & Taylor, 2006), customer monitoring of firm (Christmann & Taylor, 2006), shareholder power, legitimacy and urgency (Agle et al., 1999), local community pressure (Marguis et al., 2007), management of guality relationships with stakeholders (Hillman & Keim, 2001), influence of organisational field (Hoffman, 1999). Besides such institutional pressures, they also documented other predictors are identified as regulation and compliance (Buehler & Shetty, 1974; Fineman & Clarke, 1996), standards and certification (Tenbrunsel, Wade-Benzoni, Messick, & Bazerman, 2000; Christmann & Taylor, 2006), expectation from the public at large (Grunig, 1979), perceived CSR by consumers (Brown & Dacin, 1997; Sen & Bhattacharya, 2001), third-party evaluations (Doh, Howton, Howton, & Siegel, 2010; Chatterji & Toffel, 2010), economic conditions (Campbell, 2007), country context/sociocultural climate (Victor & Cullen, 1988; Williams & Aguilera, 2008; Brammer, Pavelin & Porter, 2009).

Replicating the structure of the review conducted by Aguinis and Glavas (2012), Jamali and Karam (2018) also adopted multilevel approach on a survey of 452 articles published from 1990 to 2015 to depict the panorama picture of the variables of predictors and outcomes of CSR in developing countries.

At the institutional level of analysis, Jamali and Karam (2018) identified and classified the antecedents in five categories. The first category is named as the geopolitical landscape of the past and present, for example, geopolitical past includes slave trade and colonial capitalism (Amaeshi et al., 2006; Griesse, 2007; Idemudia, 2007; Adegbite and Nakajima, 2011; Khan and Lund-Thomsen, 2011), post-colonial rebuilding (Mohan, 2001), "Northern/Western" hegemonic perspective and the continued side-lining of perspectives from developing nations (Idemudia, 2009; Iyer, 2009; Jamali and Sidani, 2011; Mitra, 2012); geopolitical present includes the role of international and national civil society organisations (Newell, 2005; Robertson, 2009); potential influence of international standards such as Sullivan Principles or Global Compact (Sethi, 1993; Rieth et al., 2007; Yu, 2008; Montgomery and Maggio, 2009; Blasco and Zolner, 2010; Jamali and Neville, 2011; Knudsen, 2013).

The second category is about the political system and governance, including nature of national governance orientations (Prieto-Carron et al., 2006; Robertson, 2009; See, 2009; Sharma, 2011; Ho, 2013; Solorzano, 2015), nature of citizen's voice, awareness and action (Idemudia, 2007; Muthuri, 2008; Robertson, 2009; Amran et al., 2013), governance problems and higher levels of corruption (Reed, 2002; Griesse, 2007; Achua, 2008; Ip, 2009; Adegbite and Nakajima, 2011; Jamali and Neville, 2011), limitations of national policies and legislation in the context of contracted governments (Newell, 2005; Raufflet, 2009; Boudier and Bensebaa, 2011; Rahim, 2013; Abdalla et al., 2013; Rahim and Alam, 2014), political, brutal regimes and country risk conditions (Resnik, 2001; Holliday, 2005; Griesse, 2007; Lin, 2010; Rodriguez et al., 2014).

The third category is the financial system, economics, and business operations, reflecting the studies of the operating environment (Reed, 2002; Tan, 2009; Shengtian et al., 2010; Xu and Yang, 2010; Adegbite and Nakajima, 2011; Pesmatzoglou et al., 2014; Vveinhardt and Andriukaitiene, 2014), openness to Foreign Direct Investment (Wan et al., 2007; Robertson, 2009), national levels of economic development (Chapple and Moon, 2005; Prasad, 2004; Castello and Galang, 2014), oil economics (Wheeler et al., 2002; Ite, 2004; Eweje, 2006; Idemudia, 2009), mimetic effect of multinational corporation practices on domestic firms (Beckman et al., 2009), weaker, less-regulated financial systems (Tan, 2009; Shengtian et al., 2010), (non-)availability of an enabling business environment (Resnik, 2001), corporate irresponsibility (Moon and Shen, 2010; Maamoun, 2013), stakeholder expectations concerning responsible practices (Tsoi, 2010).

The fourth category is the cultural system, societal values and customs, stating the influence of social and cultural values, customs, attitudes (Darigan and Post, 2009; Gugler and Shi, 2009; Wang and Juslin, 2009; Xu and Yang, 2010; Kim and Kim, 2010; Blasco and Zolner, 2010; Dartey-Baah and Amponsah-Tawiah, 2011), the influence of religion, ideology and related institutions (Beekun and Badawi, 2005; Ip, 2009; Rees and Miazhevich, 2009; Gustavson, 2011), the patriarchal forms of business management (Jamali et al., 2009).

Finally, the local ecosystem is also considered as CSR antecedent, for example, the accelerating depletion of natural ecosystems and environmental externalities of industry (Lund-Thomsen, 2005, 2009; Mitra, 2012), subaltern communities' framing of CSR towards environmental sustainability (Mitra, 2012).

42

In sum, institutional antecedents seem to be the favourite choices in CSR research due to its far-reaching impacts. The research literature is considered taking advance steps in this field to understand the main drivers of CSR from macro level in the context of both developed and developing economies (Aguinis and Glavas, 2012; Jamali and Karam, 2018). Therefore, it is not the main focus of this study to take the institutional antecedents as the variables in the research model of quantitative research. However, it should still be necessarily explored in qualitative research to deeply understand what drives the CSR at the macro level.

## Organisational level of analysis

Aguinis and Glavas (2012) found organisational predictors from conceptual papers including corporate governance practices (Aguilera & Jackson, 2003), three types of organisational (individualistic/collectivistic/relational) identity orientation (Brickson, 2007), reporting/disclosure of CSR of the firm (Ullmann, 1985). They also found firm motives from the conceptual discussion, including long-term self-interest (Davis, 1973), moral motive (Aguilera et al., 2007), and public image (Davis, 1973). Firm motives were also found in empirical papers, including competitiveness (Bansal & Roth, 2000), social legitimacy (Bansal & Roth, 2000; Sharma, 2000), normative sense of stewardship (Davis et al., 1997), normative sense of responsibility and duty (Bansal & Roth, 2000), social reasoning and justice (Boal & Peery, 1985), organisational benefits (Buehler & Shetty, 1974; Waddock & Graves, 1997; Stevens et al., 2005). Several variables related to the management of the firm have been found, such as mission (Marcus & Anderson, 2006) and values (Maignan, Ferrell, & Hult, 1999) and alignment of CSR issues with firm values (Bansal, 2003). Shareholder/ownership of the firm is also considered as predictors, namely top management equity (Johnson & Greening, 1999), social screening of mutual funds (Barnett & Salomon, 2006), long-term institutional ownership (Neubaum & Zahra, 2006). Structure and governance of the firm offered many predictors, such as international diversification (Strike et al., 2006), product and operations technologies (Klassen & McLaughlin, 1996), technology portfolio allocated to pollution prevention technologies (Klassen & Whybark, 1999), outside directors (Johnson & Greening, 1999), public affairs department and internal influence/ integration of public affairs (Bhambri & Sonnenfeld, 1988), organisational form (Victor & Cullen, 1988), CEO pay structure (Deckop et al., 2006). Other notable predictors found at organisational level could be stated as environmental management systems (Klassen & McLaughlin, 1996), social issue participation (Hillman & Keim, 2001), organisational encouragement of CSR (Ramus & Steger, 2000), resource dependencies (Greening & Gray, 1994), CSR profile/approach: reactive, defensive, accommodative, proactive (Henriques & Sadorsky, 1999), firm leverage or debtequity ratio (Adams & Hardwick, 1998), organisation-specific history (Victor & Cullen, 1988), ability to seek technical assistance (Marcus & Anderson, 2006).

Jamali and Karam (2018) classified organisational antecedents of CSR in developing countries into six categories: firm's ownership; firm's structure or governance; firm's mission, identity, and organisational culture; firm's motives; firm's trade orientation/business strategy; and firm's primary stakeholders. Variables in firm's ownership include state-owned vs. nonstate-owned and privatisation (Fryxell and Lo, 2003; Li and Zhang, 2010; Ye and Zhang, 2011; Gao, 2011; Choi et al., 2013; Zhang et al., 2014), multinational enterprises vs. domestic/subsidiaries (Naeem and Welford, 2009; Mijatovic and Stokic, 2010; Khan et al., 2013; Castello and Galang, 2014; Muller and Kolk, 2015), global multinational enterprises vs. multi-domestic (Husted and Allen, 2006), government-multinational corporations joint ventures (Idemudia, 2008), local, family-owned and small-medium-sized enterprises (Jamali et al., 2009; Muller and Kolk, 2009; Adegbite and Nakajima, 2011), firm's structure or governance consists firm size, operating scale and financial characteristics (Udayasankar, 2008; Zhang et al., 2009; Jamali et al., 2009; Crisostomo et al., 2011; Klerkx et al., 2012; Choi et al., 2013; Castello and Galang, 2014), governance practices (de Jesus Lameira and Ness, 2007; Lund-Thomsen, 2008; Yin and Ma, 2009; Lund-Thomsen and Nadvi, 2010; Mijatovic and Stokic, 2010), the board of directors (Lindgreen et al., 2009; Choi et al., 2013), firm's mission, identity and organisational culture, history of responsiveness and culture for CSR (Prout, 2006; Ozen and Kusku, 2009; Sandhu et al., 2012; Muller and Kolk, 2015), CSR central to the mission and aligned with values (Atakan and Eker, 2007; Husted et al., 2010; Rishi and Moghe, 2013), firm's motives indicate variables such as general motivational dimensions (Roy et al., 2013), duty: general, religious, public, ethics of care; virtue (Kapelus, 2002; Khan, 2013; Khan et al., 2013; Van Cranenburgh and Arenas, 2014; Chakrabarty and Bass, 2015), seeking political legitimacy (Idemudia, 2007), leader altruism (Sanchez, 2000; Jamali and Mirshak, 2007), innovation (Vilke, 2014), meeting the localized expectations of power-holders (Luo, 2006; Shengtian et al., 2010; Cash, 2012); countries elite (Kapelus, 2002); brutal military elite (Holliday, 2005); guerilla or paramilitary groups (Wheeler et al., 2002; Maurer, 2009); stakeholder pressure groups (Eweje, 2006; Griesse, 2007; Ceha, 2013), meeting local population expectations (Reed, 2002; Bird, 2009; Arora and Kazmi, 2012; Cash, 2012); safeguard local assets/communities (Bird and Smucker, 2007); improve socio-economic assets and sustainable community or biophysical development (Rwabizambuga, 2007; Daye, 2009; Amaeshi, 2011; Chaklader and Gautam, 2013; Shaaeldin et al., 2013). Regarding firm's trade orientation/business strategy, predictors include firm's strategy tripod (Cruz et al., 2015), firm's advertising intensity (Zhang et al., 2010), firm's level of industry competition (Muller and Kolk, 2010), firm diversification, internationalisation, and core business strategy (Davidson, 2009; Lindgreen et al., 2010; Sandhu et al., 2012), firm's stakeholder vs. capitalist view of business (Glover, 2007; Gao, 2009; Lindgreen et al., 2009; Ozen and Kusku, 2009), firm's resource availability/ performance/ CSR spending (Julian and Ofori-dankwa, 2013; Li et al., 2013; Verma and Kumar, 2014). Finally, category firm's primary stakeholders comprise variables such as CSR importance to customer, suppliers and supply chain (Luetkenhorst, 2004; Prout, 2006; Christmann and Taylor, 2006; Crisostomo et al., 2011; de Abreu et al., 2012; Sandhu et al., 2012), CSR importance to stakeholder groups, coalitions or partnerships (Griesse, 2007; Nwankwo et al., 2007; Jamali and Keshishian, 2009; Lund-Thomsen and Nadvi, 2010; Mena et al., 2010; Lindgreen et al., 2010; Idemudia, 2011; Bhanji and Oxley, 2013; Yin et al., 2013; Lund-Thomsen and Lindgreen, 2014).

In sum, the organisational variables which play as antecedents of CSR have been the subjects of a variety of studies. There is a number of interesting similarities and differences between organisational antecedents in both developed and developing contexts. Such as, firm motives have been considered as antecedents in both contexts. However, firm motives found in developing economies seem to be more varied, complicated and contextually characteristic than in developed economies. Therefore, the firm motives should be further investigated and conceptualised to be more generalised and unified so that a comparative assessment of this variable between the two contexts could be feasible.

## Micro level of analysis

Aguinis and Glavas (2012) found some predictors of CSR engagement at the micro level from conceptual papers, such as leaders' moral development and character (Snell, 2000). They also found the involvement of employee perceptions of CSR (Rupp et al., 2006) and employee perception of organisational justice (Rupp et al., 2006; Rupp, Williams & Aguilera, 2010) in the CSR engagement. Other conceptual predictors could be named as the psychological needs (Trevino et al., 2006; Aguilera et al., 2007; Rupp et al., 2010; Rupp, 2011) and developmental needs (physiological, safety, affiliative, esteem, self-actualisation) of employees (Tuzzolino & Armandi, 1981). From empirical papers, they found supervisor commitment to CSR (Buehler & Shetty, 1976; Greening & Gray, 1994; Ramus & Steger, 2000; Muller & Kolk, 2010), management commitment (Weaver, Trevino, & Cochran, 1999a, 1999b), supervisor encouragement of CSR (Ramus & Steger, 2000), presence of internal champions of CSR (Drumwright, 1994; Crane, 2000) as predictors. Also, CSR knowledge and expertise could

play a role of predictors, more specifically CSR training (Stevens, Steensma, Harrison, & Cochran, 2005), management awareness of guidelines (Weaver et al., 1999b), attendance at CSR conferences (Johnson & Greening, 1999; Weaver et al., 1999a, 1999b). The individual values are also listed as the reasons of engaging CSR, for example, CEO values (Agle, Mitchell, & Sonnenfeld, 1999), CEO emphasis on stakeholder values (Sully de Luque, Washburn, Waldman, & House, 2008), employee values (Mudrack, 2007), congruence of individual values with organisational values (Bansal, 2003). Some other notable predictors include individual employee concern with CSR issues (Bansal & Roth, 2000; Bansal, 2003; Mudrack, 2007), personality traits and attitudes (Mudrack, 2007), CEO intellectual stimulation (Waldman, Siegel, & Javidan, 2006), CEO embeddedness in the local community (Galaskiewicz, 1997), individual concern, attitudes, and thought processes (Mudrack, 2007).

Jamali and Karam (2018) grouped the micro-level antecedents into three categories: the personal values and other sociocultural characteristics of managers, employees, and other stakeholders; the CSR knowledge and expertise of managers and decision-makers; and the various personal characteristics of individuals (employees, leaders, consumers). Personal values and other sociocultural characteristics of individuals in the firms are personal cultural values and/or beliefs (Erondu et al., 2004; Shafer et al. 2007; Obalola, 2008; Rodrigo and Arenas, 2008; Turker, 2009; Chun, 2009; Duarte, 2010; Gupta and Hodges, 2012; Katamba et al., 2012; Vivier, 2013), personal religions orientations (Brammer et al., 2007; Mandurah et al., 2012), attitudes towards cultural patterns, such as Guanxi, Gandhian notions of trusteeship (Arora and Kazmi, 2012). In addition, CSR knowledge and expertise are considered to predict CSR engagement, such as awareness of CSR (Erondu et al., 2004; Balasubramanian et al., 2005; Alas and Tafel, 2008; Lam, 2009; Tian et al., 2011; Gupta and Hodges, 2012; Kolkailah et al., 2012), knowledge of environmental issues and commitment to environmental protections (Fryxell and Lo, 2003). Finally, other personal characteristics of individuals involving the firms, including stewardship of a particular leader (Mohan, 2001; Wheeler et al., 2002), individual consumer, commitments and intentions (Arli and Lasmono, 2010; Ramasamy et al., 2010; Carvalho et al., 2010; Kolkailah et al., 2012; Juscius and Sneideriene, 2013) Individual attitudes towards human rights and/or ethical orientation (Pless and Maak, 2009; Puncheva-Michelotti et al., 2010), individual perceptions of and attitudes towards various dimensions of corporate responsibilities (Jamali et al., 2009; Zu and Song, 2009; Demuijnck and Ngnodjom, 2013; Mahmood and Humphrey, 2013; Robertson et al., 2013; Baden and Wilkinson, 2014; Cai and Aguilar, 2014; Dawkins et al., 2014; Faroog et al., 2014; Nambiar and Chitty, 2014; Zhu et al., 2014).

Maignan & Ferrell (2004) offered a review of the main conceptualisations of corporate social responsibility (CSR), which indicated CSR conceptualisation as social obligations (Bowen, 1953; Carroll, 1979; Brown and Dacin, 1997; Sen and Bhattacharya, 2001). Another conceptualisation of CSR as stakeholder obligation as it is too broad to consider social obligations rather than focusing on the stakeholders effectively (Clarkson, 1995; Donaldson and Preston, 1995; Jones, 1995; Wood and Jones, 1995; Henriques and Sadorsky, 1999). CSR is also conceptualised ethic driven based on rejection that the social or stakeholder obligations are motived by self-interest and consequences (Swanson, 1995). Conceptualisation of ethical CSR provides a normative approach that may suit many normbased specific corporate activities of the firm (Jones, 1995; Swanson, 1995; Donaldson and Preston, 1995). Another conceptualisation is considered CSR as managerial processes or under the label of corporate social responsiveness (Ackerman, 1975; Wartick and Cochran, 1985; Wood, 1991).

Maignan and Ferrell (2004) also proposed likely antecedents of CSR behaviors in their conceptual framework, such as the power of stakeholder community, the convergence of stakeholder norms, density of the network of stakeholders, centrality of the organisation in the network of stakeholders, stakeholder orientation, organisational norms defining responsibilities toward stakeholders. Maignan and Ferrell (2004) also provided suggestions on the operationalisation of main research concepts and challenged attempts to empirically test such proposals.

In sum, literature shows that antecedents at micro level have been the great concerns of the researchers in recent years, and the future attempts are required to add further understanding in this realm. It seems that after many studies have been devoted to investigation at the micro level from the internal perspective, such as managers and employees', recent calls from the external perspective on consumer perceptions, as one of the most important stakeholders of the firms, are increasingly stressed. Therefore, this study is designed to focus mainly on perspective from individual consumer to address this gap.

# 2.1.3.2. Consequences of the CSR Engagement

#### Institutional level of analysis

To answer the question of what the consequences of such CSR behaviors and engagement to justify the business case of CSR, Aguinis and Glavas (2012) found mainly from the empirical

papers the outcomes at the institutional level of CSR initiatives include reputations of the firms (Fombrun & Shanley, 1990; Turban & Greening, 1997; Waddock & Graves, 1997; Verschoor, 1998; Brammer & Pavelin, 2006), consumer evaluation of product/firm (Brown & Dacin, 1997; Ellen et al., 2000; Sen & Bhattacharya, 2001), consumer choice of firm/product (Sen & Bhattacharya, 2001; Arora & Henderson, 2007), customer loyalty (Maignan, Ferrell, & Hult, 1999).

Regarding the institutional-level consequences of CSR, Jamali and Karam (2018) grouped them into two broad categories: the positive and the detrimental developmental impact of CSR. The positive outcomes have been listed as meaningful corporate engagement with national development agendas (Nwankwo et al., 2007; Okoye, 2012; Karam and Jamali, 2013), balancing the negative effects of capitalism on the global south (Gifford et al., 2010), stimulating economic activity through a ripple effect (Rifai-Hasan, 2009), generating human and social capital (Wang and Juslin, 2009). The negative impacts of CSR are restricting social-economic development and environment protection (Campbell, 2012), compounding governance issues, including amplifying institutional voids (Idemudia, 2008; Boudier and Bensebaa, 2011; Appiah and Abass, 2014), increasing state complicity and/or level of country's institutional corruption (Newell, 2005; Keig et al., 2015), marginalizing governance debates about complex problems (Newell, 2005; Idemudia, 2007), blurring of the lines of state accountability in such a way as to create further problems of legitimacy (Campbell, 2012).

Similar to institutional antecedents, the institutional consequences are not the main focus of the research due to its saturation in the research (Aguinis and Glavas, 2012; Jamali and Karam, 2018). From the literature review, it could be argued that some variables of institutional consequences suggested in Aguinis and Glavas (2012) also have organisational impacts, such as reputations of the firms, consumer evaluation of product/firm, consumer choice of firm/product, customer loyalty. Therefore, it is worth that such outcomes should also be picked out to investigate its impact at in organisational level in the context of a developing country.

#### Organisational level of analysis

At the organisational level, Aguinis and Glavas (2012) highlighted outcomes of CSR initiatives found in conceptual papers, including long-term wealth maximization (Narver, 1971), moral capital (Godfrey, 2005) perceived future regulatory costs (Richardson, Welker, & Hutchinson, 1999). They found a large number of empirical papers which justify the business case of CSR as they found financial performance as the outcomes of CSR engagement, including mutual

fund returns, return on assets, return on equity, sales, share price (Cochran & Wood, 1984; Davidson & Worrell, 1988; McGuire et al., 1988; Klassen & McLaughlin, 1996; Waddock & Graves, 1997; Maignan et al., 1999; McWilliams & Siegel, 2000; Hillman & Keim, 2001; Margolis & Walsh, 2003; Orlitzky et al., 2003; Barnett & Salomon, 2006; Luo & Bhattacharya, 2006; Brammer & Millington, 2008; Hull & Rothenberg, 2008; Arya & Zhang, 2009; Doh et al., 2010; Lev et al., 2010). Besides, they also found market-related outcomes, including reduced firm risk (McGuire et al., 1988; Bansal & Clelland, 2004; Godfrey et al., 2009), competitive advantage (Greening & Turban, 2000), attractiveness to investors (Graves & Waddock, 1994). Enhancing capabilities of the firm are also the results of CSR engagement, including good management practices (Waddock & Graves, 1997), operational efficiencies (Sharma & Vredenburg, 1998), product quality (Agle et al., 1999; Johnson & Greening, 1999), perceived quality of management (Waddock & Graves, 1997), demographic diversity (Johnson & Greening, 1999).

The organisational consequences, according to Jamali and Karam (2018), are grouped into three categories: performance of the firm; positive firm-specific benefits; and impact vis-a`-vis local communities (Jamali and Karam, 2018). Performance of the firm includes financial outcomes: influenced stock prices (Arya and Zhang, 2009), market valuation (Cheung et al., 2010), return on equity, return on assets, net profit margin, sales growth, debt financial cost, market-based performance (Fauzi et al., 2007; de Jesus Lameira and Ness, 2007; Chih et al., 2008; Halme and Laurila, 2009; Aras et al., 2010; Ye and Zhang, 2011; Arsoy et al., 2012; Ntim and Soobaroyen, 2013; Tyagi and Sharma, 2013; Xun, 2013; Zeng et al., 2013; Adewale and Rahmon, 2014; Demetriades and Auret, 2014; Dumitrescu and Simionescu, 2014; Ofori et al., 2014; Zhang et al., 2014). Other performance indicators are environment and sustainability (Yin and Ma, 2009; Kuo et al., 2012), local legitimacy (Claasen and Roloff, 2012), employee and group: employee commitment and engagement (Ligeti and Oravecz, 2009; Albdour and Altarawneh, 2012), workplace relations (Mishra and Suar, 2010), personnel development (Mishra and Suar, 2010). The second general category of consequences concerns those that "circle back" in that they result in positive benefits for the firm, including long-term business benefits (Atakan and Eker, 2007; Kannabiran, 2009; Zeng et al., 2013; Henisz et al., 2014; Zheng et al., 2014), business opportunities (Goyal, 2006; Ahmad and Ramayah, 2012), strategic value (Reed, 2002; Jamali and Keshishian, 2009). The last category concerns the firm's impact vis-a'-vis the community. On the one hand, there is evidence for a detrimental impact of CSR: specific negative impact on a community (Glover, 2007; Ramasamy and Yeung, 2009; Menassa, 2010; Hayhurst, 2011; Sandhu et al., 2012),

suicides of rural farmers (lyer, 2009), provision of poor-quality social amenities (Dandago and Arugu, 2014), lack of sustainability plan after closure (Littlewood, 2014). On the other hand, there is evidence for a positive impact of CSR, where the review suggests that CSR practices often work to address community concerns and/or relieving of misery (Dunfee and Hess, 2000; Pederson, 2005; Fulmer et al., 2008; Muthuri et al., 2012), sustainable community development (Das, 2009; Halme and Laurila, 2009; Philip, 2009; Arevalo and Aravind, 2011; Arora and Kazmi, 2012; Muthuri et al., 2012; Kolk and Lenfant, 2013), other spillover effects from CSR (Yoon and Lam, 2013; Zeng et al., 2013; Zheng et al., 2014; Ofori et al., 2014; Joutsenvirta and Vaara, 2015).

In sum, findings from the reviews of Aguinis and Glavas (2012) and Jamali and Karam (2018) show that organisational consequences are mainly focusing on the financial and non-financial performances of the firms as well as the detrimental and positive impacts on the community. However, as suggested previously from institutional consequences, there are a number of consumer-related consequences that should be investigated at the organisational level, such as consumer responses to the CSR policies of the firms. This suggestion is also in line with the proposal that one of the antecedents of CSR is from the consumer's perception, which is documented in the discussion of antecedents at micro level.

#### Micro level of analysis

Aguinis and Glavas (2012) found that outcomes of CSR engagement from the micro level in empirical studies include employee identification with the organisation (Carmeli et al., 2007), organisational citizenship behavior (Sully de Luque et al., 2008; Jones, 2010; Lin et al., 2010), retention (Jones, 2010), employee engagement (Glavas & Piderit, 2009), in-role performance (Jones, 2010), employee commitment (Maignan et al., 1999), employee creative involvement (Glavas & Piderit, 2009), firm attractiveness to prospective employees (Turban & Greening, 1997; Greening & Turban, 2000), improved employee relations (Agle et al., 1999; Glavas & Piderit, 2009).

In the perspective from the developing country, Jamali and Karam (2018) documented the corporate social responsibility consequences at the micro level fall into three categories, including increased commitment/engagement to the firm, increased attractiveness of the firm in the eyes of specific stakeholders, and positive-orientations and purchase intentions. More specifically, increased employee commitment to and engagement in the firm includes increased employee commitment to the firm (Chun, 2009; Turker, 2009; Bayoud et al., 2012)

and increased organisational citizenship behaviors (Lin, 2010), increased attractiveness of the firm includes increased firm attractiveness in the eyes of both consumers and employees (Duarte, 2010), increased identification with the firm in the eyes of both consumers and employees (Kim et al., 2010). Lastly, positive orientations and purchase intentions include increased positive orientations and purchase intentions from consumers (Auger et al., 2007; Ramasamy and Yeung, 2009).

Bhattacharya & Sen (2004) offered a conceptualisation of when, how, and why CSR works on the most important stakeholders of the firms, consumer, provided a variety of methodologies such as focus groups, in-depth interviews, surveys, and experiments. They accessed the multifaceted outcomes and moderators of CSR engagement to the consumers. The outcomes category including three sub-categories: the internal and the external outcomes from consumers that benefit the focal firm, the consumers themselves, and the social issues.

In terms of internal outcomes that benefit the firm, Bhattacharya & Sen (2004) indicated four variables: 1) consumers' awareness of a firm's CSR activities; 2) attributions refer to causal reasoning consumers engage in when trying to understand a firm's CSR activities; 3) consumers' attitude towards firms that engage in CSR; 4) sense of attachment or connection consumers feel with firms engaging in CSR activities they care about. In terms of internal outcomes that benefiting the consumers' general sense of well-being. In terms of internal outcomes that focus on issues, Bhattacharya & Sen (2004) found that CSR activities could raise the awareness and attitude of consumers about the issues as well.

Regarding external outcomes that benefiting firm, Bhattacharya & Sen (2004) found five indicators, including purchase behaviour, loyalty, resilience to negative information about the firm, word of mouth, willingness to pay more. Regarding external outcomes that benefiting consumers themselves, Bhattacharya & Sen (2004) found that consumers might change their behaviours to be supportive of the cause of CSR initiatives. Regarding external outcomes that focus on issues, the impacts of CSR initiatives on consumers are raising consumers' support of the issue or cause by donations of money and time (volunteering) as well as word-of-mouth.

The outcomes at micro level as suggested by Bhattacharya and Sen (2004) on consumers' awareness, attributions, and attitudes have profound implication in terms of theoretical development. Combining with the findings from reviews of Aguinis and Glavas (2012) and Jamali and Karam (2018), it is stated that there is a theoretical gap of the enquiries on the role

of consumer-related consequences. Therefore, this thesis is designed to deliver the answer to those enquiries.

2.1.3.3. Process/Mechanism of Translating the CSR Efforts into the Outcomes and Conditions Under Which the CSR Efforts Influence the Outcomes

To answer the question of what processes and responses of the firms utilise to translate their CSR efforts into the outcomes, at the institutional level, empirical papers were analysed to indicate a limited number of mediators of CSR-outcome relationships, such as firm reputation and goodwill with external stakeholders (Orlitzky, Schmidt, & Rynes, 2003), customer-related mediators, such as customer satisfaction (Luo & Bhattacharya, 2006; Lev et al., 2010), customer–organisation fit (Sen & Bhattacharya, 2001), consumer trust (Vlachos et al., 2009).

At the organisational level, according to Aguinis and Glavas (2012), there was also little attempt to address the mediators, with only a few variables has been found, such as firm's intangible resources (Surroca et al., 2010), managerial interpretations of CSR as an opportunity (Sharma, 2000).

At the micro level, Aguinis and Glavas (2012) also found very little evidence of mediators from empirical papers, such as followers' perceptions of visionary leadership (Sully de Luque et al., 2008), organisational identity (Carmeli et al., 2007; Jones, 2010) and organisational pride (Jones, 2010).

To answer the question of which conditions the CSR efforts influence the outcomes, at the institutional level, Aguinis and Glavas (2012) pointed out the stakeholder-related moderators from conceptual papers are consumer information intensity (Schuler & Cording, 2006), public perception of firm CSR (Lev et al., 2010), national and transnational frameworks such as culture, politics, financial, labor, education systems, and practices (Aguilera & Jackson, 2003), institutional conditions including regulation, monitoring, norms, and stakeholder dialogue (Campbell, 2007). From empirical papers, they found a number of moderators regarding stakeholder, more specifically, documenting as consumer beliefs and support for CSR (Sen & Bhattacharya, 2001), sensitivity to consumer perceptions (Lev et al., 2010), consumer perceptions of need of cause, reputation of firm, and firm motives of cause (Ellen et al., 2000), salience of shareholder to firm (David et al., 2007), stakeholder familiarity with firm (Turban & Greening, 1997), stakeholder genuine concern attributes (Sen et al., 2006), activism of owners of large investment funds (Neubaum & Zahra, 2006), cohesion with organisational field, which

is a group of organisations to which the firm is aligned (Bansal & Roth, 2000), firm visibility to stakeholders (Chiu & Sharfman, 2011), salience of stakeholder to firm (Agle et al., 1999), firm reputation and goodwill with external stakeholders (Orlitzky et al., 2003), institutional owners' coordinated activism (Neubaum & Zahra, 2006), awards-only first time that it is received (Klassen & McLaughlin, 1996). Environment/context where the firms operate also contributes to the relationship between CSR and its outcomes, in which Aguinis and Glavas (2012) found country contextual variables that influence CSR (Arya & Zhang, 2009), industry type (Buehler & Shetty, 1974, 1976; Holmes, 1977; Klassen & McLaughlin, 1996; Waddock & Graves, 1997; Brammer & Millington, 2004; Strike et al., 2006; Brammer & Pavelin, 2006; Brammer et al., 2009; Chatterji & Toffel, 2010; Chiu & Sharfman, 2011), industry growth (Russo & Fouts, 1997), level of differentiation within the industry (Hull & Rothenberg, 2008), and organisational culture (Bansal & Roth, 2000).

At the organisational level, from conceptual papers, they found some moderators, such as awareness of fallacies that CSR costs too much (Narver, 1971), concern with efficiency and misappropriation (Margolis & Walsh, 2003). From empirical papers, there have been quite many moderators found, including firm size (Buehler & Shetty, 1974, 1976; Graves & Waddock, 1994; Greening & Gray, 1994; Waddock & Graves, 1997; Adams & Hardwick, 1998; Johnson & Greening, 1999; Sharma, 2000; Brammer & Millington, 2004; Waddock, 2004; Rehbein, Waddock, & Graves, 2004; Strike et al., 2006; Waldman, Siegel, & Javidan, 2006; Bammer, Pavelin, & Porter, 2009; Godfrey, Merrill, & Hansen, 2009), research and development investment (Strike et al., 2006; Waldman et al., 2006), risk to firm (Ingram, 1978; McGuire, Sundgren, & Schneeweis, 1988), financial performance/profitability (McGuire et al., 1988; Turban & Greening, 1997; Johnson & Greening, 1999; Brammer & Millington, 2004), slack resources (Graves & Waddock, 1994; Waddock & Graves, 1997; Bansal, 2003), debt levels (Graves & Waddock, 1994; Waddock & Graves, 1997). The visibility to the public also became the moderators for CSR-outcomes relationship, for example, CSR task visibility (Jiang & Bansal, 2003), degree of public contact (Fry et al., 1982), the opacity of firm environmental impact (Jiang & Bansal, 2003), the proximity of firm to CSR issue (Buehler & Shetty, 1974). Other variables, such as firm asset age (Cochran & Wood, 1984; Strike et al., 2006), level of innovation in the firm (Luo & Bhattacharya, 2006; Hull & Rothenberg, 2008), adoption stage of CSR (Arya & Zhang, 2009), product quality (Luo & Bhattacharya, 2006), perceived CSR effort of the firm (Ellen, Mohr, & Webb, 2000).

Some moderators at the micro level are drawn from empirical papers which are noted in Aguinis and Glavas (2012), such as management commitment to ethics (Muller & Kolk, 2010),

equity sensitivity of managers/supervisors (Mudrack et al., 1999), employee discretion (Bansal, 2003), the salience of issues to employees (Bansal & Roth, 2000).

Bhattacharya & Sen (2004) revealed two sets of moderating factors that moderate the effects of the CSR initiatives on the internal outcomes and that moderate the effects of the internal outcomes on the external outcomes on three different aspects of the outcomes relating to the firm, the consumer, the relevant issues/cause. The moderating factors that have effects on the relationship between CSR initiatives and internal outcomes are classified into three categories, those regarding the firm, the consumers, and CSR initiatives. Firm-related moderators include the overall marketing strategy of the firm and position of CSR in it, the characteristics of industry where the firm is operating, the firm's reputation, and the firm's size and demographics. Consumer-related moderators consist of consumers' support of the CSR issues and consumers' attributions and attitudes. CSR-related moderators consist of the distinctiveness of CSR initiatives, coherence when implementing CSR initiatives, the reputation of the CSR program, and the fit of the CSR program with the overall strategy of the firm.

The moderating factors that have effects on the relationship between internal outcomes and external outcomes are grouped into three categories relating to the firm, the consumer, and the competition. Characteristics of the firm's target segments are identified as consumer-related moderator. The marketing strategy that the firm implements in the market is identified as a firm-related moderator. In addition, the reputation and salience of CSR activities and marketing communication strategies from competitors could be seen as competition-related moderators.

It is noticed that in the review provided by Jamali and Karam (2018), no mediators or moderators have been presented as the authors find that these variables are still nascent in the CSR literature of developing countries.

Based on the aforementioned results from Glavas and Aguinis (2012) and Jamali and Karam (2018), it is thoughtful to have further attempts on enquiring the mediators and moderators of CSR and its outcomes. Therefore, one of the objectives of the dissertation is to identify the mediating and moderating variables. Such variables should be closely linked to the consumers' knowledge to align with previous proposals on consumer-related antecedents and consequences.

#### 2.1.3.4. Summary of the Gaps Identified from CSR Conceptualisation

Given the discussion on reviews of contemporary CSR conceptualisation across multilevel of analysis offering by Aguinis and Glavas (2012), Jamali and Karam (2018), Maignan and Ferrell (2004), Bhattacharya & Sen (2004), combining with the previous discussion on CSR theories mainly based on the reviewing work of Garriga and Mele (2004), Secchi (2007), Lee (2008), several suggestions regarding significant gaps from the literature are putting forward.

First, literature is lacking the theoretical and empirical attempts at the organisational and micro level, especially from the perspective of consumers' perception.

Secondly, literature is lacking the understanding of the role of mediators which are playing as a process or mechanism to translate the CSR engagement into its consequences.

Thirdly, literature is lacking the understanding of the role of moderators which are setting as conditions under which the CSR efforts influence the consequences.

Fourthly, literature is requiring updating knowledge on the CSR theories regarding in the emerging economies: attribution theory and ethical theory.

Finally, as compared to the saturation of CSR literature in developed countries, understanding of CSR in developing countries is still at a limited scale and the need to further contribute to this literature is certain.

Given the gaps identified, in the next sections of the thesis, a variety of areas of CSR literature is extensively discussed in order to examine the potential variables for the formulation of the conceptual framework. More specifically, those areas include the typology of CSR engagement of the firms, approaches towards the CSR of the firms, and consumer-related responses to the CSR initiatives.

# 2.2. Typology of CSR Engagement

CSR engagement is considered as policies and actions of corporate social involvement to meet stakeholders' expectations and values as well as to address social needs (Angelidis and Ibrahim, 1993; Enderle and Tavis, 1998; Lerner and Fryxell, 1988; Aguinis and Glavas, 2012). Carroll (1979, 1999) delineates CSR in the form of business activities that involve four main responsibilities: economic, legal, ethical, and philanthropic. More specifically, economic

responsibility stresses the firm's obligations for being productive, profitable, and economically viable. Legal responsibility designates the legal obligations of the firm while fulfilling economic obligations. Ethical responsibility is described as the firm's respect toward long-established social norms and values when treating relationships and circumstances beyond legal requirements. Philanthropic responsibility refers to the voluntary of discretionary behaviors which beyond legal and ethical obligations to contribute to the wider social good to improve long-term sustainability. Utilising this definition, other authors offer various typologies of CSR initiatives across research contexts and industries, such as diversity initiatives, recycling programs, the use of green materials, support of community events and donations of money to charitable causes (Sen and Bhattacharya, 2001; Mohr et al., 2001; Mandhachitara and Poolthong, 2011). Many scholars also discussed CSR dimensions from the stakeholder view (shareholders, customers, employees, local communities, governments, suppliers, media) (Maignan et al., 1999; Mohr et al., 2001).

For some authors, they prefer to broadly categorize the initiatives as functional groups, such as sponsorship (Meenaghan and Shipley, 1999; Polonsky and Speed, 2001; Polonsky and Speed, 2001; McAlister and Ferrell, 2002; Lachowetz et al., 2002; Gwinner and Swanson, 2003; Rifon et al., 2004; Roy and Cornwell, 2004; Cornwell and Coote, 2005; Gwinner and Bennett, 2008), cause-related marketing (Smith and Alcorn, 1991; Ross et al., 1992; Webb and Mohr, 1998; Nan and Heo, 2007), and philanthropy (Shaw and Post, 1993; Collins, 1994; Smith, 1994; Polonsky and Speed, 2001).

Peloza & Shang (2011), given the Maignan and Ferrell's (2004) theoretical model of how CSR impacts relationships with stakeholders, provided a thorough review of the type of CSR activities defined in 163 articles. They developed a categorisation of broad activities including philanthropy, business practices, and products-related domains. Peloza & Shang (2011) found that philanthropy is the dominant category of CSR activities, including specific activities such as cause-related marketing (Smith and Alcorn, 1991; Ross et al., 1992; Creyer and Ross, 1996; Strahilevitz and Myers, 1998; Webb and Mohr, 1998; Berger et al., 1999; Strahilevitz, 1999; Mizerski et al., 2001; Deshpande and Hitchon, 2002; Broderick et al., 2003; Lavack and Kropp, 2003; Garcia et al., 2003; Hajjat, 2003; Olsen et al., 2003; Pracejus et al., 2003; Yechiam et al., 2003; Cui et al., 2003; Dean, 2003; Lafferty et al., 2004; Hamlin and Wilson, 2004; Pracejus and Olsen, 2004; Lafferty and Goldsmith, 2005; van den Brink et al., 2006; Basil and Herr, 2006; Ellen et al., 2007; Nan and Heo, 2007; Grau and Folse, 2007; Grau et al., 2007; Chang, 2008; Mekonnen and Harris, 2008; Larson et al., 2008;

Hoek and Gendall, 2008; Vlachos et al., 2008; Baghi et al., 2009; Bigne- Alcaniz et al., 2009; Krishna and Rajan, 2009; Lafferty, 2009; Lafferty and Edmondson, 2009; Paek and Nelson, 2009; Perez, 2009; Samu and Wymer, 2009; Bower and Grau, 2009; Chang et al., 2009; Samu and Wymer, 2009), cash donations (Creyer and Ross, 1996; Brown and Dacin, 1997; Barone et al., 2000; Cui et al., 2003; Dean, 2003; Dean, 2004; Ricks, 2005; Sen et al., 2006; Barone et al., 2007), public service announcement sponsorship (Szykman et al., 2004), community involvement (Albinger and Freeman, 2000; Al-Ajmi et al., 2000; Forehand and Grier, 2003; Dean, 2004; Barone et al., 2004; Barone et al., 2000; Forehand and Grier, 2003; Dean, 2004; Barone et al., 2007), promotion of a social issue (Deshpande and Hitchon, 2002; Menon and Kahn, 2003; Chang et al., 2009), donations of products (Dean, 2004), licensing agreements (Bower and Grau, 2009), event sponsorship (Dean, 2002), customer donations and non-specific charity support (Ellen et al., 2000; Mizerski et al., 2001), advocacy advertising (Menon and Kahn, 2003).

The next category of CSR activities as suggested by Peloza & Shang (2011) includes those related to the business practices of the firm, including environmental protection (Carrigan and Attalla, 2001; Laroche et al., 2001; Klein and Dawar, 2004; Giacalone et al., 2005; Berens et al., 2007; Chitra, 2007; Collins et al., 2007; Pivato et al., 2008; Behrend et al., 2009; Castaldo et al., 2009; Wagner et al., 2009; Trudel and Cotte, 2009; Russel and Russell, 2010), child labor/sweatshop (Folkes and Kamins, 1999; Sen and Bhattacharya, 2001; Lichtenstein et al., 2004; Ehrich and Irwin, 2005; White and Willness, 2009), decreased product use message (Atkin et al., 2008; White and Willness, 2009), diversity (Sen and Morwitz, 1996; Sen and Bhattacharya, 2001; Giacalone et al., 2005), false/misleading information (Creyer and Ross, 1996; Newell et al., 1998; Giacalone et al., 2005; Liu et al., 2010), ethical behavior (Crever and Ross, 1997), socially responsible firm (Giacalone et al., 2005; de Matos and Rossi, 2006; Narwal and Sharma, 2008), fair trade (de Pelsmacker et al., 2005; Obermiller et al., 2009; Trudel and Cotte, 2009), supply chain responsibility (Ehrich and Irwin, 2005; Wagner et al., 2009), fortune rankings (Gurhan-Canli and Batra, 2004), customer relations (Sen et al., 2001; Collins et al., 2007; Román and Cuestas, 2008; Pivato et al., 2008; Castaldo et al., 2009; Liu et al., 2010), employee relations (Miller and Sturdivant, 1977; Carrigan and Attalla, 2001; Giacalone et al., 2005; Collins et al., 2007; Pivato et al., 2008; Castaldo et al., 2009; Wagner et al., 2009), packaging (Rokka and Uusitalo, 2008), community relations (Collins et al., 2007), supplier relations (Collins et al., 2007), competitor relations (Collins et al., 2007), animal testing (Carrigan and Attalla, 2001; Sen et al., 2001; Giacalone et al., 2005), human rights (Sen et al., 2001).

The third category of CSR activities, according to Peloza & Shang (2011), includes productrelated features, more specifically organic product (Lodorfos and Dennis, 2008; Pivato et al., 2008; Trudel and Cotte, 2009), residue-free products (Huang, 1993), green products (Kassarjian, 1971; Henion, 1972; Kinnear and Taylor, 1973; Schuhwerk and Lefkoff-Hagius, 1995; Osterhus, 1997; Sammer and Wüstenhagen, 2006).

Bird, Hall, Momente & Reggiani (2007) access CSR activities in five following dimensions. First, the community dimension reveals that the firm makes to the community such as charitable contributions and support for the disadvantaged, contributing positive economic impact on the community. Second, the diversity dimension is when the firm providing employment opportunities for minorities, representation of minorities in senior positions within the firm, and providing working conditions that meet the special needs of minorities. Third, employee relations dimension, indicated by such practices as strong worker involvement within the firm, generous profit sharing across the majority of employees, good retirement benefits and/or a good safety record, healthy unions relations. Fourth, the environmental dimension is illustrated by environmentally sound practices such as pollution prevention and recycling, reducing hazardous waste and/or environmentally friendly products. Fifth, product dimension is evident when the firm provides high product quality, high innovation, and the development of products to meet the special needs of the disadvantaged, product safety, advertises its products and other product-related community concerns.

Jenkins (2006), based on stakeholder theory, conducted a qualitative study by interviewing 24 UK SMEs to comprise a list of CSR activities from them, including four dimensions. The first dimension is on environmental protection, including obtaining ISO14001, waste minimisation, re-use and recycling schemes, reduction in the use of harmful chemicals, reduction in atmospheric emissions, use energy from renewable sources, membership of environmental organisations, investment in new technology, environmental reporting, award-winning environmental schemes. The second dimension is on employee relation, including investment in people, flat management structures, creation of good work-life balance and family-friendly employment, employee newsletters, social events for staff, employees sent to developing countries to undertake community projects, award-winning training and development programs for employees, employment of older and disabled people, one to one mentoring of employees, 360° appraisal schemes. The third dimension is on supply chain/business to business, including open house policy for customers, suppliers and competitors to look around, assigning directors of business associations, seeking to develop long-term partnerships with customers and suppliers, supplier learning schemes, measurement of key

performance indicators and feedback to staff, customers and suppliers Winners of industry awards e.g., world-class manufacturing or service industry excellence Support and encouragement for suppliers to become more socially responsible, take part in industry best practice programs, inside U.K. enterprise scheme, ISO9001 Quality standard. The fourth dimension is on community/society, including work with local schools on projects e.g., working with children with learning difficulties Donate percentage of profits to charity, supporting local homeless people, sponsorship of local sports teams, involvement in awards schemes for young people, time banks for employees to work in the community, social auditing, employ people from the local community, working on community projects in developing countries, work experience placements, award-winning community engagement programs.

Also focusing on SMEs in Italy and applying stakeholder approach, Longo, Mura & Bonoli (2005) identified four dimensions of CSR. The first stakeholder is employees, including guaranteeing health and safety at work, development of workers' skills, wellbeing and satisfaction of the worker and quality of work, social equity. The second stakeholder is suppliers including the partnership between ordering firm and supplier, selection, and analysis systems of suppliers. The third stakeholder is customers, including providing product quality, the safety of customers during the use of the product, consumer protection, transparency of consumer information on the product. The fourth stakeholder is the community with activities include the creation of added value for the community, environmental safety, and protection.

Based on the view of achieving commercial success in ways that honor ethical values and respect people, communities, and the natural environment, Bhattacharya & Sen (2004) offered a classification of CSR initiatives including six broad domains: 1) Community Support (support of arts and health programs, educational and housing initiatives for the economically disadvantaged, and generous/innovative giving); 2) Diversity (gender, race, family, sexual orientation, and disability); Employee Support (concern for safety, job security, profit-sharing, union relations, and employee involvement); Environment (environment-friendly products, hazardous waste management, use of ozone-depleting chemicals, animal testing, pollution control, and recycling); Non-U.S. Operations (overseas labor practices (including sweatshops) and operations in countries with human rights violations); Product (e.g., product safety, R&D/innovation, marketing/contracting controversies, and antitrust disputes).

In sum, there has been a variety of typologies of CSR engagement from literature. In order to have a comprehensive assessment across the most important and distinctive areas of CSR, it seems compatible and reasonable for the dissertation to adopt the domain-oriented

approach (Bhattacharya and Sen, 2004), or dimension-focused approach Bird, Hall, Momente & Reggiani (2007), or stakeholder approach (Longo, Mura & Bonoli, 2005; Jenkins, 2006).

## 2.3. Approaches Towards the CSR Engagement of the Firm

Steiner (1975) classifies CSR into four groups: traditional economic production, governmentdictated, voluntary area, and expectations beyond reality. Carroll (1979) ranges the concept from the low level to the high level of CSR by documenting CSR into four types: economic responsibility, legal responsibility, ethical responsibility, and discretionary responsibility. Also, there are four categories regarding the continuum of CSR managerial decisions: reactive, defensive, accommodative, and proactive (Carroll, 1979; Sethi, 1979; Wartick and Cochran, 1985).

Other scholars also proposed models to offer strategic options of making decisions on environmental CSR, such as Roome's (1992) work on five strategies for firms: non-compliance, compliance plus, commercial and environmental excellence, and leading-edge. Hunt and Auster (1990) proposed five stages of corporate management programs: the beginners, the firefighters, the concerned citizen, the pragmatists, and the proactivist.

Various proposed continuums of CSR decision generally ranging from reactive to proactive which could be seen as managerial choices that a firm can make to proceed with their CSR strategy. According to these theorists, the degree and kind of CSR practices implemented by a firm also varies depending on the strategic priority and resources (Carroll, 1979; Wartick and Cochran, 1985).

Aragon-Correa (1998: 557) defines strategic proactivity as "a firm's tendency to initiate changes in its various strategic policies rather than to react to events". Sharma et al. (2007: 272) offered an extended definition of strategic proactivity as being "embedded in a firm's routines and processes designed to maintain a leadership position via monitoring the external environment including the competitors' strategies in competition".

According to these definitions, strategic proactivity can be understood as the ability to predict and actively seize the opportunities as well as prevent and minimize the risks emerging from the business environment (Miles and Snow, 1978; Aragon-Correa, 1998; Dunphy, 2003; Sharma et al., 2007). The concept of proactive CSR is when applying the principles of strategic proactivity in CSR activities. In this case, proactive CSR is defined as the firm's integrity and ethical behavior go beyond the country's laws and regulations proactively in order to support sustainable economic, social and environmental development (Maignan and Ferrell, 2001; Torugsa et al., 2013).

If choosing toward the end of proactive strategy on CSR, the firm engages voluntarily in CSR practices that go beyond the regulations/laws in order to secure their sustainable development for themselves and contribute the broader positivity for the society (Wilson, 1975; Carroll, 1979; McWilliams et al., 2006; Du et al., 2007; Groza et al., 2011; Torugsa, O'Donohue & Hecker, 2013). In contrast, if the firm opts to perform a reactive strategy on CSR, they are not necessarily becoming irresponsibly but only guaranteeing a minimum level of effort required for non-voluntary regulatory compliance. Therefore, the passive approach of CSR of a reactive strategy put the firm in a defence position to mitigate harms and/or repair the damages rather than reaching out and constructively build up relationships and dialogues with the stakeholder (Murray and Vogel, 1997; Wagner et al., 2009). It is because a proactive approach provides anticipation and projection of evolutionary courses of external regulation and social trends, which helps the firm actively navigates and effectively adjusts the strategy (Wilson, 1975; Groza et al., 2011).

Resource-based view theory also suggested that strategic proactivity is considered as distinctive capabilities of the firm in order to establish competitive advantage and superior performance (Wernerfelt, 1984; Barney, 1991; Grant, 1991; Amit and Schoemaker, 1993; Veliyath and Shortell, 1993; Starik and Rands, 1995; Aragon-Correa, 1998; Buysse and Verbeke, 2003; Jenkins, 2006; Sharma et al., 2007). Therefore, integration of strategic proactivity in CSR is also considered as value-creating actions which also helps the firm acquire competitive advantage (Berry and Rondinelli, 1998; Sharma and Vredenburg, 1998; Klassen and Whybark, 1999; Benn et al., 2006; Aragon-Correa et al., 2008).

From the stakeholder perspective, such as consumers, a proactive agenda in CSR communication could help to detain negative information being received by consumers and create positive connectivity between the firm and the consumers (Du et al., 2007), which results in more favourable attitudes to increase purchase intention (Becker-Olsen et al., 2006). Consumers even perceive proactive CSR positively as they might perceive positive attribution of the initiatives which is a more altruistic nature or more value-driven motive (Becker-Olsen et al., 2006). Empirical evidence also shows that by being a better corporate citizen, firms

encounter fewer risks and are unlikely to face consumer and activist boycotts (Luo and Bhattacharya, 2009; Vogel, 2005). Many firms proactively engage in CSR because of this to yield positive consumer responses and to seize market opportunities (Becker-Olsen et al., 2006; Ricks, 2005).

In some circumstances, they became suspicious about the CSR activity as the firms react passively, especially to the irresponsible crises/scandals of the firms (Ricks, 2005; Becker-Olsen et al., 2006; Wagner et al., 2009). Reactive CSR leads to increasingly negative consumer responses and reduced attitudes toward the firm (Wagner et al., 2009; Lee et al., 2009).

Another point should be noted is that environmental CSR seems to be the desired topic of research on proactive CSR (Aragon-Correa & Sharma, 2003; Torugsa, O'Donohue & Hecker, 2012; Chang, 2015; Alt, Diez-de-Castro & Llorens-Montes, 2015), possibly because of the urgency of the matter and increasing trends of environment-related regulations in this field (Porter and van der Linde, 1995), yet other dimensions of CSR should be further understood because the nature of proactive CSR is to aim to long-term benefits of sustainable development of the firm and the society (Groza et al., 2011).

In sum, much of the research has been mainly conducted in the context of developed countries where there is a high level of institutional and stakeholder pressures and the firms have strategic capabilities and resources to comfortably perform the proactive strategy. In the developing countries, the reactive approach could be the prefered approach due to the limited resources/capabilities and the weak institutional/stakeholder pressures (Jamali and Karam, 2018). Therefore, given the discussion of the importance and dynamism of proactive approach in CSR strategy, this factor should be picked out to extensively examine its impact on CSR engagement of the firm.

# 2.4. Consumer-related Responses to the CSR Engagement

#### 2.4.1. Consumer Perceptions of CSR Engagement of the Firms

The question of why the firms engage with CSR has been explained in previous literature of this thesis. However, how the stakeholders perceive the motivation of firms to engage with CSR would decide their reactions/responses/attitudes to the firms. The desire to question the underlying motives of the engagement seems to be more significant than the action itself, as suggested by Gilbert and Malone (1995: 21): "...people care less about what others do than

about why they do it". Consumers, as one of the most important stakeholders, often question the firms' underlying motives when they observe the CSR activities carried out by the firms (Du, Bhattacharya, & Sen, 2010; Kim, Chaiy, & Chaiy, 2012).

Applying attribution theory (Jones and Davis, 1965; Kelley, 1967, 1972; Kelley & Michela, 1980; Anderson & Weiner, 1992), Walker et al. (2010) posit what consumers think about the motivations of the firms to engage with CSR and how they respond by assigning attributions regarding organisational motives. Becker-Olsen et al. (2006) also propose that consumers actively engage in a process of cognitive elaboration regarding an inquiry of firms' motives to justify their actions for supporting a social cause.

Such aforementioned attributions could be simply categorized as two types of motives, such as extrinsic and intrinsic motives (Graafland & der Duijn Schouten, 2012). According to Graafland & Mazereeuw-Van der Duijn Schouten (2012), intrinsic motivations trigger environmental and social-related CSR activities while employee-related CSR activities or policies enacted by both intrinsic and extrinsic motivations. This also can be interpreted as profit-centered/firm-serving/economic and not profit-centered/public-serving/social (Becker-Olsen et al., 2006; Kim et al., 2012; Skarmeas and Leonidou, 2013).

There is also another classification of three types of CSR motives, including instrumental motive, relational motive, and ethical motive (Aguilera, Rupp, Williams, & Ganapathi, 2007; Rupp, Williams, & Aguilera, 2011). The instrumental motive is when the firm engaging in CSR to create tangible outcomes and economic performance. The relational motive is when the reason to engage in CSR is to satisfy stakeholders' benefit or to meet their demands/expectations (Donaldson & Preston, 1995; Tyler & Degoey, 1995). The ethical motive is when the CSR engagement grounded in social morals despite the lack of tangible rewards (Turillo, Folger, Lavelle, Umphress, & Gee, 2002).

However, Ellen, Webb & Mohr (2006) depict a more complex typology of motives, delineating four types of motives, including egoistic-driven motives (a self-centered motive, which aims at exploiting the cause rather than helping it), strategic-driven (a self-centered motive, which aims at increasing sales or mitigating harm), stakeholder-driven (other-centered motive which aims at engaging due to stakeholder pressures), and values-driven motives (other-centered motive, which aims at relating to benevolence-motivated giving).

Also grounded on attribution theory (Heider, 1958) and inference making strategy (Harris, 1981; Dick, Chakravarti & Biehal, 1990), Reeder et al. (2004) proposed multiple inference model of attribution to explain how the consumers' attitudes formed toward the firm given their perceived motives of the firm. The three outcomes of attributions from the model include free-choice, no-choice, and ulterior motives, which have been interpreted by Woisetschlager, Backhaus, & Cornwell (2017) as affective motives, normative motives, and calculative motives respectively. Woisetschlager, Backhaus, & Cornwell (2017) employ these newly developed inferred motives to empirically understand the corporate motivation in sponsorship.

Prior research has suggested that certain attributions can directly influence consumers attitudes, such as purchase intent (Ellen et al., 2006; Groza, Pronschinske & Walker, 2011), repeat patronage (Vlachos et al., 2009), and recommendation intentions (Ellen et al., 2006; Vlachos et al., 2009; Walker et al., 2010), attitude toward the firm (Szykman, Bloom, and Blazing, 2004; Groza, Pronschinske & Walker, 2011), firm image (Brown and Dacin, 1997; Sen and Bhattacharya, 2001; Bhattacharya and Sen, 2004; Yoon et al., 2006). However, research has also suggested that the specific attributions consumers assign to CSR can have reverse effects on the outcomes of consumer behaviors (Forehand & Grier, 2003; Yoon et al., 2006; Kim & Lee, 2012). Ellen et al. (2006) suggest that consumers react positively to strategic- and value-driven motives; whereas they are less welcomed if judging the firms are stakeholder- or egoistic-driven. These suggestions are also further explicated by Groza, Pronschinske & Walker (2011) that they were contingent on the idea that consumers respond favorably to inherently altruistic approach and values-driven corporate activities. Consumers also view the notion that a core strategic goal of firms is to attract and maintain customers by delivering promotional activities in the form of CSR activities (Ellen et al., 2006; Vlachos, Tsamakos, Vrechopoulos, & Avramidis, 2009). Therefore, it is sensible and acceptable to show their support for the commercial goals of the firms which are perceived as strategicdriven attribution, especially if they believe such social programs designed to sincerely support a social cause (Kim and Lee, 2012). Consumers, reversely, respond negatively when CSR efforts are enacted only after pressure from stakeholders (i.e., stakeholder-driven) because such actions are perceived as forced and insincere.

Similarly, many other scholars also suggested that the consumers perceive a public-serving motive as an altruistic behaviour and the firm has a benevolent and genuine motivation to contribute the welfare of society; meanwhile, they react negatively to the self-serving motives because of they interpret the firm only has selfish and opportunistic intentions (Webb and Mohr, 1998; Rifon, Choi, Trimble & Li, 2004; Becker-Olsen et al., 2006; Vlachos et al., 2009;

Cuddy et al., 2011; Kim et al., 2012; Lange and Washburn, 2012; Blair and Chernev, 2012; Kang et al., 2012; Samu and Wymer, 2014; Rim et al., 2016).

Interestingly, Vlachos et al. (2009) and Berens et al. (2007) suggest that high levels of service or product quality could compensate for the negative effects of self- serving motive attributions, as consumers do not mind about the underlying motivations of CSR initiatives once they feel satisfied. The opposite case happens as the consumers have to suffer the failure of services or products, they seem to engage attributional processes to conclude the motives behind the CSR initiatives and have different perceptions toward different motives (Vlachos et al., 2009; Luo and Bhattacharya, 2006).

In sum, as documented, knowledge of consumer attributions of CSR is still limited. The questions of the impact of CSR domains on consumer attributions as well as the consequences of consumers perceptions on the CSR motives of the firm are still in need to address. Therefore, in this dissertation, consumer attributions of the motives of the firms should be placed as a focal position of the attempts for investigations.

#### 2.4.2. Consumer-related Responses Toward the Firm's CSR Engagements

As documented in *Section 2.1.3.2. Consequences of the CSR engagement* with some comprehensive reviews of antecedents and consequences of CSR engagement, such as Aguinis and Glavas (2012) for developed countries context and Jamali and Karam (2018) for developing countries context, it is noted that consumer-related consequences have been found in different levels. Such as, Aguinis and Glavas (2012) found the empirical evidence at institutional level on consumer evaluation of product/firm (Brown & Dacin, 1997; Ellen et al., 2000; Sen & Bhattacharya, 2001), consumer choice of firm/product (Arora & Henderson, 2007; Sen & Bhattacharya, 2001), customer loyalty (Maignan, Ferrell, & Hult, 1999). Meanwhile, in Jamali and Karam's (2018) review of developing countries, consumer-related consequences have been mentioned at the micro level on firm attractiveness (Duarte 2010), identification with the firm (Kim et al., 2010), orientations and purchase intentions (Auger et al., 2007; Ramasamy and Yeung, 2009).

Since the emerging influence of consumers as one of the most important stakeholders of the firm, research on consumer-related CSR has been increasing respectively (Brown and Dacin, 1997; Sen and Bhattacharya, 2001; Bhattacharya and Sen, 2004; Mohr and Webb, 2005; Ramasamy and Yeung, 2009).

Bhattacharya & Sen (2004) offered a conceptualisation of the internal outcomes between consumers and the firm, including consumers' awareness of a firm's CSR activities, attributions refer to the firm's motives, attitude towards firms that engage in CSR, and attachment with the firms. Also, they outline the external outcomes that benefit the firm, Bhattacharya & Sen (2004) found five indicators, including purchase behaviour, loyalty, resilience to negative information about the firm, word of mouth, willingness to pay more. In other words, given the nature of responses in cognitive paradigms of consumer behaviors (Engel, Kollat, and Blackwell, 1968; Howard & Sheth, 1969; Fishbein & Ajzen, 1975; Ajzen, 1991; Loudon & Della Bitta, 1993; Blackwell et al., 2001) and CSR-consumer paradox model suggested by Janssen & Vanhamme (2015), there is another way to classify these internal and external outcomes as attitude-related and behaviour-related outcomes, which is also the thesis's view of consumer-related consequences of CSR engagement.

In terms of attitude-related outcomes, it could be assumed that due to the accumulated awareness and perception of consumers to CSR initiatives conducted by the firms, this process will implicitly or explicitly have an effect on the positive attitudes of consumers toward the firms (Ross, Patterson, and Stutts, 1992; Brown and Dacin, 1997; Creyer and Ross, 1997; Webb and Mohr, 1998; Ellen et al., 2006; Pomering & Dolnicar, 2009; Cacho-Elizondo and Loussaief, 2010; Perrini et al., 2010; Lii & Lee, 2012). More specifically, such attitudes is revealed on different marketing aspects of the firms, including corporate reputation or store image (Greening and Turban, 2000; Albinger and Freeman, 2000; Gupta & Pirsch, 2006; Park, Lee & Kim, 2014; Lavorata, 2014), corporate evaluation (Tian, Wang & Yang, 2011), price (Mohr and Webb, 2005), product quality (Sen and Bhattacharya, 2001), product association (Tian, Wang & Yang, 2011), positive response (Sen and Bhattacharya, 2001; Tian et al., 2011) customer-company congruence (Webb and Mohr, 1998; Sen and Bhattacharya, 2001; Maignan and Ferrell, 2004; Lii & Lee, 2012; Moon, Lee & Oh, 2015; Deng & Xu, 2017), purchase intention (Wigley, 2008; Pomering & Dolnicar, 2009; Lee and Shin, 2010; Tian, Wang & Yang, 2011; Lee & Lee, 2015; Deng & Xu, 2017), CSR fit of the firm (Nan and Heo, 2007; Bigne-Alcaniz et al., 2009), brand advocacy of corporate brands (Deng & Xu, 2017; Xie, Bagozzi & Gronhaug, 2019), proactive and reactive CSR activities (Groza et al., 2011; Lin et al., 2011; Kim, 2017). Generally, many studies suggested that positive attitudes lead consumers became more satisfied, more connected and more loyal to the firms (Bolton and Drew, 1991; Fornell, 1992; Szymanski and Henard, 2001; Smith, 2003; Anderson et al., 2004; Luo and Bhattacharya, 2006; Lee and Heo, 2009; Carvalho et al., 2010; Mandhachitara & Poolthong, 2011; Du, Bhattacharya, & Sen, 2011; Walsh & Bartikowski, 2013; Lombart &

Louis, 2014; Moon, Lee & Oh, 2015; Park, Kim & Kwon, 2017; Deng & Xu, 2017; Ferrell, Harrison, Ferrell, & Hair, 2019).

In terms of behaviour-related outcomes, it could also be explained that due to a strongly positive attitude on the firm, consumers respond by their behavioural actions. However, as suggested by many CSR scholars (Sen and Bhattacharya, 2001; Auger et al., 2003; Pomering and Dolnicar, 2009; Oberseder, Schlegelmilch & Gruber, 2011; Hildebrand et al., 2017; Baskentlia, Sen, Du, & Bhattacharya, 2019) the influence of CSR on consumer behaviors seems to be more complicated than the case of its effect on their attitudes. Valor (2008) also suggested "attitude-behaviour gap" as one of the obstacles for the ethical or responsible consumption of consumers. More specifically, there is a gap between the self-reported intention of buying responsibly and the evidence that this intention does not translate into personal behaviour decisions (Berger and Kanetkar, 1995; Roberts, 1996; Brown and Dacin, 1997; Creyer and Ross, 1997; Ellen et al., 2000; Barone et al., 2000; Sen and Bhattacharya, 2001; Carrigan and Attalla, 2001; Carrigan and Attalla, 2001; Linke, 2002; Vermeir and Verbeke, 2005; Beckmann, 2007; Bray et al., 2011; Öberseder et al., 2011). As a results, there are inconclusive evidences on the link between CSR engagement and consumer behaviors as some studies conclude that consumers are not willing to compromise the other marketing attributes such as price or product quality with CSR engagement (Maignan and Ferrell, 2004; Mohr and Webb, 2005; McGoldrick and Freestone, 2008; Wagner et al., 2009; Gupta and Hodges, 2012; Frostenson et al., 2012); meanwhile, there are some studies state otherwise when consumers reward the firms by actual behaviors, such as willingness to purchase more for the firm's products or to pay a premium price (Smith and Alcorn, 1991; Strahilevitz and Myers, 1998; Laroche, Bergeron & Barbaro-Forleo, 2001; Homburg et al., 2005; McGoldrick & Freestone, 2008; Castaldo, Perrini, Misani & Tencati, 2009; Han, Hsu & Lee, 2009; Du, Bhattacharya, & Sen, 2011; Lii & Lee, 2012; Koschate-Fischer, Stefan, and Hoyer, 2012; Kang, Stein, Heo, & Lee, 2012; Lombart & Louis, 2014; Tully & Winer, 2014; Ailawadi, Neslin, Luan & Taylor, 2014; Xu & Gursoy, 2015).

It is summarised that both attitude- and behaviour-related consequences of the consumers on the CSR efforts of the firms reflect the serious concerns of the firm in implementing their social responsibility and the purposes of alignment of CSR efforts with marketing strategy. Therefore, it is crucial to answer the questions of whether the consumers reward socially responsible firms, or more importantly, how the CSR efforts are paid off.

# 2.4.3. Consumer-related Responses Toward the Trend of Sustainability

As discussed earlier, most of the studies show that if a firm chooses the proactive approach toward CSR and their motives are interpreted as values-driven or altruistic-driven, the consumers will react positively. However, as the progressive development of the consumers' awareness and consciousness across the multiple issues of sustainability, several authors note the emergence of mindful styles and ethical cultures of socially responsible consumers which are considered closely related to CSR (Auger, Devinney, Louviere & Burke, 2008; Carrington, Neville & Whitwell, 2010; Sheth, Sethia, & Srinivas, 2011; Lim, 2017). The new generation of consumers began well-equipped and well-educated to be informed about the current knowledge of sustainability, such as triple bottom lines of economic, ecological, and social dimensions (Elkington, 1997). The CSR authors begin paying much attention to such a culture of consumption of the sustainability-oriented consumers, which they introduce such relevant concepts as socially responsible consumption or mindful consumption or sustainable consumption (Auger et al., 2006; Brown et al., 2007; Lips-Wiersma and Morris, 2009; Sheth et al., 2011; Phipps et al., 2013; Lim, 2017).

Auger et al. (2006: 32) defined socially responsible consumption as "the conscious and deliberate choice to make certain consumption choices based on personal and moral beliefs". In terms of mindful consumption, according to Sheth et al. (2011) and Lim (2017), it is built on a sense of caring for nature, community, and self that leads to more mindful behavior, i.e., temperance in consumption. Meanwhile, Brunneder & Dholakia (2018: 379) based on the views of mindfulness espoused proposed by scholars and practitioners of Buddhism or social psychologists (Hanh, 1976; Brown and Ryan, 2003), defining mindful consumption of consumers as "the amount of conscious and sustained attention the consumer gives to the activity and experience of consumption." Such patterns of sustainability-oriented consumption are developed by a psychological process of maturity of self-consciousness of the consumer which refers as the consumer's "tendency to think about and attend to the more covert, hidden aspects of the self, aspects that are personal in nature and not readily available to the scrutiny of other persons" (Scheier and Carver, 1985: 687).

While socially responsible consumption and mindful consumption is considered quite personal value-attached and individual choice-based, sustainable consumption seems to be closer linking to the concept of CSR. According to Phipps et al. (2013: 1227), sustainable consumption can be defined as "consumption that simultaneously optimizes the environmental, social, and economic consequences of the acquisition, use, and disposition in order to meet the needs of both current and future generations". Notably, the principles of the

triple bottom line of Elkington (1997) are well reflected in the definition of sustainable consumption.

As recognised by Baldejahn et al. (2018) about the emergence of a rich literature of consumer sustainability segmentation (Straughan & Roberts, 1999; De Pelsmacker et al., 2005; Ozcaglar-Toulouse, Shiu & Shaw, 2006; Kihlberg & Risvik, 2007; Bezençon & Blili, 2011; Verain et al., 2012; Memery, Megicks, Angell & Williams, 2012; McDonald, Oates, Alevizou, Young & Hwang, 2012; Memery et al., 2012; Verain et al., 2012; Burke et al., 2014; Burke, Eckert & Davis, 2014; Hellwig, Morhart, Girardin & Hauser, 2015; Lawson, Gleim, Perren & Hwang, 2016; Poortinga & Darnton, 2016). They also state the development of theoretical frameworks with broader perspectives on sustainability-conscious consumers (Huang & Rust, 2011; Kotler, 2011; Sheth et al., 2011). However, they conclude that the literature still lacks further conceptual development and empirical evidence. As spotted in the literature of proactivity of CSR approach, it is also observed that majority of studies have adopted the environmental-focused view of sustainability due to the salience of green consumption in recent years (Roberts, 1996; Straughan & Roberts, 1999; Diamantopoulos, Schlegelmilch, Sinkovics, & Bohlen, 2003; Memery et al., 2012). It is noticed that few studies adopt two or three sides/dimensions of sustainable consumption, as suggested by Poortinga & Darnton (2016), and Baldejahn et al. (2018).

In response of the quest for an integrative approach to multi-dimensional sustainability to identify the many faces of sustainability-conscious consumers (lyer & Muncy, 2009; Ozanne & Ballantine, 2010; Memery et al., 2012; Simpson and Radford, 2014; Simpson & Radford, 2014; Poortinga and Darnton, 2016; Seegebarth, Peyer, Balderjahn & Wiedmann, 2016; Lim, 2017; Peyer, Balderjahn, Seegebarth & Klemm, 2017), Baldejahn et al. (2013) introduce a multi-facet typology of consciousness for sustainable consumption (CSC), which is defined as a state of concern "to consume in a way that enhances the environmental, social and economic aspects of quality of life" (Balderjahn et al., 2013: 182). In particular, the environmental dimension of the CSC model captures consciousness of purchasing products that are environmentally friendly manner, while the social dimension is concerned with the treatment of workers during the manufacturing process. They also argue the economic dimension involves deliberate decisions concerning whether to spend money on a product to categorise as three modes of consumption: 1) voluntary simplicity, 2) debt-free consumption, and 3) collaborative consumption (Balderjahn et al., 2013).

To summarise, the traits of sustainable consumers shall be the emerging concerns of the firms while implementing CSR. Such consumers are aware of their power and willing to react towards CSR initiatives of the firms. However, the extent of their reactions should be further understood, especially in the context of developing countries where the tradition of activism is not as strong and long-established as in the context of developed countries.

## 2.5. Emerging Economies as a Context of the Study

One of the fundamental gaps that this thesis attempts to address is the insufficiency and the relatively underdeveloped state of CSR literature in emerging economies. It is necessary to understand the basic characteristics of the context in emerging economies to set the background of the main features of CSR in those countries as well as key differences between emerging and developed countries. Therefore, this section is devoted to discussion on general characteristics and CSR in those countries.

# 2.5.1. General Characteristics of Emerging Economies

According to Hoskisson, Eden, Lau & Wright (2000), emerging market economies are defined by a rapid pace of economic development and government policies favoring economic liberalization and the adoption of a free-market system (Arnold & Quelch, 1998). Emerging markets also refer to countries that have some characteristics of developed markets yet not meet requirements to become developed countries (MSCI 2014).

Based on these definitions, there are many classifications from international organisations regarding emerging economies. In their classification since the early 2000s, Hoskisson, Eden, Lau & Wright (2000) suggest that emerging economies fall into two groups: 1) developing countries in Asia, Latin America, Africa, and the Middle East; and 2) transition economies in the former Soviet Union. In a broader classification, Visser, Matten, Pohl, and Tolhurst (2007) see developing countries, which include emerging economies, as countries that have relatively lower per capita incomes and are less industrialised. Therefore, emerging economies also have characteristics of developing countries and these two terms are interchangeably used in many studies. It could also be said that emerging countries are considered to be in a transitional phase between developing and developed status, yet they are still developing countries.

Amadeo (2017) suggests five characteristics to identify emerging economies, namely lowerthan-average per capita income; rapid growth due to a more industrialized economy; high volatility due to rapid social change, such as natural disasters, external price shocks, and domestic policy instability; less-mature capital markets; and higher-than-average return for investors.

Khanna & Palepu (2010) propose a list of indicators to distinguish what is an emerging market. At first, fast economic growth due to the opening of these economies to global capital, technology, and talent. Such growth helps to largely eliminate poverty and create new middle classes, who will become attractive market segments. Also, such economies enjoy a tremendous competitive advantage coming from their young, well-educated, low-cost labors. Therefore, such economies are becoming potential important players to challenge the global power of developed economies.

However, such economies, as Khanna & Palepu (2010) outline, have many vulnerabilities and burdens, such as being prone to financial crises, insecurity of right of intellectual property, complicated bureaucracies of government, corruption is endemic, quality of products and human resources are poor, impediments to access customer credits and to distribution. Besides those emergent signs, Khanna & Palepu (2010) also suggest underlying characteristics of historical, political, legal, economic, and cultural forces relating to the institutional voids of market structure that make emerging economies could not function effectively as the case of developed economies.

# 2.5.2. Brief Overview of CSR in Emerging Economies

Jamali and Karam (2018) defend their argument regarding CSR in developing countries as an emerging field of study by making a comparison between developed countries and developing countries in terms of conceptualisations and expressions of CSR.

In terms of conceptualisations of CSR, they summarise that the focus of conceptualisations of CSR in developed countries is on how to predict, control, measure, and impact on organisational performance (Jamali and Karam, 2018). Meanwhile, according to many authors, studies on CSR in developing countries diversely conceptualise a wide variability of issues, such as relationships between institutional forces and organisational performance, between MNCs and local communities, between the firms' CSR programs and their various stakeholders, between the firms' CSR programs and externalities (Chapple and Moon, 2005; Araya, 2006; Visser, Matten, Pohl and Tolhurst, 2007; Jamali and Karam, 2018).

In developed countries, Jamali and Karam (2018) suggest that a handful of theories employed across levels of analysis, such as macro-oriented theories (institutional theory), meso-oriented theories (resource-based view of the firm), and micro-oriented theories (organisational justice, needs). Meanwhile, macro-level theories are dominant in studies in developing economies, such as institutional theory, stakeholder theory, relational governance theory, political theory, transaction cost economics, varieties of capitalism, Sen's capability approach, social exchange theory, theory of planned behavior, postcolonial theory, dependency theory, postcolonial feminist international relations theory, grounded theory, third universal theory, community-enabled balanced scorecard theory (Jamali and Karam, 2018). Holtbrugge and Dogl (2012) also suggest that the motivation of firms in CSR involvement in emerging economies is strongly affected by indigenous cultural values, such as harmonizing society in China (harmonious society - xiaokang), in South Africa (African humanisms - Ubuntu), in Japan (co-existence - kyosei) or in ASEAN countries (mutual cooperation - gotongrovong) (Visser, 2008; Holtbrugge & Dogl, 2012).

Managerial perspective is dominant in CSR studies from developed countries because CSR initiatives are derived from the decision-making process of the executive managers who strive to achieve the desired outcomes for their firms to meet the demand of their primary stakeholders, such as consumers, shareholders, managers, employees (Jamali and Karam, 2018). In developing countries, the institutional context becomes a key factor to explain the integrated and complex interactions between the multiplicity of parties involved, not only from the internal perspective of the firms but also from local communities, government and many other stakeholders and various beneficiaries (Blowfield and Frynas, 2005; Visser, Matten, Pohl and Tolhurst 2007; Holtbrugge and Dogl, 2012; Jamali and Karam, 2018).

In terms of CSR expressions, there are some preferred CSR strategies implemented in developed countries, such as Explicit CSR, Implicit CSR, Competitive and Instrumental CSR, Cohesive CSR, Developmental CSR (Jamali and Karam, 2018). The distinctive set of strategies adopted in developing countries include Hybrid CSR, Developmental CSR, Decoupled CSR, Relational CSR (Jamali and Karam, 2018). Visser (2008) also states that CSR strategies in emerging economies are less formalized or institutionalised in terms of CSR benchmarks than those used in commonly used in developed countries. The firms also put much emphasis on economic contributions, such as paying taxes or generating jobs rather than prioritise other seemingly difficult goals, such as legal, ethical, or discretionary goals (Visser, 2008; Hamann, 2004; Holtbrugge and Dogl, 2012). Also, firms in developing countries are more involved with the social provision which could be seen as the government's

responsibility in developed countries, such as investment in infrastructure, schools, hospitals, and housing (Visser, 2008).

In general, it is confirmed that there is an agreement on the emerging literature of CSR in developing countries and the substantial differences in CSR between these two contexts of developed countries and developing countries. It is necessary to understand whether several factors, which are known to have profound impacts in the developed context, could have similar impacts in the developing context and to what extent.

#### 2.6. Critical Summary of Literature Review

First, the evolution of definitions and conceptualisation of CSR has been for more than 50 years which brings about significant understandings of the relationship between business and society. It also seems to ease the early criticisms of the role of CSR to establish the distinct position of CSR as an emerging field of management science. Although there are various trajectories of both divergent and convergent approaches of CSR, the literature body is continuing to grow and contribute multi-levelly to the CSR research.

Secondly, the development of CSR as a process variable has been shedding more light on the understandings of antecedents and consequences of CSR. It is widely recognised about the increasing knowledge of which factors facilitate the firms to engage with CSR and what the outcomes of those engagements are. However, the unknown is still there in regard to the mechanism of how the antecedents affect CSR and how CSR translates to the outcomes. There is little knowledge in terms of under which favourable conditions the interactions between these variables will be strengthened or dampened. Especially, the empirical evidence is almost absent from the micro perspective of consumer perspective.

Thirdly, the dominant literature focuses on managerial perspective to understand the role of CSR in their decision-making process to delineate a certain approach for the firm. Such approaches could be based on the proactivity in order to control the situation and relationship between the firm and society. However, it is also equally important about the external approach from the consumer perspective. Understanding the development of different traits of consumer awareness toward sustainability and their attributions on the firm's motives to engage with CSR becomes crucial for successful CSR strategies.

Fourthly, it is widely accepted in the literature that because of the distinction of contextual factors of politics, economy, culture, and society, there are many differences and therefore,

the divergence, of application and utilisation of CSR between developed countries and developing countries in general and emerging economies in particular. Developed countries, or Western countries, where the modern CSR originates, witness a maturity of literature for CSR as compared to the nascent status of this literature in developing countries. In a nutshell, it could be strongly highlighted the need to further investigate CSR approaches from the consumer perspective in the context of emerging economies.

#### CHAPTER 3 - MIXED METHODS APPROACH

#### 3.1. Research Paradigm

Thomas Kuhn, in his book "The Structure of Scientific Revolutions", presented the notion of "scientific paradigm" and wrote that "some accepted examples of actual scientific practice – examples which include law, theory, application, and instrumentation together – provide models from which spring particular coherent traditions of scientific research." (Kuhn 1962: 10). The central premise of Kuhn's (1962) notion is to depict a widely shared theoretical paradigm by members of a scientific community through periods of revolution. The paradigm, therefore, is suggested as "a cluster of beliefs and dictates which for scientists in a particular discipline influence what should be studied, how research should be done, [and] how results should be interpreted" (Bryman, 1988: 4). Similarly, other scholars consider paradigm as a philosophical worldview which contains principles of belief and the assumptions that are associated with that view (Mertens, 2003: 139). These associated assumptions of a paradigm include the philosophical theory on the nature of reality and the different entities and categories within reality (ontology), the philosophical theory of knowledge (epistemology), and how knowledge is constructed (methodology) (Tebes, 2005).

According to Bryman (2012), social sciences have been considered as the disciplines in which no paradigm has emerged as pre-eminent but competing paradigms exist. Therefore, the philosophical paradigms of social sciences would be understandable by the considerations of epistemology and ontology. Based on the level of acceptance of knowledge in a discipline, there are two basic doctrines of epistemological position, including positivism and interpretivism (Bryman, 2012). Positivism, given the belief of the society shaping the individual, is the philosophical position that social sciences imitating the quantitative methods of the natural sciences (Neuman, 2003). In contrast, interpretivism is the philosophical position that social sciences adopting the qualitative methods to interpret objective evidence that cannot be directly observed and counted (e.g. subjective views, opinions, emotions, values) because it is believed that the individual shape the social reality (Cresswell, 1994). Based on the objective nature of social entities, two basic perspectives of ontological position are introduced, including objectivism and constructionism (Bryman, 2012). Objectivism implies that human knowledge and values are objective and independent which are external facts that are separate and beyond the reach or influence of human (Cresswell et al., 2002). Meanwhile, constructionism challenges the idea that social entities are pre-given and involves the

suggestion of human development is socially constructed and the accumulation of knowledge occurs due to human interaction (Guba & Lincoln, 1985).

Given the basic considerations of the relationship between theory and research, epistemological and ontology foundations of paradigms in social sciences, two respective research strategies could be employed to fulfil the purposes of such philosophical stances, namely quantitative and qualitative research (Cresswell et al., 2002; Neuman, 2003). Bryman (2012) documents the quantitative research as a research strategy that emphasises quantification in the collection and analysis of quantitative data, entails a deductive approach to the relationship between theory and research, incorporates the epistemological view of positivism and embodies an ontological view of objectivism. He also suggests that qualitative research as a research as a research strategy that emphasises words rather than number in the collection and analysis of in-depth data, entails an inductive approach to the relationship between theory and research, incorporates the relationship between theory and research to the relationship between theory and number in the collection and analysis of in-depth data, entails an inductive approach to the relationship between theory and research, incorporates the epistemological view of interpretivism and embodies an ontological view of constructivism (Bryman, 2012).

The contrasting nature and philosophy of these two approaches between quantitative and qualitative research have aroused the paradigm debate in social sciences (Bryman, 2012; Hammersley, 1992; Oakley, 2000; Creswell and Plano Clark, 2011). As a result, a new paradigm has emerged from this debate, namely pragmatism paradigm (Howe, 1988; Tashakkori & Teddlie, 1998) with mixed methods research, as a third research paradigm, has been designed to be the approach to deal with the research phenomenon (Denscombe, 2008; Biesta, 2010; Johnson & Onwuegbuzie, 2004; Maxcy, 2003; Morgan, 2007; Tashakkori & Teddlie, 2010; Feilzer, 2010; Johnson, Onwuegbuzie, & Turner, 2007; Bryman, 2012). This study, which aims to address the complex research enquiry regarding CSR engagement as a social entity in the real world with the investigation of attitudinal and behavioural responses from the interaction with the human, therefore, should adopt pragmatism as the philosophical paradigm and mixed methods research to consistently lead through the process of research. The case of pragmatism and mixed methods is presented in the following section in greater detail to justify the choice of philosophical paradigm and methodology.

## 3.2. Pragmatism Paradigm

Pragmatism is a philosophical movement since the 19th century initiated by philosopher Charles Sanders Peirce and derived from the works of William James, John Dewey, George Herbert Mead and Arthur F. Bentley in the early and late 20th century (Maxcy, 2003). According to Yardley and Bishop (2008: 355), pragmatists view "all human inquiry involves imagination and interpretation, intentions and values, but must also necessarily be grounded in empirical, embodied experience". Johnson & Onwwuegbuzie (2004: 17) consider pragmatism as a "practical and outcome-oriented method of inquiry based on action and leads, iteratively, to further action and elimination of doubt". Its orientation, therefore, is not focusing on making assumptions about the nature of knowledge but to "solve the practical problems in the real world" (Feilzer, 2010: 8).

To address the criticism of the pragmatism on what works in practice, mixed methods research has been integrated with pragmatism paradigm and it assumes "the usefulness of any particular mixed methods design can be known in advance of it being used" (Hall, 2013: 6). The research question and the purposes of the research is the main consideration for method selection (Miles & Huberman, 1984) and the complex nature of the research justifies the adoption of mixed methods (Newman et al., 2003). Consequently, "the question of whether a mixed methods design 'works' or not can only be decided once the research project is completed and the findings interpreted" (Hall, 2013: 7).

This study adopts a pragmatism worldview with a mixed methods research including two phases: qualitative phase and quantitative phase (Creswell and Plano Clark, 2011). Since pragmatism paradigm is suggested as "the philosophical partner for the mixed methods approach. It provides a set of assumptions about knowledge and inquiry that underpins the mixed methods approach and distinguishes the approach from purely quantitative approaches that are based on a philosophy of (post)positivism and from purely qualitative approaches that are based on a philosophy of interpretivism or constructivism" (Denscombe, 2008: 273). In addition, pragmatism allows the flexibility to conduct the research in accordance with "forced choice dichotomy between postpostivism and constructivism" (Creswell & Plano Clark, 2007: 27). Therefore, these paradigms would change according to research phases as the constructivism worldview is relating to the qualitative approach and quantitative phase will be within the postpositivism paradigm. As suggested by Creswell and Plano Clark (2011), the ontology viewpoint of qualitative phase is based on multiple realities as various opinions are quoted to illustrate different perspectives on what CSR actually is and how this concept is understood and implemented in the context of an emerging country. The researchers need to closely approach to have face-to-face interactions with the participants to collect data. In order to explore the essence of CSR in a distinct context, the researchers will have to base on their biases and interpretations about the concept in order to inductively build up the knowledge

from participants' views. The interpretation of the research is written in literacy, informal style according to this ontology view.

As opposed to paradigm applied in the qualitative phase, postpositivism worldview is applied in the second phase of research in conformity with the quantitative approach (Creswell and Plano Clark, 2011). In order to test the hypotheses about CSR domains, consumer attributions and consequent responses of consumers, the nature of reality needs to be singular. From the epistemology viewpoint, in order to be objective and impartial, the researchers have to be independent and separate from the participants and the data is collected by utilisation of instruments. The biased effect needs to be recognised and eliminated from the research. The researchers deductively approach to test a statement or knowledge that built up from the qualitative phase and use formal style to report the empirical results.

#### 3.3. Rationale of the Mixed Methods Approach

Since introducing and emerging as a reliable and widespread approach in research from the late of the 1980s, mixed methods approach has been defined by several researchers. According to Tashakkori & Teddlie (1998), the introduction of mixed methods approach is also considered as an evolutionary step in methodology of social sciences because in all or various phases of the research process, there is a combination of the use of quantitative and qualitative approaches. The researchers have widely agreed that mixed methods include at least two different methods, namely quantitative method and qualitative method (Greene, Caracelli, and Graham, 1989; Tashakkori and Teddlie, 1998; Johnson et al., 2007; Tashakkori & Creswell, 2007; Bryman, 2012). More specifically, as suggested by Tashakkori and Creswell (2007), mixed methods research is characterised as follow: (1) two types of research questions, (2) two types of sampling procedures, (3) two types of data collection procedures, (4) two types of data, (5) two types of data analysis, and (6) two types of conclusions.

This combination provides a possibility of maximising the strengths and reducing the weaknesses and limitations of the use of mono methods (Bryan, 1988; Tashakkori & Teddlie, 1998). The exploitation of advantages of both qualitative and quantitative methods is revealed such as the breadth and depth of understanding of an issue versus generalisation of quantitative data. The inherent weaknesses of each method are offset, such as subjectivity caused by collecting and analysing qualitative data versus difficulties/challenges in obtaining in-depth information in the unfamiliar topic (Creswell & Plano Clark, 2011; Bryman, 2012). It is also suggested that one of the most advantageous characteristics of mixed methods

research is the possibility of triangulation to comprehensively understand a phenomenon (Creswell & Plano Clark, 2011; Bryman, 2012).

Powell, Lovallo, and Fox (2011) believe that methodological pluralism will become increasingly apparent and mixed-methods research as the future of the field of behavioral strategy. They highlight the lack of combination of multiple methods in the published research and their concern is echoed by the findings from other scholars, such as Jamali and Karam (2018) find only 4 percent of 452 research articles on CSR in developing countries published in the period of 1990-2015 that employ the mixed methods. Several researchers also assert that there is a large number of CSR-related studies conducted using only either qualitative or quantitative methods, especially the qualitative methods are dominant CSR research (Taneja, Taneja and Gupta, 2011). However, the trend is shifting towards more quantitative nature studies and mixed methods approach along with the research paradigm shift from the normative and non-normative theoretical articles to the logical positivist and interpretive worldview of studying CSR in recent years (Taneja, Taneja and Gupta, 2011).

The overarching aim of the thesis is to explore CSR as an understudied phenomenon in the context of an emerging country to understand its multifaceted dimensions and its attributed effect on consumers' responses. To address the complexity of research requirements in an unfamiliar research context, mixed methods research is considered as the most appropriate and feasible approach. As for research questions 1, it will need to be answered by a qualitative approach, while a quantitative approach is adopted to answer the research questions 2, 3, 4 and 5. Essentially, the research project should begin with a qualitative phase to explore the under-developed state of the research topic which has repeatedly been stated from the literature and follows up with a quantitative phase to test whether the qualitative results are validated or generalised (Creswell & Plano Clark, 2011; Bryman, 2012; Creswell, 2014). Therefore, the project is divided into two studies, with Study 1 dedicated for qualitative phase and Study 2 dedicated for quantitative phase. The findings from Study 1 and Study 2 are linked together, as the findings from Study 1 lay out a foundation to supplement the proposed conceptual model comprising a set of variables of CSR domains, consumer attributions on the motives, CSR strategy, their sustainable consciousness of CSR, consumers' attitudinal and behavioral responses which are formed to test the direct effects, potential mediators and moderators in Study 2. The confirmed or rejected findings from Study 2 would help to clarify initial results derived from Study 1.

#### 3.4. Exploratory Sequential Design of Study

Creswell and Plano Clark (2011) develop six prototypes of the major design in mixed methods research, including the convergent parallel design, the explanatory sequential design, the exploratory sequential design, the embedded design, the transformative design, and the multiphase design. Among these versions, the exploratory sequential design is best fit for the project. The first reason for this choice is as the variables for quantitative research are unknown (Creswell and Plano Clark, 2011). In the conceptual model, despite variables are selectively spotted based on a discussion of CSR literature in emerging context, yet a qualitative phase will still be necessary to be conducted to explore appropriate variables and finalise the conceptual model for quantitative tests. Secondly, in literature review it is revealed that CSR in emerging countries is still restrictively understood; thus, an exploring design begins with qualitative research would be highly appropriate to explore a phenomenon indepth and measure the prevalence of its dimensions in order to answer the question 1 (Creswell et al., 2003; Creswell and Plano Clark, 2011). Thirdly, an empirical analysis of variables including drivers, outcomes, and mediators will contribute to extend the understanding of CSR engagement in the emerging context. It is required a significant priority in the construction and measurement of the conceptual model to answer research questions 2, 3 & 4. Hence, quantitative phase could be considered as the main focus of the study.

As described, this two-phase design begins with the collection and analysis of qualitative data in the first phase (Study 1), followed by a quantitative phase (Study 2) to test or measure an instrument based on qualitative exploratory findings (Creswell and Plano Clark, 2011). The intent of this design is that the results of Study 1 can help to develop or inform Study 2 (Greene et al., 1989). The instrument that needs to be tested or measured in Study 2 is the proposed conceptual model including drivers and outcomes of CSR engagement and mediators of these drivers and outcomes. CSR engagement in this model is based on the newly developed definition of CSR from literature, understood as activities and initiatives of the firms involving economic, environmental, social dimensions.

#### 3.5. Contextual Overview of Study

As explained in the Introduction chapter, emerging economies pose many different characteristics as compared to developed ones from the West. Such characteristics provide opportunities and challenges for such countries. As one of the rising economies in Southeast Asia, Vietnam has been a country which has several typical characteristics in terms of

economic, social, cultural, and political aspects that are strongly noticeable and appealing as a research context for studying CSR.

Over the last decades, Vietnam has been witnessing a very significant stage of development. Currently, Vietnam has been one of the fastest-growing economies in Asia and the world, recorded a GDP growth rate of 6.68% in 2015 (Nguyen, 2015). Many industries achieve impressive rates of growth, such as retail is currently considered as one of the most attractive markets, ranked at the 11th position in 2016 in the A.T Kearney list. However, at the same time, the country is also facing numerous social and environmental challenges largely deriving from this over-development of the economy (Tencati, Russo & Quaglia, 2008). Short term perspectives and pressures from the desire for exploiting opportunities in business have contributed to the overheating yet unsustainable development of the economy (Srinivasan, 2011; Tencati, Russo & Quaglia, 2008). Due to such vulnerability and unsustainability of the economy, it is still unknown on how the firms might approach CSR and how they prioritize and balance their goals of the triple bottom lines (profit, people, and planet).

Vietnam currently has one of the largest populations in the world, ranking at 14 with more than 90 million (Gov.uk, 2015). The country has also been enjoying a demographic golden age with 25% of the population is aged between 10 and 24 (Gov.uk, 2015). The median age is around 29, and this allows a ratio of people in working age vs. pensioner is 7 vs. 1 (Gov.uk, 2015). Despite the advantage of the golden age population, the country still has a weak economy with GDP per capita (nominal) in 2016 is \$2,164, ranking 134 in the world, according to the Statisticstimes.com (2016). In terms of Index of Economic Freedom, the country has the score at 54.0/100, which ranks 131 in the world, 27/42 in the Asia-Pacific region (Heritage, 2017). Such paradoxical reality has put forward a number of questions of why it is and how to take advantage of the chance "golden age" as well as overcome the challenge of a large population to earn a sustainable development of the economy. The utilisation of social responsibility of the firms, therefore, could play a crucial role in reaching the sustainability of the country.

Geographically, Vietnam locates at a unique position in Southeast Asia, one of the most dynamic markets in the world (IMF, 2016). It is also a neighbour of China, one of the fastest-growing emerging countries. The two share some similar institutional features, such as the political system as they are the remaining communist countries. Undoubtedly, Vietnam has been greatly influenced by China in terms of economic and political aspects (Nguyen, 2011). However, they also have long historical tensions and wars over the border disputes. Over the past years, numerous civil protests in Vietnam against China involving territorial disputes in

the South China Sea between the two countries (BBC, 2014; NYTimes, 2014). Therefore, this rivalry also makes Vietnam becomes separate from China. Many people, especially young generations, in Vietnam believe in a close relationship with the Western world will benefit for Vietnam (Maresca, 2016; Hong & Nguyen, 2016). This will be compelling to see how influential such geography and international politics and relations on the institutional environment are (Jamali and Karam, 2018).

Since 1945, Vietnam has been dominantly ruled by an authoritarian government and officially claims as one of the five communist nations left in the world (Rosenberg, 2017). As an authoritarian political system, the Vietnam government controls the power and has a great influence on every aspect of society. A young population and widely accepted social media in Vietnam are two vital factors that possibly foster the institutional pressures which strongly encourage CSR engagement (DiMaggio & Powell, 1983). At the same time, a weak economy and an authoritarian political system, as two important institutional forces (DiMaggio & Powell, 1983), may also restrict the development of CSR in Vietnam. Therefore, an investigation about the complexity of the impact of institutional pressures on the firms will be needed to shed light on the drives and challenges of CSR engagement of the firms in the country.

## 3.6. Ethical Considerations

It is crucial for the study to throughout following the university guidance of research code of conduct as well as principles of research ethics suggested by Cohen et al. (2013), Bryman (2008, 2012), Lee & Lings (2008).

Regarding recruitment and treatment of respondents for the qualitative study, the researcher approached potential respondents and provided fully and accurately all the necessary information of the research as well as the rights of respondents and the way to store and handle data before had them signed in the consent form. As specifically stated in the consent form, the identity, privacy, anonymity, confidentiality, and non-traceability of respondents are ensured at the highest level. For example, the names of informants for the qualitative study, which were only limited accessed by the researcher, were not revealed in any form in the interview scripts or any written work. In addition, the right to withdraw from the research at any time is also informed and respected. After the interview ended, a thank you note, and a small gift was handed to the respondents as a grateful gesture.

Regarding the recruitment and treatment of respondents for the quantitative study, the researcher provided essential information relating to the study in the introduction of the invitation letter for the survey. Similar to the consent form in the qualitative study, the participants of the survey were fully and accurately informed about the commitment to respect their identity, privacy, anonymity, confidentiality, and non-traceability at the highest level. After the survey ended, two winners of the raffle were announced, and the prizes were handed afterwards. Moreover, as a gesture to facilitate the awareness of CSR among the participants, the researcher also announced a donation to the fund of a bookshop.

Regarding the storage and disposal of data, the researcher was very aware and careful of that. The data were always kept carefully and confidentially to ensure that no one, except the researcher, could access. The data will also be destroyed in the future when they are no longer served for the research purposes to prevent any potential harm for the participants of the research.

# CHAPTER 4 - EXPLORATORY STUDY ON CSR IN EMERGING MARKET – PRELIMINARY EVIDENCE ON ANTECEDENTS, CONSEQUENCES AND MEDIATORS

## 4.1. Aims of the Study

The study mainly designed using a qualitative approach to answer **Research Question 1**: What are the possible antecedents and consequences of engaging CSR in the context of an emerging economy? This is the first study of a mixed method design before conducting the next phase of study regarding a quantitative design. Therefore, the results of this study could be used to formulate the conceptual framework for the subsequent quantitative study.

#### 4.2. Choosing the Techniques to Collect Data

In order to determine the most suitable method to collect data for the qualitative study, several options are taken into consideration including observation, in-depth interviews, and focus groups. As outlined in Table 3 below on comparison of these techniques, the in-depth interview has several outstanding advantages as compared to other data collection techniques if applied in this study.

Firstly, the in-depth interview helps to collect much more detailed information by approaching interviewees' worldview and discovering their viewpoints (Silverman, 2013; Marshall & Rossman, 2016; Ritchie et al., 2014). As stated in the research question 1, the most important point is to explore the underlying meaning of the concept CSR. Provided that CSR is still quite a new topic/unfamiliar concept in business in emerging economies, this could be done by extensively exploiting participants' knowledge and experience in a one-on-one interview. Meanwhile, the focus group is helpful in case the topics/concepts became familiar to the participants so that the group could discuss more productively (Silverman, 2013; Marshall & Rossman, 2016; Ritchie et al., 2014). Similarly, the participation observation is used when the topics/concepts adopted/implemented widely (Silverman, 2013; Marshall & Rossman, 2016; Ritchie et al., 2014). In this case, the in-depth interview is considered as the best technique to discover the underlying meaning of the concept.

Another advantage of the in-depth interview is that it provides a more relaxed atmosphere so that people comfortably and openly express their attitudes, feelings and opinions (Silverman, 2013; Marshall & Rossman, 2016; Ritchie et al., 2014). This is very important as when the participants feel comfortable, they tend to deliver a great depth in their thinking and insights. In a focus group, it is challenging to organise the discussion as the complicated and

uncontrollable characteristics of a group (Silverman, 2013; Marshall & Rossman, 2016; Ritchie et al., 2014). For example, there is a risk of one or two persons dominating the conversation or the discussion may be tense if there is a fierce debate among the participants. Regarding participation observation, the presence of the researcher may cause inconvenience and alert among the members of the organisation (Silverman, 2013; Marshall & Rossman, 2016; Ritchie et al., 2014).

Regarding the disadvantages of the techniques, the in-depth interview is feared for bias information, time-intensive activities, and quality of the interviewer (Silverman, 2013; Marshall & Rossman, 2016; Ritchie et al., 2014). Such weaknesses could be solved in this study by a deliberate preparation plan. After weighing the advantages and disadvantages of these techniques with the first priority is for the quality of data collected, the most compatible method for data collection in this study is the in-depth interview.

Data collection techniques	Strengths	Weaknesses	Compatibility to the RQ 1/study 1
Participation observation	- Validity: data observed and	- Bias - risk of getting involved and	The research question involves how and to
	generated in natural setting.	therefore giving bias data.	what extent the firms get engaged with CSR;
			hence this approach is compatible to a certain
	- Flexibility: researcher "goes	- Hawthorne effect: researcher	degree. However, it is unrealistic to adopt
	with the flow" allowing	presence is likely to affect the	because of limited timeframe and related
	research ideas to emerge in	groups behaviour.	research cost.
	the process.		
		- Ethical issues: especially with	
	- Insight - Allows researcher to	covert participation, the group are	
	gain empathy through	under the false impression that the	
	personal experience.	new member is genuinely	
		committed to the group.	
	- Research opportunity: its		
	flexible so if a research	- Practical problems: time	
	opportunity suddenly occurs	consuming to be participated	
	the researcher can seize the	successfully.	
	chance to join and study a		
	group.		

# Table 3 - The Compatibility of Techniques to Collect Data with the Research Objectives

Data collection techniques	Strengths	Weaknesses	Compatibility to the RQ 1/study 1
In-depth interview	- Provide much more detailed	- Bias: the questions from	The research question involves how and to
	information.	interviewer or response from	what extent the firms get engaged with CSR;
		interviewee may be biased.	hence this approach is particularly compatible.
	- Provide a more relaxed		There is a need to minimal bias when creating
	atmosphere of a conversation	- Time-intensive activities: it takes	instrument and conducting interview. It is also
	to motivate people	time to conduct interviews,	necessary to properly plan to have sufficient
	comfortably express their	transcribe and analyse the results.	time for transcription and analysis detailed
	attitudes, feelings and	- Interviewer must be appropriately	data collected. Further training for interviewer
	viewpoints.	trained in creating comfortable	also needs to be cared.
		atmosphere to motivate	
		interviewee and using effective	
		interview techniques to gain	
		valuable information.	
Focus group	- This technique can help to	- It is more difficult to organise and	The research question involves how and to
	gain perceptions, attitudes,	manage a focus group than doing	what extent the firms get engaged with CSR;
	and experiences of the	with one individual.	hence this approach is considered compatible.
	participant.		However, it is not employed because of its
		- Unexpected events could	unmanageability as compared to in-depth
		happen and inhibit discussion.	interview.

Data collection techniques	Strengths	Weaknesses	Compatibility to the RQ 1/study 1
	- Participants can activate	- Unbalanced discussion may	
	each other's ideas while they	happen when one person	
	exchange the discussion.	dominates the discussion to the	
		exclusion of others, especially the	
	- Participants can help to	shy ones.	
	create a supportive		
	discussion to creating more	- Data collected may be	
	data.	complicated and difficult to	
		analyse.	

## 4.3. Sampling

## 4.3.1. Sampling Strategies

In order to conduct in-depth interviews, selection of participants, settings or other sampling units was based on the method of purposive sampling. It is because this approach enables to provide detailed exploration and understanding of the research questions (Silverman, 2013; Marshall & Rossman, 2016; Ritchie et al., 2014). According to this approach, members of a sample were chosen to represent a type in relation to the key criterion (Ritchie et al., 2014).

## 4.3.2. Selection Criteria

Criteria for selection of the sample need to be decided based on the aims of the study. In order to answer research question 1 and gain more information for the supplementation of the conceptual model, the first criterion is at the firm level of analysis. The data collected, therefore, was focused on a different level of management of the firm.

The retail industry was strongly focused on the research as this is a quickly growing sector in Vietnam. There has been a variety of Vietnamese retailers involving CSR on a regular basis and on a large scale. The attention, therefore, was paid on the mainstream firms or professional associations in the retail industry. The management members from these institutions often have rich knowledge and profound understanding of the social responsibility of their firms in particular and in the industry in general.

The age range of these participants was varied in order to obtain different viewpoints from different generations. A large portion of young people who were in charge of these firms used to have opportunities to study abroad in developed countries. They usually had basic knowledge and experience about the CSR. This background definitely influences their management views and approaches. In contrast, the older generation often experienced wartime and did not have many opportunities to learn from developed countries. They hold traditional values and conventional viewpoints which might deeply affect their vision and philosophy in business. Based on careful consideration, it was decided that the age range should be from 30 to 60 for selecting the participants for research.

Vietnam has a long-but-thin shape, stretching from the North to the South. There are several large cities located in the north, south and middle parts of Vietnam where main retail firms operate. Thus, the regional differences should also be considered as a significant criterion in sample selection.

In sum, the set of specific criteria for sample selection are as follows: 1) The sample units range from the top management to middle management of the firms; 2) The institutions range from mainstream retailers to retail associations and government institutions; 3) The ages of participants range from 30 to 60 (at least 5 years of experience); 4) The geographic regions range in large cities from the North to the South of Vietnam.

It is also noted that the participation of customers should be included in the interviews to provide more customer insights about how they perceive and react to CSR initiatives. However, due to the restraints of time and cost, there has been no interview carried out with customers which should be recognised as one of the main limitations of the study, despite some interviewees also shared their experience and opinions from consumer perspective.

# 4.3.3. Designing a Sample Frame

In order to collect information to design the sample frame, gatekeeper and chain sampling methods have been combined (Ritchie et al. 2014). The researcher was working with a general secretary of Vietnam Marketing and Communications Club (VMCC) and the research manager of Vietnam Report (VNR) to identify the sample members who fit the selection criteria. In the final sample framework, a list of 13 participants was presented for in-depth interviews. The sample size was decided provided that the qualitative phase is conducted to explore the concept and to inform the adjustment of the conceptual model if needed (Marshall & Rossman, 2016; Ritchie et al., 2014).

According to many qualitative authors, such as Silverman (2013) and Marshall & Rossman (2016), it is because of the characteristics of doing qualitative research, the researcher needs to be mindful of the need to retain flexibility in sample selection. The samples proposed could change and evolve during the fieldwork. In any situation, the sample units need to be fit the criteria proposed (Silverman, 2013; Marshall & Rossman, 2016). Currently, the sample frame could be found in the Appendix 3.

## 4.4. Interview Procedure

The interview protocols were developed and pre-tested before the actual implementation of Study 1. A form of the semi-structured interview with open-ended questions was used since it provided open yet focused conversations with various information and perspectives from experienced managers about CSR engagement of the retail firms (Bryman, 2012). An interview guideline with a number of questions that aim to explore the understanding of the participants could be found in the Appendix 4. The field trip was conducted from 26 June 2017 to 22 August 2017 in three main cities in Vietnam: Hanoi, Ho Chi Minh City, and Danang. The

interviews were mainly conducted in office hours at either interviewees' office or café nearby interviewees' workplace. The shortest interview lasted for 30 minutes and the longest interview lasted for 150 minutes. The interviews that conducted in the participants' office were generally more focused and well-recorded than those conducted in the cafeteria. In the cases of conducting interviews at the cafeteria, it is due to the convenient arrangement for interviewees. However, in order to reduce negative influence which is often happening at a cafeteria, such as noise, tension, or distraction, the meetings were carefully prepared. For example, the meetings were often conducted in a separate room or quiet space which ensure the privacy of the interviewees and quality of the conversation. As a result, participants enthusiastically provided their opinions and perspectives on the questions asked. They were briefed on the research project's objectives before interviews happened in order to have the right direction for the conversations. They also were assured of their anonymity which obviously facilitated open and truthful conversations (Drumwright & Murphy, 2004). They had the assurance that the interviews would not be shared against their will. The interviews were audio-recorded with permission from participants. The descriptions and observation notes were taken throughout the interviews.

## 4.5. Transcribing & Analysing Data

## 4.5.1. Transcribing

As planned, the transcribing tasks were ought to be conducted right after the interviews finished. However, due to several reasons including the quality of hired transcribers as well as the health condition of the researcher, the transcribing tasks have been delayed until the field trips finished. Nevertheless, the interview questions were continually modified based on the notes taken in the previous interview to ensure new dimensions of the findings could be further explored.

## 4.5.2. Analysing

After data transcribed by the researcher, the NVivo software was employed to code the data for content analysis. The coding process has been conducted to answer the question "What are the possible antecedents and consequences of engaging CSR in the context of an emerging economy?" by generating the themes from transcripts (Bryman, 2012; Sinkovics et al., 2005). From the coding, there is an emergence of several themes at three levels (aggregate, mid, micro) as revealed in Tables 4, 5, & 6 below and justified in the next sections of the report.

## 4.6. Reliability and validity of research findings

It is suggested that validity is defined in terms of truth-value, meanwhile, the reliability is referred to trustworthiness (Kirk & Miller, 1986; Kvale, 1996; Silverman, 2012). According to this, it is necessary to consistently conduct analysis procedures to ensure research reliability. It is also critical that the participants' perspectives have been clearly and accurately presented in the findings to ensure research validity.

In order to ensure research reliability, the research procedure is strictly conformed as presented in the previous sections 4.4 & 4.5. Despite this procedure is designed to ensure rigorous processes of collecting and analysing data; however, it is necessary to acknowledge biases in these processes.

In order to ensure research validity, the findings have been sent to ask for comments and feedback from the participants. A sample of email asking for feedback could be found in Appendix 5. Most of the feedback from the participants showed the consensus with the findings.

# 4.7. Discussion and implication of qualitative findings

The following section of the thesis is focused on the discussion and implication of the qualitative findings. The micro themes emerged from data analysis are grouped and discussed based on a review of antecedents, mediators and consequences of CSR engagement from previous literature in order to consider the possible variables for the composition of the conceptual model.

# 4.7.1. Antecedents of CSR Engagement

## 4.7.1.1. CSR Domains

The results from interview data, as revealed in Table 4, show the emergence of a number of the themes related to CSR domains, including community, environment, customer, employee, and society.

In terms of community CSR, very few interviewees suggested this initiative as prominent CSR activities. In contrast, they admitted there was only a few community activities, mainly focusing on charity or donation events. For example, one interviewee described the CSR activities organised in the rural and remote community as follow:

"This is a social activity of the firm on the occasion of the lunar new year of Vietnam, which is a traditional holiday. In this event, we provided necessary groceries and foods

to the people who live in remote and mountainous areas. In addition, we raised a charity fund. We collected the unused clothes and accessories to allocate for poor families and individuals. We also organized a charity fair where old facilities sold out for these people. Employees in the firm gathered as volunteer groups to help these people with the supports from us in terms of communication and strategies."

In terms of environment CSR, similar opinions repeated as the interviewees informed a serious lack of environmental initiatives due to the technical difficulties and financial challenges:

"Environmental issues require expertise to deal with it. It is not easy. It requires finance with a lot of money. It requires a combination with other parties. I think such recent activities regarding environmental issues are just iconic. It hardly has a real effect on the general situation. We had educated to raise the awareness of saving electricity and water. We had encouraged to plant trees. We had organized contests to promote a green lifestyle among employees. It took time to have a gradual effect. Needless to say, this is very difficult to implement."

Some interviewees also confessed that they did not pay much attention to the broad issues,

such as environment, despite the eye-opening consequences:

"When the people have no awareness of this, how this could be solved? Waste everywhere... The nylon bag is so cheap... As a graduate who came back from the UK, I went to the market and rarely used nylon bags. But other people used unlimitedly and freely nylon bags. Such a horrible habit. My family members are too. If people do not have proper awareness, things cannot be solved. The current environment is so polluted."

Other admitted they learnt the situation and was aware of their responsibility, however, due to the lack of general awareness and pressure from the consumer, they ignored or played down the issues to escape their responsibilities:

"Honestly, this is not obvious. Only when the consequences happen that they would act accordingly. So, they do not care until the environmental consequences happen. The producers or manufacturers or even retailers they know quite well the potential environmental issues related to their products. But if they disclose the information and warn about such potential issues, I bet that the consumers still do not care."

In terms of consumer, it seems the firms particularly emphasise on this matter. They take the consumer at their priority as they realised the satisfaction of consumers is closely linking to the success of the business:

"Taking care of the consumer is the priority of any retailer. We have a strong capability for this. We do this very regularly. Community support is one of our main tasks. We deliver this through our cheapest price. No one can compete with us on this. Consumers appreciate our firm on this, according to the slogan that we pursue: "Cheap price for everyone." Similar to this, treating fairly and respectfully to the employee was the main policies of the firms, according to several interviewees:

"Our firm pays attention to the staff very closely. For example, the general manager often pays a visit to the restroom or dining room of staff. We want to assure that the working conditions/environment of our staff meet the standards which are very important to restore the health and energy for our staff. We installed a massage machine to serve the employees. In terms of salary, we are confident that we do our best for our staff."

They also argued that the treatment of the employees leads to the loyalty of the employees and reduce the recruitment cost as well as maintain their working productivity:

"If we are a responsible company and our employees have been treated fairly, they will become loyal to the company. We are attractive to prospective employees as well. We earn respect from the outside. I try to maintain employee welfare much better than the requirements of labour law. If the employees become loyal to the company, we save a lot of recruitment cost."

Some informants shared the information about the firms' CSR initiatives to wider society, linking such initiatives with large corporations because of the regional or national level of the programs:

"Such activities have been conducted by a division which administered by a senior manager. This division is responsible for charity activities, such as free heart surgery, raising fund, etc."

"They provided thousands of cows to poor farmers. Very practical and helpful."

In sum, despite data collected from interviews reveals the CSR domains in various extents, however, it could be concluded the CSR domains should include five main areas: community, environment, customer, employee, and society.

# 4.7.1.2. Approach of CSR Strategy of the Firms

As illustrated in the results of data analysis (see Table 4), the strategic approaches of the firm towards CSR were indicated as an important theme. Many interviewees dismissed the pressures that make the firms have to engage with CSR. They claimed the voluntariness in their approaches. While it is not possible to assert the lack of pressures on the firms, it might be concluded that the firms, who voluntarily involve in CSR activities, employ a proactive approach of CSR strategy. For example, one interviewee shared thew view as follow:

"No, I do not feel any pressure. I just ensure to pay tax for government or salary for our employees. Ensure good condition in the working environment. Furthermore, we voluntarily contribute community activities based on our ability." Their proactiveness in CSR approach even posits in the way they handle the need for exposure of media or public relations:

"Currently, I think that we not only focus on charity in kind, but we also want to perform it more effectively. Because of many factors that negatively influence the belief, we prefer to directly be involved in this to help the people in need rather than to expose to the media and focus too much on our branding and public relations."

Despite employing such an approach, it seems that such informants imply to convey the messages of their sincere altruism. However, it is still rather apparent that in some large companies, they could convert such sincere altruism to proactiveness of CSR strategy. Therefore, proactive CSR should be further considered as a variable which has an effect on the CSR engagement of the firms in the formulation of the conceptual model of the thesis.

# 4.7.1.3. Consumer Awareness Towards Sustainability

From the results of interviews (see Table 4), when asking about consumer awareness towards the relationship between business and society, the interviewees' opinions were quite divisive. Some of them were critical to the consumers, labelling them as opportunistic consumers who only care about their own benefits rather than the wider interest of society and community. For example, one interviewee claimed:

"Frankly, I think that consumers only care about their benefit. They do not care that we are socially responsible or not. They only care the price is low or high."

Another participant had a similar viewpoint:

"I do not think that the consumers do really care what the companies are doing. They only care about the price, the sale promotion and the brand name of the product. Vietnamese consumers lack awareness of this. For example, the current food crisis. The consumers mainly care about their wallet, not even their health. They chose "dirty foods" at a low price. That is why we hardly control the crisis of healthy food. If the consumers say no to this kind of food, no one can sell it. But they accept. Because they only care about their wallet, rather than their health."

However, some informants viewed opportunistic consumers as smart consumers:

"They are smartly aware of their direct benefits, such as their rights on products and services. But they are unaware of their indirect benefits, such as on the environment. This is because of the lack of specific environment-related conditions legalized by the government. We lack the legalized barriers to stop the behaviors that violate the environment. In sum, we have to integrate the standards of sustainable development, including CSR, into the strategy, plans and procedures of the company."

Also, under the perspective of several participants, consumers could have a key role in putting pressure on the firms' socially responsible behaviors:

"To the consumers who have a good educational background, they are more likely aware of this. Our target market is white-collar consumers who have a high level of literacy, so their awareness of CSR is pretty good."

"Especially, the pressure from social media, because there are bunches of young people in there and they react aggressively in there toward certain social issues. They are young and open. They care for their future; then, they do not hesitate to react. Social media is very strong now."

"We are so lucky to be Internet citizens. We have a lot of information. We have a good life. We have to do something now, not to wait until we become rich. How long do we have to wait? No, we cannot."

Based on the revelation of interview data, it is concluded that there is potentially a generation of consumers who are smart, conscious, ethical, and aware of their power to the firms. Therefore, consumer awareness and consciousness should be included in the conceptual frameworks as an important variable.

Aggregate	Mid themes	Micro themes	Quotes	Frequenc	y Count
themes				Sources	Reference to micro theme
Antecedents	CSR domains	Community	<ul> <li>"This is a social activity of the firm on the occasion of the lunar new year of Vietnam, which is a traditional holiday. In this event, we provided necessary groceries and foods to the people who live in remote and mountainous areas. In addition, we raised a charity fund. We collected the unused clothes and accessories to allocate for poor families and individuals. We also organized a charity fair where old facilities sold out for these people. Employees in the firm gathered as volunteer groups to help these people with the supports from us in terms of communication and strategies."</li> <li>"Actually, we almost have very few community activities."</li> <li>"We had a few charity activities, so I did not notice them much. But yes, they implemented a few activities, both internal and external. Honestly, I really did not notice much about this."</li> </ul>	6	9
		Environment	<ul> <li>"Environmental issues require expertise to deal with it. It is not easy. It requires finance with a lot of money. It requires the combination with other parties. I think such recent activities regarding environment issues are just iconic. It hardly has real effect on the general situation. We had educated to raise the awareness of saving electricity and water. We had encouraged to plant trees. We had organized contests to promote green lifestyle</li> </ul>	10	25

# Table 4 - Themes Emerged from Data Analysis Related to Antecedents of CSR Engagement

Aggregate	Mid themes	Micro themes	Quotes	Frequenc	y Count
themes				Sources	Reference to micro
			<ul> <li>among employees. It took time to have gradual effect. Needless to say, this is very difficult to implement."</li> <li>"So we have nothing to do with environmental issues, honestly."</li> <li>"No. No such things like that. We do not care."</li> <li>"When the people have no awareness on this, how this could be solved? Waste everywhere Nylon bag is so cheap As a graduate who came back from the UK, I went to the market and rarely used nylon bags. But other people used unlimitedly and freely nylon bags. Such a horrible habit. My family members are too. If the people do not have proper awareness, things cannot be solved. The current environment is so polluted."</li> <li>"However, as I said it before, it is not easy to conduct CSR initiatives. Too difficult to conduct a certain idea on environment. It requires continuous efforts year after year. Yes, it requires numerous resources, such as finance, labor, management, time, etc. It is not the case when a company recognize an issue and begin to fix it. They hardly get it done, really."</li> <li>"Honestly, this is not obvious. Only when the consequences happen that they would act accordingly. So, they do not really care until the environmental consequences happen. The producers or manufacturers or even retailers they know quite well the potential environmental issues related to their products. But if they disclose the information and warn about such potential issues, I bet that the consumers still do not care."</li> </ul>		theme

Aggregate	Mid themes	Micro themes	Quotes	Frequenc	y Count
themes				Sources	Reference
					to micro
					theme
		Customer	<ul> <li>"Taking care of consumer is the first priority of any retailer. We have a strong capability for this. We do this very regularly. Community support is one of our main tasks. We deliver this through our cheapest price. No one can compete with us on this. Consumers appreciate our firm on this, according to the slogan that we pursue: "Cheap price for everyone"."</li> <li>"For example, in order to embrace the feet of our partners to the success, we have to share the benefit gained. In turn, our partners also have to commit to serve the consumers well. We have to make sure of that."</li> <li>"We have to ensure the good condition of products when delivering to consumers. If there is any problem, we need to recall products for destruction."</li> </ul>	7	13
		Employee	<ul> <li>"Our firm pays attention to the staff very closely. For example, the general manager often pays a visit to restroom or dining room of staff. We want to assure that the working conditions/environment of our staff meet the standards which are very important to restore the health and energy for our staff. We installed massage machine to serve the employees. In terms of salary, we are confident that we do our best to our staff."</li> <li>"If we are a responsible company and our employees have been treated fairly, they will become loyal to the company. We are attractive to prospective employees as well. We earn the respect from the outside. I try to maintain the employee welfare much better than the requirements of labour law. Obviously, if the employees</li> </ul>	8	12

Aggregate	Mid themes	Micro themes	Quotes	Frequenc	y Count
themes				Sources	Reference to micro theme
			<ul> <li>become loyal to the company, we save a lot of recruitment cost."</li> <li>"We only need to secure clean and healthy working environment."</li> <li>"Take the boss at our firm as an example. Monthly, he encourages his employees taking time for reading and zenning to improve their knowledge and health."</li> </ul>		
		Society	<ul> <li>"The first mission is called "rescuing agricultural products", offering the urgent help for farmers who are in "high production, low price" situation."</li> <li>"For example, in the television program "Who visit today?", we knew several cases who are in extremely difficult circumstances. We managed to approach them directly not through any third parties. We contacted directly the hospital to get their information and went to their home to offer the help. We try to fulfil their wishes in both forms, spiritual and material supports. Yeah that's from the main management viewpoint that we did not focus on brand exposure. We even did not communicate widely these activities."</li> <li>"Such activities have been conducted by a division which administered by a senior manager. This division are responsible for charity activities, such as free heart surgery, raising fund, etc. However, these activities have not been allowed to expose."</li> <li>"They provided thousands of cows to the poor farmers. Very practical and helpful."</li> </ul>	8	19

Aggregate	Mid themes	Micro themes	Quotes	Frequenc	y Count
themes			"No proceuro. This is absolutely voluptory."	Sources	Reference to micro theme
	Strategy approaches to CSR		<ul> <li>"No pressure. This is absolutely voluntary."</li> <li>"Honestly, this is not obvious. Only when the consequences happen that they would act accordingly. So, they do not really care until the environmental consequences happen. The producers or manufacturers or even retailers they know quite well the potential environmental issues related to their products. But if they disclose the information and warn about such potential issues, I bet that the consumers still do not care."</li> <li>"Yeah I do not need to advertise for our company. It was not necessary. It mainly comes from voluntariness."</li> <li>"Currently, I think that we not only focus on the charity in kind, but we also want to perform it more effectively. Because of many factors that negatively influence the belief, we prefer to directly be involved in this to really help the people in need rather than to expose to the media and focus too much on our branding and public relations."</li> <li>"Well, social responsibility/doing charity has been used as a way to polish the image/the name of some companies or individuals. They often take advantage of these activities to promote their brand via media activities. This becomes a preference of form over substance."</li> <li>"No, I do not feel any pressure. I just ensure to pay tax for government or salary for our employees. Ensure good condition on working environment. Furthermore, we voluntarily contribute community activities based on our ability."</li> </ul>	9	15

Aggregate	Mid themes	Micro themes	Quotes	Frequenc	y Count
themes				Sources	Reference to micro theme
			<ul> <li>"Not at all. No pressure from authorities. However, I have a small fund for this. I do not care how to use this fund. I only use this in case the authorities request me to join their social activities. I could give the money away and do not care what they do with my money."</li> <li>"Nope. I felt nothing. The people are doing voluntarily and personally."</li> <li>"Actually, I do not think that there is any pressure on what they are doing. It is totally voluntary."</li> </ul>		
	Consumer towards sustain	consciousness ability	<ul> <li>"Frankly, I think that consumers only care about their benefit. They do not care that we are socially responsible or not. They only care the price is low or high. But we did that already. We ensure they will have the lowest price based on our purchasing power. Therefore, if we do this better, we focus on community responsibility, and this will complement to our ability to attract and retain the consumers."</li> <li>"To the consumers who have good educational background, they are more likely aware of this. Our target market is white-collar consumers who have high level of literacy, so their awareness on CSR is pretty good."</li> <li>"They revealed their happiness when they have been served nicely. They revealed their satisfaction when they see their added benefit. They have no concerns about the prices or sale promotions in the stores because we always maintain the transparent policies and commitments. The most important point is that we need</li> </ul>	7	13

Aggregate	Mid themes	Micro themes	Quotes	Frequenc	y Count
themes				Sources	Reference to micro theme
			<ul> <li>to treasure their belief because they become smarter than ever."</li> <li>"They are smartly aware of their direct benefit, such as their rights on products and services. But they are unaware of their indirect benefits, such as on environment. This is because the lack of specific environment-related conditions legalized by government. We lack the legalized barriers to stop the behaviors that violate environment. In sum, we have to integrate the standards of sustainable development, including CSR, into the strategy, plans and procedures of the company."</li> <li>"I do not think that the consumers do really care what the companies are doing. They only care about the price, the sale promotion and the brand name of product. Vietnamese consumers lack awareness on this. For example, the current food crisis. The consumers mainly care about their wallet, not even their health. They chose "the dirty foods" with low price. That is why we hardly control the crisis of healthy food. If the consumers say no to this kind of food, no one can sell it. But they accept. Because they only care about their wallet, rather than their health."</li> <li>"Especially, the pressure from social media, because there are bunches of young people in there and they react aggressively in there toward certain social issues. They are young and open. They care for their future; then, they do not hesitate to react. Social media is very strong now."</li> <li>"So, we will need the smart consumers and honest sellers. I see that young people like me they can change</li> </ul>		

Aggregate	Mid themes	Micro themes	Quotes	Frequenc	Frequency Count		
themes				Sources	es Reference		
					to	micro	
					them	e	
			<ul> <li>the situation. There are many out there. They are doing business in a new way that bring more hopes."</li> <li>"What will we have with old people? My mother, for example. She cannot change. For many years, she took many traditional practices, including dishonest ones, for granted. Like other people, they cannot adapt new ways of doing business. Meanwhile, the young people like me always challenge the traditional values and looking for new things to adapt."</li> <li>"We are so lucky to be Internet citizens. We have a lot of information. We have a good life. We have to do something now, not to wait until we become rich. How long do we have to wait? No, we cannot."</li> </ul>				

# 4.7.2. Mediators of CSR Engagement and its Outcomes

# 4.7.2.1. Normative Motive

Results from data analysis, as revealed in Table 5, indicating that the firms engaged with CSR due to several normative pressures which might result in their normative motive.

One interviewee observed that pressure from social media made a difference:

"I think that media pressure plays an important role. This pressure is so strong and influences the reaction of corporations. Especially, the pressure from social media, because there are bunches of young people in there and they react aggressively in there toward certain social issues. They are young and open. They care for their future; then, they do not hesitate to react. Social media is very strong now."

Social media has played a key role in recent years in Vietnam, especially Facebook. In 2017, there is 39.17% of the Vietnam population accessed social media, according to www.statista.com. Due to the presence and proliferation of this media platform, there have been several important changes in social reality and the way companies react to social expectations. For example, Khai Silk, a top Vietnamese silk brand with over 30 years in the silk industry, has been in serious troubles on 23 October 2017 after a consumer posted a complaint on Facebook about the products he had bought from a retail store of Khai Silk in Hanoi saying these products were made in China. A nationwide boycott has been called that might bring down the brand. This is one of many cases showing the absolute power of Facebook on business practices of retailers. Despite many interviewees claimed that they had no pressure from consumers or other stakeholders in involving with CSR. However, pressure from social media reflects some kinds of pressure from consumers, or at least from the potential consumers. Such consumers are often young, highly educated, well aware of their right and power:

"To the consumers who have a good educational background, they are more likely aware of this. Our target market is white-collar consumers who have a high level of literacy, so their awareness of CSR is pretty good."

Normative pressure is reported from other stakeholders, such as from the top management of the firms or business partners. For example, some interviewees showed the pressures from the board of directors/founders/firm owners as follow:

"In every project, Mr President orders that the firm not only meets with the business performances or profit goals, but they will have to put the social missions in the first place."

"I will show you the texts that the General Manager sent to me when I do the investigation and purchase agricultural products. In the texts, he insists that my efforts help to change the company, it is not just a simple thing."

Meanwhile, others shared the expectations from their local partners or pressures from international competitors:

"It is very difficult to find ones that share the same missions and visions with us. However, this is a process of screening. Therefore, we will finally find suitable partners that come together with us for the long road ahead. They will be valuable partners because we will support each other in difficult times. Also, it will save time because we are easy to understand each other."

"I do feel the pressure from global integration. The new rules will force us to be transparent. Of course, you could see the current situation is not that too close. But if you want to develop sustainably, you have to follow the new rules – the rules of globally integrated markets. You have no choice but have to conform that in order to face foreign competitors. So, in my opinion, we have to be well prepared as soon as possible. Otherwise, we may not properly respond when it comes because we always need a process to do that."

From the results from data analysis, the normative motive should be pointed out as one of the variables that have an effect on the CSR engagement of the firms. It could also be argued that the firms engage with CSR due to normative pressures in the hope that their efforts could be paid off, as another admission of one interviewee:

"When the consumers realise that we truly devote to the community by our responsible act, they will show the support. This support is much more valuable than what we have done today."

Therefore, the normative motive could also be considered in the role of a mediator of CSR efforts and the expected outcomes.

# 4.7.2.2. Affective Motive

Data results show various themes related to affective motive, such as altruism, patriotism, and civic duty (see Table 5). This is quite related to the characteristics of a collective clan culture (Hofstede, 2001).

It could be seen that many participants revealed the altruism affects the CSR decisions in some examples as follows:

"One of the reasons for this is when I deal with various issues daily; it helps me to significantly improve myself. As time goes, the CSR policy and humanity characteristics of this company strike me much. I witnessed the farmers burst into tears in happiness right at the watermelon field after I offer the help to buy their abandoned

products at 2,500 VND per kg. This makes me realise that I want to do something meaningful to make people happy."

"From the point of view of the receivers, they certainly feel happy. They also emotionally appreciate for what they got in the difficult situation, as stated in the following phrase: "A slice of bread when hungry is worth a whole loaf when full.""

"I feel good. Really good. I feel relieved because I talk to these people and listen to their true stories."

From these quotes, it is ascertained that the interviewees considered altruism as a common value. Such value could internally drive them to voluntarily engage with helping the poor and vulnerable people, especially in terms of philanthropy or charity. Because of this, altruism is very likely to be an effective driver for CSR involvement of the firms.

Another common value that has been considered as normative isomorphism is patriotism. In the interviews, patriotism was quoted as follow:

"I am very concerned about the sustainable development of our country. I am very concerned about the fate of the poor and young people. Many rich people, especially those who belong to the elite class, they are dissatisfied with the current state of our country, are attempting to find a way to leave the country. They rather struggle to live in developed countries as immigrants than stay with their home country in misery. But I will never do that. I stay and I fight for the future of our people."

"Such investments have been implemented with seriousness and long-term commitment. Also, this is considered as a way of proving the capability of Vietnamese in doing this. That's about the pride of the Vietnamese people. And that's what we call doing social responsibility while doing business."

"People like my uncle was very fortunate because they had chances to study abroad while many folks have to suffer the difficult times of post-war period in Vietnam. Therefore, they really concern about the country. When he was in abroad, he built a big market for Vietnamese. He did it for business, but also his sense of responsibility. When he came back to Vietnam, his concern became bigger, not only for himself. He cared about the community and society. He aimed to build the business to help other people and to raise social welfare. That is why he decided to invest in challenging areas, such as agriculture. It is very challenging. He is too experienced and smart to opt for other profitable portfolios, but he still chose the difficult routes because he believes that will be beneficial for the people and the society at large."

It is strongly believed that patriotism from founders or individuals from the top management is also a part of the internal motive which affects the firms to engage with CSR. Another theme that close to the concept of patriotism is a civic duty, which was revealed in the data analysis as follow:

"If I have earned a lot of money but the environment and people are harmful, that's the worst scenario. I will do all my best to avoid this. People with dignity and pride can never do this."

Interestingly, many interviewees believe that karma is a reason for CSR engagement. It is generally said that karma is an important part of many religious beliefs. In a Buddhism-oriented society like Vietnam, karma even becomes a popular norm that everyone would like to believe to avoid a bad consequence of their behavior or earn the luck for their fate, as suggested in many famous saying in Vietnamese regarding karma laws, such as "Đời cha ăn mặn, đời con khát nước" (Visiting the sins of the father upon the children), or "Gieo nhân nào, gặt quả nấy" (As a man sows, so shall he reap), or "Ở hiền gặp lành" (One good turn deserves another). As stated in the interviews, it is mentioned many times to assert the importance of karma.

"What we are doing today is to plant a seed. We hope that society will realise that we are doing something good for the community. After 5-7 years, this seed transforms into a plant, which means that the awareness from society to our firm is more mature and more consumers come to visit our stores."

"Yes, here we can think about the ethical and unethical person. Or this is about the law of karma. During our route of doing business, we create karma. Therefore, we need to balance between profit and non-profit goals to reach sustainability. We should promote innovation instead of exploiting natural resources to make a profit. Or we will get bad karma for our irresponsible actions in the future."

"For my relief, and the luck of my family. I also believe in karma."

Karma is becoming a cultural value which deeply affects the attitudes and behaviors of the people. Therefore, it could be argued that to those who are becoming richer due to many unethical practices or environment-harmful exploitation, the fear of karma drives them to compensate for what they have done in the past by engaging more ethical and responsible activities. To those who are believing that good deeds could earn a good fate, they are more likely to act ethically and responsibly. Karma, as revealed, is such a force which highly drive the firm to engage with CSR.

Such micro themes as altruism, patriotism, civic duty and belief in karma formed the internal motive, namely affective motive, which drives the firms to engage with CSR. Similar to normative motive, the interviewees admitted that such CSR engagement due to the affective motive is expected to deliver desired outcomes for the firms. Therefore, affective motive should also be considered as a mediator between CSR efforts and its outcomes.

#### 4.7.2.3. Calculative Motive

Similar to the case of affective motive, as revealed in Table 5, there were various themes emerged from data analysis that could be strongly linked to the calculative motive of the firms, such as the expectations to gain more business opportunities or profits because they could not do CSR for nothing, as admitted from many interviewees:

"Those things actually... I have to say such things actually were part of business practices. I am sharing with you this very honestly. For example, we carried out charity trips only for business purpose. I do not mention the ones who personally carry out this due to their benevolence. But actually, the social activities were carried out due to the business purpose only."

"Of course, doing CSR as a public relations strategy will help them to earn advantages in their key business lines: real estate projects. Such projects bring massive profit for them."

It seems the calculative motive became prominent that the interviewees expressed their concerns and suspicion on other CSR projects, which they termed that the overexposure of CSR communication and media exhibition could be the transparent sign of "a preference of form over substance" or "pure formalism":

"Well, social responsibility/doing charity has been used as a way to polish the image/the name of some companies or individuals. They often take advantage of these activities to promote their brand via media activities. This becomes a preference of form over substance."

"At the moment, I do not believe in the true purpose of charity activities. They are doing this with another purpose, not because of altruism."

"I mean trade-off. It is not genuine. It is pure formalism. That is why people hate it."

The interviewees reacted negatively to calculative motive, yet they did not demonstrate the negative consequences to it. Even, many interviewees attempt to justify for the capitalisation of CSR for their long-term survival:

"When enterprises provide community supports, they expect to gain a certain benefit. They could not spend for nothing. That is an investment too. If I spend money and gain nothing, how can I survive? I must have a trade-off, certainly. When I build a charity house or a community school, I bet that I must have something back related to business. Rarely, the enterprises have done something and ask for nothing. Those are special cases. But it could be due to personal or spiritual reasons. It could not be for nothing at all."

"Here the situation is completely different in Vietnam. Our country is still poor. We could not do that way. We have to think wisely about how to use it. We have to employ strategic trade-off with that. That is not responsible because responsibility has to be done voluntarily for society and no expectation to get back certain benefits. Such benefit is either money or reputation. Definitely so."

Therefore, the calculative motive should be playing an important role in the conceptual framework. The question is that how consumers reflect the calculative motive of the firms in making their decisions in terms of both attitudinal and behavioural responses.

Aggregate	Mid	Micro	Quotes	Frequenc	y Count	
themes themes themes		themes			Reference to	
					micro theme	
Mediators Firm motive	Firm motive	Normative motive	<ul> <li>"Actually, very little pressure from consumers. I do it by voluntariness."</li> <li>"Because this company is one of the largest companies in Vietnam, currently in the top 100 of private companies in Vietnam, then they need to enthusiastically respond the calls to show their social responsibility."</li> <li>"I think that media pressure plays an important role. This pressure is so strong and influences the reaction of corporations."</li> <li>"Not at all. Obviously, because we do not have civil society. We need civil society to raise the level of literacy to create pressures. The consumers do not have rights, or they do not know they have rights to the brands. The labor unions are controlled, then they do not have actual rights. The same situation for consumer organisations when they are controlled too. We lack basic components for civil society, that is why it did not work."</li> </ul>	9	13	
		Affective motive	<ul> <li>"One of the reasons for this is when I deal with various issues daily; it helps me to significantly improve myself. As time goes, the CSR policy and humanity characteristics of this company strike me much. I witnessed the farmers burst into tears in happiness right at the water melon field after I offer the help to buy their abandoned products at 2,500 VND per kg. This makes me realise that I want to do something meaningful to make people happy."</li> <li>"Or, this is about the law of karma. Because of our business pursue, we create a karma. Therefore, we need to balance between profit and non-profit goals to reach sustainability. We</li> </ul>	13	59	

# Table 5 - Themes Emerged from Data Analysis Related to Mediators of CSR Engagement

Aggregate	Mid	Micro	Quotes	Frequenc	y Count
themes	themes	themes		Sources	Reference to micro theme
			<ul> <li>should promote innovation instead of exploit natural resources to make profit. Or we will get a bad karma for our irresponsible actions in the future. So, if you want the sustainability for your company, you have to sacrifice something or financial goals for that. You have to build from the ground in order to be sustainable. When doing something good, I feel so happy too. I am very concerned about the sustainable development of our country. I am very concerned about the fate of poor and young people. Many rich people, especially those who belong to elite class, they are dissatisfied with the current state of our country, are attempting to find way to leave the country. They rather struggle to live in developed countries as immigrants than stay with their home country in misery. But I will never do that. I stay and I fight for the future of our people."</li> <li>"My mission is to create a meaningful legacy. If I have earned a lot of money but the environment and people are harmful, that's the worst scenario. I will do all my best to avoid this. People with dignity and pride can never do this."</li> <li>"We have to propose a plan for that and implement this plan. It is not only for brand exposure but also for altruism. I can see the main motivation is for altruism."</li> <li>"From the point of view of the receivers, they certainly feel happy. They also emotionally appreciate for what they got in the difficult situation, as stated in the following phrase: "A slice of bread when hungry is worth a whole loaf when full.""</li> </ul>		

Aggregate	Mid	Micro	Quotes	Frequenc	y Count
themes	themes	themes		Sources	Reference to micro theme
			<ul> <li>we choose these areas to support because we really meant so. We could have other options if we aimed to promote our brand. And such other options might be more efficient in terms of branding. But we did not go that way because we really meant so and we aimed the long-term consequences. I actually think that everyone has compassion and the members of board of directors they have it too. Therefore, they do not think too much about branding when doing this. They do it because they want a balance between business and non-business aspects. They simply want to have peace in their mind. Across the organisations that I used to be employed, I saw the same attitude from the members of board of directors. They really mean to when they do it."</li> <li>"I think that this is because of the patriotism and the passion of the founder of our firm. He used to have chances to study abroad in abroad several decades ago. While he was studying there, he established a comsumers in abroad. He earned massive success at that time. Beside doing business, he built churches and schools as a way to pay back what he got. By this, he contributed and devoted efforts to retain the love for his homeland, Vietnam. As I learned, he always keeps that spirit to do business when he came back Vietnam and founded the corporation. He has tried to set up the distinctive business to deliver the value for the Vietnamese people and to prove the capability of Vietnamese businessmen to the word. Such nationalism spirit became a culture, and this has always been repeated in summit teleconference every week between the board of directors and managers at all levels across the country."</li> </ul>		

Aggregate	Mid	Micro	Quotes	Frequenc	y Count
themes	themes	themes		Sources	Reference to micro theme
			<ul> <li>"I feel good. Really good. I feel relieved because I talk to these people and listen to their true stories."</li> <li>"I have never thought about the benefit for our company. I expect no benefit. It is a natural way of doing charity. It is good for my mind. I found peace in my mind by doing this."</li> <li>"Doing charity, in my opinion, need to be done very sincerely. It requires thoughtful actions, not senseless exhibitions. It is not noisy actions to attract media attention. It should be a gesture for relief on our own."</li> <li>"For my relief, and for the luck of my family. I also believe in karma. However, in the age of social media, I do not want to be famous because of doing charity. Therefore, I would not choose to do visible charity. I rather do it on my own. I rather do charity in silence. I used to visit quite regularly to a pagoda nearby my house. I donated for its charity. But I learned that people there did use the money for their personal purposes. I realized that and did not donate anymore."</li> <li>"In my case, I always want to pay back community, because community and society brings a lot of things to me. I always want to do well my social responsibility. Society gives a lot of invisible values to me. Then I will try to contribute to the society in my way. For example, I will do many things but giving money. I hate giving money. Instead, I conduct many activities and exchange experience with people in need. You know, people in flood areas, they were not like the media described. A lot of charity funds and donations come there. Nevertheless, where were these going to? I do not know. I must admit that there were so many people in great misery. They were truly devastated. Really. But I am not sure that you can reach to these people. So, I only ask that how do you know for sure?</li> </ul>		

Aggregate	Mid	Micro	Quotes	Frequenc	cy Count
themes	themes	themes		Sources	Reference to micro theme
			<ul> <li>How do you know correctly about their status? How do you know about the process of allocation? That the goods and money will come to the right people? Will there be fair allocation? Will there be corruption? How do you know all that? I am not sure, only state agencies know. But who will supervise the process? I do not believe in this process. I really care about and appreciate the helps. The true helps. The voluntary people who will come to the remote areas to help the people there. The teachers. The constructors. These helps are so invaluable because these will tend to reach to the right people."</li> <li>"People like my uncle was very fortunate because they had chances to study abroad while many folks have to suffer the difficult times of post-war period in Vietnam. Therefore, they really concern about the country. When he was in abroad, he built a big market for Vietnamese. He did it for business, but also for his sense of responsibility. When he came back Vietnam, his concern became bigger, not only for himself. He cared about the community and society. He aimed to build the business to help other people and to raise the social welfare. That is why he decided to invest in challenging areas, such as agriculture. It is very challenging. He is too experienced and smart to opt other profitable portfolios, but he still chose the difficult routes because he believes that will be beneficial for the people and for the society at large."</li> <li>"But their actions are really helpful. They did it in silence and pretty effectively. For example, they provided thousands of cows to the poor farmers. Very practical and helpful. But it was not known widely by public."</li> <li>"Yes, their approach is to return to the core values of doing business. It's about to serve the people. It's about to create a</li> </ul>		

Aggregate	Mid	Micro	Quotes	Frequenc	cy Count
themes	themes	themes		Sources	Reference to micro theme
			happy life indeed for everyone. Of course, there is formalism. But there is a real transformation to the core values."		
		Calculative motive	<ul> <li>"In general, the loss still happened. This is not good for business, but we accept that. We have four categories: general merchandise, electronic appliance, garment and fashion, FMCG (fast food and fresh food). Agricultural products belong to the fresh food section, so when this section is lost other three sections need to balance this loss, and we accept that. The human who works for fresh food section have to suffer this on their performance, but we sympathise because this is considered as a mission of the company. This is a calculated sacrifice and a hard decision from board of directors and the human who works for the fresh food section."</li> <li>"Sometimes, we need motivations. We need acknowledgement. We need our reputation will be polished, besides our goodwill to help others."</li> <li>"To us, such activities are a part of branding promotion. We would like to build a connection with the community and expand the consumer's goodwill and loyalty which is crucial to the retailers. In my opinion, the ultimate goal of such activities is to promote branding of the retailers. However, depending on the retailers' perspective, it is either the real concerns on the social well-being or the brand promotion of the retailers."</li> <li>"My main concern is to do business, so I do not really care about this. Additionally, I do not feel such activities could bring any benefit to our business activities. I do not see any significant impact."</li> </ul>	11	46

Aggregate	Mid	Micro	Quotes	Frequenc	y Count
themes	themes	themes		Sources	Reference to
					micro theme
			<ul> <li>"Of course, doing CSR as a public relations strategy will help them to earn advantages in their key business lines: real estate projects. Such projects bring massive profit for them."</li> <li>"There are many fake exhibition/performances for media feature in the purpose of doing social activities. We do not like that. We do not like to be thought that way. We refuse to do so. We prefer to be invisible to do this kind of activities."</li> <li>"At the moment, I do not believe in the true purpose of charity activities. They are doing this with another purpose, not because of altruism."</li> <li>"They are exploiting this chance to arouse the attention of society for their own benefit. For example, when people visit a village for charity, many of them did not really care the people there. They only cared how to appear nicely in the magazine and social media. They did not care the poor kids, but they really cared about their selfie images. I feel disgusting because of this. They should feel concerned when visit these places. They should not feel excited like that. That's so ashamed."</li> <li>"The local authorities ask me to donate the money for their activities. If I do not donate, I will meet some troubles with this relationship, despite this is not mandatory. But I do not know how they use my money. There is no transparency for this. Maybe they use that money for their personal purpose, I do not know. So I do not care. I only do that because it will help for my business."</li> <li>"For example, if the boss orders a social activity, he does not want to be noisy in public. However, he is known by notable politicians. Yeah, this is kind of politics When he committed to make sales exclusivity, he received a big amount of investment from government in return. Things like that I am</li> </ul>		

Aggregate	Mid	Micro	Quotes	Frequenc	y Count
themes	themes	themes		Sources	Reference to
					micro theme
			<ul> <li>not sure about this, because I am not part of this. But I can see things like that. Okay, things could be from his truism and benevolence, but here is an obvious linkage between the social activities and the benefits gained. Well, from what I saw and listened to, I guessed so."</li> <li>"For example, why did Y have to focus on agricultural products? Why did the prime minister appear in TV to speak about the supports of government that will be delivered for Y? I do not get it, because the profits of Y mainly come from real estate."</li> <li>"Other business activities only support for this main business. Other business activities will be sacrificed and exchanged for certain benefits. I see that things are not simple. There will always be a trade-off."</li> <li>"Those things actually I have to say such things actually were part of business practices. I am sharing with you this very honestly. For example, we carried out the charity trips only for the business purpose. I do not mention the ones who personally carry out this due to their benevolence. But actually, the social activities were carried out due to the business purpose only. However, such activities were not allowed to be leaked out without the permission from the management board. The internal communication was controlled very tightly and strictly. In the meetings, we were not allowed to record or film. There were people who in charge of this duty and we must obey that. For example, when we put on the Facebook some certain information, we will be noticed and warned. We do not know how they know that but they know that and they quickly approach to ask us to delete that information. They control the communication very effectively."</li> </ul>		

Aggregate	Mid	Micro	Quotes	Frequenc	y Count
themes	themes	themes		Sources	Reference to micro theme
			<ul> <li>"I did not know about this. It seems that no one really care about this. They only care about the business activities and how to achieve sales targets. I can confirm about that because I have never heard about it in any meetings or discussions. I am sure that I must know about it if they care about it."</li> <li>"When the enterprises provide community supports, they expect to gain certain benefit. They could not spend for nothing. That is an investment too. If I spend money and gain nothing, how can I survive? I must have a trade-off, certainly. When I build a charity house or a community school, I bet that I must have something back related to business."</li> <li>"Here the situation is completely different in Vietnam. Our country is still poor. We could not do that way. We have to think wisely about how to use it. We have to employ strategic trade-off with that. That is not responsibility because responsibility have to be done voluntarily for society and no expectation to get back certain benefits. Such benefit is either money or reputation. Definitely so."</li> <li>"I mean trade-off. It is not genuine. It is purely formalism. That is why people hate it."</li> <li>"Because their first priority is to do business. They have to be responsible to their employees. They have to pay taxes. They have to accomplish basic responsibilities. In Vietnam, it is too great to achieve these two responsibilities, I must say so. Then, if they want to do CSR, they have to reach a certain level of development which allows them to do this. It is not so easy, really. Therefore, well-known big retailers all implement CSR, but I think they see these as supplementary activities for their</li> </ul>		

Aggregate	Mid	Micro	Quotes	Frequency Count	
themes	themes	themes		Sources	Reference to
					micro theme
			PR strategy to develop their brand. It is not purely philanthropy. It has to be commercial sometimes."		

#### 4.7.3. Consequences of CSR Engagement

The interviewees occasionally provided an extensive discussion on the consequences of CSR engagement as they generally believed that the impact could be in the long-term. However, they also stated and evaluated some limited discussions in terms of responses of the consumers, as revealed in Table 5. The limited extent of their opinions could be due to their views were not from a consumer standpoint but a managerial standpoint. Nevertheless, some notable quotes regarding consumer responses were reported as follow:

"When the product is cheap, it will attract more customer to the supermarket. The impulse buying of the customer on other products will partly complement this loss."

"When the consumers realise that we truly devote to the community by our responsible act, they will show the support. This support is much more valuable than what we have done today."

"I can see for the past twelve years, what I have done for the consumers and partners are finally rewarded. The company has developed beautifully. For example, to the consumers, I always want to find possible ways to take good care of them and deliver to them the committed values. I never have the intention to manipulate the information but to keep it transparent. I want everyone to feel happy and satisfied. When they are all like that, my company also has the chances to succeed."

It could be concluded that there was enough evidence that consumers responses still play an important role in the decision related to CSR. The answer could be more transparent in the survey focusing on consumers' perspective in Study 2.

Aggregate	Mid themes	Micro themes	Quotes	Frequenc	y Count	
themes				Sources	Referenc	;e
					to mic	ro:
					theme	
Consequences	Consumer resp	onses	<ul> <li>"When the product is cheap, it will attract more customer to the supermarket. The impulse buying of the customer on other products will partly complement this loss."</li> <li>"When the consumers realise that we truly devote for the community by our responsible act, they will show the support. This support is much more valuable than what we have done today."</li> <li>"This is no secret that we do this for attracting more consumers. Who do not need consumers? Currently, consumers came back to our stores after this number decreased in the last year."</li> <li>"I can see for the past twelve years, what I have done for the consumers and partners are finally rewarded. The company has developed beautifully. For example, to the consumers, I always want to find possible ways to take good care of them and deliver to them the committed values. I never have intention to manipulate the information but to keep it transparent. I want everyone feel happy and satisfied. When they are all like that, my company also has the chances to succeed."</li> <li>"The strongest confident point is that the consumers really believe in the quality of our company."</li> </ul>	3	6	

# Table 6 - Themes Emerged from Data Analysis Related to Consequences of CSR Engagement

#### 4.8. Summary of the Results for Qualitative Study

The study mainly designed using a qualitative approach to answer **Research Question 1**: What are the possible antecedents and consequences of engaging CSR in the context of an emerging economy? The results from data analysis showed that several prominent themes demonstrated the antecedents and consequences of CSR engagement and the potential mediators of the relationship between CSR engagement and its outcomes. More specifically, it is suggested that CSR domains, including community involvement, environment protection, customer marketing, employee relation and social well-being, could be the antecedents of CSR engagement. Moreover, the approach of CSR strategy could be also another antecedent. In addition, CSR engagement is supposed to have an impact on consumer awareness. In terms of the consequences of CSR engagement, it is suggested that consumers could be more likely to be positive on their attitudinal and behavioral responses. Finally, a large amount of the evidence from data analysis revealed motivations of engaging CSR from the managerial perspective. It is suggested that normative motive, affective motive, and calculative motive should be the core variables in the conceptual framework of the subsequent quantitative study.

### CHAPTER 5 - THEORETICAL UNDERPINNING, CONCEPTUAL FRAMEWORK AND HYPOTHESES DEVELOPMENT

#### 5.1. Theoretical Underpinning of the Study

In order to address the research objectives discussed from the beginning of the thesis, a literature review and a preliminary study 1 have been conducted to inform the possible variables of the conceptual framework for the study 2. As shown in the conceptual framework in Figure 1, this study is to investigate whether perceived attributions of consumers on firm's motives are associated with CSR activities in five different domains and consumers' reactions of both attitudinal and behavioural aspects in the particular context of an emerging market. The study also examines whether the proactive approach of the firm to CSR engagement, the consciousness of sustainable consumption of consumers in environment and society affects the strength of the relationships between CSR dimensions and perceived attributions of consumers.

Respectively, four specific research questions of Study 2 are putting forward as presented below:

**Research Question 1:** Do the CSR domains affect consumer's perceived attributions of firm motives in engaging CSR in the context of developing countries?

**Research Question 2:** Does the proactive approach of the firm on CSR affect consumer's responses in the context of developing countries?

**Research Question 3:** Does the awareness of consumers toward sustainable consumption affect their responses to CSR in the context of developing countries?

**Research Question 4:** Do attributed motives of consumer affect their attitudinal and behavioural responses to CSR in the context of developing countries?

To address these research questions, which mainly focus on consumer responses, it is suggested that attribution theory (Jones and Davis, 1965; Kelley, 1967, 1972; Kelley & Michela, 1980; Anderson & Weiner, 1992; Walker et al., 2010) is highly compatible and applicable as the main underlying theoretical framework to explicate the consumer's cognitive process of attributions of firm's motive in engaging CSR as well as explain the role of the proactive approach of the firm and consciousness of sustainable consumption to consumer responses. Besides the attribution theory as the main theoretical framework, other possible theoretical frameworks have also been considered, including the ethical standpoint of

sustainability, cognitive paradigms of consumer behaviours, to elaborate the different aspects of variables in the conceptual framework (see more at Table 7).

The central idea of attribution theory is to provide the individuals with the alternatives of causal interpretations/perceptions of events/behaviors in their surrounding environment and reflect how these interpretations/perceptions have causal effects/explanations on their attitude and behaviour (Martinko, Harvey, & Douglas, 2007; Weiner, 1990). Heider (1958) was the first attributional theorist by proposing a psychological theory of attribution. Following this, other scholars' work, such as Kelley (1967, 1972, 1973, 1979), Weiner (1971, 1974, 1986), have been significantly influential to the development of attribution theory. Kelley (1967, 1973) focused on how individuals locate the causality of a behavior/event by considering the pattern of information regarding the consensus, consistency, and distinctiveness of the behaviour/event, which can be used to infer an internal attribution and/or external attribution for access a behaviour/event. In contrast, Weiner et al. (1971) argued that an individual's expectations, emotions, and behaviors could be predicted by understanding whether the event's cause was believed to be (1) internal or external, (2) stable or unstable, (3) controllable or uncontrollable, and (4) global or specific. These models from Kelley (1967, 1973) and Weiner et al. (1971) reveal the complexity and ambiguity of the attributional process, which may require multiple attributions and generate implicit levels of perception for each attribution.

In sum, according to Weiner (2019), the ideas on attribution theory mainly focus on person perception (social psychology), causal beliefs (cognitive psychology), motivational processes (organisational psychology). He calls for further attempts on expanding to new phenomena that the theory originally did not address and new theoretical challenges that force reconceptualisation and rethinking, particularly a relational attribution. Weiner (2019) also points out that while attribution theory has been fundamentally built upon the idea that causal beliefs reside within or outside the person, there is an unbalance in viewing such attributions because the external impact from the outside environment is deemed undervalued as compared to internal attributions.

Since its introduction, attribution theory is widely applied in various fields, including education, career development, law, clinical psychology, mental health domain, health care (Weiner, 1980; Lewis & Daltroy, 1990; Daly, 1996). However, according to Martinko, Harvey, and Dasborough (2011) & Martinko & Mackey (2019), attribution theory has been mainly employed in explaining human behaviors and they also point out that its potential is still not realised in contributing to the knowledge of understandings of organisational sciences (Harvey, Madison, Martinko, Crook, and Crook, 2014).

Criticisms regarding the explanatory power of attribution theory exist when critics suggested that attributional dimensions contribute only a small proportion of variance in the causal explanation of behavioral responses (Mitchell, 1982). Others question the realistic aspect of the rational information-processing model suggested by attribution theory as they believe that people generally rely on more efficient cognitive schema and implicit assumptions when forming causal perceptions (Lord & Smith, 1983; Lord, 1995). Such criticisms have been addressed by arguments that due to the failure of overspecified or underspecified research models which include/not include irrelevant/relevant variables (Martinko et al., 2007; Weiner, 1986). They conclude that because of this lack of adequately specified models, it is likely to invoke events that are unexpected and personally relevant rather than detailed causal search processes (Lord, 1995; Weiner, 1986). Therefore, Martinko and Mackey (2019) suggest the need to investigate the causal explanation of new types/dimensions of attributions to be contributed to the traditional dimensions of attribution theory, enhancing the general theoretical tenants of attribution theory and making the theory more powerful and generalised. They also call for an integration of contribution to theory include the further development, validation, and evolution of attribution process models and relationships between attributions and emotional processes (Martinko and Mackey, 2019).

The applicability of attribution theory and other substantial theories on components of the conceptual framework is continuously and extensively discussed in the following sections to justify the formation of the conceptual framework. Based on the discussion from section 2.1.2. *Theoretical roots of CSR in Literature review*, Table 7 below includes basic arguments of the correspondent theories and the justification for compatibility of theories to the research.

Theory	Brief Description of Theoretical argument	Justification for Thesis
		Compatibility
Attribution	The central idea of attribution theory is to provide the	The theory explains the attributed
Theory	individuals with the alternatives of causal	motives of engagement of CSR of
	interpretations/perceptions of events/behaviors in their	the firms that the consumers
	surrounding environment and reflect how these	could refer.
	interpretations/perceptions have causal effects/explanations on	
	their attitude and behaviour (Martinko, Harvey, & Douglas,	
	2007; Weiner, 1990).	
Consciousness	Consciousness for sustainable consumption is defined as an	The theory explains the typology
for Sustainable	intention "to consume in a way that enhances the	of consumer behavior who are
Consumption	environmental, social and economic aspects of quality of life"	conscious for consumption in
Scales	(Balderjahn et al., 2013: 182)	respect of environment and social
		issues.
Four-Stage	Four-stage loyalty model proposes that loyalty consists of	The theory explains the
Loyalty Model	belief, affect, intention, and action (Oliver, 1997)	composition of consumer
		responses in terms of attitudinal
		and behavioral loyalty.

## Table 7 - Review of the Main CSR Theories Compatible to Thesis

#### 5.2. Formation of the Conceptual Framework

Given the three components Input, Internal Outcomes, External Outcomes in the CSR framework developed by Bhattacharya & Sen (2004), it is suggested that conceptual framework for the study also contains three main parts: CSR domains as Input, consumer attributions of firm motives in engaging with CSR as Internal Outcomes, attitudinal and behavioral responses from consumer towards CSR engagement of the firms as External Outcomes. In addition, CSR strategy of the firm and consciousness in sustainable consumption of consumer have been added as potential moderators in the relationship between the Input and the Internal Outcomes, which are also related to some potential moderators stated in Bhattacharya & Sen (2004), such as marketing strategy of the firm and overall attitudes of the consumer toward CSR.

#### 5.2.1. CSR Domains of Community, Customer, Employee, Environment, and Society

From stakeholder perspective, CSR is a multifaceted concept which embraces a variety of domains since there are multiple different expectations of the stakeholder of the firm that need to be met (Freeman, 1984; Freeman and Liedtka, 1991; Carroll, 1993; Weiss 2003). From the stakeholder perspective, various stakeholders, both primary and secondary, involve the firm, such as shareholders, customers, employees, local communities, governments, suppliers, media, non-government organisations, activist groups (Maignan et al., 1999; Mohr et al., 2001; Longo, Mura & Bonoli, 2005; Blowfield and Frynas, 2005; Holtbrugge and Dogl, 2012; Jamali and Karam, 2018; Visser, Matten, Pohl and Tolhurst, 2007). In order to satisfy stakeholders' demands, it is essential to carry out CSR initiatives that have been suggested from literature, including operational support (undertaking operations ethically and with integrity), employees support (safety, job security, profit sharing, employee participation, treating employees fairly and equitably etc.), community support (actively involved in education, health and housingrelated supportive activities, co-opting activities, philanthropic activities), product/services (product/service quality, product safety, delivery, research and development etc.), environment support (sustaining the eco-friendly environment, producing environmentally friendly products, waste management, recycling etc.), miscellaneous support (active participation in non-native country development) (Rao, 1994; Sen and Bhattacharya, 2001; Staples, 2004).

In order to make CSR engagements easier to assess and more tangible to consumers, Oberseder, Schlegelmilch, Murphy & Gruber (2014) conduct a qualitative study on CSR perception of consumers and CSR managers. The study suggests different CSR domains by focusing on a variety of stakeholders, including employees, customers, environment, suppliers, the local community, shareholders, and society at large. Based on the high importance to the firm as well as viability/accessibility of consumers perception in determining the attribution of CSR engagement and CSR motives of the firm, five following domains are chosen in the CSR dimensions of the conceptual model, including Community, Environmental, Customer, Employee, and Societal domains.

In terms of the first domain, Community CSR, Maignan and Ralston (2002) report the extent and content of business websites in France, the Netherlands, the UK, and the US, in which it is stated this domain consists of initiatives and activities that relate to arts and culture, education, quality of life and well-being, the safety of the people in local communities in which the firm operates, and protection of the environment. Bhattacharya and Sen (2004) suggest the domain community support, including support of arts and health programs, educational and housing initiatives for the economically disadvantaged, and generous/innovative giving. Oberseder, Schlegelmilch, Murphy & Gruber (2014) also point out an important concern that the firms should note is its responsibility toward the local community, which is regarding the obligation of creating jobs, local sourcing, and economic contribution to the development of local communities and regions. Given the characteristics of the local communities in emerging economies, community CSR in this study aims at activities that have been carried out in order to support the local communities, which ranges from creating jobs, eliminating the poverty, contributing economic development and well-being for the regions.

According to Maignan and Ralston (2002), Customer CSR represents the policies for achieving high product/service quality and safety of its customers in relation to its production activities or products/services. Oberseder, Schlegelmilch, Murphy & Gruber (2014) document the customer domain should focus on topics like fair prices, clear and comprehensive product labelling, safe and high-quality products. Bhattacharya and Sen (2004) suggest the product-domain, which focuses on product safety, research & development, innovation, marketing, contracting controversies, and antitrust disputes. In this study, customer CSR is the policies and activities which focus on the benefit and well-being of consumers, ranging from every aspect of marketing, services and relationship policies.

The third domain, Employee CSR, according to Maignan and Ralston (2002), expresses the commitment of equal opportunity in recruitment and promotion to all employee regardless of race, gender, age, or handicap. It also respects the safety of employees in the workplace along with their overall health level. Oberseder, Schlegelmilch, Murphy & Gruber (2014) specify that the employee domain encompasses issues such as working conditions, non-discrimination of employees or adequate remuneration. Bhattacharya and Sen (2004) propose

employee support to address the concern for employees, including safety, job security, profitsharing, union relations, and employee involvement in decision-making progress. In this study, employee CSR is focusing on employee's benefits and well-beings, ranging every aspect as suggested from previous authors (Maignan and Ralston, 2002; Oberseder, Schlegelmilch, Murphy & Gruber, 2014; Bhattacharya and Sen, 2004).

Regarding Environment CSR, according to Oberseder, Schlegelmilch, Murphy & Gruber (2014) suggest that consumers see many environmental responsibilities of the firm such as reduction of energy consumption, waste, and emissions. Bhattacharya and Sen (2004) suggest that CSR environment consists of promoting environmentally friendly products, facilitating hazardous waste management, preventing the use of ozone-depleting chemicals, forbidding animal testing, controlling pollution and encouraging recycling. From the discussion in literature, it could be seen that environment is one of the most prominent issues of CSR. Therefore, environment CSR in this study should contain environment-related issues discussed previously (Oberseder, Schlegelmilch, Murphy & Gruber, 2014; Bhattacharya and Sen, 2004).

Finally, the domain of Societal CSR, as suggested by Oberseder, Schlegelmilch, Murphy & Gruber (2014), the firm should be responsible to the society at large, which means it aims to address wider issues such as donations to social causes, employment of people with disabilities, and the support of social projects. In literature, societal CSR is often mentioned as a principle in the triple of bottom lines (Elkington 1994, 1997; Aguinis and Glavas, 2012) rather than as a specific dimension of CSR policies. In distinguishing with Community CSR domain which includes several issues in the local communities, it is suggested Societal CSR in the study embraces wider issues that the firms aim to tackle at the societal level, such as philanthropy and social projects, particularly in education or medical issues, where the firms could offer the helpful collaboration to the government.

In sum, five CSR domains (community, environment, customer, employee, society) are chosen for the conceptual model as they form a wide range of CSR engagement of the firms with some overlaps. However, such stakeholder-oriented domains could also be separable because there are distinctions between their stakeholders.

#### 5.2.2. Attribution of Affective, Normative, and Calculative Motives

In regard of applicability of attribution theory in CSR field, as discussed in *Chapter 2: Literature Review*, various scholars utilise the theory to explain what and how stakeholders perceive on the manners/causes the firm behaves/conducts toward its relationship with society (Becker-

Olsen et al., 2006; Walker et al., 2010). There are various types of attribution of CSR motives, such as extrinsic and intrinsic motives (Graafland & der Duijn Schouten, 2012), profitcentered/firm-serving/economic and not profit-centered/public-serving/social motives (Becker-Olsen et al., 2006; Kim et al., 2012; Skarmeas and Leonidou, 2013), instrumental, relational, and ethical motives (Aguilera, Rupp, Williams, & Ganapathi, 2007; Rupp, Williams, & Aguilera, 2011), egoistic-driven, strategic-driven, stakeholder-driven, and values-driven motives (Ellen, Webb & Mohr, 2006), affective, normative, and calculative motives (Woisetschlager, Backhaus, & Cornwell, 2017).

Of the aforementioned attributed motives, typology of affective, normative, and calculative motives is opted and placed at the focal point of the conceptual framework because of its newness in exploring attribution effect in CSR and ability to represent the varied reflection of attributions of the consumers. This is also a timely response to the research calls made by attributional theorists regarding the introduction of new powerful dimensions of attributions (Martinko & Mackey, 2019; Weiner, 2019).

According to Woisetschlager, Backhaus, & Cornwell (2017), the Normative Motive is identified as the firm engages in CSR issues by doing their civic duty in the response of the normative expectations of the stakeholder in particular and society in general. Based on the multiple inference model of attribution about motive-related traits of a person (Reeder et al., 2004), Woisetschlager, Backhaus, & Cornwell (2017) suggest normative motive reflects the "limited-choice condition" for helpful behaviour, which is considered as an obedience motive.

The Affective Motive is identified as the firm engages in CSR issues due to their intrinsic desire to tackle the problems or sincere intentions to contribute in the sustainable development of society (Woisetschlager, Backhaus, & Cornwell, 2017). The multiple inference model of attribution suggests affective motive is interpreted by "free-choice condition" for helpful behaviour, which is considered as an unselfish motive (Reeder et al., 2004; Woisetschlager, Backhaus, & Cornwell, 2017).

The Calculative Motive is identified as the firm engages in CSR issues due to their pragmatic strategy to approach markets or stakeholders and to maximize the economic benefits, yield the profits or enhance reputations (Woisetschlager, Backhaus, & Cornwell, 2017). The multiple inference model of attribution suggests calculative motive is reflecting "ulterior-motive condition" for helpful behaviour, which is considered as a selfish motive (Woisetschlager, Backhaus, & Cornwell, 2017; Reeder et al., 2004).

In sum, the newness in exploring attribution effect in CSR and ability to represent the varied reflection of attributions of the consumers are the main reasons that the attributions of normative, affective, calculative motives are employed in the conceptual model.

#### 5.2.3. Proactive CSR Strategy

As mentioned earlier, the suggestion from Weiner (2019) is to explore the external impact from the outside environment to the attributional process. There is one external attribution that should be considered is perceived proactivity of CSR engagement of the firm. The resourcebased view suggests that proactivity of the firm in engaging with CSR could be formed as a competitive advantage/superiority (Sharma and Vredenburg, 1998; Berry and Rondinelli, 1998; Klassen and Whybark, 1999; Benn et al., 2006; Aragon-Correa et al., 2008). Burke and Logsdon (1996) identified proactivity as one of the critical dimensions of the strategic decisionmaking process of CSR policies which are essential for achieving the success of business objectives. Proactive CSR, it could be said, is being able to establish plans and policies, as well as implement engagements and actions in anticipation of emerging economic, technological, social or political trends in the absence of crisis conditions (Burke and Logsdon, 1996). In a turbulent and unstable context as well-documented in emerging markets (Hoskisson, Eden, Lau & Wright, 2000; Visser, 2008; Khanna & Palepu, 2010; Amadeo, 2017), in order to secure the normal operation as well as better competitive advantages, proactivity plays a significant role in monitoring emerging social trends and regulatory initiatives regarding across potential dimensions of CSR (Burke and Logsdon, 1996).

It is also argued that under the viewpoint of attribution theory, the consumer could interpret a certain kind of positive motives of the firm given their approach of CSR, such as voluntarily (Wilson, 1975; Carroll, 1979; McWilliams et al., 2006; Du et al., 2007; Groza et al., 2011; Torugsa, O'Donohue & Hecker, 2013), value-creating actions (Benn et al., 2006; Berry and Rondinelli, 1998; Klassen and Whybark, 1999; Sharma and Vredenburg, 1998, Aragon-Correa et al., 2008), altruistic nature or more value-driven motive (Becker-Olsen et al., 2006), or corporate citizenship (Luo and Bhattacharya, 2009; Vogel, 2005; Becker-Olsen et al., 2006; Ricks, 2005). Empirical evidence shows that such positive motives lead them to react positively to the CSR engagement of the firms, at least on the attitudinal perspective (Sharma and Vredenburg, 1998; Berry and Rondinelli, 1998; Klassen and Whybark, 1999; Benn et al., 2006; Aragon-Correa, 1998; Starik and Rands, 1995). Therefore, it is expected that proactive CSR could play a moderating role on the perceived attribution of the consumers towards CSR domains.

In sum, it is inevitable that the firm must have its approaches to CSR strategy whether proactive or not. Therefore, the approach of the firm toward CSR engagement is an important variable. From the discussion of literature, it is suggested that the proactive CSR strategy could have some kinds of effects on customer perceptions on the firms CSR engagement. Therefore, this variable should be included in the conceptual model of the study.

### *5.2.4. The Consciousness of Sustainable Consumption in the Environment and Society Aspects*

Another aspect of attribution is the consciousness of sustainable consumption of consumers. Indeed, the traits of self-perception/self-awareness of a rising generation of the ethical consumers regarding the triple bottom line are robustly and increasingly depicted in recent years under the standpoint of ethical standpoint (Elkington, 1994; Gladwin and Kennelly, 1995; Shrivastava, 1995; Stead and Stead, 2000; Van Marrewijk and Were, 2003; Auger, Devinney, Louviere & Burke, 2008; Carrington, Neville & Whitwell, 2010; Sheth, Sethia, & Srinivas, 2011; Lim, 2017; Brown et al., 2007; Lips-Wiersma and Morris, 2009; Sheth et al., 2011; Phipps et al., 2013; Lim, 2017; Auger et al., 2006).

Phipps et al. (2013: 1227) define sustainable consumption as "consumption that simultaneously optimizes the environmental, social, and economic consequences of acquisition, use and disposition in order to meet the needs of both current and future generations".

Balderjahn et al. (2013) introduced the concept of consciousness for sustainable consumption, which is defined as a state of concern "to consume in a way that enhances the environmental, social and economic aspects of quality of life" (Balderjahn et al., 2013: 182). This consciousness for sustainable consumption model is proposed in line with the suggestions of Sheth et al. (2011), who emphasise the need to develop a more holistic view of sustainability based on the concept of mindful consumption, which aims at of a new generation of ethical consumers whose sense of caring for the harmony of environmental nature, community development and a healthy style of self-consumption that leads to more mindful and socially responsible behavior in consumption. Given three principles of sustainability, the model of consciousness for sustainable consumption is constructed based on three dimensions: environmental, societal, and economical (Balderjahn et al., 2013).

According to Balderjahn, Peyer, Seegebarth, Wiedmann and Weber (2018), the consciousness of environmental consumption is concerned with the consumer making their purchase decisions based on the consciousness of how the firms tackle environmental issues

132

that relate to the products, such as the attention on how the products that are produced, packaged or disposable in an environmentally friendly manner. They also suggest the consciousness of societal consumption regarding consumer making their purchase decisions based on the consciousness of how the firms tackle societal issues regarding the products, such as the attention on how the firm treats workers during the manufacturing process with various respects of human rights, discrimination, child labor, and compensation (Balderjahn, Peyer, Seegebarth, Wiedmann and Weber, 2018).

Besides environmental and societal dimensions of consciousness of sustainable consumption, Balderjahn et al. (2013) also provide evidence to argue for the economic dimension involves deliberate decisions concerning whether to spend money on a product. According to them, from a sustainability perspective, the buy-or-not-to-buy decisions made by the economically conscious consumers could result in the following three modes of consumption: 1) voluntary simplicity, 2) debt-free consumption, and 3) collaborative consumption (Balderjahn et al., 2013). However, in the conceptual model, two variables of consciousness of sustainable consumption in environment and society proposed in the Balderjahn et al.'s (2013) model are selected and expected to explain the moderating effect on the consumers' attribution towards the internal motives of the firms' CSR domains. The reasoning for the selection of these two variables is that because the desire to maintain the viability of the conceptual framework as well as the varied influence of the economic dimension in the five selected domains of CSR, meanwhile the environmental and societal aspects have a direct link to the Environmental CSR and Societal CSR respectively.

In sum, the consciousness of sustainable consumption is a new and unique construct in studying CSR, especially in the context of emerging economies where consumer awareness is not known much. Therefore, it is plausible to have this construct in the conceptual model.

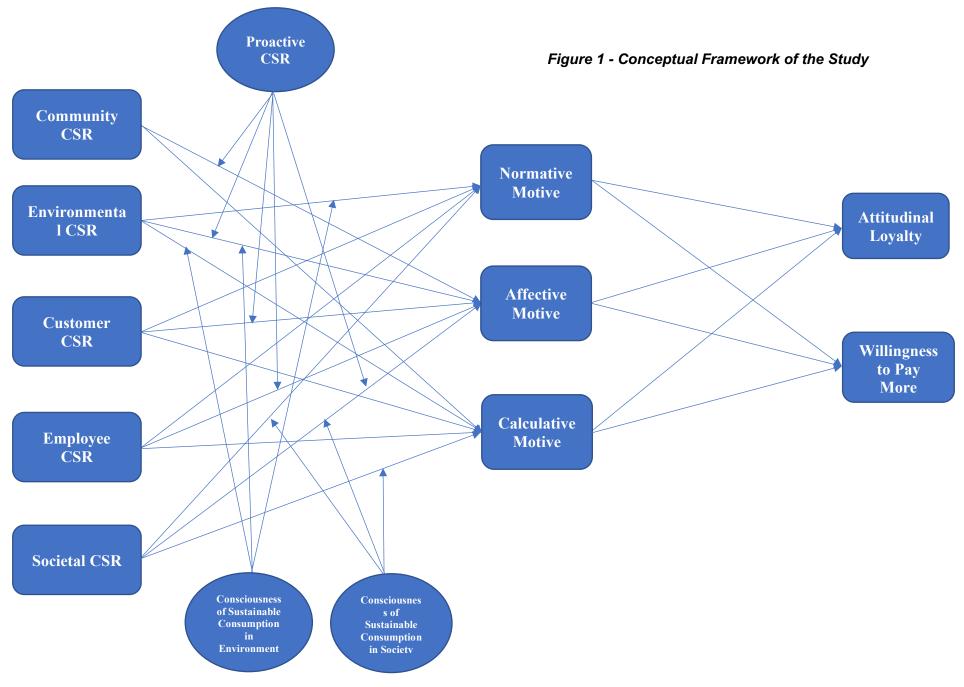
#### 5.2.5. Attitudinal and Behavioral Responses of the Consumer

As discussed in the literature review, in order to measure the consumer responses of perceived CSR motives of the firm, Bhattacharya & Sen (2004) suggest two kinds of outcomes that benefiting the firms: internal outcomes (awareness, attributions, attitude, attachment) and external outcomes (purchase, price premium, loyalty, word of mouth, resilience). It seems this set of outcomes reflect two aspects of consumer responses, the first is about attitudinal responses and the latter is regarding behavioral responses. However, amongst these outcomes, loyalty could be stood out to further analyse due to it could also reflect the internal/attitudinal and external/behavioral reactions of the consumers, according to the literature of loyalty.

According to Evanschitzky and Wunderlich (2006), the behavioural perspective, or "process" (Oliver, 1999), or "operational" (Dick and Basu, 1994), of brand loyalty emerged since the 1970s which mainly focuses on the repeat cycles of biased purchase behaviors of a consumer on one specific brand from a collection of brands (Bass, 1974; Jacoby and Chestnut, 1978; Jacoby and Kyner, 1973; Ehrenberg, 1988; Tellis, 1988; DuWors and Haines, 1990). According to Day (1969), measuring loyalty based on the repeat of purchase is deemed as a rather narrow approach as Dick and Basu (1994) name the approach as "spurious loyalty" and state that this could also occur even if the firm has a bad reputation due to the temporary satisfaction of consumers or a lack of alternatives of brands (Perez et al., 2013). In order to have a wider perspective of loyalty, Jacoby and Chestnut (1978) suggest that the internal process of the attitude of a consumer should be analysed. Following this, another perspective of loyalty, namely "psychological" (Oliver, 1999) or "theoretical" (Dick and Basu, 1994), has been introduced as the attitudinal aspects of deep-rooted beliefs, affective commitment, and internal dispositions of consumers on the same brand has been examined to explain their repeat purchase behaviours (Day, 1969; Dick and Basu, 1994; De Ruyter, Wetzels and Bloemer, 1998; Oliver, 1999; Zeithaml, Berry and Parasuraman, 1996). Many other scholars also agree to view consumer loyalty as a behavioural and attitudinal construct (Liljander and Strandvik, 1995; Andreassen and Lindestad, 1998; Bloemer et al., 1999, Biong, 1993; Selnes, 1993; Delgado and Munuera, 2001; Anderson, 1996; Fornell et al., 1996).

Despite there is no universally accepted definition of loyalty exists, the combination of the behavioural and attitudinal perspectives of the construct helps to introduce a holistic view of formation for measures of loyalty (Jacoby and Chestnut, 1978; Oliver, 1999; Uncles, Dowling, and Hammond, 2003; Dick and Basu, 1994; Ganesh et al., 2000).

In sum, the conceptual framework of the study, therefore, conceptualises loyalty in terms of both perspectives of the construct. The first aspect revealed as the variable Attitudinal Loyalty, which is considered as a broader approach to understand and measure loyalty that could have a long-term commitment to the firm (Shankar et al., 2000, Chaudhuri and Holbrook, 2001, Reichheld, 2003). The second aspect of behavioural loyalty is measured by Willingness to Pay More, which is a variable that widely applied in studying behavioural responses of the consumers in CSR (Auger, Burke, Devinney, & Louviere, 2003; Woisetschlager, Backhaus, & Cornwell, 2017; Shim, Shin & Kwak, 2018; Chen, Huang, Yang & Dube, 2018).



#### 5.3. Hypothesis Development

# *5.3.1. Dimensions of CSR Initiatives as Antecedents of Consumer Attribution of Firm's Motive*

According to attribution theory, people make causal interpretations/perceptions of events/behaviors in their surrounding environment and reflect how these interpretations/perceptions have causal effects/explanations on their attitude and behaviour (Martinko, Harvey, & Douglas, 2007; Weiner, 1990). Therefore, consumers react and elaborate when certain CSR initiatives being introduced or communicated by assigning attributions on the underlying motives of the firms to address the questions of why they do it. A study conducted by Bhattacharya and Sen (2004) shows that CSR domains potentially have a link with the attributions. Other scholars also agree that consumers are likely to perceive/evaluate the motivations of the firm given a process of cognitive elaboration regarding attributed motives (Walker et al., 2010; Becker-Olsen et al., 2006).

It could be, therefore, argued that when accessing across the domains of CSR that the firms engage, consumers shall deliberately infer their attributions. However, the proposition should be challenged by much empirical evidence confirmed that the different levels of consumers' perceived importance of CSR domains (Pomering and Dolnicar, 2009; Brunk, 2010; Perez and Rodriguez del Bosque, 2012; McDonald and Lai, 2011). For example, Brunk (2010) asserts that not all traditional stakeholders have the same level of attention to consumers. Other studies state that community is often considered as the least important domain that gaining the appreciation of the consumers. The reasons might be due to the community-oriented activities are long-established at the centric position of CSR policies, which leads to the higher demand for more innovative, inclusive, and widespread programs so that consumers could label them as a CSR initiative (Pomering and Dolnicar, 2009; McDonald and Lai, 2011; Perez and Rodriguez del Bosque, 2012).

In terms of outcomes that CSR initiatives have on the firm and its stakeholders, especially consumers, previous studies confirmed the business case of CSR initiatives, yet the results vary when each CSR initiative has a different degree of effect. For example, philanthropy or environmental friendliness seems to have a direct effect on positive attitudes of consumers toward the firm (D'Astous and Bitz, 1995; Brown and Dacin, 1997; Sen and Bhattacharya, 2001; Laroche, Bergeron & Barbaro-Forleo, 2001; Ailawadi, Neslin, Luan & Taylor, 2014), yet fair-trade only has indirect effects or could cause consumer scepticism or is unlikely to be purchased (Littrell and Dickson, 1999; Peattie & Crane, 2005; Castaldo, Perrini, Misani & Tencati, 2009; Tully & Winer, 2014).

In the context of developing countries, according to Visser (2008), philanthropic or charity traditions on community domain is most commonly associated with CSR which is often go unnoticed as it is considered as take-it-for-granted acceptance. Therefore, it is predictable that in this specific case consumers seem to hardly perceive community domain in the attribution of normative motive. Otherwise, as attribution theory suggest, they are likely to elaborate on the CSR domains to infer the motives of the firms.

Combining with the argument by Du, Bhattacharya and Sen (2010), the ineffectiveness of communication on CSR and the CSR driven by instrumental motive cause suspicion on the consumers. Therefore, they tend to support the initiatives that have directly benefited their life and well-being, such as community initiatives or customer CSR policies, while they tend to be sceptical on other initiatives that related to broad issues, such as environment, society or not directly relate to them, such as employee policies of the firms.

Thus,

the following set of research hypotheses have been put forwards regarding the relationship between CSR initiatives and consumer attribution of normative motive of the firm (see Figure 2):

## H(I)1. (a) Environmental CSR, (c) Employee CSR, (d) Societal CSR has a direct and negative influence on Normative Motive.

### H(I)1. (b) Customer CSR has a direct and positive influence on Normative Motive.

the following set of research hypotheses have been put forwards regarding the relationship between CSR initiatives and consumer attribution of affective motive of the firm (see Figure 2):

## H(I)2. (a) Community CSR, (c) Customer CSR has a direct and positive influence on Affective Motive.

# H(I)2. (b) Environmental CSR, (d) Employee CSR, (e) Societal CSR has a direct and negative influence on Affective Motive.

the following set of research hypotheses have been put forwards regarding the relationship between CSR initiatives and consumer attribution of calculative motive of the firm (see Figure 2): *H(I)3. (a)* Community CSR, (c) Customer CSR has a direct and positive influence on Calculative Motive.

H(I)3. (b) Environmental CSR, (d) Employee CSR, (e) Societal CSR has a direct and negative influence on Calculative Motive.

#### 5.3.2. Consumer Attribution of Firm's Motive Informs Their Consumer Loyalty

Bhattacharya & Sen (2004) suggest that two possible kinds of outcomes of perceived attribution of CSR motives that benefiting the firms are: internal and external outcomes, which could be articulated as attitudinal and behavioral loyalty as discussed in the previous section. There is also much evidence from literature support argument that when consumers have positive attribution of motives of the firm that could lead to positive consequences, both on the attitudinal and behavioural aspects (Ellen et al., 2006; Groza, Pronschinske & Walker, 2011; Vlachos et al., 2009; Walker et al., 2010; Szykman, Bloom, and Blazing, 2004; Brown and Dacin, 1997; Sen and Bhattacharya, 2001; Yoon et al., 2006). However, as suggested in the literature, the responses of consumers are also varied depending on the specific attributions of the motives that consumers reflect (Forehand & Grier, 2003; Yoon et al., 2006, Kim & Lee, 2012).

Regarding affective motive, it seems to be certain that the inferred attribution of this motive could have the positive responses from the consumers as they appreciate the altruistic intentions, sincere benevolence and genuine voluntary of the firms in engaging with CSR (Ellen et al., 2006; Groza, Pronschinske & Walker, 2011; Woisetschlager, Backhaus, & Cornwell, 2017).

Similarly, some evidence from literature in developed countries suggest that consumers also react positively to strategic-driven motives of engagement of the firms (Ellen et al., 2006). They tend to be willing to accept the strategic goal and calculative motivation of firms in conducting commercial and promotional activities in the form of CSR activities (Ellen et al., 2006; Vlachos, Tsamakos, Vrechopoulos, & Avramidis, 2009; Kim and Lee, 2012). However, in the context of developing countries, where the consumer trust is low and the institutional pressures are weak (Visser, 2008; Jamali and Karam, 2018), consumers tend to suspect the commercial events and could blame the organisers carried out such events to earn reputation or boost sale rather than to be for the public-serving purposes. As a result, they are more likely to react negatively to the firm that they have perceived attribution of calculative motive in engaging with CSR (Webb and Mohr, 1998; Rifon, Choi, Trimble & Li, 2004; Kim et al., 2012; Lange and Washburn, 2012; Samu and Wymer, 2009; Rim et al., 2016; Chernev and Blair,

2015; Cuddy et al., 2011; Vlachos et al., 2009; Becker-Olsen et al., 2006; Kang et al., 2012; Woisetschlager, Backhaus, & Cornwell, 2017).

Ellen et al. (2006) assert that consumers respond positively to value-driven motives. As mentioned earlier in literature, consumers in developing countries are highly respectful the normative values and indigenous cultural traditions, such as harmonizing society in China (harmonious society - xiaokang), in South Africa (African humanisms - Ubuntu), in Japan (co-existence - kyosei) or in ASEAN countries (mutual cooperation - gotongrovong) (Visser, 2008; Holtbrugge & Dogl, 2012). Therefore, it could be argued that the attribution of normative motive is respectfully perceived and positively reacted by consumers (Woisetschlager, Backhaus, & Cornwell, 2017).

#### Thus,

the following set of research hypotheses have been put forwards regarding the relationship between consumer attribution of normative motive of the firm and consumer loyalty (see Figure 2):

# *H(I)4.* Normative Motive has a direct and positive influence on (a) Attitudinal Loyalty, (b) Willingness to Pay More.

the following set of research hypotheses have been put forwards regarding the relationship between consumer attribution of affective motive of the firm and attitudinal and behavioural consequences (see Figure 2):

# H(I)5. Affective Motive has a direct and positive influence on (a) Attitudinal Loyalty, (b) Willingness to Pay More.

the following set of research hypotheses have been put forwards regarding the relationship between consumer attribution of calculative motive of the firm attitudinal and behavioural consequences (see Figure 2):

*H*(*I*)6. Calculative Motive has a direct and negative influence on (a) Attitudinal Loyalty, (b) Willingness to Pay More.

5.3.3. Consumer Attributions of Firm's Motive Translate CSR Initiatives into Attitudinal and Behavioural Loyalty

It is well documented that CSR could be a key factor that helps the firms build loyalty from consumers (Bolton and Mattila, 2015; Barone, Miyakazi, and Taylor, 2000; Brown and Dacin, 1997; Du, Bhattachrya, and Sen, 2007, 2011; Sen, Du, and Bhattacharya, 2009; Ellen, Webb, and Mohr, 2006; Sen and Bhattacharya, 2001). However, the question of how CSR translate into consumers responses of loyalty is still largely unaddressed (Anderson and Mittal, 2000; Mittal and Frennea, 2010; Oliver, 1999; Aguinis and Glavas, 2012; Peloza and Shang, 2011; Jamali and Karam, 2018). Several studies take a closer look at consumer attributions to examine if they could play a mediator in translating the input efforts into outcomes. For example, Bolton and Mattila (2015) confirm the mediating role of perceptions of a firm's warmth on the relationship between corporate philanthropy-oriented policies and consumer's favorable response to CSR. Results from the empirical study of Groza, Pronschinske and Walker (2011) also indicate that the attributions partially mediate the relationship between the CSR strategy and attitudinal and behavioural responses of consumers. Ellen, Webb and Mohr (2006) suggest that attributions mediate the relationship between offer elements of CSR efforts and purchase intent. Gao and Mattila (2014) find evidence support the mediating role of perceived emotional warmth (good-naturedness, trustworthiness, tolerance, friendliness, and sincerity) on the relationship between service outcomes and consumer reaction. The inferred sincerity of motives of company motives is also noted as a mediator between the information source of CSR and consumers' evaluation (Yoon, Gurhan-Canli, and Schwarz, 2006).

From the empirical evidence gathered above, it could be argued that there exists the mediating role of consumers' attributions of CSR motives on the relationship between CSR efforts and their attitudes and actions. This argument is strongly supported by the multiple inference model suggested by Reeder et al. (2004) indicate the potential effect of mediation of attribution of motive between the input and the perceived outcomes (Woisetschlager, Backhaus, & Cornwell 2017).

In the context of the emerging market, the mediating role of consumer attribution is not much known. However, it could also be anticipated that due to the variety of urgent issues that need to be addressed at regional and national levels, the limited capabilities of government in solving such problems, the instrumental and political involvement of the firms across CSR domains, the consumers are eager to question the motivation of the firms why doing this. Their reactions after the process of cognitive elaboration to address that suspiciousness could be depending on their knowledge and experience about the situation. In the era of social media, the reaction of the consumer could be immediate and straightforward.

Thus,

the following set of research hypotheses have been put forwards in regard of the mediating role of consumer attribution of normative motive on the relationship between CSR initiatives and consumer responses (see Figure 2):

*H*(*II*)1. Normative Motive mediates the relationship between (a) Environment CSR, (b) Customer CSR, (c) Employee CSR, (d) Society CSR and Attitudinal Loyalty.

*H*(*II*)2. Normative Motive mediates the relationship between (a) Environment CSR, (b) Customer CSR, (c) Employee CSR, (d) Society CSR and Willingness to Pay More.

the following set of research hypotheses have been put forwards in regard of the mediating role of consumer attribution of affective motive on the relationship between CSR initiatives and consumer responses (see Figure 2):

*H(II)3. Affective Motive mediates the relationship between (a) Community CSR, (b) Environment CSR, (c) Customer CSR, (d) Employee CSR, (e) Society CSR and Attitudinal Loyalty.* 

*H(II)4.* Affective Motive mediates the relationship between (a) Community CSR, (b) Environment CSR, (c) Customer CSR, (d) Employee CSR, (e) Society CSR and Willingness to Pay More.

the following set of research hypotheses have been put forwards in regard of the mediating role of consumer attribution of calculative motive on the relationship between CSR initiatives and consumer responses (see Figure 2):

*H(II)5.* Calculative Motive mediates the relationship between (a) Community CSR, (b) Environment CSR, (c) Customer CSR, (d) Employee CSR, (e) Society CSR and Attitudinal Loyalty.

*H(II)6.* Calculative Motive mediates the relationship between (a) Community CSR, (b) Environment CSR, (c) Customer CSR, (d) Employee CSR, (e) Society CSR and Willingness to Pay More.

# *5.3.4. Moderating Role of Proactive CSR Strategy of Company and Consciousness of Sustainable Consumption of Consumer*

Bhattacharya and Sen (2004) propose two possible kinds of moderators which involve the strategy of the firm in approaching and implementing CSR and the awareness of the consumers in supporting CSR cause. On the first set, they found that the consumers are likely more supportive and favorable if they conceive the firm adopt a proactive stance of CSR strategy in multiple domains versus those that engage CSR as a defensive strategy to react the competitors' pressure or to deal with stakeholders' expectation. In this case, by following a proactive approach, the firm's CSR efforts become distinctive and separate from its competitors and gain the consumers' support as well as generate their favorable attribution and attitudes (Sharma and Vredenburg, 1998; Berry and Rondinelli, 1998; Klassen and Whybark, 1999; Aragon-Correa, 1998; Starik and Rands, 1995). Echoing with the findings of Bhattacharya and Sen (2004), Becker-Olsen et al. (2006) assert that consumers perceive proactive CSR positively as they might attribute altruistic nature or value-driven motive of the CSR initiatives.

In the context of emerging economies where the reactive approach in CSR could be the norm due to the limited resources/capabilities and the weak institutional/stakeholder pressures, it could be logically argued that as the firms adopt proactive CSR, this could be much more appreciated by the stakeholders. However, the consumers could be more likely susceptible because in emerging economies the trust on the firms is often described not sufficient (Wood & Frynas, 2006). The consumers, therefore, tend to raise more questions about the motives of the firms for being accidentally proactive.

On the second set of moderators, Bhattacharya and Sen (2004) indicate that the support of consumers on the CSR issues as one of the key moderators of their responses to the firm's CSR engagement. They confirm that if the consumers show their supports on CSR issues, their attributions and attitudes of the firms are more likely to be positive if the firm engages with CSR (Bhattacharya and Sen, 2004). Many other authors also echo the proposition of the moderating role of consumer affinity or support for the CSR issues (Chernev and Blair, 2015; Sen, Du and Bhattacharya, 2016; Klein and Dawar, 2004; Joireman, Smith, Liu and Arthurs, 2015).

In the emerging countries, there is an emerging trend towards a more environmentally friendly and socially acceptable form of consumerism which might be the results of recent globalisation and the development of education. It is reported that the consumers also offer their strong attitudinal support for the socially responsible firms rather to actually buy the products if there is the constraint in their perceived effectiveness of the products (Luchs et al., 2010) or because of the extensive cost or high price in order to possess the products (Dale, 2008; Mintel, 2009). Therefore, it could be plausible to posit that the consumer affinity or support for the environment and social issues might lead to the higher positive attributions of the consumers when they observe with the respective CSR domains of the firms, which are stated as environmental and societal CSR.

Thus,

the following set of research hypotheses have been put forwards in regard of the moderating role of proactive CSR strategy of the firms on the relationship between CSR initiatives and consumer attribution of affective motive of the firms (see Figure 2):

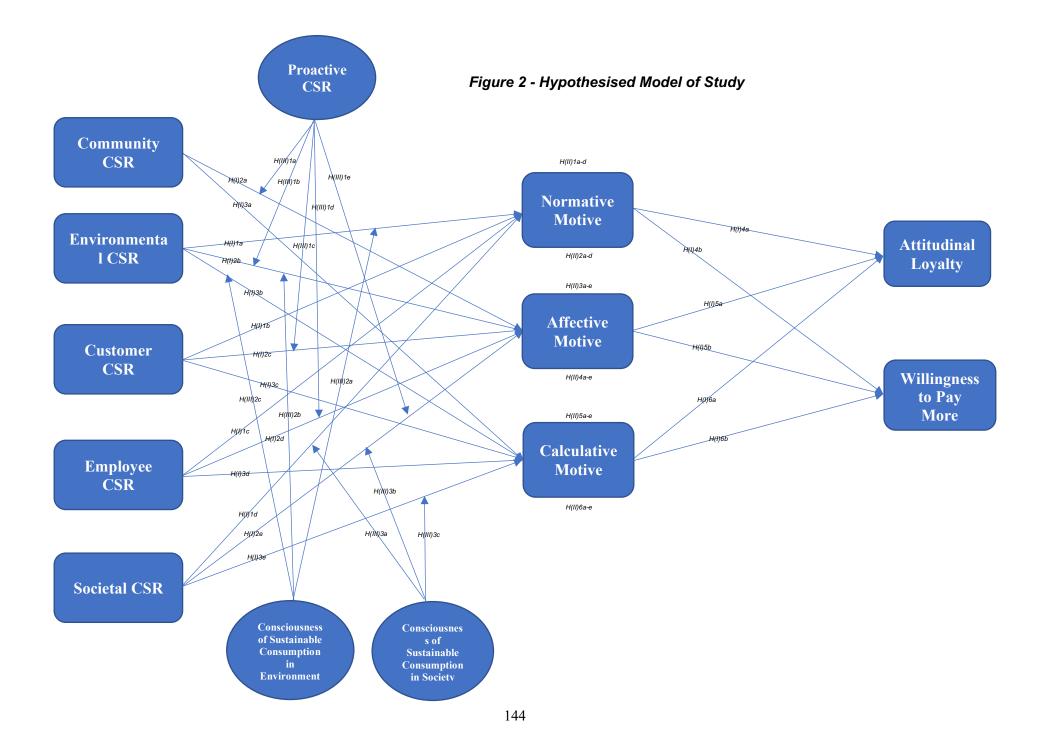
# *H(III)1. Proactive CSR dampens the positive relationship between (a) Community CSR, (b) Environmental CSR, (c) Customer CSR, (d) Employee CSR, (e) Societal CSR and Affective Motive.*

the following set of research hypotheses have been put forwards in regard of the moderating role of Consciousness of Sustainable Consumption in Environment between Environmental CSR and consumer attributions of the firms (see Figure 2):

# *H(III)2.* Consciousness of Sustainable Consumption in Environment strengthens the positive relationship between Environmental CSR and (a) Normative Motive, (b) Affective Motive, (c) Calculative Motive.

the following set of research hypotheses have been put forwards in regard of the moderating role of Consciousness of Sustainable Consumption in Society between Societal CSR and consumer attributions of the firms (see Figure 2):

*H(III)3.* Consciousness of Sustainable Consumption in Society strengthens the positive relationship between Societal CSR and (a) Normative Motive, (b) Affective Motive, (c) Calculative Motive.



#### **CHAPTER 6 - IMPACT OF CSR DOMAINS ON CONSUMER IN EMERGING MARKET**

#### 6.1. The Quantitative Research Phase

#### 6.1.1. Aims of the Study

The study mainly designed using the quantitative approach to empirically test three sets of hypotheses developed in Chapter 5. This is also the second study of a mixed method design after the qualitative design have been accomplished.

#### 6.1.2. Sampling Procedure

Concerning the overall population, the study relates to Vietnamese consumers aged between 18 and 65 and are having purchasing experience and a certain level of CSR knowledge of retailers in Vietnam market. Given that the topic under study relates to consumers' everyday life it can be assumed that almost all Vietnamese people have experience with retailers due to the explosive presence and extension of retail outlets across Vietnam both in the urban and rural regions in recent years.

It is considered probability sampling as the sample design of the study. According to Creswell and Clark (2011), the typical sampling to select participants for quantitative research is probability sampling because it ensures the representation for the population. Stratified sampling is the most appropriate technique of sampling method (Bryman, 2012).

According to this, the research will be focusing on developed areas in Vietnam where the majority of large retailers locating and doing business, namely Northern Vietnam, Central Vietnam, and Southern Vietnam. Thirdly, the survey would also aim 45 retail brands extracted and complied from the list V.1000, which is a popular ranking table of 1000 Vietnamese enterprises of tax contribution in 2016 (<u>http://www.v1000.vn/</u>) (see Appendix 6). Such selective retailers are mostly operating in grocery business who have the vast national chain of retail outlets and thus, approach the majority of consumers in the country.

The survey has been conducted via the cooperation of several market research agencies based in Northern and Southern Vietnam, such as Vietnam Report (VNR). Such companies offered the dissemination of the survey to their consumers and partners in their respective regions. It is a collective effort then it would be not possible to identify how many respondents came from any parties in the process of data collection. Additionally, the author also targeted the collaboration for the survey from his Facebook network of 4,933 friends who are living and working across the country, including Northern, Central and Southern Vietnam. As Chan et al. (2010) suggested, the multiple sources of data as revealed above could also help to mitigate common-method bias.

#### 6.1.3. Data Collection

#### 6.1.3.1. Questionnaire Design

Such participants would attend the survey by filling a self-completion questionnaire which is programmed and distributed via Qualtrics platform in both English and Vietnamese. The choice of self-completion questionnaire bases on a number of advantages, such as cheaper and quicker to administer, absence of interviewer effects and variability, and most convenient for respondents (Bryman, 2012). In order to restrain the disadvantages of this form of a survey, the questionnaire has been carefully treated in several ways.

Firstly, back translation technique has been employed with two completely independent translators had been recruited to do the translation job, one on the Vietnamese version and another translated back to English (Sha & Lai, 2016; Ozolins, 2009; Douglas & Craig, 2007). This back translation would be matched with the original English version to find and fix the nuances to ensure the compatibility and accuracy of the two versions of the questionnaire in English and Vietnamese.

Secondly, the questionnaire has been pretested with 54 Vietnamese consumers and their feedback has been integrated to ensure the presentation, understandability and salience of the questions outlining in the survey.

Thirdly, the regular online availability of the researcher to offer timely assistance and explanation for participants helps to address their ambiguity and confusion while filling the survey.

Finally, the structure of the survey programmed on Qualtrics is strictly designed following Podsakoff et al. (2003) suggestions to ensure the common method bias would be reduced. More specifically, the survey starts with a short introduction including sufficiently important information about the study and clear instruction of how to complete the survey as well as the guaranty of the respondent's privacy rights. A raffle after completing the survey to get a gift voucher of 1,000,000 VND has also been mentioned to prompt the respondents. Begin with the survey, the participants would be provided with a random list comprising 9 retailers. They are asked about the retailers they know the most. Afterwards, they are randomly assigned and directed to one retailer among the ones they claimed they know best. Because of this, they could provide an objective and non-biased response as well as a broader perspective. The survey intentionally designed with a logical flow in four sections (Section1: Brand Association; Section 2: Motives of engaging CSR; Section 3: Consumer reaction toward CSR; Section 4: Demographics), 18 questions in the main survey and 5 demographic questions so

that participants could be gradually directed from general sections such as brand association to more specific questions regarding CSR of retailers and the consumer reaction towards CSR initiatives of retailers (see Appendix 7). The survey ends by invitation to a raffle as mentioned earlier and a thank you note. The link of Qualtrics survey could be accessed in here: <u>https://astonbusinessschool.qualtrics.com/jfe/form/SV\_bCsGsEpyzs74fFr</u>

# 6.1.3.2. Measurements

The measurement of questionnaire constructs is designed based on existing scales borrowed from various authors who conducted empirical studies in the fields with minor modifications to better reflect the study context (see Table 8). The five-point Likert scale from 1 (=strongly disagree) to 5 (=strongly agree) is employed to measure the responses of participants as this is considered as the most widely used approach in survey research as well as mainly used in original research in which this study borrowed the measurement scales (Burns and Burns, 2008).

Aggregate	Variable name	Variable code	Sources of measures						
construct									
	Community	СОМ	This construct is measured by 4-item scale adopted from Oberseder et al. (2014).						
	Environment	EN	This construct is measured by 4-item scale adopted from Oberseder et al. (2014).						
CSR Domains	Customer	CUS	This construct is measured by 4-item scale adopted from Oberseder et al. (2014).						
	Employee	EMP	This construct is measured by 3-item scale adopted from Oberseder et al. (2014).						
	Society	SOC	This construct is measured by 4-item scale adopted from Oberseder et al. (2014).						
	Proactive CSR	PRO	This construct is measured by 3-item scale adopted from Chang (2014).						
	Consciousness	CSCEN	This construct is measured by 3-item scale adopted from Balderjahn, Peyer,						
	for Sustainable		Seegebarth, Wiedmann, & Weber (2018).						
	Consumption in								
	Environmental								
Moderators	Aspect								
	Consciousness	CSCSOC	This construct is measured by 3-item scale adopted from Balderjahn, Peyer,						
	for Sustainable		Seegebarth, Wiedmann, & Weber (2018).						
	Consumption in								
	Social Aspect								
Inferred	Normative	NM	This construct is measured by 6-item scale adopted from Woisetschläger,						
Motives	Motives		Backhaus, & Cornwell (2017) and Park & Ghauri (2015).						
	Affective Motives	AM	This construct is measured by 3-item scale adopted from Yoon, Guerhan-Canli, &						
			Schwarz (2006).						

# Table 8 - Sources of Measurement for Variables

Aggregate	Variable name	Variable code	Sources of measures
construct			
	Calculative	СМ	This construct is measured by 3-item scale adopted from Ellen et al. (2006) and
	Motives		Woisetschläger, Backhaus, & Cornwell (2017).
	Attitudinal	ATT	This construct is measured by 3-item scale adopted from Yoo, Donthu & Lee (2000).
Consumer	Loyalty		
responses	Willingness to	WPM	This construct is measured by 1-item scale adopted from Laroche et al (2001), Han,
	Pay More		Hsu & Lee (2009).

#### 6.1.3.3. Pre-test and Final Questionnaire

After the questionnaire was programmed in the Qualtrics platform, the pre-test was carried out in order to check compatibility and feasibility of the questionnaire. For one week, from 23 October 2019 to 30 October 2019, the data collection was conducted to collect data from 54 participants who were qualifying sample criteria, such as having purchasing experience and knowledge of CSR activities from 15 selective retailers. Such participant received direct invitation and instructions to do the survey and also encouraged to comment and return feedback on the survey. Such feedback was used to improve the final questionnaire or make the Qualtrics survey more understandable and interesting to participants. The data analysis was carried out to assess reliability and validity for all multi-item constructs so that constructs or items with low statistical indications could be removed.

After a review the results of the pre-test, several items were dropped, and several changes were made to constructs of the questionnaire. Such items as COM 3, CUS 4, SOC 2, NM 5, and NM6 were removed due to their low factor loadings and also due to the fact that they did not strongly justify the validity of their own scales as compared to other items. The result of validity and reliability test after removing unnecessary and disqualified items is presented in Appendix 8. It could be seen the factor loadings of individual items and Cronbach's Alpha of variables are much improved (see Appendix 8). Therefore, such items and variables are formed the final version of the survey instrument which is back-translated in both English and Vietnamese for official data collection.

#### 6.1.3.4. Data Preparation

#### - Collection process and procedure

The questionnaire after revised has been programmed in Qualtrics, an online survey platform. There are many advantages of using the web-based platform to conduct the survey, such as the reach and scalability, the ease of data gathering, the positive effect on data quality, the minimal costs, the automation in data input and handling, the flexibility of design (De Leeuw, 2005; Bryman, 2012). However, an online survey is also having its disadvantages, in which the most problematic issue is the low response rate, especially to the long questionnaire. In order to increase the response rate, there have been several measures taken place. Firstly, personalised invitations were sent out to sample participants which include a short introduction that highlights the importance of the research, the enthusiastic support of prestigious companies, such as AEON Vietnam, Vietnam Report, Cimigo Ltd., NAL Solutions, and especially the scientific profiles of the research team, including supervisors, to enhance the credibility of the study and encourage people taking part in the survey. Secondly, the timely

and necessary assistance in terms of providing further information or explaining the questions from respondents helps facilitate the speed and response rates. Many respondents after addressed questions became interested in the topic. They also revealed their attention to the results of the survey and asked the author to keep them updated with the research. Thirdly, the raffle that presented at the end of the survey, which includes a 1,000,000 VND voucher, helps to provide great motivation for the respondents to participate in the survey. The benefit of incentive has also been indicated in previous research, especially to the long survey (Deutskens et al., 2004; Yu et al., 2017). As a consequence, the survey was taken place in almost a month (from 15 November 2019 to 10 December 2019) with 1,176 recorded responses.

#### - Screening and cleaning data

Amongst 1,176 responses collected, a data examination showed that there were 716 respondents who progressed until the end of the survey. Of these 716 responses, there were missing values from 09 rows (see Appendix 9). More specifically, item CUS3 has 01 missing value (0.14%), item EMP1 has 06 missing values (0.84%), item EMP2 has 08 missing values (1.11%), item EMP3 has 06 missing values (0.84%), item SOC1 has 06 missing values (0.84%), item SOC1 has 06 missing values (0.84%), item SOC3 has 05 missing values (0.7%), item SOC4 has 08 missing values (1.11%), item AGE has 50 missing values (6.99%), item INCOME has 03 missing values (0.42%). It is noticed that not many missing data in important variables as compared to the sample size. According to Schafer (1999), a missing rate of 5% or less is inconsequential. Also, Bennett (2001) claimed in the case of more than 10% of data are missing, that statistical analysis is likely to be biased. Given these thresholds, the missing data situation from the dataset is normal and acceptable. In order to handle missing values, mode values of the items containing missing values are used to replace the null value in the dataset (Enders 2010). It is also noticed that there is no significant case on unengaged responses as well as outliers in the dataset that needs to be addressed.

In respect of sample size, according to Tabachnick and Fidell (2013)'s rule of thumb, the sample size is at least 300 cases for factor analysis. Other authors suggest the minimum sample size for factor analysis, such as according to Hair et al. (1995) sample size should be 100 or greater; Comrey and Lee (1992) advise that a sample size of 100 as poor, 200 as fair, 300 as good, 500 as very good, 1000 or more as excellent. The responses collected from the survey is 716 cases which could be considered as far exceeded the requirement of a sample size for factor analysis. This sample size met the recommendation of minimum number for conducting SEM is 150 (Anderson & Gerbing, 1988).

Hogarty et al. (2005) define that sample to variable ratio is how many participants are required for each variable (the sample to variable ratio – N:p ratio, when N refers the number of participants and p refers to the number of variables). Rules of thumb for variable ratio ranges from 3:1 (Pett et al., 2003); 6:1 (Gorsuch, 1983); 10:1 (Hair et al., 1995); 15:1 (Tabachnick and Fidell, 2007); 20:1 (Everitt, 1975). N:p ratio of this study is 1:55 (13/716) which was satisfied providing a ratio of over 55 cases per variable, definitely meeting the requirement of this ratio.

#### 6.2. Quantitative Data Analysis

The quantitative data analysis includes several steps. Firstly, the descriptive analysis is carried out to explore and purify data by utilisation of IBM SPSS 25. In this stage, the exploratory factor analysis (EFA) is unnecessary because measurement instruments are obtained from established approaches in the literature. The next step is to conduct confirmatory factor analysis (CFA) and structural equation modelling (SEM) based on the IBM AMOS 25. The testing of direct effects, mediation, and moderation continue to be performed by IBM AMOS 25 to confirm or reject the hypotheses.

#### 6.2.1. Descriptive Analysis and Reflective Measure Validation

#### 6.2.1.1. Demographic Statistics

The dominant gender of respondents who participated in the survey is female (70.9%). This sounds properly as female are often considered to make major buying decisions in households and they are also of the majority of consumers as compared to male. The survey participants were dominantly younger than 35 (82.6%), who are characterised as enthusiastic consumers and well aware of their own responsible consumption as well as openly critical to the responsible behaviors of retailers. Most of the respondents in the survey have a university degree (54.9%) or a post-university degree (36.0%). Such highly educated respondents generally have great concerns with social and environmental issues. Also, they are familiar with retailers as many of them could be the employees of such retailers or seek a job from these employers. In addition, they could be knowledgeable about how such retailers operate due to their high skills to approach information. The dominant occupation group of the respondents is office workers (49%). Cumulative percent of other highly intelligent occupations, such as student, businessman, public servant, is 30.3%. Therefore, such respondents are well capable to understand and aware of CSR-related issues. Regarding income of respondents, majority of respondents claimed their income is from 5 million Vietnam Dong (VND) to 10 million VND and from 10 million VND to below 20 million VND, 30.4% and 33.7% respectively, which is generally accepted as a high income in Vietnam. Cumulative

percent of income from 10 million VND or more is 61.9%. Respondents with such high incomes are considered as a generation of consumers who are increasingly familiar with the modern retail outlets which are the ones in the surveys.

Below is the Table 9 reporting demographic data from the survey, including age, gender, occupation, income, education.

Demographics	Ν	%
	Gender	
Male	205	28.6
Female	508	70.9
Other	3	.4
Age (years)		
18-25	125	17.5
26-35	466	65.1
36-45	101	14.1
46-55	19	2.6
56-65	5	.7
Education		
Graduated High school	37	5.2
Graduated college/	19	2.7
professional high school		
Graduated university	393	54.9
Graduated post- university	258	36.0
Other	9	1.3
Occupation		
Student	59	8.2
Worker	11	1.5
Office worker	351	49.0
Businessman	68	9.5
Public servant	90	12.6
Other	137	19.1
Income (million VND)		
<5	55	7.7
5-10	218	30.4
10- 20	241	33.7
20-30	81	11.3
>30	121	16.9

Table 9 - Descriptive Statistics of the Survey Sample (n = 716)	)
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#### 6.2.1.2. Multivariate Normality Test

The findings of the examination of multivariate normality show that fairly normal distributions for indicators of latent factors and other variables (e.g., gender, age, etc.) in terms of skewness with the absolute values of univariate skewness were less than 2.0 (George & Mallery, 2010; Trochim & Donnelly, 2006; Field, 2000 & 2009; Gravetter & Wallnau, 2014; Bryne, 2010; Sposito et al, 1983; Kline, 1998). In terms of the kurtosis, it is also observed the kurtosis values of most of the indicators of latent variables are less than 3.0, except the two indicators of the moderator variables (CSCEN) are 3.863 and 3.453 for CSCEN2 and CSCEN3 respectively. West et al. (1995) and Byrne (2010) suggests that the cutoff values for an acceptable range of kurtosis are between -7 to +7. Kline (2011) suggests that the absolute value of Skewness greater than 3 and Kurtosis value greater than 10. Also, Tabachnick and Fidell (2013) indicate that deviation from the normality of Skewness and Kurtosis could not make a substantive difference in the analysis if the samples are more than 200. Therefore, it could be concluded that the data does not substantially deviate from a normal distribution.

# 6.2.1.3. Common Method Variance Test

In order to test for common method bias, Harman's single-factor method was applied by using SPSS 25.0 to conduct all the measurement items in a factor analysis with the solution identified 1 factor. The total explained variance was 26.491%, which is lower than 50%, showing an absence of common method bias (Chang, Witteloostuijn, & Eden, 2010).

#### 6.2.1.4. Validity and Reliability of Variables and Measurement Items

Table 10 below illustrates the factor loadings, corrected item-to-total correlation of individual items and Cronbach's Alpha of 12 variables. All factor loadings exceeded 0.500, corrected item-to-total correlation of individual items exceeded 0.500, Cronbach's alpha for most constructs exceeded 0.600. Overall indications show that the items and factors are acceptable to proceed statistical analysis (Hume, Ball & Salmon, 2006; Norman & Streiner, 1994; Hulin, Netemeyer, and Cudeck, 2001; Griethuijsen et al., 2014; Taber, 2017).

Variable	Item	Factor	Factor	Corrected	Cronbach	
			Loading	Item-to-total	s Alpha	
				Correlation		
				COR > 0,5	α > 0,7	
Community	<b>COM1</b> (X contributes to the economic development of the region.)	3-Item-	0.766	0.45		
Domain	COM2 (X creates jobs for people in the region.)		0.783	0.471	0.636	
(COM)	<b>COM3</b> (X communicates openly and honestly with the local community.)	Factor	0.734	0.417		
Environme	EN1 (X reduces energy consumption.)		0.748	0.579		
ntal	EN2 (X prevents waste.)	4-Item-	0.836	0.69	0.000	
Domain	EN3 (X recycles.)	Factor	0.843	0.698	0.833	
(EN)	EN4 (X has very high environmental protection standards.)		0.839	0.692	-	
Customer	<b>CUS1</b> (X labels products clearly and in a comprehensible way.)	2 14 a ma	0.834	0.561		
Domain	CUS2 (X meets quality standards.)	3-Item-	0.834	0.568	0.691	
(CUS)	CUS3 (X sets fair prices for products.)	Factor	0.688	0.402	-	
Employee	EMP1 (X sets decent working conditions.)	3-Item-	0.807	0.611		
Domain	EMP2 (X treats employees equally.)	S-nem-	0.914	0.775	0.84	
(EMP)	EMP3 (X pays fair wages.)	Factor	0.899	0.741	-	
Society	SOC1 (X supports social facilities.)	2 14 am	0.858	0.682		
Domain	SOC2 (X supports social initiatives (e.g., educating young people.))	3-Item-	0.896	0.748	0.841	
(SOC)	SOC3 (X contributes to solving societal problems.)	Factor	0.86	0.688	-	
	NM1 (they feel a moral obligation to society.)		0.797	0.624	0.817	

# Table 10 - Results of Validity and Reliability Tests

Variable	Item	Factor	Factor	Corrected	Cronbach
			Loading	Item-to-total	s Alpha
				Correlation	
				COR > 0,5	α > 0,7
Normative	NM2 (they feel that it is expected.)	4-Item-	0.809	0.641	
Motives	NM3 (most of their customers expect it.)	Factor	0.81	0.649	
(NM)	NM4 (most of their employees expect it.)		0.801	0.64	
	AM1 (they genuinely care for the cause they support with these		0.904	0.766	
Affective	activities.)	2 14 a ma			
Motives	AM2 (they sincerely care about the cause underlying these activities.)	3-Item- Factor	0.899	0.759	0.855
(AM)	AM3 (they want to contribute to the sustainable development of our	Factor	0.84	0.662	
	country.)				
Calculative	CM1 (they hope to increase sales.)	3-Item-	0.889	0.745	
Motives	CM2 (they hope to intensify relationships with key stakeholders.)	Factor	0.887	0.742	0.865
(CM)	CM3 (they hope to gain recognition.)	1 actor	0.886	0.741	
	PRO1 (I feel the company carries out public activities actively.)		0.846	0.641	
Proactive	PRO2 (I feel managers and employees participate enthusiastically in	3-Item-	0.841	0.634	
CSR (PRO)	CSR activities that they have carried out.)	Factor			0.79
	PRO3 (I feel the company's integrity and ethical behavior go beyond our	1 actor	0.831	0.618	
	country's laws and regulations.)				
Environme	CSCEN1 (it was made from recycled materials.)	3-Item-	0.79	0.59	
ntal CSC	CSCEN2 (it was packaged in an environmentally friendly manner.)	Factor	0.923	0.788	0.841
(CSCEN)	CSCEN3 (it was produced in a climate-friendly manner.)		0.91	0.758	1

Variable	Item	Factor	Factor Loading	Corrected Item-to-total Correlation	Cronbach´ s Alpha	
				COR > 0,5	α > 0,7	
	<b>CSCSOC1</b> (workers' human rights were respected during its manufacturing process.)		0.946	0.879		
Social CSC (CSCSOC)	<b>CSCSOC2</b> (workers were not discriminated against during its manufacturing process.)	3-Item- Factor	0.96	0.907	0.947	
	<b>CSCSOC3</b> (workers were fairly and equitably compensated during its manufacturing process.)	-	0.946	0.879		
Attitudinal	ATTLOY1 (I consider myself to be loyal to X.)		0.89	0.724		
Loyalty	ATTLOY2 (X would be my first choice.)	3-Item-	0.915	0.775	0.834	
(ATT)	ATTLOY3 (I will not buy at other stores if X is available in my region.)	Factor	0.8	0.598	-	

# 6.2.2. Confirmatory Factor Analysis

6.2.2.1. Confirmatory Factor Analysis 1

# - Data preparation

The dataset in .sav format was imported into IBM AMOS 25. All metric variables were defined as continuous.

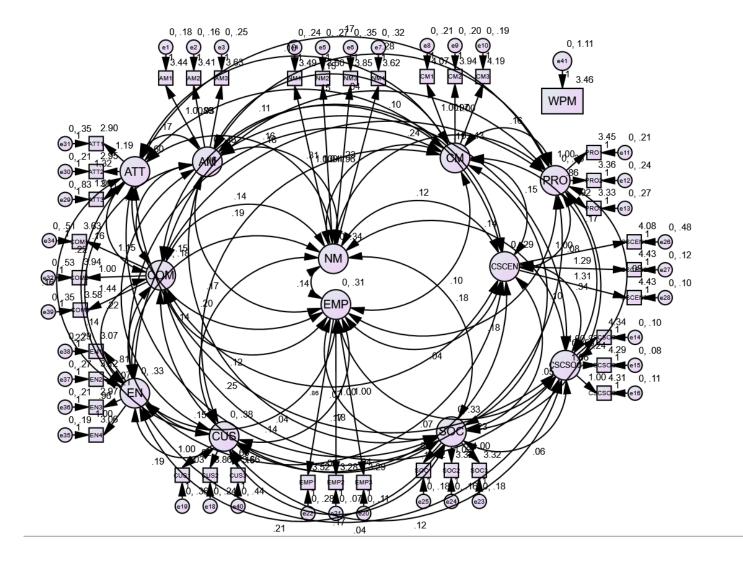
# - Model specification

In order to perform CFA, twelve latent variables (COM, EN, CUS, EMP, SOC, NM, AM, CM, ATT, PRO, SCSSOC, CSCEN) were correlated in the measurement model. One single-item constructs WPM was treated as an observed indicator and therefore, not be allowed to correlate.

# - Model estimation

The measurement model constructed with AMOS 25.0 uses the statistical method to estimate model parameters which is maximum likelihood. The graphic model is revealed in the diagram below (Figure 3). The AMOS output could be seen in Appendix 10.





# - Evaluation of model fit

Based on the fitness index thresholds (Table 11), the results of the model fit show that the  $X^2/df = 2.489$ , which was acceptable because it was not more than 3 (Awang, 2012). The Root Mean Square Error of Approximation (RMSEA) = .046, which was a good fit as it was not more than 0.05 (Hair et al., 2010; Awang, 2012). The Standardized Root Mean Square Residual (SRMR) = 0.0601, which was acceptable as it was not more than 0.08 (Hu and Bentler, 1999). The Normed Fit Index (NFI) = .904, Tucker Lewis Index (TLI) = .930, and Comparative Fit Index (CFI) = .940 values were all greater than .9 (Forza & Filippini, 1998; Hair et al., 2010; Awang, 2012). The results show that the measurement model constructed fit the data well.

Index	Name of Index	Level of Acceptance						
X <sup>2</sup>	Chi-Square (Discrepancy	P-value > 0.05						
	Chi Square)							
GFI	Goodness of Fit Index	Hair et al. (2010), Awang						
		(2012): GFI > 0.9 means						
		satisfactory fit						
		Greenspoon and						
		Saklofske (1998); Forza						
		and Filippini (1998): 0.8<						
		GFI< 0.9 means						
AGFI	Adjusted Goodness of Fit	AGFI > 0.90						
NFI	Normed Fit Index	Awang (2012): NFI > 0.9						
		means satisfactory fit.						
		Forza &Filippini (1998):						
		0.8 < NFI< 0.9 means						
		acceptable fit						
TLI	Tucker-Lewis Index	Forza & Filippini (1998),						
		Awang (2012): TLI > 0.9						
		means satisfactory fit						
CFI	Comparative Fit Index	Hair et al. (2010), Awang						
		(2012): CFI > 0.9 means						
		satisfactory fit						

Table 11 - Fitness Index Thresholds

RMSEA	Root Mean Square of Error	Hair et al. (2010), Awang
	Approximation	(2012): RMSEA <0.05
		good fit
		Awang (2012): RMSEA
		<0.08 acceptable fit
(S)RMR	(Standardized) Root Mean	Byrne (1998);
	Square Residual	Diamantopoulos &
		Siguaw (2000): (S)RMR
		<0.05: well-fitting models
		Hu and Bentler (1999):
		(S)RMR <0.08 are
		deemed acceptable
CMIN/DF	Chisq/df (Chi	Awang (2012): Chi-
	Square/Degrees of	Suare/ df < 3.0
	Freedom)	

#### - Model Validity Measures

It is strongly advised to conduct the convergent and discriminant validity and reliability when performing confirmatory factor analysis. The results of validity analysis (see Table 12) extracted by performing analysis on AMOS 25 using AMOS plugin named "MasterValidity" developed by Gaskin, James, and Lim (2019) show there are some concerns on Discriminant Validity, Convergent Validity, and Reliability. In terms of Discriminant Validity, the square root of the Average Variance Extracted (AVE) for NM is less than its correlation with AM; the square root of the AVE for CUS is less than its correlation with COM; the square root of the AVE for CSCEN is less than its correlation with CSCSOC; the square root of the AVE for COM is less than its correlation with CUS; the square root of the AVE for COM is less than its correlation with SOC; the AVE is less than the MSV for CUS; the AVE is less than the Maximum Shared Variance (MSV) for COM (Hair, Black, Babin, and Anderson, 2010). In terms of Convergent Validity, the AVE for CUS and the AVE for COM are both less than 0.50 (Hair, Black, Babin, and Anderson, 2010; Malhotra and Dash, 2011). In terms of Reliability, the Composite Reliability (CR) for COM is less than 0.70 (Hair, Black, Babin, and Anderson, 2010). In order to improve the AVE and CR, it is suggested that the two items COM2 (R<sup>2</sup> = .500) and CUS3  $(R^2 = .521)$  should be removed (Gaskin, James, and Lim, 2019).

CP	AV	MS	MaxR(	лм	ым	CM		CSCS	CUIS	EMD	500	CSCE	лтт	COM	EN
UN	Е	v	H)		INIVI	CIWI	FRU	ос	003		300	Ν	AII	COW	
0.86	0.67	0.63	0.866	0 821											
1	4	6	0.000	0.021											
0.81	0.52	0.63	0.818	0.798*	0 726										
7	7	6	0.010	**	0.720										
0.86	0.68	0.37	0.965	0.331*	0.609*	0 925									
5	0	1	0.000	**	**	0.025									
0.78	0.55	0.51	0.704	0.706*	0.702*	0.422*	0.740								
9	6	3	0.794	**	**	** 0.746									
0.94	0.85	0.69	0.049	0.210*	0.329*	0.355*	0.189*	0.025							
7	6	9	0.940	**	**	**	**	0.925							
0.70	0.45	0.63	0.726	0.533*	0.546*	0.465*	0.631*	0.260**	0.674						
9	4	5	0.730	**	**	**	**	*	0.074						
0.85	0.66	0.30	0.997	0.439*	0.422*	0.263*	0.554*	0.171**	0.480*	0.946					
5	7	7	0.007	**	**	**	**	*	**	0.010					
0.84	0.64	0.51	0.945	0.650*	0.548*	0.262*	0.716*	0.146**	0.489*	0.544*	0 001				
3	1	3	0.045	**	**	**	**	*	**	**	0.001				
0.85	0.67	0.69	0.009	0.262*	0.376*	0.429*	0.243*	0.836**	0.331*	0.140*	0.152*	0 0 0 4			
7	4	9	0.908	**	**	**	**	*	**	*	**	0.821			
0.84	0.65	0.25	0.900	0.316*	0.358*	0.195*	0.375*	0.061	0.467*	0.318*	0.342*	0.007*	0 000		
7	4	2	0.890	**	**	**	**	0.001	**	**	**	0.087	0.009		
	1 0.81 7 0.86 5 0.78 9 0.94 7 0.70 9 0.85 5 0.84 3 0.85 7 0.84	CRE0.860.67140.810.52770.860.68500.780.55960.940.85760.700.45940.850.66570.840.64310.850.67740.840.65	CREV0.860.670.631460.810.520.637760.810.680.375010.860.550.519630.740.850.697690.700.450.639450.850.640.305770.840.640.513130.850.670.697490.840.650.25	CR         E         V         H) $0.86$ $0.67$ $0.63$ $0.866$ $1$ $4$ $6$ $0.866$ $0.81$ $0.52$ $0.63$ $0.818$ $0.81$ $0.52$ $0.63$ $0.818$ $7$ $6$ $0.818$ $0.86$ $0.63$ $0.818$ $0.86$ $0.63$ $0.818$ $0.86$ $0.63$ $0.818$ $0.86$ $0.63$ $0.865$ $0.78$ $0.55$ $0.51$ $0.78$ $0.55$ $0.69$ $0.94$ $3$ $0.794$ $0.94$ $9$ $0.794$ $0.794$ $9$ $0.736$ $0.70$ $0.455$ $0.63$ $0.70$ $0.455$ $0.63$ $0.85$ $0.66$ $0.30$ $0.845$ $0.67$ $0.845$ $0.845$ $0.67$ $0.69$ $0.845$ $0.67$ $0.69$ $0.845$	CR         E         V         H)         AM $0.86$ $0.67$ $0.63$ $0.866$ $0.821$ $1$ $4$ $6$ $0.866$ $0.821$ $0.81$ $0.52$ $0.63$ $0.818$ $0.821$ $0.81$ $0.52$ $0.63$ $0.818$ $0.798^*$ $7$ $6$ $0.818$ $0.798^*$ ** $0.86$ $0.63$ $0.818$ $0.798^*$ ** $0.86$ $0.63$ $0.818$ $0.798^*$ ** $0.86$ $0.63$ $0.818$ $0.798^*$ ** $0.78$ $0.68$ $0.37$ $0.865$ $0.331^*$ $0.78$ $0.55$ $0.51$ $0.794$ $0.210^*$ $7$ $6$ $9$ $0.948$ $0.533^*$ $7$ $0.65$ $0.69$ $0.736$ $**$ $0.85$ $0.66$ $0.30$ $0.887$ $**$ $0.845$ $0.67$ $0.69$ $0.908$ $**$ <th>CR         E         V         H)         AM         NM           <math>0.86</math> <math>0.67</math> <math>0.63</math> <math>0.866</math> <math>0.821</math> <math>0.821</math> <math>0.81</math> <math>0.52</math> <math>0.63</math> <math>0.818</math> <math>0.821</math> <math>0.726</math> <math>0.81</math> <math>0.52</math> <math>0.63</math> <math>0.818</math> <math>0.798^*</math> <math>0.726</math> <math>0.86</math> <math>0.63</math> <math>0.818</math> <math>0.798^*</math> <math>0.726</math> <math>0.86</math> <math>0.63</math> <math>0.818</math> <math>0.331^*</math> <math>0.609^*</math> <math>0.86</math> <math>0.63</math> <math>0.865</math> <math>0.331^*</math> <math>0.609^*</math> <math>0.86</math> <math>0.55</math> <math>0.51</math> <math>0.865</math> <math>0.706^*</math> <math>0.702^*</math> <math>0.94</math> <math>3</math> <math>0.794</math> <math>0.706^*</math> <math>0.702^*</math> <math>0.94</math> <math>0.90948</math> <math>0.210^*</math> <math>0.329^*</math> <math>7</math> <math>6</math> <math>9</math> <math>0.9148</math> <math>0.533^*</math> <math>0.546^*</math> <math>0.700</math> <math>0.45</math> <math>0.665</math> <math>0.439^*</math> <math>0.422^*</math> <math>7</math> <math>7</math> <math>0.845</math> <math>0.650^*</math> <math>0.548^*</math> <math>0.84</math> <math>0.66</math> <math>0.69</math></th> <th>CR         E         V         H)         AM         NM         CM           <math>0.86</math> <math>0.67</math> <math>0.63</math> <math>0.866</math> <math>0.821</math> <math></math></th> <th>CR         E         V         H)         AM         NM         CM         PRO           0.86         0.67         0.63         0.866         0.821         .<!--</th--><th>CR         E         V         H)         AM         NM         CM         PRO         OC           0.86         0.67         0.63         <math>0.866</math> <math>0.821</math> <math></math></th><th>CR         E         V         H)         AM         NM         CM         PRO         OC         CUS           0.86         0.67         0.63         0.866         0.821  </th><th>CR         E         V         H)         AM         NM         CM         PRO         OC         CUS         EMP           0.86         0.67         0.63         0.868         0.821   </th><th>CR         E         V         H)         AM         NM         CM         PRO         OC         CUS         EMP         SOC           0.86         0.67         0.63         0.866         0.821                                  EMP         SOC   </th><th>CR         E         V         H)         AM         NM         CM         PRO         OC         CUS         EMP         SOC         N           0.86         0.67         0.63         0.866         0.826         0.821         Image: constraint of the second second</th><th><math display="block"> \begin{array}{c c c c c c c c c c c c c c c c c c c </math></th><th>CR         E         V         H)         AM         NM         CM         PRO         OC         CUS         EMP         SOC         N         ATT         COM           0.86         0.67         0.63         0.686         0.821   </th></th>	CR         E         V         H)         AM         NM $0.86$ $0.67$ $0.63$ $0.866$ $0.821$ $0.821$ $0.81$ $0.52$ $0.63$ $0.818$ $0.821$ $0.726$ $0.81$ $0.52$ $0.63$ $0.818$ $0.798^*$ $0.726$ $0.86$ $0.63$ $0.818$ $0.798^*$ $0.726$ $0.86$ $0.63$ $0.818$ $0.331^*$ $0.609^*$ $0.86$ $0.63$ $0.865$ $0.331^*$ $0.609^*$ $0.86$ $0.55$ $0.51$ $0.865$ $0.706^*$ $0.702^*$ $0.94$ $3$ $0.794$ $0.706^*$ $0.702^*$ $0.94$ $0.90948$ $0.210^*$ $0.329^*$ $7$ $6$ $9$ $0.9148$ $0.533^*$ $0.546^*$ $0.700$ $0.45$ $0.665$ $0.439^*$ $0.422^*$ $7$ $7$ $0.845$ $0.650^*$ $0.548^*$ $0.84$ $0.66$ $0.69$	CR         E         V         H)         AM         NM         CM $0.86$ $0.67$ $0.63$ $0.866$ $0.821$ $$	CR         E         V         H)         AM         NM         CM         PRO           0.86         0.67         0.63         0.866         0.821         . </th <th>CR         E         V         H)         AM         NM         CM         PRO         OC           0.86         0.67         0.63         <math>0.866</math> <math>0.821</math> <math></math></th> <th>CR         E         V         H)         AM         NM         CM         PRO         OC         CUS           0.86         0.67         0.63         0.866         0.821  </th> <th>CR         E         V         H)         AM         NM         CM         PRO         OC         CUS         EMP           0.86         0.67         0.63         0.868         0.821   </th> <th>CR         E         V         H)         AM         NM         CM         PRO         OC         CUS         EMP         SOC           0.86         0.67         0.63         0.866         0.821                                  EMP         SOC   </th> <th>CR         E         V         H)         AM         NM         CM         PRO         OC         CUS         EMP         SOC         N           0.86         0.67         0.63         0.866         0.826         0.821         Image: constraint of the second second</th> <th><math display="block"> \begin{array}{c c c c c c c c c c c c c c c c c c c </math></th> <th>CR         E         V         H)         AM         NM         CM         PRO         OC         CUS         EMP         SOC         N         ATT         COM           0.86         0.67         0.63         0.686         0.821   </th>	CR         E         V         H)         AM         NM         CM         PRO         OC           0.86         0.67         0.63 $0.866$ $0.821$ $$	CR         E         V         H)         AM         NM         CM         PRO         OC         CUS           0.86         0.67         0.63         0.866         0.821	CR         E         V         H)         AM         NM         CM         PRO         OC         CUS         EMP           0.86         0.67         0.63         0.868         0.821	CR         E         V         H)         AM         NM         CM         PRO         OC         CUS         EMP         SOC           0.86         0.67         0.63         0.866         0.821                                  EMP         SOC	CR         E         V         H)         AM         NM         CM         PRO         OC         CUS         EMP         SOC         N           0.86         0.67         0.63         0.866         0.826         0.821         Image: constraint of the second	$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	CR         E         V         H)         AM         NM         CM         PRO         OC         CUS         EMP         SOC         N         ATT         COM           0.86         0.67         0.63         0.686         0.821

 Table 12 - Validity Analysis (CFA 1)

СОМ	0.62	0.35	0.63	0.646	0.572*	0.575* **	0.412*	0.589* **	0.301**	0.797*	0.523*	0.609* **	0.300* **	0.502* **	0.598	
	0	1	5		~~	~ ~	~~		~	~~	~ ~		~ ~			
	0.83	0.56	0.38	0.044	0.554*	0.461*	0.149*	0.527*	0 404*	0.519*	0.445*	0.621*	0.141*	0.360*	0.593*	0.75
EN	7	3	5	0.844	**	**	**	**	0.104*	**	**	**	*	**	**	0

#### 6.2.2.2. Confirmatory Factor Analysis 2

#### - Data preparation

The dataset in .sav format was imported into IBM AMOS 25 with the two items COM2 & CUS3 removed and all metric variables were defined as continuous. As explained in previous section regarding validity analysis, such items COM2 & CUS3 should be removed in order to improve the Average Variance Extracted (AVE) and Composite Reliability (CR) (Gaskin, James, and Lim, 2019). Furthermore, the item COM2 was conceptually rather close to the item COM1, while the item CUS 3 had a low factor loading at 0.688 (see Table 10).

# - Model specification

In order to perform the next CFA, the item COM2 and CUS3 were removed from the measurement model. Twelve latent variables (COM, EN, CUS, EMP, SOC, NM, AM, CM, ATT, PRO, SCSSOC, CSCEN) were correlated in the model. One single-item constructs WPM was treated as an observed indicator and not be allowed to correlate.

# - Model estimation

The measurement model constructed with AMOS 25.0 uses the statistical method to estimate model parameters which is maximum likelihood. The graphic model is revealed in the diagram below (Figure 4). The AMOS output could be seen in Appendix 11.

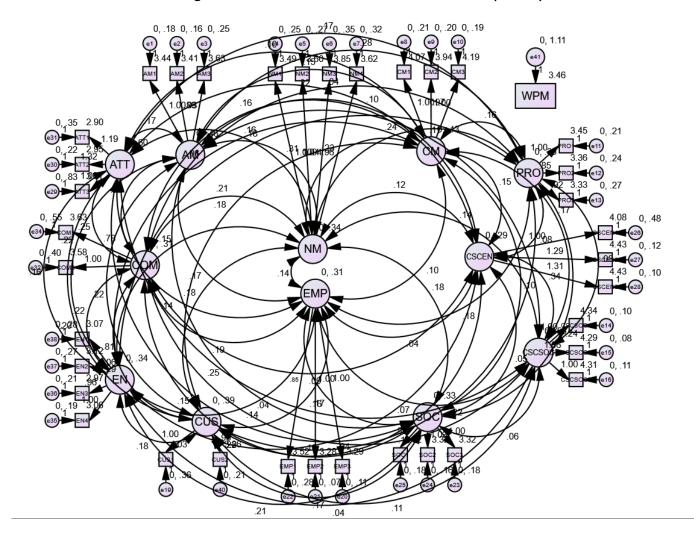


Figure 4 - Estimation of Measurement Model (CFA 2)

#### - Evaluation of model fit

The results of the model fit show that the  $X^2/df = 2.450$ , which was acceptable because it was not more than 3 (Awang, 2012). The RMSEA = .045, which was a good fit as it was not more than 0.05 (Hair et al., 2010; Awang, 2012). The SRMR = .0594, which was acceptable as it was not more than 0.08 (Hu and Bentler, 1999). The NFI = .914, TLI = .937, and CFI = .947, values were all greater than .9 (Forza & Filippini, 1998; Hair et al., 2010; Awang, 2012). The results show that the measurement model fit the data well.

#### - Model Validity Measures

The results of validity analysis (see Table 13) extracted by performing analysis on AMOS 25 using AMOS plugin named "MasterValidity" developed by Gaskin, James, and Lim (2019) show there are still some concerns on Discriminant Validity, Convergent Validity, and Reliability despite the two items COM2, CUS3 removed. In terms of Discriminant Validity, the square root of the AVE for NM is less than its correlation with AM; the square root of the AVE for CUS is less than its correlation with COM; the square root of the AVE for CSCEN is less than its correlation with CSCSOC; the square root of the AVE for COM is less than its correlation with CUS; the square root of the AVE for COM is less than its correlation with AM; the square root of the AVE for COM is less than its correlation with NM; the square root of the AVE for COM is less than its correlation with PRO; the square root of the AVE for COM is less than its correlation with EMP; the square root of the AVE for COM is less than its correlation with SOC; the square root of the AVE for COM is less than its correlation with EN; the AVE for COM is less than the MSV (Hair, Black, Babin, and Anderson, 2010). In terms of Convergent Validity, the AVE for COM is less than 0.50 (Hair, Black, Babin, and Anderson, 2010; Malhotra and Dash, 2011). In terms of Reliability, the CR for COM is less than 0.70 (Hair, Black, Babin, and Anderson, 2010). In order to improve the AVE and CR, it is suggested that the item COM1 ( $R^2$  = .509) should be removed (Gaskin, James, and Lim, 2019).

		AV	MS	MaxR(	A 8.4		CM	DDO	CSCS	CUE		800	CSCE	ATT	COM	
	CR	Е	v	H)	AM	NM	СМ	PRO	ос	CUS	EMP	SOC	N	ATT	СОМ	EN
AM	0.86	0.67	0.63	0.866	0.821											
	1	4	6	0.000	0.021											
	0.81	0.52	0.63	0.010	0.797	0.706										
NM	7	7	6	0.818	***	0.726										
014	0.86	0.68	0.37	0.005	0.331	0.609	0.005									
СМ	5	0	1	0.865	***	***	0.825									
	0.78	0.55	0.51	0.704	0.706	0.702	0.422	0.740								
PRO	9	6	2	0.794	***	***	***	0.746								
CSCS	0.94	0.85	0.69	0.040	0.210	0.329	0.355	0.189	0.005							
ос	7	6	9	0.948	***	***	***	***	0.925							
	0.72	0.57	0.71	0 7 2 2	0.512	0.509	0.448	0.600	0.233**	0.756						
CUS	7	2	6	0.733	***	***	***	***	*	0.756						
	0.85	0.66	0.35	0.007	0.438	0.422	0.262	0.554	0.171**	0.453	0.946					
EMP	5	6	7	0.887	***	***	***	***	*	***	0.816					
500	0.84	0.64	0.51	0.945	0.650	0.547	0.262	0.716	0.146**	0.472	0.544	0.904				
SOC	3	1	2	0.845	***	***	***	***	*	***	***	0.801				
CSCE	0.85	0.67	0.69	0.000	0.262	0.376	0.429	0.243	0.836**	0.304	0.140	0.152	0.004			
Ν	8	4	9	0.908	***	***	***	***	*	***	**	***	0.821			
ATT	0.84	0.65	0.33	0.890	0.316	0.359	0.196	0.375	0.061	0.418	0.318	0.342	0.087	0.808		
	7	4	7	0.090	***	***	***	***	0.001	***	***	***	*	0.000		

 Table 13 - Validity Analysis (CFA2)

сом	0.51	0.34	0.71	0.529	0.649	0.658	0.445	0.653	0.304**	0.846	0.597	0.690	0.295	0.581	0.590	
	2	8	6	0.025	***	***	***	***	*	***	***	***	***	***	0.550	
EN	0.83	0.56	0.46	0.844	0.554	0.461	0.149	0.527	0.104*	0.503	0.445	0.621	0.141	0.360	0.680	0.75
	7	3	2	0.044	***	***	***	***		***	***	***	**	***	***	0

# 6.2.2.3. Final Confirmatory Factor Analysis

#### - Data preparation

The dataset in .sav format was imported into IBM AMOS 25 with the item COM1 removed with all metric variables were defined as continuous. As explained in previous section regarding validity analysis, item COM1 should be removed in order to improve the Average Variance Extracted (AVE) and Composite Reliability (CR) (Gaskin, James, and Lim, 2019).

# - Model specification

In order to perform another CFA, the item COM1 was removed from the measurement model. Eleven latent variables (EN, CUS, EMP, SOC, NM, AM, CM, ATT, PRO, SCSSOC, CSCEN) were correlated in the model. Two single-item constructs COM3 and WPM were treated as observed indicators and not be able to correlate.

# - Model estimation

The measurement model constructed with AMOS 25.0 uses the statistical method to estimate model parameters which is maximum likelihood. The graphic model is revealed in the diagram below (Figure 5). The AMOS output could be seen in Appendix 12.

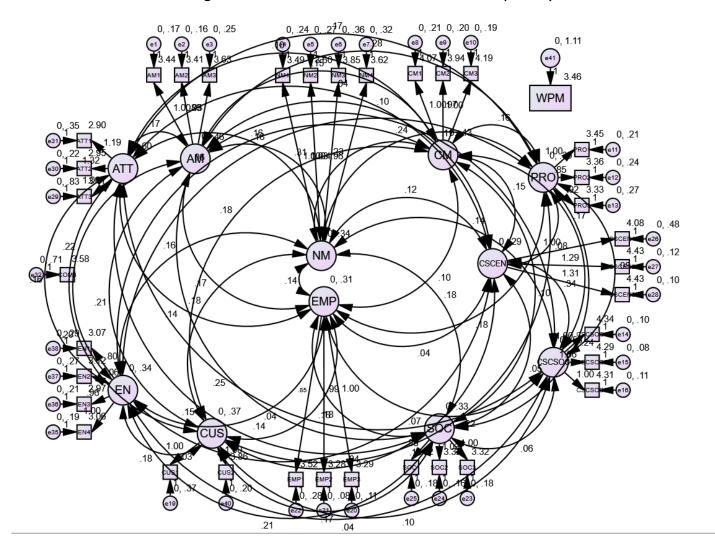


Figure 5 - Estimation of Measurement Model (CFA 3)

#### - Evaluation of model fit

The results of model fit show that the  $X^2/df = 3.045$ , which mildly exceeded 3.0 (Awang, 2012). The RMSEA = .053, which was acceptable as it was not more than 0.08 (Awang, 2012). The NFI = .896, which was nearly the threshold at .9. Meanwhile, the TLI = .915, and CFI = .927, values were all greater than .9 (Forza & Filippini, 1998; Hair et al., 2010; Awang, 2012). Overall, the results show that the measurement model acceptably fit the data.

# - Model Validity Measures

The results of validity analysis (see Table 14) extracted by performing analysis on AMOS 25 using AMOS plugin named "*MasterValidity*" developed by Gaskin, James, and Lim (2019) show there are almost no serious concerns on Convergent Validity and Reliability as the AVE values all above .5 and the CR values all above .7. Only the minor concerns on Discriminant Validity when the square root of the AVE for NM is less than its correlation with AM and the square root of the AVE for CSCEN is less than its correlation with CSCSOC. It is, therefore, concluded that the CFA results of the model are satisfactory to proceed to the next stage of structural equation modelling.

	<b>CD</b>	AVE	MS	MaxR(	АМ	NM	СМ	PRO	CSCSO	cus		SOC	CSCE	ATT	EN
	CR	AVE	v	H)		INIVI	CIVI	FRU	С	003	EMP	300	Ν		
AM	0.86	0.67	0.63	0.867	0.821										
	1	4	6	0.007	0.021										
NM	0.81	0.52	0.63	0.818	0.797*	0 726									
INIVI	7	7	6	0.010	**	0.726									
<u></u>	0.86	0.68	0.37	0.005	0.331*	0.609*	0.005								
СМ	5	0	1	0.865	**	**	0.825								
000	0.78	0.55	0.51	0.794	0.706*	0.702*	0.422*								
PRO	9	6	2		**	**	** 0.740	0.746							
CSCSO	0.94	0.85	0.69	0.948	0.209*	0.329*	0.355*	0.189*	0.925						
С	7	6	9	0.940	**	**	**	**	0.925						
CUS	0.72	0.57	0.35	0.741	0.509*	0.505*	0.444*	0.598*	0.230***	0.759					
003	9	5	7	0.741	**	**	**	**	0.230	0.758					
EMP	0.85	0.66	0.30	0.887	0.439*	0.422*	0.263*	0.554*	0.171***	0.455*	<sup>.55*</sup> 0.816				
	5	6	7	0.007	**	**	**	**	0.171	**					
SOC	0.84	0.64	0.51	0.945	0.650*	0.547*	0.261*	0.716*	0.146***	0.471*	0.544*	0.901			
300	3	1	2	0.845	**	**	**	**	0.140	**	**	0.801			
CSCEN	0.85	0.67	0.69	0.908	0.262*	0.376*	0.429*	0.243*	0.836***	0.300*	0.140*	0.152*	0.821		
COLEN	8	4	9	0.900	**	**	**	**	0.030	**	*	**	0.021		
ATT	0.84	0.65	0.17	0.890	0.316*	0.359*	0.196*	0.375*	0.061	0.417*	0.319*	0.342*	0.087*	0 800	
	7	4	4	0.090	**	**	**	**	0.001	**	**	**	0.007	0.809	

 Table 14 - Validity Analysis (CFA3)

	0.83	0.56	0.38	0.044	0.553*	0.461*	0.149*	0.527*	0 10 1*	0.500*	0.444*	0.620*	0.141*	0.359*	0.75
EN	7	3	4	0.844	**	**	**	**	0.104*	**	**	**	*	**	0

# 6.2.3. Structural Equation Modelling

#### 6.2.3.1. Multivariate Assumptions and Multicollinearity

A Cook's distance analysis was run to determine if any (multivariate) influential outliers existed (see Appendix 13). There is no case that a cook's distance greater than 1 and most cases were far less than 0.1. Therefore, it is concluded that no case was eliminated, and a total of 716 cases was utilised for data analysis.

Multicollinearity issues were determined by assessing the variance inflation factor (VIF) for all predictors on dependent variables and the results showed that no VIFs greater than 2, which is well below the acceptable limit of 10 (Hair, Black, Babin, & Anderson, 2010; Joreskog and Sorbom, 1989; Kleinbaum, Kupper, & Muller, 1988). It was therefore concluded that there is no evidence of the concern for significant multicollinearity in the regressions (see Appendix 14).

#### 6.2.3.2. Direct Effects

#### - Data preparation

The dataset in .sav format was imported into IBM AMOS 25 with the three items COM1, COM2 & CUS3 removed. All metric variables were defined as continuous.

#### - Model specification

In order to specify the path model to examine the direct effect, it is suggested the theoretical considerations should be based rather than empirical or methodological ones (Allen, 1997). Hence, as revealed in the conceptual framework, there are five exogenous constructs (COM, EN, CUS, EMP, SOC), and five endogenous constructs (NM, AM, CM, ATT, WPM). Also, five control variables were added in the model (GENDER, AGE, INCOME, OCCUPATION, EDUCATION).

Single-headed arrows are drawn to show the dependence relationships between five independent variables (COM, EN, CUS, EMP, SOC) and three dependent variables (NM, AM, CM), except no connection between COM & NM. Such arrows are also drawn between three dependent variables (NM, AM, CM) and two outcome variables (ATT and WPM). Finally, arrows are also drawn to reveal the connection between five control variables (GENDER, AGE, INCOME, OCCUPATION, EDUCATION) and five dependent variables (NM, AM, CM, ATT, WPM). Four latent variables (EN, CUS, EMP, SOC) and five control variables were

correlated in the model. The single-item construct COM3 was treated as an observed indicator and not be allowed to correlate.

# - Model estimation

The structural model is run on IBM AMOS 25 with the statistical method used to estimate model parameters is maximum likelihood. The graphic model is revealed in the diagram below (Figure 6). One pair of error variables (e18 & e19) is covaried due to common assessment methods (Brown, 2006). Other reason for the error covariance is due to the items CUS 1 & CUS 2 are conceptually rather close. The AMOS output could be seen in Appendix 15.

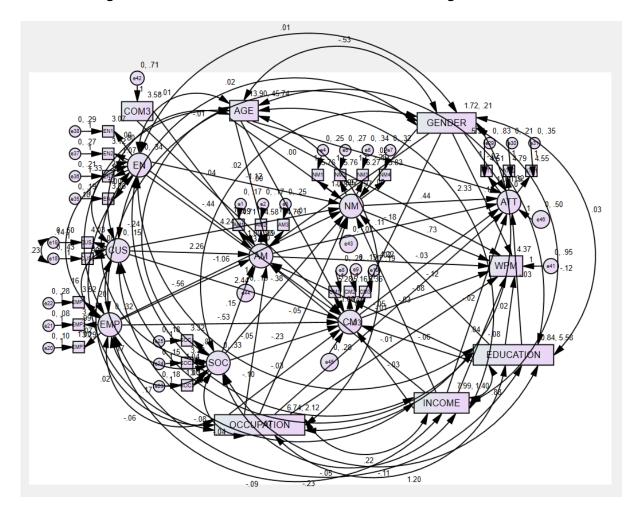


Figure 6 - Estimation of Structural Model for Testing Direct Effect

#### - Evaluation of model fit

The measurement model constructed with AMOS 25.0 uses the statistical method to estimate model parameters which is maximum likelihood. The results show that the  $\chi^2/df = 3.494$ , which mildly exceeded 3.0 (Awang, 2012). The RMSEA = .059, which was acceptable as it was not more than 0.08 (Awang, 2012). The SRMR = 0.0885, almost exceeding the threshold of 0.08 suggested by Hu and Bentler (1999) and well below the threshold of 0.10 suggested by Ringle (2016). The NFI = .875, the TLI = .881 which were nearly the threshold at .9. Meanwhile, the CFI = .907, greater than .9 (Forza & Filippini, 1998; Hair et al., 2010; Awang, 2012). Overall, the results show a satisfactory fit of the proposed measurement model to the data.

#### - Direct effect

In order to identify the direct effects and test the hypotheses of direct effect, the  $\beta$  and p-value have been examined with the threshold of p-value  $\leq 0.05$  (Hair et al., 2010). As presented in Table 15, EN ( $\beta$  = -1.130, p < .01) and EMP ( $\beta$  = -1.038, p < .01) have significant negative direct impacts on NM, while CUS ( $\beta$  = 2.836, p < .001) positively affects NM. Thus, H(I)1a, H(I)1b, and H(I)1c are supported. CUS ( $\beta$  = 1.300, p<.001), have significant positive direct impacts on AM, while EN ( $\beta$  = -.379, p < .05), EMP ( $\beta$  = -.471, p < .01) have significant negative direct impacts on AM. Thus, H(I)2b, H(I)2c, and H(I)2d are supported. COM ( $\beta$  = .119, p < .001), CUS ( $\beta$  = 1.459, p<.001), have significant positive direct impacts on CM, while EN ( $\beta$  = -.747, p<.001), EMP ( $\beta$  = -.463, p < .01) have significant negative direct impacts on CM. Thus, H(I)3a, H(I)3b, H(I)3c, and H(I)3d are supported. NM has a direct statistically significant relationship with ATT ( $\beta$  = .322, p < .01) and WPM ( $\beta$  = .394, p < .001). Thus, H(I)4a and H(I)4b are supported. Several findings on the effects of control variables also emerged, with EDUCATION negatively impacted NM and ATT, while AGE has a positive direct effect with ATT.

Hypothesis	Predictor	Outcome	Standardised	p-value	Hypothesis
			Beta		Confirmation
H(I)1a	EN	NM	-1.130	.003	YES
H(I)1b	CUS	NM	2.836	***	YES
H(I)1c	EMP	NM	-1.038	.003	YES
H(I)1d	SOC	NM	375	.252	NO
H(I)2a	СОМ	AM	.051	.062	NO
H(I)2b	EN	AM	379	.028	YES
H(I)2c	CUS	AM	1.300	***	YES
H(I)2d	EMP	AM	471	.002	YES
H(I)2e	SOC	AM	.127	.407	NO
H(I)3a	СОМ	СМ	.119	***	YES
H(I)3b	EN	СМ	747	***	YES
H(I)3c	CUS	СМ	1.459	***	YES
H(I)3d	EMP	СМ	463	.009	YES
H(I)3e	SOC	СМ	202	.248	NO
H(I)4a	NM	ATT	.322	.002	YES
H(I)4b	NM	WPM	.394	***	YES
H(I)5a	AM	ATT	.093	.277	NO
H(I)5b	AM	WPM	.014	.863	NO
H(I)6a	СМ	ATT	023	.680	NO
H(I)6b	СМ	WPM	050	.354	NO
	EDUCATION	NM	493	.029	
	EDUCATION	ATT	086	.044	
	AGE	ATT	.137	.002	

# Table 15 - Structural Model Evaluation Indices and Testing Outcomes of Hypothesis for Direct Effect

Note: \*\*\*p<0.001

# 6.2.3.3. Mediating Effects

# - Data preparation

Before conducting any analysis for multi-item variables of the structural model, the mean scores of the measurement items in the dataset are computed to form composite variables

respectively, revealed as COM, EN, CUS, EMP, SOC, NM, AM, CM, PRO, CSCEN, CSCSOC, ATT in the dataset.

## - Model specification

In order to specify the model, it is suggested the theoretical considerations should be based rather than empirical or methodological ones (Allen, 1997). Hence, as revealed in the conceptual framework, there are five independent constructs (COM, EN, CUS, EMP, SOC), and five dependent constructs (NM, AM, CM, ATT, WPM). Also, five control variables were added in the model (GENDER, AGE, INCOME, OCCUPATION, EDUCATION).

Single-headed arrows are drawn to connect between five independent variables (COM, EN, CUS, EMP, SOC) and three dependent variables (NM, AM, CM), except no connection between COM & NM. Such arrows are also drawn between mediator variables (NM, AM, CM) and two outcome variables (ATT and WPM). Finally, arrows are also drawn to reveal the connection between five control variables (GENDER, AGE, INCOME, OCCUPATION, EDUCATION) and five dependent variables (NM, AM, CM, ATT, WPM). Five independent variables (COM, EN, CUS, EMP, SOC) and five control variables were correlated in the model.

### - Model estimation

The bootstrapping method (Jose, 2013) in IBM AMOS 25 was utilised to explore potential mediation roles of NM, AM, and CM (see Figure 7). Using a confidence level of 95%, the number of bootstrap samples was set to 2000. Besides, the plugin extracted from Gaskination's StatWiki named "*IndirectEffects*" has been installed into the IBM AMOS 25 to produce the results of the model (Gaskin, 2016a). When inspecting Modification indices (M.I.s), three M.I.s with the highest values, namely e1 & e2, e2 & e3, e1 & e3, e2 & e5 are drawn covariances. The results from running plugin "*IndirectEffects*" could be found in Appendix 16. The AMOS output could be seen in Appendix 17.

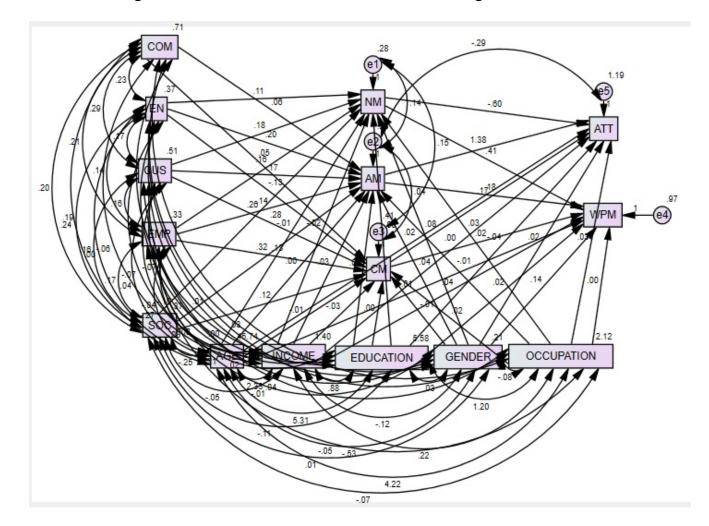


Figure 7 - Estimation of Structural Model for Testing Mediated Effect

## - Evaluation of model fit

The measurement model constructed with AMOS 25.0 uses the statistical method to estimate model parameters which is maximum likelihood. The results show that the  $X^2/df = 3.022$ , which was nearly 3.0 (Awang, 2012). The RMSEA = .053, which was an acceptable fit as it was nearly 0.05 (Hair et al., 2010; Awang, 2012). The SRMR = .0157, which was well below the threshold of 0.05 suggested by Byrne (1998); Diamantopoulos & Siguaw (2000). The NFI = .988, the TLI = .924, CFI = .992, values were all greater than .9 (Forza & Filippini, 1998; Hair et al., 2010; Awang, 2012). Overall, the results reveal a good fit of the proposed measurement model to the data.

## - Mediated effects

In order to investigate the mediation effects, as Macho & Ledermann (2011) suggest, specific indirect effects were applied as total effects to produce p values and confidence intervals for every indirect effect. Table 16 reveals the results of the data analysis. It demonstrates that NM acts to mediate EN, CUS, EMP, SOC to ATT and WPM. Thus, H(II)1a-d and H(II)2a-d are all confirmed. The results also show that AM plays as a mediator in the relationship between all five CSR domains (COM, EN, CUS, EMP, and SOC) to consumers responses (ATT and WPM). Thus, H(II)3a-e and H(II)4a-e are all confirmed. Meanwhile, CM translates EN, CUS, EMP, SOC into ATT and it fails to have any mediated effect on the relationship between CSR domains and WPM. Thus, H(II)5b-e are confirmed.

Hypothesis	Predictor	Mediator	Outcome	Standadized	Lower Bound	Upper Bound	p-value	Hypothesis
				Estimate	95% BC	95% BC		Confirmation
H(II)1a	EN	NM	ATT	-0.042**	-0.157	-0.026	0.008	YES
H(II)1b	CUS	NM	ATT	-0.077***	-0.214	-0.051	0.000	YES
H(II)1c	EMP	NM	ATT	-0.057***	-0.211	-0.041	0.000	YES
H(II)1d	SOC	NM	ATT	-0.095***	-0.296	-0.074	0.001	YES
H(II)2a	EN	NM	WPM	0.027*	0.014	0.090	0.014	YES
H(II)2b	CUS	NM	WPM	0.049***	0.037	0.131	0.000	YES
H(II)2c	EMP	NM	WPM	0.036***	0.031	0.124	0.000	YES
H(II)2d	SOC	NM	WPM	0.061***	0.060	0.165	0.001	YES
H(II)3a	СОМ	AM	ATT	0.076**	0.041	0.149	0.003	YES
H(II)3b	EN	AM	ATT	0.168***	0.175	0.408	0.001	YES
H(II)3c	CUS	AM	ATT	0.171**	0.146	0.358	0.001	YES
H(II)3d	EMP	AM	ATT	0.109**	0.088	0.322	0.001	YES
H(II)3e	SOC	AM	ATT	0.269***	0.331	0.592	0.001	YES
H(II)4a	СОМ	AM	WPM	0.009**	0.004	0.026	0.008	YES
H(II)4b	EN	AM	WPM	0.021*	0.012	0.070	0.013	YES
H(II)4c	CUS	AM	WPM	0.021*	0.010	0.062	0.013	YES
H(II)4d	EMP	AM	WPM	0.014**	0.008	0.053	0.010	YES
H(II)4e	SOC	AM	WPM	0.033*	0.020	0.108	0.012	YES
H(II)5a	СОМ	СМ	ATT	0.008	0.001	0.027	0.072	NO

 Table 16 - Structural Model Evaluation Indices and Testing Outcomes of Hypothesis for Mediated Effect

H(II)5b	EN	СМ	ATT	-0.014*	-0.057	-0.006	0.022	YES
H(II)5c	CUS	СМ	ATT	0.035*	0.017	0.092	0.010	YES
H(II)5d	EMP	СМ	ATT	0.012*	0.005	0.050	0.020	YES
H(II)5e	SOC	СМ	ATT	0.012*	0.004	0.050	0.024	YES
H(II)6a	COM	СМ	WPM	0.001	-0.004	0.012	0.553	NO
H(II)6b	EN	СМ	WPM	-0.002	-0.024	0.012	0.625	NO
H(II)6c	CUS	СМ	WPM	0.004	-0.027	0.043	0.742	NO
H(II)6d	EMP	СМ	WPM	0.001	-0.011	0.022	0.638	NO
H(II)6e	SOC	СМ	WPM	0.001	-0.011	0.021	0.595	NO
Control variable	AGE	NM	ATT	0.025*	0.001	0.009	0.044	
Control variable	AGE	СМ	ATT	-0.010*	-0.004	0.000	0.015	
Control variable	INCOME	AM	WPM	-0.006*	-0.017	-0.001	0.047	
Control variable	GENDER	NM	WPM	0.015*	0.006	0.077	0.050	
Control variable	GENDER	NM	ATT	-0.023*	-0.125	-0.009	0.047	
Control variable	OCCUPATION	NM	WPM	0.016*	0.002	0.025	0.041	
Control variable	OCCUPATION	NM	ATT	-0.025*	-0.041	-0.004	0.036	

Significance of Estimates: \*\*\* p < 0.001, \*\* p < 0.010, \* p < 0.050, 🚺 p < 0.100

In order to examine the partial or full mediating role of mediators, Baron & Kenny (1986) suggest inspecting the direct and indirect paths for each of the confirmed hypothesized mediation relationships. The partial mediating role exists when both indirect and direct paths are statistically significant, and the full mediation mode occurs when the indirect path is significant, and the direct path is not significant (Baron & Kenny, 1986). Based on the suggestion, the findings on the partial or full mediating role of mediators are presented in Table 17. It is found that H(II)1a-d; H(II)3a-e; H(II)5b-e are partial mediations. H(II)2a-d are full mediations, except H(II)2b is partial mediation. H(II)4a-e are full mediations, except H(II)4a & H(II)4c are partial mediations.

Hypothesis	Predictor	Mediator	Outcome	Mediation	
				Full	Partial
H(II)1a	EN	NM	ATT		X
H(II)1b	CUS	NM	ATT		X
H(II)1c	EMP	NM	ATT		X
H(II)1d	SOC	NM	ATT		X
H(II)2a	EN	NM	WPM	Х	
H(II)2b	CUS	NM	WPM		Х
H(II)2c	EMP	NM	WPM	Х	
H(II)2d	SOC	NM	WPM	Х	
H(II)3a	СОМ	AM	ATT		Х
H(II)3b	EN	AM	ATT		Х
H(II)3c	CUS	AM	ATT		Х
H(II)3d	EMP	AM	ATT		Х
H(II)3e	SOC	AM	ATT		Х
H(II)4a	СОМ	AM	WPM		Х
H(II)4b	EN	AM	WPM	Х	
H(II)4c	CUS	AM	WPM		Х
H(II)4d	EMP	AM	WPM	Х	
H(II)4e	SOC	AM	WPM	Х	
H(II)5b	EN	СМ	ATT		X
H(II)5c	CUS	СМ	ATT		X
H(II)5d	EMP	СМ	ATT		Х
H(II)5e	SOC	СМ	ATT		X

Table 17 - Testing Full and Partial Effect of Mediation

#### 6.2.3.4. Moderating Effects

#### - Data preparation

In order to testing moderating effect of three variables PRO, CSCEN, CSCSOC, based on recommendations by Aiken and West (1991), the values of independent variables and moderators as stated in the measurement model were standardised in the dataset as ZCOM, ZEN, ZCUS, ZEMP, ZSOC, ZPRO, ZCSCEN, ZCSCSOC to reduce multicollinearity. Such standardised values are multiple to compute seven interaction terms (PRO\_x\_COM, PRO\_x\_EN, PRO\_x\_EMP, PRO\_x\_SOC, CSCEN\_x\_EN, CSCSOC\_x\_SOC).

#### - Model specification

In order to specify the model, it is suggested the theoretical considerations should be based rather than empirical or methodological ones (Allen, 1997). Hence, as revealed in the conceptual framework, there are eight independent constructs (COM, EN, CUS, EMP, SOC, PRO, CSCEN, CSCSOC), and five dependent constructs (NM, AM, CM, ATT, WPM). In addition, five control variables were also added in the model (GENDER, AGE, INCOME, OCCUPATION, EDUCATION).

Single-headed arrows are drawn to connect between independent variables (COM, EN, CUS, EMP, SOC) and dependent variables (NM, AM, CM), except no connection between COM & NM. Such arrows are also drawn between moderator variables (PRO, CSCEN, CSCSOC) and dependent variables, except there is only one connection between PRO & AM. Finally, arrows are drawn to reveal connection between interaction variables (PRO\_x\_COM, PRO\_x\_EN, PRO\_x\_CUS, PRO\_x\_EMP, PRO\_x\_SOC, CSCEN\_x\_EN, CSCSOC\_x\_SOC), and dependent variables (NM, AM, CM), except only one connection between PRO and five CSR variables with AM. Arrows are also drawn to reveal the connection between five control variables (GENDER, AGE, INCOME, OCCUPATION, EDUCATION) and five dependent variables (NM, AM, CM, XTT, WPM). Eight independent variables (COM, EN, CUS, EMP, SOC, PRO, CSCEN, CSCSOC), seven interaction variables, and five control variables were correlated in the model.

## - Model estimation

The structural model is run on IBM AMOS 25 as revealed in the diagram below (Figure 8). Three pairs of error variables (e1 & e3, e3 & e4, e4 & e5) are covaried as their M.I.s are too high. The AMOS output could be seen in Appendix 18.

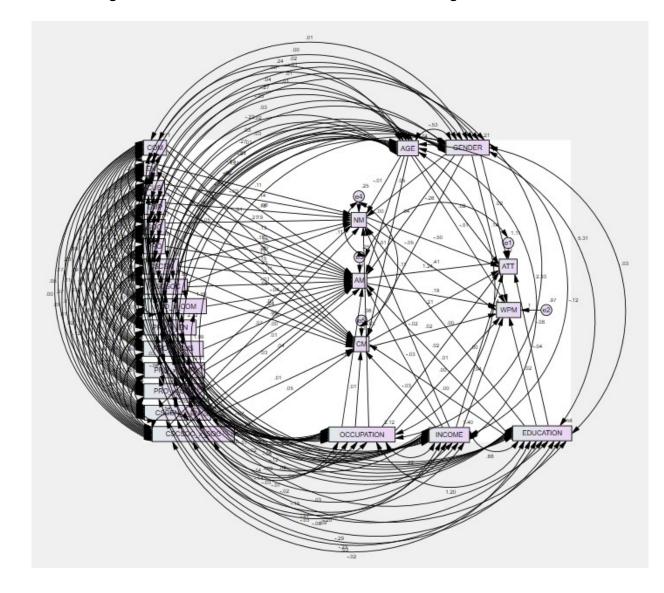


Figure 8 - Estimation of Structural Model for Testing Moderated Effect

## - Evaluation of model fit

The measurement model constructed with AMOS 25.0 uses the statistical method to estimate model parameters which is maximum likelihood. The results show that  $X^2/df = 4.186$ , which was higher than 3.0 (Awang, 2012). The RMSEA = .067, which was an acceptable fit as it was below 0.08 Awang (2012). The SRMR = .0241, which was well below the threshold of 0.05 suggested by Byrne (1998); Diamantopoulos & Siguaw (2000). The NFI = .973, CFI = .979, values were all greater than .9 (Forza & Filippini, 1998; Hair et al., 2010; Awang, 2012), while the TLI = .854, which was nearly the threshold of .9 suggested by Forza & Filippini (1998) and Awang (2012). Overall, the results reveal a good fit of the proposed measurement model to the data.

## - Moderated effects

The results displayed in Table 18 show that the effects of PRO on the links between the four CSR domains: EN, CUS, EMP, SOC and AM are non-significant (p>.05). The moderated effect of PRO is significant in the case of COM and AM (p<.05). Thus, H(III)1a is confirmed. Also, the effects of CSCEN on the relationships between EN and NM, CM are non-significant (p>.05), while there is significant evidence for the moderated effect of CSCEN on the relationship between EN and AM (p<.05). Thus, H(III)2b is confirmed. Finally, CSCSOC is considered as a moderator in the relationship between SOC and NM as there is a significant effect on the interaction, while no significant effect recorded in the cases of AM and CM (p>.05). Thus, H(III)3a is confirmed.

In order to facilitate interpretation of the interactions, relationships are plotted by inspecting two-way interactions provided in Stat Tools Package (Gaskin, 2016b), which as revealed in Figure 9, 10, 11. Such figures illustrate the significant moderator effects of PRO on the links between COM and AM, CSCEN on the relationship between product EN and AM, CSCSOC on the relationship between product SOC and NM. In Figure 9, if the level of PRO is high, the positive relationships between COM and AM are weaker. In Figure 10, if the level of CSCEN is high, the positive relationships between EN and AM are stronger. In Figure 11, if the level of CSCSOC is high, the positive relationships between SOC and NM are stronger. The hypotheses, therefore, are supported by these results.

Hypothesis	Interaction		Estimate	Std error	Critical	p-value	Hypothesis
					ratio		Confirmation
	AM <	PRO	.147	.031	4.760	***	
	AM <	СОМ	.064	.021	3.008	.003	
	CM <	СОМ	.050	.031	1.591	.111	
	NM <	EN	.112	.039	2.906	.004	
	AM <	EN	.188	.035	5.385	***	
	CM <	EN	132	.047	-2.808	.005	
	NM <	CUS	.140	.031	4.545	***	
	AM <	CUS	.128	.029	4.440	***	
	CM <	CUS	.230	.038	6.052	***	
	NM <	EMP	.149	.040	3.728	***	
	AM <	EMP	.105	.038	2.787	.005	
	CM <	EMP	.107	.049	2.203	.028	
	NM <	SOC	.215	.040	5.321	***	
	AM <	SOC	.252	.038	6.710	***	
	CM <	SOC	.078	.048	1.614	.107	
H(III)1a	AM <	PRO_x_COM	038	.018	-2.153	.031	YES
H(III)1b	AM <	PRO_x_EN	.013	.014	.925	.355	NO
H(III)1c	AM <	PRO_x_CUS	.008	.015	.520	.603	NO
H(III)1d	AM <	PRO_x_EMP	.001	.015	.041	.967	NO

 Table 18 - Structural Model Evaluation Indices and Testing Outcomes of Hypothesis for Moderated Effect

H(III)1e	AM <	PRO_x_SOC	.007	.014	.471	.638	NO
	NM <	CSCEN	.170	.041	4.151	***	
	AM <	CSCEN	.108	.036	2.977	.003	
	CM <	CSCEN	.241	.049	4.929	***	
	NM <	CSCSOC	.073	.037	1.959	.050	
	AM <	CSCSOC	005	.033	157	.876	
	CM <	CSCSOC	.083	.044	1.876	.061	
H(III)2a	NM <	CSCEN_X_EN	.019	.019	1.006	.315	NO
H(III)2b	AM <	CSCEN_X_EN	.036	.017	2.102	.036	YES
H(III)2c	CM <	CSCEN_X_EN	.005	.023	.224	.823	NO
H(III)3a	NM <	CSCSOC_x_SOC	.065	.022	2.948	.003	YES
H(III)3b	AM <	CSCSOC_x_SOC	.028	.020	1.423	.155	NO
H(III)3c	CM <	CSCSOC_x_SOC	.049	.027	1.838	.066	NO

Figure 9 - Plot of Moderated Effect H(III)1a

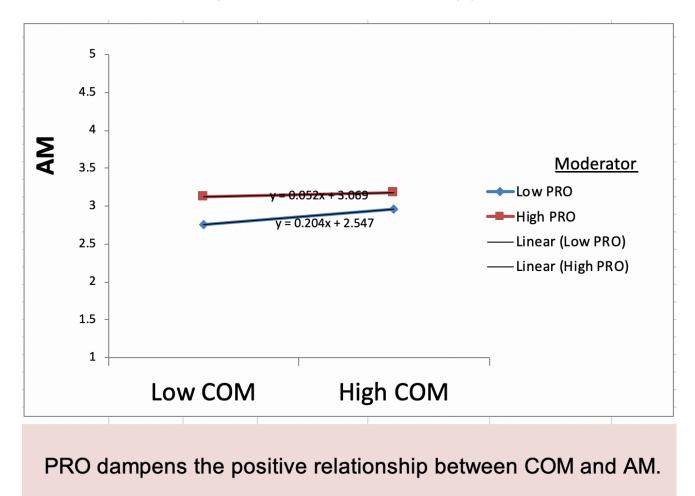


Figure 10 - Plot of Moderated Effect H(III)2b

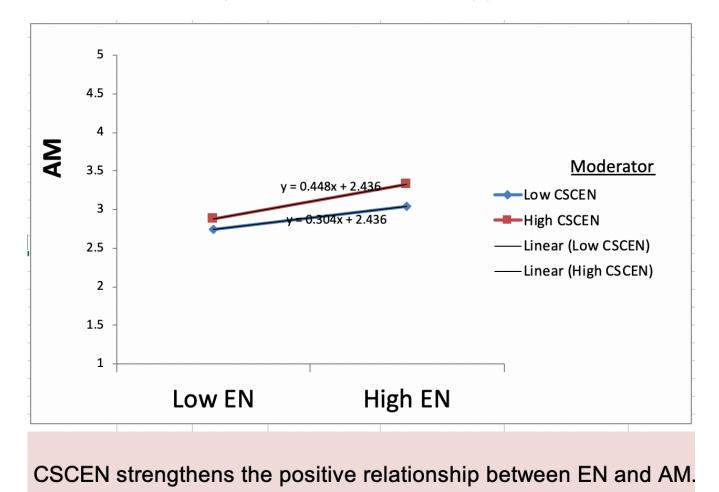
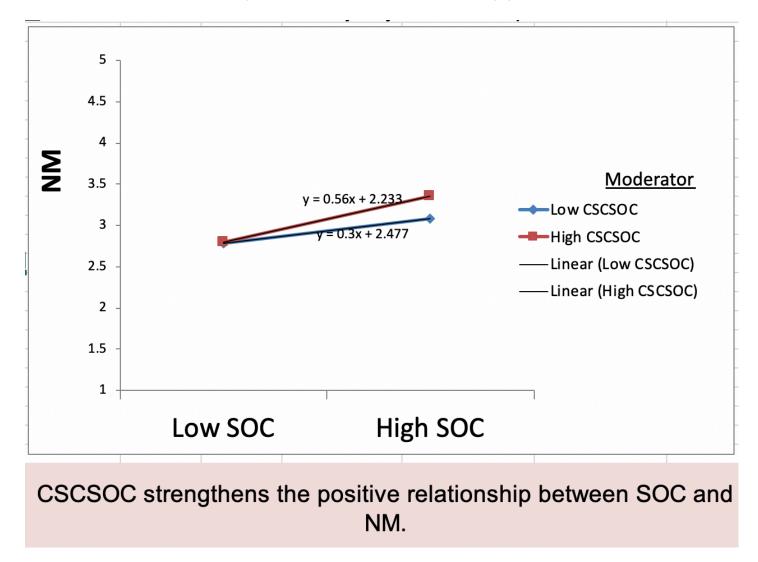


Figure 11 - Plot of Moderated Effect H(III)3a



## 6.2.4. Summary of the Hypothesis Testing

In order to test the research hypotheses presented in Chapter 5, Structural Equation Modelling (SEM) (Bollen, 1989) was performed using IBM AMOS 25 (Arbuckle, 2003; Byrne, 2001). The results of SEM show the confirmation of direct effects between EN and NM (H(I)1a), CUS and NM (H(I)1b), EMP and NM (H(I)1c), EN and AM (H(I)2b), CUS and AM (H(I)2c), EMP and AM (H(I)2d), COM and CM (H(I)3a), EN and CM (H(I)3b), CUS and CM (H(I)3c), EMP and CM (H(I)3d), NM and ATT (H(I)4a), NM and WPM (H(I)4b).

The mediated effects have been also found as NM mediates the relationship between EN and ATT (H(II)1a), CUS and ATT (H(II)1b), EMP and ATT (H(II)1c), SOC and ATT (H(II)1d), EN and WPM (H(II)2a), CUS and WPM (H(II)2b), EMP and WPM (H(II)2c), SOC and WPM (H(II)2d); AM as mediator in the relationship between COM and ATT (H(II)3a), EN and ATT (H(II)3b), CUS and ATT (H(II)3c), EMP and ATT (H(II)3d), SOC and ATT (H(II)3e), COM and WPM (H(II)4a), EN and WPM (H(II)4b), CUS and WPM (H(II)4c), EMP and WPM (H(II)4b), SOC and WPM (H(II)4c), EMP and ATT (H(II)5b), CUS and ATT (H(II)5c), EMP and ATT (H(II)5d), SOC and ATT (H(II)5e).

Finally, the results show evidence of moderated effects of PRO on the relationship between COM and AM (H(III)1a), CSCEN on the relationship between EN and AM (H(III)2b), and CSCSOC on the relationship between SOC and NM (H(III)3a).

#### **CHAPTER 7 - DISCUSSION AND CONCLUSIONS**

#### 7.1. Summary of Key Findings

#### 7.1.1 CSR Domains as Antecedents of Consumer Attribution of Firm's Motive

As revealed in Table 19, the findings from Quantitative study supported 12 out of 20 hypotheses for direct effects between CSR domains and consumer attributions, as well as between consumer attributions and consumer's responses. An overall indication from the analysis results is that the CSR domains directly affect CSR attributions. However, the impacts are different, and it is likely that the extents are dependent on the nature of CSR issues and stakeholder proneness of the CSR domains, no matter what the motive attributions are. More specifically, the results reveal that environment and employee domains have negative effects on the attribution of calculative motive (H(I)3b & d), while community and customer domains have positive effects on the attribution of calculative motive (H(I)3a & c). Similarly, a theoretical pattern consistently emerges from the results as environmental and employee domains have negative effects on attributions of normative and affective motives (H(I)1a & c, H(I)2b & d); meanwhile, customer domain has positive effects on attributions of normative and affective motives (H(I)1b, H(I)2c). From these findings, it could be argued that the proximity of retail firm to CSR issues and relatedness of stakeholders in CSR domains are key factors to the perception of consumers.

In the case of community and customer domains, the consumers seem to find that the CSR initiatives have a direct and positive impact on their attributions. For example, when the retail firm engages with an education program at community-level, the consumers could be easily aware of the presence of those initiatives in the community where they live as a resident due to the direct engagement or the spreading of communication of the initiatives within the community. They could perceive that such social initiatives not as a general strategy on brand development or public relations, but as a specific social activity regarding their community interest. Therefore, the consumers are much more appreciated and noticed those retail firms' activities and they are more likely to associate the retail firm's motives.

In contrast, the results show that in the case of environment and employee domains, the consumers seem to find that the CSR initiatives have a direct and negative impact on their attributions. Taking an environmental initiative regarding the instalment of a system of pollution processing of the retail firm as an example, it could be suggested that the consumers might perceive such initiatives are not closely relate to their current life and wellbeing if they are not an environmental activist or having a particular concern on the environment. Therefore, if they

have been exposed more on the information of the environment-related achievement, they seem less interested in these kinds of CSR initiatives and, as a result, less likely to pay attention to the retail firm's motives. Similarly, employee-related CSR might be conceived as internal policies of the retail firm and the consumer attributions might be less of their interest to perceive.

Noticeably, society domain has no effect on three types of attributions of motive. It could be explained that due to the broad issues and vast stakeholder described in the society domain, the consumers find no association from society CSR initiatives to their attributions. The finding strongly highlights the theoretical statement about the nature and characteristics of CSR domains profoundly impact the manner consumers perceive and assign attribution on the CSR motives of the retail firm.

It is unexpected regarding the results of the direct effects of the consumer attributions on consumer responses. The results show that only attribution of normative motive has a direct and positive effect on attitudinal loyalty and willingness to pay more (H(I)4a & b); meanwhile, affective and calculative motives have no effect on the consumer responses. It could be understood that the consumer would be highly respected if they aware the retail firms are ethically responsible, and they would reward such attempts by becoming more loyal and willing to pay more. Affective motive, theoretically speaking, is highly expected to have a direct and positive effect on the consumer responses as well. The rejected hypotheses show that consumers might not be highly appreciated the affective motive of engaging CSR of the retail firms. It might be assumed that the consumer suspicion is much great that even when they attributed the genuine motive of the retail firms, they are still not committing to tie down or to pay off the retail firm efforts. Calculative motive, as hypothesised, is expected to have a direct and negative effect with consumer responses. The rejected hypotheses show that consumer might not be interested to boycott or negatively react to the instrumental/calculative motive of the retail firms. It could be concluded that the consumers react hesitantly with the attributed motives of the retail firms, especially in the case of the affective or calculative motives. Therefore, they choose not to act positively or negatively to such CSR attempts.

#### 7.1.2. Consumer Attributions as Mediators of CSR Domains and Consumer Responses

The results from data analysis show that 22 out of 28 hypotheses for the mediated hypotheses are confirmed with most of the consumer attributions, particularly with normative motive and calculative motive, all proposed hypotheses are confirmed. It is seemingly that the extents of mediation (full or partial) are dependent on the types of the outcomes of consumer responses and the characteristics of the antecedents of CSR domains. It is consistently observed that

consumer attributions partially mediate the relationship between CSR domains and consumer's attitudinal loyalty and a mixed effect of mediation of consumer attribution occur in the relationship between CSR domains and willingness to pay more, with full mediation for the antecedents of environment, employee, and society domains, and partial mediation for the antecedents of community and customer domains.

More specifically, normative motive partially mediates the relationship between CSR domains (environment, customer, employee, society) and consumer's attitudinal loyalty (H(II)1a, b, c, & d). Similarly, affective motive partially mediates the relationship between CSR domains (community, environment, customer, employee, society) and consumer's attitudinal loyalty (H(II)3a, b, c, d, & e). Calculative motive partially mediates the relationship between CSR domains, including four domains of environment, customer, employee, society CSR, except community CSR (hypothesis rejected) (H(II)5b, c, d, & e). It could be argued that despite there are many approaches to strengthen the relationship between the retail firm and the consumers; however, consumer attributions still play an important role in the link between CSR domains and consumer's attitudinal loyalty. Therefore, it is crucial in building consumer attributions while engaging CSR.

Mixed effect of mediation is recorded when normative motive fully mediates the relationship between environment, employee, society domains and consumer's willingness to pay more (H(II)2a, c, & d); meanwhile, it partially mediates the relationship between customer domain and consumer's willingness to pay more (H(II)2b). The similar situation is reported when affective motive fully mediates the relationship between environment, employee, society domains and consumer's willingness to pay more (H(II)4b, d &, e); meanwhile, it partially mediates the relationship between community, customer domains and consumer's willingness to pay more (H(II)4a & c). In other words, consumer attributions of normative and affective motives were identified as the mediating psychological mechanism explaining how CSR efforts partially or fully translate into behavioural outcomes, depending on the antecedents of CSR domains. It appears that full mediations of normative and affective motives occur on the link between the CSR domains with broad issues and vast stakeholder ranges, such as environment, employee, and society, and willingness to pay more. It is also reported that partial mediations of normative and affective motives occur on the link between the CSR domains with specific issues and stakeholders that directly related to consumers. The mixed results in the mediating role of normative and affective motives on the link between CSR domains and consumer's behavioural responses indicate the requirement of further research attempts to understand the factors which affect the extents of mediation effects. Regarding calculative as a potential moderator of the link between CSR domains and consumer

197

behaviour, it is also interesting to report that the proposed hypotheses are all rejected. The finding implies that calculative motive has no mediating role on the link between CSR domains and consumer's behavioural responses.

## 7.1.3. Proactive CSR and Consciousness of Sustainable Consumption of Consumer as Moderators of CSR Domains and Consumer Attributions

Despite there are 11 hypotheses proposed from the conceptual model both have significant effects, 8 of them are rejected. Nevertheless, it is interesting to note that all 3 hypotheses confirmed for 3 proposed variables as moderators. The first moderated effect confirmed is when proactive CSR strategy negatively moderates the relationship between community domain and affective motive (H(III)1a). It is explained that if the retail firm adopts a more proactive strategy in community CSR, the consumer might be more suspicious and, therefore, less likely in attributing the affective motive.

The second moderated effect confirmed is when the consciousness of sustainable consumption in environment moderates the relationship between the environment domain and affective motive (H(III)2b). It is explained that if the retail firm engages more with environment CSR, the consumers, who are environmentally conscious, are likely to attribute the affective motive of their environment-related initiatives.

The last moderated effect confirmed is when the consciousness of sustainable consumption in society moderates the relationship between society domain and normative motive (H(III)3a). It is understood that if the retail firm engages more with society CSR, the consumers who are socially conscious are likely to attribute the normative motive of their society-related initiatives.

It is summarised that moderated effects mainly occur on the cases of the outcomes regarding normative or affective motive, while hypotheses which suggest the moderated effect with the outcomes regarding calculative motive are rejected. Therefore, it could be asserted that consumer attribution of normative and affective motives are the important variables in CSR implementation of the retail firms.

		Hypothesis	Hypothesis			
			Confirmation			
Hypotheses for Direct Effect						
1	H(I)1a	Environmental CSR has a direct and negative influence on Normative Motive.	YES			
2	H(I)1b	Customer CSR has a direct and positive influence on Normative Motive.	YES			
3	H(I)1c	Employee CSR has a direct and negative influence on Normative Motive.	YES			
4	H(I)1d	Societal CSR has a direct and negative influence on Normative Motive.	NO			
5	H(I)2a	Community CSR has a direct and positive influence on Affective Motive.	NO			
6	H(I)2b	Environmental CSR has a direct and negative influence on Affective Motive.	YES			
7	H(I)2c	Customer CSR has a direct and positive influence on Affective Motive.	YES			
8	H(I)2d	Employee CSR has a direct and negative influence on Affective Motive.	YES			
9	H(I)2e	Societal CSR has a direct and negative influence on Affective Motive.	NO			
10	H(I)3a	Community CSR has a direct and positive influence on Calculative Motive.	YES			
11	H(I)3b	Environmental CSR has a direct and negative influence on Calculative Motive.	YES			
12	H(I)3c	Customer CSR has a direct and positive influence on Calculative Motive.	YES			
13	H(I)3d	Employee CSR has a direct and negative influence on Calculative Motive.	YES			
14	H(I)3e	Societal CSR has a direct and negative influence on Calculative Motive.	NO			
15	H(I)4a	Normative Motive has a direct and positive influence on Attitudinal Loyalty.	YES			
16	H(I)4b	Normative Motive has a direct and positive influence on Willingness to Pay More.	YES			
17	H(I)5a	Affective Motive has a direct and positive influence on Attitudinal Loyalty.	NO			
18	H(I)5b	Affective Motive has a direct and positive influence on Willingness to Pay More.	NO			

# Table 19 - Overview of the Results of Hypothesized Model

		Hypothesis	Hypothesis
			Confirmation
19	H(I)6a	Calculative Motive has a direct and negative influence on Attitudinal Loyalty.	NO
20	H(I)6b	Calculative Motive has a direct and negative influence on Willingness to Pay More.	NO
		Hypotheses for Mediated Effect	
1	H(II)1a	Normative Motive mediates the relationship between Environment CSR and Attitudinal Loyalty.	YES (partial mediation)
2	H(II)1b	Normative Motive mediates the relationship between Customer CSR and Attitudinal Loyalty.	YES (partial mediation)
3	H(II)1c	Normative Motive mediates the relationship between Employee CSR and Attitudinal Loyalty.	YES (partial mediation)
4	H(II)1d	Normative Motive mediates the relationship between Society CSR and Attitudinal Loyalty.	YES (partial mediation)
5	H(II)2a	Normative Motive mediates the relationship between Environment CSR and Willingness to Pay More.	YES (full mediation)
6	H(II)2b	Normative Motive mediates the relationship between Customer CSR and Willingness to Pay More.	YES (partial mediation)
7	H(II)2c	Normative Motive mediates the relationship between Employee CSR and Willingness to Pay More.	YES (full mediation)
8	H(II)2d	Normative Motive mediates the relationship between Society CSR and Willingness to Pay More.	YES (full mediation)
9	H(II)3a	Affective Motive mediates the relationship between Community CSR and Attitudinal Loyalty.	YES (partial mediation)
10	H(II)3b	Affective Motive mediates the relationship between Environment CSR and Attitudinal Loyalty.	YES (partial mediation)
11	H(II)3c	Affective Motive mediates the relationship between Customer CSR and Attitudinal Loyalty.	YES (partial mediation)
12	H(II)3d	Affective Motive mediates the relationship between Employee CSR and Attitudinal Loyalty.	YES (partial mediation)
13	H(II)3e	Affective Motive mediates the relationship between Society CSR and Attitudinal Loyalty.	YES (partial mediation)
14	H(II)4a	Affective Motive mediates the relationship between Community CSR and Willingness to Pay More.	YES (partial mediation)
15	H(II)4b	Affective Motive mediates the relationship between Environment CSR and Willingness to Pay More.	YES (full mediation)
16	H(II)4c	Affective Motive mediates the relationship between Customer CSR and Willingness to Pay More.	YES (partial mediation)
17	H(II)4d	Affective Motive mediates the relationship between Employee CSR and Willingness to Pay More.	YES (full mediation)
18	H(II)4e	Affective Motive mediates the relationship between Society CSR and Willingness to Pay More.	YES (full mediation)

		Hypothesis	Hypothesis
			Confirmation
19	H(II)5a	Calculative Motive mediates the relationship between Community CSR and Attitudinal Loyalty.	NO
20	H(II)5b	Calculative Motive mediates the relationship between Environment CSR and Attitudinal Loyalty.	YES (partial mediation)
21	H(II)5c	Calculative Motive mediates the relationship between Customer CSR and Attitudinal Loyalty.	YES (partial mediation)
22	H(II)5d	Calculative Motive mediates the relationship between Employee CSR and Attitudinal Loyalty.	YES (partial mediation)
23	H(II)5e	Calculative Motive mediates the relationship between Society CSR and Attitudinal Loyalty.	YES (partial mediation)
24	H(II)6a	Calculative Motive mediates the relationship between Community CSR and Willingness to Pay More.	NO
25	H(II)6b	Calculative Motive mediates the relationship between Environment CSR and Willingness to Pay More.	NO
26	H(II)6c	Calculative Motive mediates the relationship between Customer CSR and Willingness to Pay More.	NO
27	H(II)6d	Calculative Motive mediates the relationship between Employee CSR and Willingness to Pay More.	NO
28	H(II)6e	Calculative Motive mediates the relationship between Society CSR and Willingness to Pay More.	NO
		Hypotheses for Moderated Effect	
1	H(III)1a	Proactive CSR dampens the positive relationship between Community CSR and Affective Motive.	YES
2	H(III)1b	Proactive CSR dampens the positive relationship between Environmental CSR and Affective Motive.	NO
3	H(III)1c	Proactive CSR dampens the positive relationship between Customer CSR and Affective Motive.	NO
4	H(III)1d	Proactive CSR dampens the positive relationship between Employee CSR and Affective Motive.	NO
5	H(III)1e	Proactive CSR dampens the positive relationship between Societal CSR and Affective Motive.	NO
6	H(III)2a	Consciousness of Sustainable Consumption in Environment strengthens the positive relationship	NO
		between Environmental CSR and Normative Motive.	
7	H(III)2b	Consciousness of Sustainable Consumption in Environment strengthens the positive relationship	YES
		between Environmental CSR and Affective Motive.	

		Hypothesis	Hypothesis
			Confirmation
8	H(III)2c	Consciousness of Sustainable Consumption in Environment strengthens the positive relationship	NO
		between Environmental CSR and Calculative Motive.	
9	H(III)3a	Consciousness of Sustainable Consumption in Society strengthens the positive relationship between Societal CSR and Normative Motive.	YES
10	H(III)3b	Consciousness of Sustainable Consumption in Society strengthens the positive relationship between Societal CSR and Affective Motive.	NO
11	H(III)3c	Consciousness of Sustainable Consumption in Society strengthens the positive relationship between Societal CSR and Calculative Motive.	NO

N = 716

#### 7.2. Theoretical Implications

The study contributes to the literature of corporate social responsibility in general and corporate social responsibility in emerging economies in a number of aspects.

The first contribution is the further understanding from the perspective of individual consumers in engaging with CSR in terms of their attributions of the retail firm's CSR motive, their attitudinal and behavioral responses to CSR initiatives, and their consciousness of sustainable consumption. The micro level of analysis on consumers perception has been largely ignored in CSR literature and mainly focused on individual employees' or managers' perspective (Carmeli et al., 2007; Glavas & Piderit, 2009; Maignan et al., 1999; Agle et al., 1999; Glavas & Piderit, 2009; Bayoud et al., 2012; Chun, 2009; Turker, 2009). Therefore, the emphasis of this research, especially in Study 2, on the individual consumers' perspective has been greatly contributed to the literature. Bhattacharya & Sen (2004) offer a conceptual framework, indicating that consumer attribution is likely an outcome of CSR domains. Several empirical studies have been conducted to state that CSR domains result in the positive consumersrelated consequences in terms of firm attractiveness (Duarte, 2010), firm identification (Kim et al., 2010), purchase intentions (Auger et al., 2007; Ramasamy and Yeung, 2009). Still, no specific study provides empirical evidence on the link between CSR domains and consumer attributions. Therefore, the empirical findings of this study show that CSR domains have different impacts on consumer attributions. Community and customer domains have direct and positive impacts, while environment and employee domains have direct and negative impacts on consumer attributions of normative, affective, calculative motives of the retail firms. In addition, the research provides empirical findings on the link between consumer attribution of normative motives of the retail firms and their attitudinal loyalty to the retail firms. The research not only provides the evidence on consequences but also the results to demonstrate the mediators and moderators of CSR and its outcomes at the level of individual consumer, which adds a great value to the literature of CSR at the micro level of consumer perspective, as suggested by Aguinis and Glavas (2012) and Jamali and Karam (2018).

The second contribution is the further understanding of consumer attributions as mediators which translate CSR domains into the consumers' loyalty and willingness to pay more. As revealed in the limited knowledge of moderated effects in the literature of CSR, it is crucial to identify and understand more about the processes or mechanisms that the CSR efforts could be translated into the outcomes. At the institutional level, several mediators have been found, such as firm reputation and goodwill with external stakeholders (Orlitzky, Schmidt, & Rynes, 2003), customer satisfaction (Lev et al., 2010; Luo & Bhattacharya, 2006), customer–

organisation fit (Sen & Bhattacharya, 2001), consumer trust (Vlachos et al., 2009). At the organisational level, a few of mediators has been indicated, such as firm's intangible resources (Surroca et al., 2010), managerial interpretations of CSR as an opportunity (Sharma, 2000). At the micro level of consumer perspective, the evidence on mediators is almost absent with very few mediators have been found, such as the followers' perceptions of visionary leadership (Sully de Luque et al., 2008), organisational identity (Carmeli et al., 2007; Jones, 2010) and organisational pride (Jones, 2010). Therefore, this research provides a significant contribution to the literature by confirming that there are 22 mediators regarding consumer attributions to partially or fully mediate the relationship between the CSR domains and consumers' attitudinal and behavioural responses. More specifically, consumer attribution of normative motive, affective motive, and calculative motive of the retail firms partially mediate the relationships between four types of CSR domains (environment, customer, employee, and society) and attitudinal loyalty. Moreover, consumer attribution of affective motives of the retail firms partially mediates the relationship between community domain and attitudinal loyalty. Such confirmed hypotheses (H(II)1a-d, H(II)3b-e, H(II)5b-e) reflect the partial mediation of consumer attributions, suggesting that there are also various factors potentially affecting the relationship between CSR domains and attitudinal loyalty. Also, partial effect of mediation of consumer attribution of normative and affective motives which are confirmed in H(II)2b and H(II)4c suggest that other factors potentially influencing the relationship between customer domain and willingness to pay more of the consumers. Another important pattern relates to full mediation is revealed when two mediators (normative and affective motives) fully mediate the relationships between three types of CSR domains (environment, employee, and society) and willingness to pay more. These findings reflect that except for calculative motive, consumer attributions play a vital role in the relationship between CSR domains (environment, employee, society) and willingness to pay more of consumers. It should also be recognised that partial mediation is more likely to occur than full mediation, with 16 confirmed hypotheses as compared to 06 confirmed hypotheses respectively.

The third contribution is the further understanding of proactive CSR, consciousness of sustainable consumption in the environment and society as moderators under which the CSR domains influence the consumers' responses. Similar to the case of mediators, there have been constant calls for research in terms of moderators at the micro level, especially from the consumer perspective in the context of developing countries (Jamali and Karam, 2018). For example, only a few moderators have been noted at the micro level from internal perspective, mainly from managers/supervisors/employees in CSR literature of developed countries, such as management commitment to ethics (Muller & Kolk, 2010), equity sensitivity of managers/supervisors (Mudrack et al., 1999), employee discretion (Bansal, 2003), the

204

salience of issues to employees (Bansal & Roth, 2000). This research found empirical evidence of three moderators which set the favourable or unfavourable conditions for the CSR domains influence the consumer's attributions. Namely, the proactive CSR dampens the positive relationship between community CSR domain and affective motive; the consciousness of sustainable consumption in environment strengthens the positive relationship between environmental CSR domain and affective motive; consciousness of sustainable consumption in society strengthens the positive relationship between societal CSR domain and normative motive.

The fourth contribution is the further understanding of CSR theories (attribution theory, ethical theory) in the context of emerging economies. Attribution theory provides the theoretical framework to explain what and how stakeholders perceive the manners/causes the retail firm behaves/conducts toward its relationship with society. The results of the study show that attribution theory should be extended to the ranges of three motives of the retail firms, including normative, affective, and normative motives. Most of the results from the study are consistent with the basic premise of attribution theory on the impacts of CSR domains with the consumer attributions of the retail firms. It is noted the similar results for the case of consumer attributions of normative and affective motives which have been both transformed as mediators. However, there is one case that the results show no support of the theory when society CSR domain have no link with consumer attributions and the cases of calculative motive did not mediate between CSR domains and behavioural responses of the consumers. Moreover, the literature on attribution theory shows that certain attributions can directly influence consumers attitudinal and behavioral responses (Brown & Dacin, 1997; Sen & Bhattacharya, 2001; Forehand & Grier, 2003; Szykman, Bloom, & Blazing, 2004; Bhattacharya & Sen, 2004; Yoon et al., 2006; Ellen et al., 2006; Vlachos et al., 2009; Walker et al., 2010; Groza, Pronschinske & Walker, 2011; Kim & Lee, 2012). However, according to the results from the study, only the attribution of normative motive shows the link to attitudinal loyalty and willingness to pay more. Other two motives (affective and calculative) show no connection to the consumers' responses. Such inconsistent indications from the results of the study with the attribution theory suggest that there should be further attempts to clarify whether there is a certain aspect of attributions theory does not work in the context of emerging economies. The significant results from the study on the consciousness of sustainable consumption of environment and society demonstrate confirm that the ethical theory is valid on the context of an emerging economy, as suggested by Dale (2008), Mintel (2009) and Luchs et al. (2010). However, the insignificant results of 4 out of 5 hypotheses proposed raise the concerns of on the idea whether the proactive CSR could play important role in the relationship of CSR and consumer attributions in the context of emerging economies.

#### 7.3. Managerial Implications

The findings of this thesis suggest a number of managerial implications for the CSR engagement of retail firms in emerging markets in general and of retail firms in Vietnam context in particular.

Firstly, the results of the study suggest that CSR domains have different effects on consumers' attributions. Based on the stakeholder approach employed in Oberseder, Schlegelmilch, Murphy & Gruber (2014), five CSR domains in the conceptual framework of the study have been identified, including community, environment, customer, employee, society. However, as revealed from the study results, only three domains, namely environment, customer, and employee, have a consistent effect with the consumer attributions. It is also suggested from the study results that it seems the positive effects only happen with the domains have the proximity with CSR issues and directly benefit the consumers, such as the customer domain (H(I)1b, H(I)2c, H(I)3c). Therefore, in designing and implementing the CSR programs, the retail firms should pay attention to identifying concretely the issues and linking the solutions for such issues in accordance with the consumer's benefits. For example, an environmentrelated CSR campaign which is designed to radically address the garbage issues or tree coverage at residential sites seems to be more appreciated than an Earth Hour event organised at national scale. It is also because customer domains have positive influence on both normative and affective motives as well as calculative motive, the retail firms should carefully consider the favourable effect of these kinds of attributions on the consumer loyalty and purchasing behavior. Additionally, it is also noted that CSR policies focusing on environment and employee have negative effect on consumer attributions (H(I)1a, H(I)1c, H(I)2b, H(I)2d, H(I)3b, H(I)3d). Consequently, the retail firms should avoid to overwhelmingly invest in these domains. Instead, they should seek to integrate the environment and employee domains into consumer-oriented CSR initiatives, such as promoting green initiatives or products to consumers or facilitating interactions or engagement between employees and consumers.

Secondly, the results from the study suggest that the retail firms need to focus on the attributions of normative and affective motives. In order to draw the attention of the consumers or generate their favourable attitude to the retail firms, it is important that the retail firms should emphasise more on the normative or affective motives when initiating the CSR activities. For example, the retail firms have to successfully communicate their affective motive in CSR projects supporting vulnerable children in remote areas; or demonstrate their normative motive in CSR projects rescuing and donating the people affected in natural disaster zones which

206

destroyed by storms or floods. In addition, in implementing such kind of CSR campaigns, the retail firms must avoid at all cost any opportunistic approach to commercially exploit or take advantage of misery stories in building the brand image. Also, as suggested from many researchers on the positive effect of these two referred attributions (Ellen et al., 2006; Groza, Pronschinske & Walker, 2011; Woisetschlager, Backhaus, & Cornwell, 2017), the results from study shows that the retail firms should deliver the core message of the CSR communications so that consumers could have attributions of normative or affective motives, especially on the normative motive (H(I)4a, H(I)4b). It is interesting to observed that from the study results, there is no empirical evidence to show that calculative motive has any negative effect on the consumers' attribution. However, some hypotheses on affective and calculative motives were rejected (H(I)5a, H(I)5b, H(I)6a, H(I)6b). These rejections indicate that one of the possible reasons is that the trust of the consumer is low. They tend to be more suspicious on the CSR initiatives of the retail firms and, therefore, they choose to not favor or object the retail firms' efforts. Therefore, building consumer trust is also an important component of planning and implementing a CSR initiative. The retail firms should be able to consistently follow their commitment and guarantee transparency in engaging with communities and customers in the long-term so that the consumer could have no doubt about the retail firm motives in doing CSR.

Thirdly, the results from the study suggest that normative and affective motives both play the role as mediators in the relationship between CSR domains and consumer responses (loyalty and willingness to pay more). Such attributions both fully mediate the relationship between three domains (environment CSR, employee CSR, societal CSR - H(II)2a, H(II)2c, H(II)2d, H(II)4b, H(II)4d, H(II)4e) and willingness to pay more, while these types of the attributions only partially mediate the relationship between CSR domains and consumer attitudinal loyalty. Therefore, in order to encourage consumers to change their behaviors and to pay more on CSR products, the retail firms should aim to generate enough the consumer attribution of normative and affective motives via marketing communication or CSR strategy, especially on the areas of environment, employee, and society. For example, to demonstrate normative motive, the retail firms should persuade consumers that they are doing their civic duty in the response of the normative expectations of the stakeholder and society by not being hesitate in offering the help/support when there have been neighbouring communities/regions suffering natural disasters or enduring economic difficulties. Another example, to demonstrate affective motive, the retail firms should reveal their intrinsic desire or sincere intentions by showing compassion and dedication on the cause of CSR projects. More importantly, while attempting to generate normative and/or affective motives, the retail firms should be aware of the negative

impact of calculative motive on the consumers' perception and, therefore, should avoid engaging in any activities leading to such selfish/commercial attributions from the consumers.

Fourthly, the results from the study suggest that proactiveness of CSR should be managed carefully. According to literature, if the retail firm adopts proactive approach in CSR, they could gain the competitive advantage (Benn et al., 2006; Berry and Rondinelli, 1998; Klassen and Whybark, 1999; Sharma and Vredenburg, 1998; Aragon-Correa et al., 2008) and the consumers could interpret such proactive approach as the voluntary engagement of corporate citizenship (Luo and Bhattacharya, 2009; Vogel, 2005; Becker-Olsen et al., 2006; Ricks, 2005) or as altruistic gesture or value-driven motive (Becker-Olsen et al., 2006). Based on this interpretation, consumers are expected to react positively to the retail firm. However, in a low-trust society such as in emerging economies when the consumers often suspect the good deeds as for the commercial gains (Wood & Frynas, 2006), this approach could become counterproductive, as suggested from the study results (H(III)1a). Therefore, it is important to build trust in the consumers to convince them that the retail firms truly engage and commit to the causes. Also, the retairl firms should employ a delicate, CSR-centric approach in CSR communication, strongly differentiating from advertising campaigns so that the consumers could not wrongly perceive CSR causes as commercial causes.

Fifthly, the results from the study suggest that consciousness of sustainable consumption has an increasingly important role in CSR engagement of the retail firms (H(III)2b, H(III)3a). There has been a growing trend of well-aware, highly educated, socially responsible consumers who care and act towards sustainability in emerging economies. Such consumers are willing to offer their strong attitudinal support for the socially responsible firms (Luchs et al., 2010; Dale, 2008; Mintel, 2009) as well as aggressively boycott the irresponsible firms (Snider et al., 2003; Bhattacharya and Sen, 2004; Oberseder, Schlegelmilch & Gruber, 2011). Therefore, the retail firms should be aware of the importance and power of this generation of consumers and take account of them in planning and engaging with CSR initiatives. More specifically, in order to create affective motive, the retail firms should focus on ethically environmental consumers in the domains of environmental CSR. Similarly, in order to create normative motive, the retail firms should deliver societal CSR towards societal conscious consumers.

## 7.4. Limitations of Research and Directions for Future Research

Firstly, the quantitative study focuses on understanding the CSR engagement of the retail firms from the consumer perspective, therefore the survey to collect data mainly was designed to approach consumers. Another survey to collect data from employees and managers' opinions should be included in order to shed more lights on the internal perspective of the firm-

level. The multilevel research design is to provide a more complete picture of the CSR engagement of the retail firm. Therefore, it is suggested to conduct another quantitative study in the future to understand how the internal stakeholders perceive the CSR motives so that the comparison between these two levels could be articulated to demonstrate the potential gaps or alignments between the consumer perspective and the managerial perspective. Also, the fact that the qualitative study mainly focuses on manager perspective yet not sufficiently concentrates on consumer perspective should be acknowledged as a potential limitation of the research.

Secondly, the measures of a number of variables in the conceptual model should be more strengthened. As reported during CFA phases (see *6.2.2. Confirmatory Factor Analysis*), several measurement items of the variables, such as Community CSR and Customer CSR domains, exposed some concerns on Discriminant Validity, Convergent Validity, and Reliability. Despite the removals of some items have improved the model fit, however, this results in the community CSR domain became a single-item variable, which should be avoided to ensure the validity and reliability (Carmines & McIver, 1981; Diamantopoulos, Sarstedt, Fuchs, Wilczynski & Kaiser, 2012). Moreover, the variable Willingness to Pay More which represents the behavioural loyalty should be considered to be extended as a multi-item variable to ensure the validity and reliability of the variable. Also, due to the common assessment methods and in order to improve the model fit, error variables need to be covaried in the SEM model (Brown, 2006).

Thirdly, the addition of a number of variables should be made in the conceptual model in order to increase the comparability between variables with similar functions. Such as, reactive CSR could be considered along with proactive CSR, or three economic scales of consciousness of sustainable consumption could be included with the consciousness of sustainable consumption in terms of environment and society. However, due to the complexity of the current conceptual framework, the future study should employ these variables separately to ensure the viability and reliability of the model.

Finally, due to the inclusion of many antecedent variables of CSR domains, it is complicated to test the potential moderated effect of Proactive CSR on the relationships between CSR domains and two other variables of consumer attributions (Normative Motive and Calculative Motive). Future research could be conducted to investigate whether Proactive CSR moderates the relationship between CSR domains and Normative Motive/Calculative Motive. The similar suggestion could also be proposed for possible moderated effects of two variables

209

Consciousness of Sustainable Consumption in the Environment and Society on the relationship between other CSR domains and the consumer attributions.

## 7.5. Conclusion Remarks

This research is the first empirical study focusing on consumer attribution of the retail firm motives in the context of an emerging economy. It suggests a number of significant insights in terms of the links between CSR domains and consumer attributions as well as sheds light on the understandings of the connection between consumer attributions and consumer responses. It makes a number of important contributions in terms of examining and identifying mediators for the relationship between CSR domains and consumer responses and moderators between the relationship between CSR domains and consumer attributions. The thesis strengthens the current knowledge and characteristics on specific domains of CSR, namely Community CSR, Environment CSR, Customer CSR, Employee CSR, and Society CSR. The thesis highlights the role of the strategic approach of CSR engagement of the retail firm. The thesis reminds the importance of the growing awareness of consumers in respect of sustainable consumption in environment and society dimensions. The thesis contributes the empirical evidence in the context of emerging economies for CSR theories, such as attribution theory, theories of ethical consumption, and loyalty theories. Finally, the thesis provides a rich foundation for the future investigations in terms of the traits of consumers in the emerging economy or the important link between their perceived attributions and the true motivations of the retail firms in engaging with CSR.

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### **APPENDICES**

#### Appendix 1 – Evolution of CSR Definitions

#### 1. CSR Definitions in the 1950s

During the 1950s, CSR was solely mentioned as businesses' responsibility to wider society and the public at large, not directly linking CSR with benefits for businesses themselves (Carroll & Shabana, 2010; Abrams, 1951). Bowen (1953) questioned the responsibilities to society that businessmen should reasonably be expected to assume and in order to respond to that critical question, he set forth an initial definition of the social responsibilities of businessmen:

"It refers to the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society." (Bowen 1953: 6).

In this definition, CSR is described as businessmen's obligations to do something desirable to the objectives and values of society. Despite Bowen did not expect social responsibility as a cure to fix the growing social concerns, he still insisted the need to take social responsibility more seriously to guide businesses' actions in the future because of the far-reaching influence and consequences of their decisions to society (Lee 2008). His work became the first attempt to rationalise the concept of CSR and theorise the relationship between corporations and society (Carroll, 1979; Preston, 1975; Wartick and Cochran, 1985; Lee, 2008).

There were three core ideas about CSR in the 1950s, as discussed by Frederick (2006), including the idea of business managers as public trustees; the idea of balancing competing claims to corporate resources; and the acceptance of philanthropy as a manifestation of business support of good causes, which is still considered as one of the most tangible CSR practices until now.

In the 1950s, there also were scholars providing arguments against the notion of CSR and challenged Bowen's basic assumption. For example, Levitt (1958) expressed his scepticism about the danger of social responsibility by arguing that social concerns and welfare missions have to be dealt by the government, not businesses' duty; therefore, if businesses pay much attention to this, they might be distracted from their core mission, which is the maximization of profit. This distraction, therefore, leads to the failure of businesses and endangers the survival of the business.

In sum, CSR in the 1950s was about the change in attitude and awareness of business managers about the role of CSR and the relationship between CSR and society. The decade of the 1950s also witnessed more "talk" than "action" concerning CSR (Lee, 2008).

2. CSR Definitions in the 1960s

During the 1960s, CSR began to be articulated, formalized, and shaped in a more precise and accurate manner than ever before (Carroll, 1999). The reasons behind this were due to the reality of social movements that defined the times and the forward-thinking academics who were striving to define what CSR meant and implied for business (Carroll & Shabana, 2010). The literature about CSR expanded significantly during the 1960s, focusing on the question of what social responsibility meant, why the firms engage in social responsibilities and its importance to business and society (Lee, 2008; Carroll & Shabana, 2010,)

Davis (1960) defined social responsibility as:

"...businessmen's decisions and actions taken for reasons at least partially beyond the firm's direct economic or technical interest." (Davis 1960: 70).

Similar to Bowen (1953), Davis considered CSR as businessmen's obligations to do something beneficial for society, commensurate with their social power and beyond the firm's interest. He later further extended his view on CSR when suggested:

"The substance of social responsibility arises from concerns for the ethical consequences of one's acts as they might affect the interests of others." (Davis 1967: 46).

His view reflected a broad extension of awareness from a person's obligation to an institution's responsibility and from a personal effect on narrow economic and technical interest to the institutional impact on the total social system (Davis and Blomstrom, 1966; Davis, 1967).

In another attempt to define CSR, Frederick (1960) documented:

"Social responsibilities mean that businessmen should oversee the operation of an economic system that fulfils the expectation of the public. And this means in turn that the economy's means of production should be employed in such a way that production and distribution should enhance total socio-economic welfare. Social responsibility, in the final analysis, implies a public posture toward society's economic and human resources and a willingness to see that those resources are used for broad social ends and not simply for the narrowly circumscribed interests of private persons and firms." (Frederick, 1960: 60).

As he stated, business's resources should be used for broad social goals and businessmen, therefore, were expected to serve society at large rather than follow private and personal pursuit.

McGuire (1963: 144) wrote:

"The idea of social responsibilities supposes that the corporation has not only economic and legal obligations but also certain responsibilities to society which extend beyond these obligations." (McGuire 1963: 144).

He asserted that corporations show social responsibilities by committing beyond their economic and legal obligations.

Walton (1967: 18) offered another definition of social responsibility as:

"In short, the new concept of social responsibility recognizes the intimacy of the relationships between the corporation and society and realizes that such relationships must be kept in mind by top managers as the corporation and the related groups pursue their respective goals." (Walton 1967: 18).

In this definition, he emphasized the awareness of top managers on the mutual dependence of the relationship between corporations and society. It is described as the intimacy of the relationship between corporation and society which have deep impact in the way the corporation operates.

One of the scholars who strongly opposed the concept of CSR is Friedman (1962). He claimed that there is only one responsibility of the corporation that is to maximise the profits of the owners or shareholders. Similar viewpoint to Levitt (1958) and shared by several other scholars (Ackerman, 1973; Klepper and Mackler, 1986), he supported the idea that social issues are not the duty of businessmen and he thought that these problems should be resolved by the free market system and by the government. Friedman concerned that by implementing CSR, it imposes an unfair and costly burden on shareholders with highly uncertain outcomes (Friedman 1962, 1972). Other arguments against CSR in this period were the concerns that shareholder funds could be inappropriately exploited by opportunistic managers to enhance and strengthen their own social reputation and some of them are even not capable to have proper skills and expertise to work successfully on social issues (Friedman, 1962; Hayek, 1969).

In sum, the main themes of CSR concepts during the 1960s were continuing philanthropy, employee improvement, customer relations, and shareholder relations (Heald, 1970; Muirhead, 1999). Similar to the 1950s, there was still more talk than action on the CSR concept

(McGuire, 1963). It is also noticeable that any coupling of social responsibility with business return was still not yet to emerged in this decade (Ackerman, 1973; Lee, 2008).

3. CSR Definitions in the 1970s

If Murphy (1978) labelled that the 1960s as the era of "Awareness", he went on to term the early 1970s as "Issue" era of CSR as in this period there were many social issues emerged. Meanwhile, Frederick (2008) characterised the 1960s and 1970s as a stage of "corporate social responsiveness", and Carroll and Shabana (2010) branded the 1970s as the decade in which corporate social responsibility, responsiveness, and performance became the regular topic of academic discussions.

Johnson (1971) was one of the first scholars to take a stakeholder approach in CSR definition when he asserted:

"A socially responsible firm is one whose managerial staff balances a multiplicity of interests. Instead of striving only for larger profits for its stockholders, a responsible enterprise also takes into account employees, suppliers, dealers, local communities, and the nation." (Johnson, 1971: 50).

Steiner (1971) offered his definition of CSR as follow:

"Business is and must remain fundamentally an economic institution, but... it does have responsibilities to help society achieve its basic goals and does, therefore, have social responsibilities. The larger a company becomes, the greater are these responsibilities, but all companies can assume some share of them at no cost and often at a short-run as well as a long-run profit.

The assumption of social responsibilities is more of an attitude of the way a manager approaches his decision-making task than a great shift in the economics of decision making. It is a philosophy that looks at the social interest and the enlightened self-interest of business over the long run as compared with the old, narrow, unrestrained short-run self-interest." (Steiner, 1971: 164).

In this definition, Steiner agreed with other previous definitions in terms of the inevitability of business in assuming social responsibility (Bowen, 1953), as well as the enlightened self-interest in the long run, as suggested by Wallich and McGowan (1970). However, some scholars admitted the social responsibility perceived differently among them. For example, Votaw (1972) stated the diversity and variety of obligations of the firm to society in the following definition:

"The term [social responsibility] is a brilliant one; it means something, but not always the same thing, to everybody. To some it conveys the idea of legal responsibility or liability; to others, it means socially responsible behavior in an ethical sense; to still others, the meaning transmitted is that of "responsible for," in a causal mode; many simply equate it with a charitable contribution; some take it to mean socially conscious; many of those who embrace it most fervently see it as a mere synonym for "legitimacy," in the context of "belonging" or being proper or valid; a few see it as a sort of fiduciary duty imposing higher standards of behavior on businessmen than on citizens at large." (Votaw, 1972: 25).

In their work in 1973, Eilbert & Parket (1973) advised to consider society as neighbourliness to understand CSR in the following statement:

"Perhaps the best way to understand social responsibility is to think of it as 'good neighborliness.' The concept involves two phases. On one hand, it means not doing things that spoil the neighborhood. On the other, it may be expressed as the voluntary assumption of the obligation to help solve neighborhood problems." (Eilbert & Parket, 1973: 7).

Davis (1973) offered a clearer definition of the different extents of the concept when he defined social responsibility as:

"...firm's consideration of, and response to, issues beyond narrow economic, technical, and legal requirements." (Davis, 1973: 312).

Hay and Gray (1974) adopted both different extents and multi-stakeholder approach in their definition of social responsibility of business managers as:

"...responsibilities that extend beyond the traditional economic realm of profit maximization or merely balancing the competing demands of the sundry contributors and pressure groups." (Hay and Gray, 1974: 137).

Still focused on the responsibility of corporate manager, Purcell (1974) offered a more detailed definition of corporate social responsibility in term of the voluntary obligations of firm's managers beyond the requirement of the law as follow:

"A willingness on the part of the corporate manager (acting not only as an individual but as a decision-maker implicating his or her firm) actively and with moral concern to confront certain social problems he or she deems urgent and to bend the influence of his or her company toward the solution of those problems insofar as the firm is able to do so. Such responsibility requires that the manager intelligently balance the needs of the many groups affected by the firm so as best to achieve both profitable production and the common good, especially in situations in which he or she is not required to do so by law or by external pressures that the company cannot easily resist." (Purcell 1974: 437).

Eells & Walton (1974) emphasized the relationship between business and society when they define business obligation to society should be beyond the economic concerns:

"In its broadest sense, corporate social responsibility represents a concern with the needs and goals of society which goes beyond the merely economic. Insofar as the business system as it exists today can only survive in an effectively functioning free

society, the corporate social responsibility movement represents a broad concern with business's role in supporting and improving that social order." (Eells & Walton, 1974: 247).

Preston and Post (1975) concerned the vagueness and generalisation of social concerns in their definition:

"In the face of the large number of different, and not always consistent, usages, we restrict our own use of the term social responsibility to refer only to a vague and highly generalized sense of social concern that appears to underlie a wide variety of ad hoc managerial policies and practices. Most of these attitudes and activities are well-intentioned and even beneficent; few are patently harmful. They lack, however, any coherent relation to the managerial unit's internal activities or to its fundamental linkage with its host environment." (Preston and Post, 1975: 102).

Sethi (1975) proposed and broke down the corporate behaviors in the concept of corporate social performance into three stages, namely social obligation, social responsibility, and social responsiveness. He considered social obligation is about economic and legal obligations, meanwhile social responsibility is beyond the social obligation. Social responsibility was, therefore, defined as follow:

"Thus, social responsibility implies bringing corporate behavior up to a level where it is congruent with the prevailing social norms, values, and expectations of performance." (Sethi 1975: 62).

Sethi (1975) also considered the third stage, social responsiveness, as the adaptation of corporate behavior to social needs.

Fitch (1976) offered a problem-solving perspective while defining CSR:

"Corporate social responsibility is defined as the serious attempt to solve social problems caused wholly or in part by the corporation." (Fitch 1976: 38).

He admitted firms must responsible for the social problems that they caused and by identifying the social problems they put attempts in resolve such problems for society (Fitch, 1976).

Especially, Carroll (1979) proposed one of the most wide-used definitions of CSR as follow:

"The social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time." (Carroll, 1979: 500).

The most important component of this definition is four distinct dimensions of CSR, including economic responsibility (e.g. creating jobs, wages for employees; delivering services for consumers), legal responsibility (e.g. abiding legal compliance and respecting the

regulations), ethical responsibility (e.g. being moral and doing what is just, right and fair), and discretionary responsibility (e.g. contributing to the alleviation of poverty or illiteracy for the local communities, improving social welfare and quality of life for vulnerable people) (Jamali, 2010).

Despite the proliferation of CSR definitions, Lydenberg (2005) observed that until the late 1970s, CSR was still considered as a joke, an oxymoron, and a contradiction in terms of the investment and business community. Davis (1973) collected a handful of arguments against CSR. The first view is that because businesses have a lack of capability to handle social problems. Another argument against CSR is that there should be a restriction of social power on businesses because they already had so much economic power. Also, Drucker (1973) believed that because of the sentimentalism of business ethics; therefore, despite not the idea of social responsibility, he believed that philanthropy, altruism, and similar activities are dangerous for the firm.

4. CSR Definitions in the 1980s

According to Carroll & Shabana (2010), in the 1980s CSR literature had been experiencing a significant introduction of alternative themes and key concepts of CSR, more empirical studies of CSR were conducted, while the new definitions of CSR were less appeared. Also, the 1980s was termed as "corporate/business ethics" era (Frederick, 2008) when ethical issues began to be further investigated. Other key concepts of CSR were investigated during this decade, including corporate social responsiveness, public policy, corporate business ethics, and stakeholder theory/management, corporate social performance (Carroll, 1979; Freeman, 1984).

One of the first definitions of the 1980s is Jones's (1980). He took a stakeholder approach and attempted to separate voluntary and coercive aspects of the obligations in defining CSR:

"Corporate social responsibility is the notion that corporations have an obligation to constituent groups in society other than stockholders and beyond that prescribed by law and union contract. Two facets of this definition are critical. First, the obligation must be voluntarily adopted; behavior influenced by the coercive forces of law or union contract is not voluntary. Second, the obligation is a broad one, extending beyond the traditional duty to shareholders to other societal groups such as customers, employees, suppliers, and neighboring communities." (Jones, 1980: 59-60).

Carroll (1983) revised his 1979 four-part definition of CSR by changing the fourth component of CSR from discretionary to voluntary/philanthropy as he considered this seemed to be the best examples of discretionary activities: "In my view, CSR involves the conduct of a business so that it is economically profitable, law-abiding, ethical and socially supportive. To be socially responsible... then means that profitability and obedience to the law are foremost conditions to discussing the firm's ethics and the extent to which it supports the society in which it exists with contributions of money, time and talent. Thus, CSR is composed of four parts: economic, legal, ethical and voluntary or philanthropic." (Carroll, 1983: 604).

Epstein (1987) proposed a definition of CSR as follow:

"Corporate social responsibility relates primarily to achieving outcomes from organizational decisions concerning specific issues or problems which (by some normative standard) have beneficial rather than adverse effects on pertinent corporate stakeholders. The normative correctness of the products of corporate action has been the main focus of corporate social responsibility." (Epstein, 1987: 104).

In his definition, Epstein also focused on corporate social responsiveness and business ethics, besides social responsibility, as three coherent elements of the corporate social policy process. The main point in his definition is that corporation has obligations to address specific normative issues or problems.

Drucker (1984) continued to develop his thoughts on CSR by offered a perspective as follow:

"But the proper 'social responsibility' of business is to tame the dragon, that is to turn a social problem into economic opportunity and economic benefit, into productive capacity, into human competence, into well-paid jobs, and into wealth." (Drucker, 1984: 62).

In this definition, he was not explicitly against the notion of CSR, but implicitly make point of the compatibility of profitability and responsibility, turning out social responsibility into business opportunities.

It is recognised that such CSR definitions offering the clearer perspective on the voluntary aspect of CSR (Jones, 1980; Carroll, 1983), as well as focusing more on the balance of the cost and the beneficial outcomes of CSR activities regarding the firms' stakeholders (Drucker, 1984; Epstein, 1987).

## 5. CSR Definitions in the 1990s

The quest for evidence of the relationship between CSR and corporate profitability/performance continued in the 1990s with more alternative themes and conceptualizations from a strategic management perspective where social responsibility is considered to be in line with profit-maximization, yet very few unique CSR definitions offered (Carroll, 1999; Eteokleous, Leonidou & Katsikeas, 2016). According to Carroll (1999), CSP,

stakeholder theory, business ethics theory, and corporate citizenship were among the dominant discussions in the 1990s.

Carroll (1991) once again revisited his 1979 CSR definition by replacing the discretionary component as philanthropic and also implying an embrace of "corporate citizenship" in the philanthropic component.

"For CSR to be accepted by the conscientious business person, it should be framed in such a way that the entire range of business responsibilities is embraced. It is suggested here that four kinds of social responsibilities constitute total CSR: economic, legal, ethical and philanthropic. Furthermore, these four categories or components of CSR might be depicted as a pyramid. To be sure, all of these kinds of responsibilities have always existed to some extent, but it has only been in recent years that ethical and philanthropic functions have taken a significant place." (Carroll, 1991: 40).

Lee (2008) observed that although many experts noticed the outward growth of CSR, few have noticed that CSR has also been changing internally in meaning – an exception is Carroll's study of the definitional changes of CSR (Carroll, 1999). The concept of CSR, particularly in terms of how it relates to other organizational goals, has been steadily evolving ever since the concept was introduced half a century ago.

In sum, during the 1990s, as observed by Carroll (1999), there were no new definitions added to the body of literature; meanwhile, corporate citizenship, business legitimacy, business ethics were main themes of academic discussions (Carroll 1999, Moon 2005, Frederick 2008). The trend continued in the 2000s when the notion of sustainability, sustainable development, reputation, and stakeholder management became an integral part of all CSR discussions (Lee 2008).

# 6. CSR Definitions from the 2000s onwards

CSR has gained tremendous attention during the 2000s onwards, which is reflected in the numerous articles published on the subject. Strategic sustainability became an essential part of the CSR concept (Smith, 2001; Lantos, 2001; Carroll and Shabana, 2010), as well as some concepts proposed in order to replace CSR such as the creation of shared value (Porter and Kramer, 2011). This period also witnessed the internationalization of various non-profit organizations as well as supra-national institutions trying to promote CSR globally (Carroll and Shabana, 2010). During this period, CSR attracted a new line of criticism, centering on the way it was developed and elaborated to strengthen the position of large corporations by overemphasizing its instrumental aspects (Prasad and Holzinger, 2013). During this decade, several notable CSR definitions emerged reflecting the characteristics of such trends.

McWilliams and Siegel (2001) offered a definition on CSR:

"CSR as actions that appear to further some social good, beyond the interests of the firm and that which is required by law." (McWilliams and Siegel, 2001: 117).

This definition underscores that CSR means going beyond the economic interest and legal requirements, similar to some CSR definitions proposed in the 1970s (Davis, 1973; Purcell, 1974).

Smith (2001) claimed that in order to respond to the public interest, corporate policies had changed and as a result, this could result in a positive social impact. Therefore, the scope of social responsibility was now inclusive to a broader set of stakeholders which derived a new definition of CSR as follow:

"Corporate social responsibility (CSR) refers to the obligations of the firm to its stakeholders – people affected by corporate policies and practices. These obligations go beyond legal requirements and the firm's duties to its shareholders. Fulfillment of these obligations is intended to minimize any harm and maximize the long-run beneficial impact of the firm on society." (Smith, 2001: 142).

Lantos (2001) included strategic considerations to his own understanding of the concept concluding that:

"CSR entails the obligation stemming from the implicit 'social contract' between business and society for firms to be responsive to society's long-run needs and wants, optimizing the positive effects and minimizing the negative effects of its actions on society." (Lantos, 2001: 9).

Accordingly, Lantos (2001) explained that CSR can become strategic when it is part of the firm's management plans for generating profits, which means that the firm would take part in activities that can be understood as socially responsible only if they result in financial returns for the firm and not necessarily fulfilling a holistic approach such as the triple bottom line.

In the review of CSR, Aguinis and Glavas (2012: 933) adopted a definition of CSR as offered by Aguinis (2011). They defined CSR as corporation obligations to satisfy the triple bottom line expectations:

"...context-specific organizational actions and policies that take into account stakeholders' expectations and the triple bottom line of economic, social, and environmental performance." (Aguinis, 2011: 855).

In the period of 2000 onwards, due to the internationalization of CSR, there is huge attention on CSR in the international context, especially in the context of developing countries where the social, economic, cultural, and political conditions are different from the developed Western countries. However, the Western definitions are commonly used in both sets of literature, which defines CSR as furthering the social good beyond firm interests and legal compliance. Corporate social responsibility, therefore, builds on the basic economic and legal contracts between corporations and society and tries to go beyond these to further the common good (Jamali and Karam, 2018). Jamali and Karam (2018) also noted that the definitions of CSR applied in developing context generally show more sensitivity to the complexity of business–society interactions and a heightened affinity to the normative relationships embedded in the business–society social contract. This stands in contrast to the broader CSR literature, where the business firm continues to be regarded as the focal point of attention and control, and where CSR is primarily conceived, judged and determined from the perspective of organizational stakeholders with limited attention to possible variations in the business–society interface.

According to Vachani and Smith (2004), CSR refers:

"...to the firm's societal obligations, especially to those affected by its policies and practices." (Vachani and Smith, 2004: 118).

Meanwhile, Husted and Allen (2006) asserted:

"Corporate social responsibility is defined as the firm's obligation to respond to the externalities created by market action." (Husted and Allen, 2006: 839).

In both these two definitions above, corporations are seen to have a responsibility towards not only not harming society, but also mitigating the negative externalities of market capitalism.

Focusing more on conditions of developing countries context, Visser et al. (2007) claimed various corporation obligations to the society:

"CSR in developing countries to represent the formal and informal ways in which business makes a contribution to improving the governance, social, ethical, labour and environmental conditions of the developing countries in which they operate, while remaining sensitive to prevailing religious, historical and cultural contexts." (Visser et al., 2007: 474).

Robertson (2009) emphasized that CSR is normative and prescriptive in the sense of seeking congruence with socio-cultural values and norms.

"CSR to consist of a firm's efforts to further a 'social objective consistent with relevant social norms and laws." (Robertson, 2009: 617).

The definition shows the heightened concern with the nature of the business– society social contract and ensuing relational norms and expectations.

Muthuri and Gilbert (2011) offered a definition focusing on the stakeholders and the detrimental consequences of business activities:

"CSR as the duty of the companies to the development of its stakeholders, and to the avoidance and correction of any negative consequences caused by business activities." (Muthuri and Gilbert, 2011: 467).

Decade	Author(s) &	Key CSR definitions	Argument for	Argument against
	Year		obligation of business	obligation of business
			towards society	towards society
		"It refers to the obligations of businessmen to pursue those	CSR is described as	Levitt (1958) argued that
		policies, to make those decisions, or to follow those lines	businessmen's	social concerns and
		of action which are desirable in terms of the objectives and	obligations to do	welfare missions are
		values of our society."	something desirable to	dealt by government, not
			objectives and values of	businesses; therefore, if
			society.	businesses pay much
1950s	Bowen			attention on this, they
19505	(1953: 6)			might be distracted from
				the maximization of profit
				which is the core mission
				of businesses and
				leading to the failure of
				businesses/endanger the
				survival of the business.
		"businessmen's decisions and actions taken for reasons	CSR is described as	Friedman (1962) claimed
	Davis (1960:	at least partially beyond the firm's direct economic or	businessmen's	that there is only
1960s	70)	technical interest."	obligations to do	responsibility of
	,		something for society,	corporation is to

# Appendix 2 - Arguments For and Against CSR Drawn from CSR Definitions

Decade	Author(s) &	Key CSR definitions	Argument for	Argument against
	Year		obligation of business	obligation of business
			towards society	towards society
	Davis (1960: 71)	"social responsibilities of businessmen need to be commensurate with their social power." (Iron Law of Responsibility)	commensurate with their social power and beyond the firm's interest.	maximise the profits of the owners or shareholders. He
	Davis, (1967: 46)	"The substance of social responsibility arises from concern for the ethical consequences of one's acts as they might affect the interests of others."	CSR is described from a wider perspective of obligation, from a personal to institutional impact.	
	Frederick (1960: 60)	"Social responsibilities mean that businessmen should oversee the operation of an economic system that fulfils the expectation of the public. And this means in turn that the economy's means of production should be employed in such a way that production and distribution should enhance total socio-economic welfare. Social responsibility in the final analysis implies a public posture toward society's economic and human resources and a willingness to see that those resources are used for broad social ends and not simply for the narrowly circumscribed interests of private persons and firms."	CSR is described as the businessmen's obligation to respond broad social ends, not just for their private interests.	market system and government. Friedman

Decade	Author(s) &	Key CSR definitions	Argument for	Argument against
	Year		obligation of business	obligation of business
			towards society	towards society
		"The idea of social responsibilities supposes that the	CSR is described as	several other scholars
	McGuire	corporation has not only economic and legal obligations	corporation's obligation	(Ackerman 1973; Klepper
	(1963: 144)	but also certain responsibilities to society which extend	to society, beyond the	and Mackler 1986). Other
	(1903. 144)	beyond these obligation."	economic and legal	arguments against CSR
			responsibilities.	are the concerns that
		"In short, the new concept of social responsibility	CSR is described as the	shareholder funds could
		recognizes the intimacy of the relationships between the	intimacy of relationship	be inappropriately
		corporation and society and realizes that such	between corporation and	exploited by opportunistic
		relationships must be kept in mind by top managers as the	society which have	managers to enhance
		corporation and the related groups pursue their respective	deeply impact in the way	and strengthen their own
	Walton	goals."	the corporation operates.	social reputation and
	(1967: 18)			some of them are even
	(1907.18)			not capable to have
				proper skills and
				expertise to deal
				successfully with social
				issues (Friedman 1962,
				Hayek 1969).
1970s	Johnson	"A socially responsible firm is one whose managerial staff	CSR is described as	Lydenberg (2005)
13/05	(1971: 50)	balances a multiplicity of interests. Instead of striving only	corporation's obligation	observed that CSR was

Decade	Author(s) &	Key CSR definitions	Argument for	Argument against
	Year		obligation of business	obligation of business
			towards society	towards society
		for larger profits for its stockholders, a responsible	not only with striving for	still considered as a joke,
		enterprise also takes into account employees, suppliers,	profits but also delivering	an oxymoron and a
		dealers, local communities, and the nation."	the interest to employees,	contradiction in terms by
			suppliers, dealers, local	the investment and
			communities and the	business community.
			country.	Davis (1973) collected a
		"Business is and must remain fundamentally an economic	CSR is described as	number of arguments
		institution, but it does have responsibilities to help	corporation's obligation in	against CSR. The first
		society achieve its basic goals and does, therefore, have	terms of both economic	view is that because
		social responsibilities. The larger a company becomes, the	and social aspects.	businesses have a lack of
		greater are these responsibilities, but all companies can		capability to handle the
	Steiner	assume some share of them at no cost and often at a		social problems. Another
	(1971: 164)	short-run as well as a long-run profit."		argument against CSR is
	(			that there should be a
		"The assumption of social responsibilities is more of an		restriction of social power
		attitude, of the way a manager approaches his decision-		on businesses because
		making task, than a great shift in the economics of decision		they already had so much
		making. It is a philosophy that looks at the social interest		economic power. Also,
		and the enlightened self-interest of business over the long		

Decade	Author(s) &	Key CSR definitions	Argument for	Argument against
	Year		obligation of business	obligation of business
			towards society	towards society
		run as compared with the old, narrow, unrestrained short-		Drucker (1973) believed
		run self-interest."		that because of
		"The term [social responsibility] is a brilliant one; it means	CSR is described as	sentimentalism of
		something, but not always the same thing, to everybody.	diverse and multiple	business ethics;
		To some it conveys the idea of legal responsibility or	obligations of the firm to	therefore, despite not the
		liability; to others, it means socially responsible behavior in	society.	idea of social
		an ethical sense; to still others, the meaning transmitted is		responsibility, he
	Votaw (1972:	that of "responsible for," in a causal mode; many simply		believed that
	25)	equate it with a charitable contribution; some take it to		philanthropy, altruism
		mean socially conscious; many of those who embrace it		and similar activities are
		most fervently see it as a mere synonym for "legitimacy,"		dangerous for the firm.
		in the context of "belonging" or being proper or valid; a few		
		see it as a sort of fiduciary duty imposing higher standards		
		of behavior on businessmen than on citizens at large."		
		"Perhaps the best way to understand social responsibility	CSR is described as	
	Eilbert &	is to think of it as 'good neighborliness.' The concept	obligations to	
	Parket (1973: 7)	involves two phases. On one hand, it means not doing	neighbourhood in doing	
		things that spoil the neighborhood. On the other, it may be	nothing to spoil and doing	
		expressed as the voluntary assumption of the obligation to	something to benefit the	
		help solve neighborhood problems."	neighbourhood.	

Decade	Author(s) &	Key CSR definitions	Argument for	Argument against
	Year		obligation of business	obligation of business
			towards society	towards society
		"firm's consideration of, and response to, issues beyond	CSR is described as	
	Davis (1973:	narrow economic, technical, and legal requirements."	firm's obligations beyond	
	312)		economic, technical, and	
			legal requirements.	
	Hay and	"responsibilities that extend beyond the traditional	CSR is described as	
	Gray (1974:	economic realm of profit maximization or merely balancing	firm's obligation of doing	
	137)	the competing demands of the sundry contributors and	something beyond	
	107)	pressure groups."	maximization of profits.	
		"A willingness on the part of the corporate manager (acting	CSR is described as the	
		not only as an individual but as a decision-maker	voluntary obligations of	
		implicating his or her firm) actively and with moral concern	firm's managers beyond	
		to confront certain social problems he or she deems urgent	the requirement of the	
		and to bend the influence of his or her company toward the	law.	
	Purcell	solution of those problems insofar as the firm is able to do		
	(1974: 437)	so. Such responsibility requires that the manager		
		intelligently balance the needs of the many groups affected		
		by the firm so as best to achieve both profitable production		
		and the common good, especially in situations in which he		
		or she is not required to do so by law or by external		
		pressures that the company cannot easily resist."		

Decade	Author(s) &	Key CSR definitions	Argument for	Argument against
	Year		obligation of business	obligation of business
			towards society	towards society
		"In its broadest sense, corporate social responsibility	CSR is described as the	
		represents a concern with the needs and goals of society	firm's obligations that go	
	Eells &	which goes beyond the merely economic. Insofar as the	beyond the economic	
	Walton	business system as it exists today can only survive in an	concerns.	
	(1974: 247)	effectively functioning free society, the corporate social		
	(1374.247)	responsibility movement represents a broad concern with		
		business's role in supporting and improving that social		
		order."		
		"In the face of the large number of different, and not always	CSR is described as	
		consistent, usages, we restrict our own use of the term	firm's obligation to	
		social responsibility to refer only to a vague and highly	respond the social	
	Preston and	generalized sense of social concern that appears to	concerns.	
	Post (1975:	underlie a wide variety of ad hoc managerial policies and		
	102)	practices. Most of these attitudes and activities are well-		
	102)	intentioned and even beneficent; few are patently harmful.		
		They lack, however, any coherent relation to the		
		managerial unit's internal activities or to its fundamental		
		linkage with its host environment."		
	Sethi (1975:	"Thus, social responsibility implies bringing corporate	CSR is described as	
	62)	behavior up to a level where it is congruent with the	corporation obligations to	

Decade	Author(s) &	Key CSR definitions	Argument for	Argument against
	Year		obligation of business	obligation of business
			towards society	towards society
		prevailing social norms, values, and expectations of	meet social norms,	
		performance."	values and expectations.	
	Fitch (1976:	"Corporate social responsibility is defined as the serious	CSR is described as	
	38)	attempt to solve social problems caused wholly or in part	corporation obligations to	
	30)	by the corporation."	solve social problems.	
		"The social responsibility of business encompasses the	CSR is described as	
	Carroll	economic, legal, ethical, and discretionary expectations	corporation obligations to	
	(1979: 500)	that society has of organizations at a given point in time."	meet the economic, legal,	
			ethical, and discretionary	
			expectations of society.	
		"Corporate social responsibility is the notion that	CSR is described as	Drucker (1984) was not
		corporations have an obligation to constituent groups in	corporation obligations	totally against the idea of
		society other than stockholders and beyond that	towards constituent	CSR yet he argued that
	Jones (1980:	prescribed by law and union contract. Two facets of this	groups, not only their	CSR should be align to
1980s	59-60)	definition are critical. First, the obligation must be	stockholders.	be a tool to turn a social
	09-00)	voluntarily adopted; behavior influenced by the coercive		problem into positive
		forces of law or union contract is not voluntary. Second,		consequences un terms
		the obligation is a broad one, extending beyond the		of economic benefit,
		traditional duty to shareholders to other societal groups		productive capacity,

Decade	Author(s) &	Key CSR definitions	Argument for	Argument against
	Year		obligation of business	obligation of business
			towards society	towards society
		such as customers, employees, suppliers, and neighboring		human competence, well-
		communities."		paid jobs, and wealth.
		"In my view, CSR involves the conduct of a business so	CSR is described as	
		that it is economically profitable, law abiding, ethical and	corporation obligations to	
		socially supportive. To be socially responsible then	respond the society's	
	Carroll	means that profitability and obedience to the law are	expectations of	
		foremost conditions to discussing the firm's ethics and the	economic, legal, ethical	
	(1983: 604)	extent to which it supports the society in which it exists with	and voluntary or	
		contributions of money, time and talent. Thus, CSR is	philanthropic.	
		composed of four parts: economic, legal, ethical and		
		voluntary or philanthropic."		
		"Corporate social responsibility relates primarily to	CSR is described as	
		achieving outcomes from organizational decisions	corporation obligations to	
	Epstein,	concerning specific issues or problems which (by some	address specific	
	(1987: 104)	normative standard) have beneficial rather than adverse	normative issues or	
	(1907.104)	effects on pertinent corporate stakeholders. The normative	problems.	
		correctness of the products of corporate action have been		
		the main focus of corporate social responsibility."		
1990s	Carroll	"For CSR to be accepted by the conscientious business	CSR is described as	
13303	(1991: 40)	person, it should be framed in such a way that the entire	corporation obligations to	

Decade	Author(s) &	Key CSR definitions	Argument for	Argument against
	Year		obligation of business	obligation of business
			towards society	towards society
		range of business responsibilities is embraced. It is	fulfil four kinds of social	
		suggested here that four kinds of social responsibilities	responsibilities constitute	
		constitute total CSR: economic, legal, ethical and	total CSR: economic,	
		philanthropic. Furthermore, these four categories or	legal, ethical and	
		components of CSR might be depicted as a pyramid. To	philanthropic.	
		be sure, all of these kinds of responsibilities have always		
		existed to some extent, but it has only been in recent years		
		that ethical and philanthropic functions have taken a		
		significant place."		
		"CSR as actions that appear to further some social good,	CSR is described as	
	McWilliams	beyond the interests of the firm and that which is required	corporation obligations to	
	and Siegel	by law."	do some social good	
	(2001: 117)		beyond the firm's interest	
2000s	()		and not necessarily	
onwards			required by law.	
		"Corporate social responsibility (CSR) refers to the	CSR is described as	
	Smith (2001:	obligations of the firm to its stakeholders – people affected	corporation obligations to	
	142)	by corporate policies and practices. These obligations go	its broader set of	
		beyond legal requirements and the firm's duties to its	stakeholders, which go	
		shareholders. Fulfillment of these obligations is intended to		

Decade	Author(s) &	Key CSR definitions	Argument for	Argument against
	Year		obligation of business	obligation of business
			towards society	towards society
		minimize any harm and maximize the long-run beneficial	beyond the economic and	
		impact of the firm on society."	legal requirements.	
		"CSR entails the obligation stemming from the implicit	CSR is described as	
	Lantos	'social contract' between business and society for firms to	corporation obligations to	
	(2001: 9)	be responsive to society's long-run needs and wants,	society's long-run	
	(2001.9)	optimizing the positive effects and minimizing the negative	sustainability.	
		effects of its actions on society."		
	Bhattacharya	"CSR is defined broadly as a company's status and	CSR is described as	
	and Sen	activities with respect to its perceived societal or, at least,	corporation's perceived	
	(2004: 9)	stakeholder obligations."	obligations to society and	
	(2004.9)		stakeholders.	
		"context-specific organizational actions and policies that	CSR is described as	
	Aguinis	take into account stakeholders' expectations and the triple	corporation obligations to	
	(2011: 855)	bottom line of economic, social, and environmental	satisfy the triple bottom	
		performance."	line expectations.	
-	Vachani and	"CSR refers to the firm's societal obligations, especially to	CSR is described as	Some CSR scholars in
Developing	Smith (2004:	those affected by its policies and practices."	corporation obligations to	developing countries was
countries			limit negative effects to	critical of the Western
	118)		its stakeholders.	approach that "they hunt

Decade	Author(s) &	Key CSR definitions	Argument for	Argument against
	Year		obligation of business	obligation of business
			towards society	towards society
	Husted and Allen (2006: 839)	"Corporate social responsibility is defined as the firm's obligation to respond to the externalities created by market action."	CSR is described as corporation obligations to limit the negative externalities.	for a reconciliation of their companies' profit making strategies with the welfare of society,
	Visser et al. (2007: 474)	"CSR in developing countries to represent the formal and informal ways in which business makes a contribution to improving the governance, social, ethical, labour and environmental conditions of the developing countries in which they operate, while remaining sensitive to prevailing religious, historical and cultural contexts."	CSR is described as various corporation obligations to the society.	and they search for ways to steer all parts of the company on a socially engaged course' (Smith 1994: 107).
	Robertson (2009: 617)	"CSR to consist of a firm's efforts to further a 'social objective consistent with relevant social norms and laws."	CSR is described as corporation obligations to social norms and laws.	
	Muthuri and Gilbert (2011: 467)	"CSR as the duty of the companies to the development of its stakeholders, and to the avoidance and correction of any negative consequences caused by business activities."	CSR is described as corporation obligations to its stakeholders.	

## Appendix 3 - List of Participants for In-depth Interview

No	Name	Company	Position at current company	Sector	Year of working at current company	Date of interview	Duration of interview	Gender	Age
1	D.A.T	PT	President	Retail estate (modern retail market)	27	04 July 2017	150 minutes	Male	59
2	L.N.B	BV	Regional Manager	Retail distribution (printer)	2	10 July 2017	93 minutes	Male	33
3	T.B.L	BC	Regional Manager	Supermarket	7	06 July 2017	85 minutes	Male	44
4	L.A.D	VR	Head of Research Division	Retail market research	6	14 July 2017	58 minutes	Male	37
5	N.T.T.T	EV	Managing Director	Retail distribution (mineral water)	4	21 July 2017	100 minutes	Female	35
6	N.T.P	FH	Managing Director	Retail distribution (household good)	8	25 July 2017	65 minutes	Male	37

7	V.Q.H.	MV	PR Manager	Minimart (convenient store)	1	27 July 2017	30 minutes	Female	33
8	T.A.T	I	Co-Founder	Retail consultant	4	02 August 2017	50 minutes	Male	35
9	N.H.V.K	U	Manager	NGO	5	08 July 2017	65 minutes	Male	35
10	V.H.L	ТСНВ	CEO	Retail distribution (tea product)	6	08 August 2017	149 minutes	Female	31
11	L.V.N	VG	Sale Manager	Minimart (convenient store)	3	15 August 2017	121 minutes	Male	28
12	M.H.A	н	CEO	Retail distribution (organic product)	6	16 August 2017	102 minutes	Male	35
13	P.H	BQDN	Founder & CEO	Specialty shop (shoe store)	12	17 August 2017	108 minutes	Male	52

## Appendix 4 - Interview Guideline

#### Introduction of the interview

I would like to thank you for taking the time to meet with me today. My name is Tien Duc Le and I would like to talk to you about your experience and perspectives of CSR engagement in retail industry. As part of my PhD program at Aston University (United Kingdom), we are conducting a study in order to find out the major enablers and obstacles in CSR engagement of retailers in Vietnam. The interview should take around an hour. The session will be taped and all your responses will be kept confidential. This means that your interview responses will only be shared with research team members and we will ensure that any information we include in our report does not identify you as the respondent. Please remember that you do not have to talk about anything if you do not want to and you may end the interview at any time.

Before asking, I would like to explain about some main concepts using in the interview. The first concept is about social or environmental obligations. This relates to what company has to do legally or morally to respond to the concerns of society regarding social and environmental issues.

The second concept is about stakeholders. These are people who can affect or be affected by the organization's actions, objectives and policies. Some examples of key *stakeholders* are creditors, directors, employees, government, owners or shareholders, suppliers, unions, and the community from which the business draws its resources.

Are there any questions about what I have just explained? Are you willing to participate in this interview?

There are seven main questions that I would like to ask. In addition, I would like to ask more probing questions around these to further understanding of the issues.

Questions 1 (Q1): How long have you been working in this company? What do you think about working here?

(*<u>Probing questions</u>*: How about the goals and missions of the firm? How about the importance of making profit?)

Questions 2 (Q2): Please comment on CSR in a more general sense? E.g. what do you associate with CSR?

(*<u>Probing questions</u>*: Tell me more about some examples on that? Do you think those are long-term issues or just current issues? How about the impact on the company?)

Questions 3 (Q3): Do you see the link between social/environmental obligation and business obligation in your firm?

(*Probing questions*: If no, why? If yes, why?)

Questions 4 (Q4): Do you feel pressure from your stakeholders?

(*<u>Probing questions</u>*: If so, from which one? What led you think about that? What do you think about the importance and pressures from stakeholders like consumer and government to

your company? In which ways? What do you think about your expectations to the company? In which way?)

Questions 5 (Q5): What do you think about current environment-related policies of the firm? Do they align with business-related policies?

(*Probing questions*: If yes, how? If no, why?)

Question 6 (Q6): Can you describe an example of a CSR initiative that you have experienced or was involved in?

(<u>Probing questions</u>: What factors impacted it? What hindered the imitative? How was this initiative perceived by customers and employees? Did you communicate about this imitative if so how? What were the financial resources? What was your priority, for example, did you have to stop everything and focus on this initiative or was it part of your everyday duty).

Questions 7 (Q7): What are your thoughts on assessing performance of CSR initiatives? E.g. financial outcomes, employee satisfaction

(<u>Probing questions</u>: What measures are you trying to grasp with the CSR initiatives? Do you think it's successful? Does it make sense to you that they are taking financial measures to assess the CSR initiatives? What are your overall attitudes to the CSR initiatives?)

#### Closing part of the interview

Is there anything more that you would like to add? I will be analysing the information from the interviews and I will be happy to share with you the result if you are interested. Thank you very much for your time.

#### Justification of the interview questions

The questions 1-7 are proposed in order to shed light for the research question 1 and the conceptual model. Based on the proposed definition of CSR, the questions aim to investigate the ultimate goal of the firm (Q1); importance of making benefit and other responsibilities (Q2); the link between social and business obligations (Q3 & Q6); reactions of the firm to expectation from stakeholders' concerns and values (Q4); voluntariness in CSR engagement of the firm (Q5); Outcomes of CSR engagement (Q7).

In addition, there are questions to further understanding of conceptual model, including Q4, Q6, and Q7. The external pressures (consumers and governments) and internal pressures (managers) are further investigated in Q4. Meanwhile, enviroproneurial orientation are investigated in Q6. There will be probing questions following the Q4 & Q6 to investigate more potential CSR drivers. The Q7 is to investigate the outcomes of the CSR engagement. Also, the mechanisms to translate CSR drivers and CSR engagement into the outcomes will be investigated further along with probing questions following the Q4, Q6, and Q7.

## Appendix 5 – Email Asking for Interviewees' Feedback on Qualitative Findings

Dear Sir/Madam,

Firstly, thank you very much for joining me in the interview for the research project "Corporate Social Responsibility engagement in emerging economies: antecedents and consequences." Your invaluable cooperation provides us a great opportunity to highlight significant factors regarding enablers and obstacles in CSR engagement of retailers in Vietnam.

Secondly, in order to verify such highlighted areas to proceed the research, we need to conduct a follow up on your opinions. Could you please fill out the questionnaire about **to** what extent you agree with the emergence of these themes on the engagement of corporate social responsibility (CSR)?

Existence of interview themes	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Existence of Community CSR Initiatives (e.g, working with local community to address the problems or to					
provide well-being)					
Existence of Environment CSR Initiatives (e.g, dealing with environment issues)					
Existence of Customer CSR Initiatives (e.g, providing benefits for consumer)					
Existence of Employee CSR Initiatives (e.g, ensuring with employees' interest)					
Existence of Society CSR Initiatives (e.g, delivering an national education program)					
Existence of voluntary approach in doing CSR activities					
Existence of consumer awareness towards sustainability					
Existence of pressure from social media					
Existence of pressure from top management					
Existence of pressure from local partners/international partners					
Existence of altruism					
Existence of patriotism					
Existence of civic duty					
Existence of belief of karma					
Existence of doing CSR for gaining more business opportunities or profits					
Existence of doing CSR for exploiting overexposure of CSR communication and media exhibition					
Existence of consumer responses toward CSR initiatives					

Thank you again for your time and cooperation. If you are interested to get the research results or anything, do not hesitate to contact with me at *led1@aston.ac.uk* 

Best regards,

Duc Tien Le

## Appendix 6 - Selected Retailers for the Quantitative Survey

(Note: V.1000 presents top 1,000 enterprises of tax contribution in 2016. This list selected in corporation of Vietnam Report Company, VietNamnet and General Department of Taxation. Information about the companies can be found in the website: <u>http://www.v1000.vn/</u>)

	Retail brand	Business line
1	Nhà sách Alpha Books	Book and stationery products
2	Home Center	Electronic and digital products
3	Big C	Supermarket
4	VinMart	Convenience store chain
5	FPT Shop	Electronic and digital products
6	Viettel Store	Electronic and digital products
7	Family Mart	Convenience store chain
8	Circle K	Convenience store chain
9	Satrafoods	Food store chain
10	Hapro Food	Food store chain
11	Hệ thống siêu thị Hapro Mart	Convenience store chain
12	thegioididong.com	Electronic and digital products
13	VinMart+	Convenience store chain
14	Siêu thị điện máy nội thất Chợ Lớn	Electronic and digital products
15	Co.OpXtra	Hypermarket
16	Satra Mart	Hypermarket
17	Bách Hóa Xanh	Supermarket
18	Co.op Smile	Convenience store chain
19	Hệ thống điện máy Samnec	Electronic and digital products
20	Lan Chi Mart	Supermarket
21	Nhà sách Fahasa	Book and stationery products
22	Siêu thị Điện máy Xanh	Electronic and digital products
23	Hệ thống siêu thị Co.Op Mart	Supermarket
24	Viễn Thông A	Electronic and digital products
25	Chuỗi cửa hàng Giấc mơ sữa Việt	Food store chain
26	Chuỗi cửa hàng tiện lợi C Express	Convenience store chain
27	Hệ thống siêu thị K-Mart	Convenience store chain
28	Siêu thị điện máy Pico	Electronic and digital products
29	Chuỗi cửa hàng F.Studio	Electronic and digital products
30	Nhà sách Phương Nam	Book and stationery products
31	Nguyễn Kim	Electronic and digital products
32	Hệ thống cửa hàng TH True Mart	Food store chain
33	Điện máy Thiên Hoà	Electronic and digital products
34	Chuỗi cửa hàng tiện lợi 7-Eleven	Convenience store chain
35	Chuỗi cửa hàng tiện lợi GS25	Convenience store chain
36	Chuỗi siêu thị ĂEON Citimart	Supermarket
37	Nhà sách Nhã Nam	Book and stationery products
38	Hệ thống siêu thị điện máy Media Mart	Electronic and digital products
39	Hệ thống siêu thị Intimex	Supermarket
40	Chuỗi siêu thị điện máy VinPro	Electronic and digital products
41	Chuỗi siêu thị Lotte Mart	Supermarket
42	Chuỗi Cửa hàng thực phẩm Co.op Food	Food store chain
43	Chuỗi cửa hàng tiện lợi B's Mart	Convenience store chain
44	Chuỗi cửa hàng tiện lợi Ministop	Convenience store chain
45	Hệ thống siêu thị MM Mega Market	Hypermarket

## Appendix 7 - Questionnaire for Survey on Consumers

## PART 1 – SURVEY

Dear Sir/Madam,

My name is Le Duc Tien. I am currently investigating the role of Corporate Social Responsibility (CSR) in emerging economies as part of my PhD research at Aston University under the supervision of Dr Iftakar Haji and Professor Christof Backhaus (Aston Business School) and Professor Ad De-Jong (Copenhagen Business School).\* The aim of this study is to investigate:

- what types of CSR engagement are currently being adopted in Vietnam,

- what the antecedent and cónequencess for such activities within the retail industry are, and

- in how far and under which conditions CSR engagements lead to positive consequences.

CSR projects relate to all corporate actions and policies contributing to sustainable development by delivering economic, social, and environmental benefits for any stakeholders. This includes, for example, a blood donation campaign, a plan to rescue agriculture products, or a charity fund to provide scholarship for poor students.

I would greatly appreciate your participation in the survey. With your response we intend to contribute to a better understanding of the role of consumers in facilitating CSR efforts in emerging economies, so that future strategies of corporations can be more beneficial to the welfare of society and sustainable development of Vietnam.

Filling in the questionnaire will take approximately 10-12 minutes of your time. Any information you provide will be strictly confidential and subject to reporting that render all responses anonymous and aggregated. For your ease of mind, we are bound by and adhere to the ethics procedures of Aston University, including the sound and safe storage of the data you provide. I

assure you that the data will not be used for any commercial purposes and is part of a scholarly project.

After completing this survey, you will have a chance to enter a raffle to get a gift voucher of 1,000,000 VND to purchase at some retailers in Vietnam.

Should you have any questions please do not hesitate to contact me on led1@aston.ac.uk.

Best regards,

Tien

\*The supervisory team includes:

- 1. Dr Iftakar Haji, Lecturer in Marketing, Aston University (United Kingdom)
- 2. Professor Christof Backhaus, Professor in Marketing, Aston University (United Kingdom)
- 3. Professor Ad de Jong, Professor in Marketing, Copenhagen Business School (Denmark)

Nhà sách Alpha Books Home Center Big C VinMart FPT Shop Viettel Store Family Mart Circle K Nhà sách Alpha Books Home Center Big C VinMart FPT Shop Viettel Store Family Mart

Satrafoods

Circle K

Satrafoods

Hapro Food Hệ thống siêu thị Hapro Mart thegioididong.com VinMart+ Siêu thị điện máy nội thất Chợ Lớn Co.OpXtra Satra Mart Bách Hóa Xanh Co.op Smile Hapro Food Hệ thống siêu thị Hapro Mart thegioididong.com VinMart+ Siêu thị điện máy nội thất Chợ Lớn Co.OpXtra Satra Mart \_ Bách Hóa Xanh Co.op Smile

Hệ thống điện máy Samnec Lan Chi Mart Nhà sách Fahasa Siêu thị Điện máy Xanh Hệ thống siêu thị Co.Op Mart Chuỗi siêu thị công nghệ Viễn Thông A Chuỗi cửa hàng Giấc mơ sữa Việt Chuỗi cửa hàng tiện lợi C Express Hệ thống siêu thị K-Mart Hệ thống điện máy Samnec Lan Chi Mart Nhà sách Fahasa Siêu thị Điện máy Xanh Hệ thống siêu thị Co.Op Mart Chuỗi siêu thị công nghệ Viễn Thông A Chuỗi cửa hàng Giấc mơ sữa Việt Chuỗi cửa hàng tiện lợi C Express Hệ thống siêu thị K-Mart

Siêu thị điện máy Pico Chuỗi cửa hàng F.Studio Nhà sách Phương Nam Nguyễn Kim Hệ thống cửa hàng TH True Mart Điện máy Thiên Hoà Chuỗi cửa hàng tiện lợi 7-Eleven Chuỗi cửa hàng tiện lợi GS25 Chuỗi siêu thị AEON Citimart Siêu thị điện máy Pico Chuỗi cửa hàng F.Studio Nhà sách Phương Nam Nguyễn Kim Hệ thống cửa hàng TH True Mart Điện máy Thiên Hoà Chuỗi cửa hàng tiện lợi 7-Eleven \_ Chuỗi cửa hàng tiện lợi GS25 Chuỗi siêu thị AEON Citimart

Nhà sách Nhã Nam Hệ thống siêu thị điện máy Media Mart Hệ thống siêu thị Intimex Chuỗi siêu thị điện máy VinPro Chuỗi siêu thị Lotte Mart Chuỗi Cửa hàng thực phẩm Co.op Food Chuỗi cửa hàng tiện lợi B's Mart Chuỗi cửa hàng tiện lợi Ministop Hệ thống siêu thị MM Mega Market Nhà sách Nhã Nam Hệ thống siêu thị điện máy Media Mart Hệ thống siêu thị Intimex Chuỗi siêu thị điện máy VinPro Chuỗi siêu thị Lotte Mart Chuỗi Cửa hàng thực phẩm Co.op Food Chuỗi cửa hàng tiện lợi B's Mart **—**, Chuỗi cửa hàng tiện lợi Ministop Hệ thống siêu thị MM Mega Market

One of the retailers that you have some familiarity with is **X**. Please continue to answer the following questions relating to **X**.

### Section 1: Brand Loyalty to X

### Q1 - To what extent do you agree with the following statements?

	Strongly disagree	Somewhat disagree	Neither agree nor disagree	Somewhat agree	Strongly agree
I consider myself to be loyal to X.	0	0	$\bigcirc$	$\bigcirc$	$\bigcirc$
X would be my first choice.	0	$\bigcirc$	$\bigcirc$	$\bigcirc$	$\bigcirc$
I will not buy at other stores if X is available in my region.	0	0	0	$\bigcirc$	$\bigcirc$

### Q2 - Would you be willing to pay more for the purchases you make with X because of their CSR activities?

- I would be willing to pay 10% more for shopping items at X, because of their engagement in CSR practices.
  - O Strongly disagree
  - O Somewhat disagree
  - O Neither agree nor disagree
  - O Somewhat agree
  - O Strongly agree

Q3 - Some companies have initiatives in place showing that they act socially responsible, for example by adressing ethical values and respecting people, communities, and the natural environment. To what extent do you agree with the following statements regarding X's image in this regard?

	Strongly disagree	Somewhat disagree	Neither agree nor disagree	Somewhat agree	Strongly agree
X contributes to the economic development of the region.	0	0	0	$\bigcirc$	0
X creates jobs for people in the region.	0	0	$\bigcirc$	$\bigcirc$	$\bigcirc$
X communicates openly and honestly with the local community.	0	0	0	$\bigcirc$	$\bigcirc$
X reduces energy consumption.	0	0	0	$\bigcirc$	$\bigcirc$
X prevents waste.	0	$\bigcirc$	$\bigcirc$	$\bigcirc$	$\bigcirc$

Q3 (cont.) - Some companies have initiatives in place showing that they act socially responsible, for example by adressing ethical values and respecting people, communities, and the natural environment. To what extent do you agree with the following statements regarding X's image in this regard?

	Strongly disagree	Somewhat disagree	Neither agree nor disagree	Somewhat agree	Strongly agree
X recycles.	0	$\bigcirc$	$\bigcirc$	0	$\bigcirc$
X has very high environmental protection standards.	0	$\bigcirc$	$\bigcirc$	0	$\bigcirc$
X labels products clearly and in a comprehensible way.	0	$\bigcirc$	$\bigcirc$	$\bigcirc$	$\bigcirc$
X meets quality standards.	0	$\bigcirc$	$\bigcirc$	$\bigcirc$	$\bigcirc$

Q3 (cont.) - Some companies have initiatives in place showing that they act socially responsible, for example by adressing ethical values and respecting people, communities, and the natural environment. To what extent do you agree with the following statements regarding X's image in this regard?

	Strongly disagree	Somewhat disagree	Neither agree nor disagree	Somewhat agree	Strongly agree
X sets fair prices for products.	0	0	0	0	$\bigcirc$
X sets decent working conditions.	0	$\bigcirc$	0	$\bigcirc$	$\bigcirc$
X treats employees equally.	0	$\bigcirc$	0	0	$\bigcirc$
X pays fair wages.	0	$\bigcirc$	$\bigcirc$	$\bigcirc$	$\bigcirc$

Q3 (cont.) - Some companies have initiatives in place showing that they act socially responsible, for example by adressing ethical values and respecting people, communities, and the natural environment. To what extent do you agree with the following statements regarding X's image in this regard?

	Strongly disagree	Somewhat disagree	Neither agree nor disagree	Somewhat agree	Strongly agree
X supports social facilities.	0	$\bigcirc$	$\bigcirc$	0	$\bigcirc$
X supports social initiatives (e.g., educating young people).	0	$\bigcirc$	$\bigcirc$	$\bigcirc$	$\bigcirc$
X contributes to solving societal problems.	0	$\bigcirc$	$\bigcirc$	0	$\bigcirc$

## Section 2: Motives of Engaging with Corporate Social Responsibility of X

Q4 - In general, what do you think about the reasons for which X acts socially responsible? - In my opinion, X engages in these activities <u>because</u>...

	Strongly disagree	Somewhat disagree	Neither agree nor disagree	Somewhat agree	Strongly agree
they genuinely care for the cause they support with these activities.	0	$\bigcirc$	$\bigcirc$	$\bigcirc$	$\bigcirc$
they sincerely care about the cause underlying these activities.	0	$\bigcirc$	0	$\bigcirc$	$\bigcirc$
they want to contribute to the sustainable development of our country.	0	$\bigcirc$	$\bigcirc$	$\bigcirc$	$\bigcirc$

Q4 (cont.) - In general, what do you think about the reasons for which X acts socially responsible? - In my opinion, X engages in these activities <u>because</u>...

	Strongly disagree	Somewhat disagree	Neither agree nor disagree	Somewhat agree	Strongly agree
they feel a moral obligation to society.	0	$\bigcirc$	$\bigcirc$	$\bigcirc$	$\bigcirc$
they feel that it is expected.	0	$\bigcirc$	$\bigcirc$	$\bigcirc$	$\bigcirc$
most of their customers expect it.	0	$\bigcirc$	$\bigcirc$	0	$\bigcirc$
most of their employees expect it.	0	$\bigcirc$	$\bigcirc$	$\bigcirc$	0

Q4 (cont.) - In general, what do you think about the reasons for which X acts socially responsible? - In my opinion, X engages in these activities <u>because</u>...

	Strongly disagree	Somewhat disagree	Neither agree nor disagree	Somewhat agree	Strongly agree
they hope to increase sales.	0	$\bigcirc$	0	0	$\bigcirc$
they hope to intensify relationships with key stakeholders.	0	$\bigcirc$	$\bigcirc$	0	$\bigcirc$
they hope to gain recognition.	0	$\bigcirc$	$\bigcirc$	$\bigcirc$	$\bigcirc$

# Q5 - To what extent do you agree with the following statements?

	Strongly disagree	Somewhat disagree	Neither agree nor disagree	Somewhat agree	Strongly agree
I feel the company carries out public activities <b>actively</b> .	$\bigcirc$	$\bigcirc$	$\bigcirc$	$\bigcirc$	$\bigcirc$
I feel managers and employees participate enthusiastically in CSR activities that they have carried out.	0	$\bigcirc$	$\bigcirc$	0	$\bigcirc$
I feel the company's integrity and ethical behavior go beyond our country's laws and regulations.	0	0	$\bigcirc$	0	$\bigcirc$

# Section 3: Consumer Awareness toward CSR Sustainability

**Q6 - I** would prefer to buy a product if I believe that...

	Strongly disagree	Somewhat disagree	Neither agree nor disagree	Somewhat agree	Strongly agree
it was made from recycled materials.	0	0	$\bigcirc$	$\bigcirc$	$\bigcirc$
it was packaged in an environmentally friendly manner.	0	$\bigcirc$	$\bigcirc$	0	$\bigcirc$
it was produced in a climate-friendly manner.	0	$\bigcirc$	$\bigcirc$	$\bigcirc$	$\bigcirc$

Q6 (cont.) - I would prefer to buy a product if I believe that...

	Strongly disagree	Somewhat disagree	Neither agree nor disagree	Somewhat agree	Strongly agree
workers' human rights were respected during its manufacturing process.	0	$\bigcirc$	$\bigcirc$	$\bigcirc$	$\bigcirc$
workers were not discriminated against during its manufacturing process.	0	$\bigcirc$	$\bigcirc$	0	$\bigcirc$
workers were fairly and equitably compensated during its manufacturing process.	0	$\bigcirc$	$\bigcirc$	$\bigcirc$	$\bigcirc$

### Section 4: Demographics

#### Q7 - What is your age?

▼ 18 (1) ... 80 (63)

<b>Q</b> 8	-	What	is	vour	gender?
Q V		· · · · · · · · · · · · · · · · · · ·	10	your	genaer.

○ Female

Other

#### Q9 - What is your occupation?

◯ Student	
◯ Worker	
Office worker	
O Businessman	
O Public servant	
Other	

#### Q10 - How much is your monthly income?

- O Below 5 million VND
- From 5 million VND to below 10 million VND
- From 10 million VND to below 20 million VND
- From 20 million VND to below 30 million VND
- Above 30 million VND

Q11 - What is the highest degree or level of school you have completed?

◯ Graduated High school
○ Graduated college/ professional high school
◯ Graduated university
◯ Graduated post- university
O Other

### Q12 - Would you like to enter a raffle for the chance to win a prize?

$\bigcirc$	Yes
$\bigcirc$	No

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#### PART 2 – RAFFLE SIGN UP

Q1 Please fill out the information below.

O Name	

O Preferred Phone\_\_\_\_\_

O Email\_\_\_\_\_

Thank you for your interest in this survey.

				Corrected Item-to- total Correlation	Cronbach´s Alpha
	Items	Factor	Factor Loading	COR > 0,5	α > 0,7
				0.5	0.7
	ATT1 (I consider myself to be loyal to X.)		0.897	0.747	
Attitudinal Loyalty (ATT)	ATT2 (X would be my first choice.)	3-Item- Factor	0.916	0.789	0.86
	<b>ATT3</b> (I will not buy at other stores if X is available in my region.)		0.841	0.665	-
	<b>COM1</b> (X contributes to the economic development of the region.)	3-Item- Factor	0.901	0.678	0.682
Community Domain (COM)	<b>COM2</b> (X creates jobs for people in the region.)		0.783	0.473	
、 <i>,</i>	<b>COM3</b> (X communicates openly and honestly with the local community.)		0.649	0.367	
	EN1 (X reduces energy consumption.)	4-Item-	0.83	0.656	0.79 0.69
Environmental	EN2 (X prevents waste.)		0.79	0.603	
Domain (EN)	EN3 (X recycles.)	Factor	0.777	0.59	
	<b>EN4</b> (X has very high environmental protection standards.)		0.73	0.535	
Customer Domain (CUS)	<b>CUS1</b> (X labels products clearly and in a comprehensible way.)		0.874	0.622	
	CUS2 (X meets quality standards.)	3-Item- Factor	0.831	0.561	
	CUS3 (X sets fair prices for products.)		0.641	0.366	

#### Appendix 8 - Validity and Reliability Results of Pretest after Removing Items with Low Factor Loadings

	EMP1 (X sets decent working conditions.)		0.763	0.47	
Employee Demoin		3-Item-	0.700		
Employee Domain (EMP)	EMP2 (X treats employees equally.)	Factor	0.919	0.735	0.691
	EMP3 (X pays fair wages.)		0.663	0.36	
	SOC1 (X supports social facilities.)		0.826	0.552	
Society Domain (SOC)	<b>SOC3</b> (X supports social initiatives (e.g., educating young people.))	3-Item- Factor	0.714	0.419	0.678
	<b>SOC4</b> (X contributes to solving societal problems.)		0.803	0.51	
Affective Motives (AM)	<b>AM1</b> (they genuinely care for the cause they support with these activities.)	3-Item- Factor	0.896	0.758	
	<b>AM2</b> (they sincerely care about the cause underlying these activities.)		0.91	0.786	0.86
	<b>AM3</b> (they want to contribute to the sustainable development of our country.)		0.854	0.687	
	NM1 (they feel a moral obligation to society.)	4-Item-	0.682	0.477	
Normative Motives	NM2 (they feel that it is expected.)		0.79	0.6	0.767
(NM)	NM3 (most of their customers expect it.)	Factor	0.824	0.635	0.767
	NM4 (most of their employees expect it.)	-	0.768	0.564	
Calculative Motives (CM)	CM1 (they hope to increase sales.)		0.919	0.789	
	<b>CM2</b> (they hope to intensify relationships with key stakeholders.)	3-Item- Factor	0.807	0.595	0.82
	CM3 (they hope to gain recognition.)		0.85	0.661	
Proactive CSR (PRO)	<b>PRO1</b> (I feel the company carries out public activities actively.)	3-Item- Factor	0.89	0.709	0.78

	<b>PRO2</b> (I feel managers and employees participate enthusiastically in CSR activities that they have carried out.)		0.854	0.644	
	<b>PRO3</b> (I feel the company's integrity and ethical behavior go beyond our country's laws and regulations.)		0.751	0.511	
	<b>CSCEN1</b> (it was made from recycled materials.)		0.806	0.607	
Environmental CSC (CSCEN)	<b>CSCEN2</b> (it was packaged in an environmentally friendly manner.)	3-Item- Factor	0.937	0.823	0.84
	<b>CSCEN3</b> (it was produced in a climate-friendly manner.)		0.891	0.71	
	<b>CSCSOC1</b> (workers' human rights were respected during its manufacturing process.)		0.878	0.728	
Social CSC (CSCSOC)	<b>CSCSOC2</b> (workers were not discriminated against during its manufacturing process.)	3-Item- Factor	0.887	0.752	0.88
	<b>CSCSOC3</b> (workers were fairly and equitably compensated during its manufacturing process.)		0.93	0.83	

### Appendix 9 - Evaluation of Missing Values of Measurement Items

Variable code	Items	Total of missing values	Percent
CUS3	X sets fair prices for products.	1/716	0.14%
EMP1	X sets decent working conditions.	6/716	0.84%
EMP2	X treats employees equally.	8/716	1.11%
EMP3	X pays fair wages.	6/716	0.84%
SOC1	X supports social facilities.	6/716	0.84%
SOC3	X invests in the education of young people.	5/716	0.7%
SOC4	X contributes to solving societal problems.	8/716	1.11%
AGE	What is your age?	50/716	6.99%
INCOME	How much is your monthly income?	3/716	0.42%

### Appendix 10 - AMOS Output for CFA1

			Estimate	S.E.	C.R.	Р	Label
AM1	<	AM	1.000				
AM2	<	AM	.931	.035	26.343	***	par 1
AM3	<	AM	.893	.038	23.344	***	par_2
NM1	<	NM	1.000				• =
NM2	<	NM	.942	.049	19.111	***	par_3
NM3	<	NM	1.035	.056	18.628	***	par_4
NM4	<	NM	.962	.052	18.396	***	par_5
CM1	<	СМ	1.000				
CM2	<	СМ	.999	.042	23.668	***	par_6
CM3	<	СМ	.970	.041	23.636	***	par_7
PRO1	<	PRO	1.000				
PRO2	<	PRO	.856	.045	18.831	***	par_8
PRO3	<	PRO	.917	.048	18.916	***	par_9
CSCSOC1	<	CSCSOC	1.000				
CSCSOC2	<	CSCSOC	1.059	.023	45.192	***	par_10
CSCSOC3	<	CSCSOC	.995	.024	41.634	***	par_11
CUS2	<	CUS	.925	.056	16.652	***	par_12
CUS1	<	CUS	1.000				
EMP3	<	EMP	1.000				
EMP2	<	EMP	.997	.037	26.702	***	par_13
EMP1	<	EMP	.855	.044	19.532	***	par_14
SOC3	<	SOC	1.000				
SOC2	<	SOC	1.026	.045	23.044	***	par_15
SOC1	<	SOC	.880	.041	21.256	***	par_16
CSCEN1	<	CSCEN	1.000				
CSCEN2	<	CSCEN	1.290	.070	18.500	***	par_17
CSCEN3	<	CSCEN	1.313	.070	18.733	***	par_18
ATT3	<	ATT	1.000				
ATT2	<	ATT	1.321	.071	18.536	***	par_19
ATT1	<	ATT	1.189	.065	18.385	***	par_20
COM2	<	COM	1.000				
COM1	<	COM	1.147	.113	10.164	***	par_21
EN4	<	EN	1.000				
EN3	<	EN	.956	.046	20.693	***	par_22
EN2	<	EN	1.066	.052	20.547	***	par_23
EN1	<	EN	.814	.046	17.524	***	par_24
COM3	<	COM	1.438	.126	11.417	***	par_91
CUS3	<	CUS	.658	.054	12.199	***	par_92

# Regression Weights: (Group number 1 - Default model)

Standardized Regression Weights: (Group number 1 - Default model)
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Estimate           AM1         <         AM         .851           AM2         <         AM         .841           AM3         <         AM         .769           NM1         <         NM         .762           NM2         <         NM         .728           NM3         <         NM         .728           NM3         <         NM         .711           NM4         <         NM         .702           CM1         <         CM         .819           CM2         <         CM         .828           CM3         <         PRO         .794           PRO1         <         PRO         .719           PR03         <         PRO         .722           CSCSOC1         <         CSCSOC         .923           CSCSOC3         <         CSCSOC         .940           CSCSOC3         <         CUS         .758           CUS1         <         CUS         .758           CUS1         <         EMP         .862           EMP1         <         SOC         .806				
AM2       <				
AM3       <	AM1	<	AM	.851
NM1       <	AM2	<	AM	.841
NM2       <	-	<	AM	.769
NM3       <	NM1	<	NM	.762
NM4       <	NM2	<	NM	
CM1       <	NM3	<	NM	.711
CM2       <	NM4	<	NM	.702
CM3       <	CM1	<	СМ	.819
PRO1       <	CM2	<	СМ	.828
PRO2       <	CM3	<	СМ	.827
PRO3       <	PRO1	<	PRO	.794
CSCSOC1 <	PRO2	<	PRO	.719
CSCSOC2       <	PRO3	<	PRO	.722
CSCSOC3       <	CSCSOC1	<	CSCSOC	.923
CUS2       <	CSCSOC2	<	CSCSOC	.940
CUS1       <	CSCSOC3	<	CSCSOC	.913
EMP3       <	CUS2	<	CUS	.758
EMP2       <	CUS1	<	CUS	.718
EMP1       <	EMP3	<	EMP	.862
SOC3       <	EMP2	<	EMP	.898
SOC2       <	EMP1	<	EMP	.671
SOC1       <	SOC3	<	SOC	.806
CSCEN1       <	SOC2	<	SOC	.828
CSCEN2       <	SOC1	<	SOC	.766
CSCEN3       <	CSCEN1	<	CSCEN	.616
ATT3       <	CSCEN2	<	CSCEN	.894
ATT2<ATT.912ATT1<	CSCEN3	<	CSCEN	.917
ATT1<ATT.843COM2<	ATT3	<	ATT	.648
COM2       <	ATT2	<	ATT	.912
COM1         <         COM         .559           EN4         <	ATT1	<		.843
EN4         <         EN         .798           EN3         <	COM2	<	COM	.500
EN3         <         EN         .770           EN2         <	COM1	<	COM	.559
EN2         <         EN         .765           EN1         <	EN4	<	EN	.798
EN1 < EN .662 COM3 < COM .714	EN3	<	EN	.770
COM3 < COM .714	EN2	<	EN	.765
	EN1	<	EN	.662
CUS3 < CUS .521	COM3	<	COM	.714
	CUS3	<	CUS	.521

Intercepts: (Grou	p number 1	- Default model)
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	Estimate	S.E.	C.R.	Р	Label
AM1	3.440	.030	115.460	***	par 93
AM2	3.408	.028	121.473	***	. <u> </u>
AM3	3.628	.029	123.324	***	. <u> </u>
NM1	3.487	.029	122.210	***	par_96
NM2	3.605	.028	128.139	***	par_97
NM3	3.846	.032	121.495	***	par_98
NM4	3.616	.030	121.506	***	par_99
CM1	4.068	.030	135.777	***	par_100
CM2	3.940	.030	133.125	***	par_101
CM3	4.189	.029	145.621	***	par_102
PRO1	3.447	.028	123.163	***	par_103
PRO2	3.365	.026	127.256	***	par_104
PRO3	3.327	.028	117.913	***	par_105
CSCSOC1	4.337	.030	144.375	***	par_106
CSCSOC2	4.291	.031	137.346	***	par_107
CSCSOC3	4.311	.030	142.666	***	par_108
CUS2	3.863	.028	136.743	***	par_109
CUS1	4.031	.032	124.881	***	par_110
EMP3	3.286	.024	135.686	***	par_111
EMP2	3.284	.023	141.557	***	par_112
EMP1	3.521	.027	132.283	***	par_113
SOC3	3.318	.027	124.211	***	par_114
SOC2	3.318	.027	124.211	***	par_115
SOC1	3.318	.025	134.121	***	par_116
CSCEN1	4.077	.033	123.843	***	par_117
CSCEN2	4.427	.029	151.152	***	par_118
CSCEN3	4.429	.029	152.570	***	par_119
ATT3	3.113	.045	69.410	***	par_120
ATT2	2.950	.042	70.033	***	par_121
ATT1	2.895	.041	70.592	***	par_122
COM2	3.944	.031	125.983	***	par_123
COM1	3.627	.032	113.002	***	par_124
EN4	3.060	.027	112.851	***	par_125
EN3	2.965	.027	110.273	***	par_126
EN2	3.117	.030	103.307	***	par_127
EN1	3.074	.027	115.430	***	par_128
COM3	3.581	.032	113.646	***	par_129
CUS3	3.658	.029	125.172	***	par_130
WPM	3.459	.039	87.633	***	par_131

			Estimate	S.E.	C.R.	Р	Label
AM	<>	NM	.314	.024	13.172	***	par 25
AM	<>	СМ	.147	.021	7.169	***	par 26
AM	<>	PRO	.284	.023	12.404	***	 par_27
AM	<>	CSCSOC	.105	.021	4.953	***	 par28
AM	<>	CUS	.224	.023	9.645	***	par_29
AM	<>	EMP	.166	.018	9.221	***	par 30
AM	<>	SOC	.254	.021	11.967	***	par_31
AM	<>	CSCEN	.096	.017	5.769	***	par_32
AM	<>	ATT	.166	.025	6.726	***	par_33
AM	<>	COM	.162	.019	8.424	***	par_34
EN	<>	AM	.217	.020	10.680	***	par_35
NM	<>	СМ	.232	.021	11.038	***	par_36
NM	<>	PRO	.242	.021	11.750	***	par_37
NM	<>	CSCSOC	.142	.020	7.244	***	par_38
NM	<>	CUS	.197	.021	9.423	***	par_39
NM	<>	EMP	.137	.016	8.585	***	par_40
NM	<>	SOC	.183	.018	10.177	***	par_41
NM	<>	CSCEN	.118	.016	7.468	***	par_42
NM	<>	ATT	.162	.023	7.194	***	par_43
NM	<>	COM	.140	.017	8.192	***	par_44
EN	<>	NM	.155	.017	8.939	***	par_45
CM	<>	PRO	.165	.020	8.434	***	par_46
CM	<>	CSCSOC	.173	.022	7.971	***	par_47
CM	<>	CUS	.189	.022	8.631	***	par_48
CM	<>	EMP	.096	.016	5.878	***	par_49
CM	<>	SOC	.099	.017	5.715	***	par_50
CM	<>	CSCEN	.153	.018	8.432	***	par_51
CM	<>	ATT	.100	.023	4.398	***	par_52
CM	<>	COM	.113	.017	6.829	***	par_53
EN	<>	CM	.057	.017	3.348	***	par_54
PRO PRO	<> <>	CSCSOC	.083	.019	4.294 10.402	***	par_55
PRO	<>	CUS EMP	.232 .184	.022 .017	10.402	***	par_56
PRO	<>	SOC	.184	.020	12.181	***	par_57 par 58
PRO	<>	CSCEN	.078	.020	5.179	***	par_50 par_59
PRO	<>	ATT	.173	.023	7.407	***	par_55 par_60
PRO	<>	COM	.146	.018	8.294	***	par_60
EN	<>	PRO	.181	.018	9.881	***	par_61
CSCSOC		CUS	.119	.022	5.556	***	par 63
CSCSOC		EMP	.071	.017	4.114	***	par_64
CSCSOC		SOC	.063	.018	3.459	***	par 65
CSCSOC		CSCEN	.336	.027	12.631	***	par 66
CSCSOC		ATT	.035	.024	1.493	.136	par_67
CSCSOC		COM	.093	.017	5.638	***	par 68
EN	<>	CSCSOC	.045	.018	2.469	.014	par 69
CUS	<>	EMP	.166	.018	8.971	***	par_70

## Covariances: (Group number 1 - Default model)

			Estimate	S.E.	C.R.	Р	Label
CUS	<>	SOC	.174	.020	8.879	***	par_71
CUS	<>	CSCEN	.111	.017	6.438	***	par_72
CUS	<>	ATT	.225	.027	8.293	***	par_73
CUS	<>	COM	.207	.023	9.166	***	par_74
EN	<>	CUS	.186	.020	9.246	***	par_75
EMP	<>	SOC	.175	.016	10.632	***	par_76
EMP	<>	CSCEN	.042	.013	3.285	.001	par_77
EMP	<>	ATT	.138	.020	6.823	***	par_78
EMP	<>	COM	.122	.015	8.038	***	par_79
EN	<>	EMP	.144	.016	9.112	***	par_80
SOC	<>	CSCEN	.048	.014	3.475	***	par_81
SOC	<>	ATT	.153	.022	7.061	***	par_82
SOC	<>	COM	.147	.017	8.570	***	par_83
EN	<>	SOC	.207	.018	11.278	***	par_84
CSCEN	<>	ATT	.037	.018	2.056	.040	par_85
CSCEN	<>	COM	.068	.013	5.352	***	par_86
EN	<>	CSCEN	.044	.014	3.231	.001	par_87
ATT	<>	COM	.163	.022	7.491	***	par_88
EN	<>	ATT	.162	.022	7.323	***	par_89
EN	<>	COM	.144	.017	8.436	***	par_90

## Correlations: (Group number 1 - Default model)

-			
			Estimate
AM	<>	NM	.798
AM	<>	СМ	.331
AM	<>	PRO	.706
AM	<>	CSCSOC	.210
AM	<>	CUS	.533
AM	<>	EMP	.439
AM	<>	SOC	.650
AM	<>	CSCEN	.262
AM	<>	ATT	.316
AM	<>	COM	.572
EN	<>	AM	.554
NM	<>	СМ	.609
NM	<>	PRO	.702
NM	<>	CSCSOC	.329
NM	<>	CUS	.546
NM	<>	EMP	.422
NM	<>	SOC	.548
NM	<>	CSCEN	.376
NM	<>	ATT	.358
NM	<>	COM	.575
EN	<>	NM	.461
CM	<>	PRO	.422

r			
			Estimate
CM	<>	CSCSOC	.355
CM	<>	CUS	.465
СМ	<>	EMP	.263
СМ	<>	SOC	.262
СМ	<>	CSCEN	.429
СМ	<>	ATT	.195
СМ	<>	СОМ	.412
-	<>	CM	.149
PRO	<>	CSCSOC	.189
	<>	CUS	.631
_	<>		.554
PRO	<>	SOC	.716
-			-
PRO		CSCEN	.243
	<>		.375
PRO	<>	COM	.589
EN	<>		.527
CSCSOC			.260
CSCSOC		EMP	.171
CSCSOC			.146
CSCSOC			.836
CSCSOC	<>	ATT	.061
CSCSOC			.301
EN	<>	CSCSOC	.104
CUS	<>	EMP	.480
CUS	<>	SOC	.489
CUS	<>	CSCEN	.331
CUS	<>	ATT	.467
CUS	<>	COM	.797
EN	<>	CUS	.519
EMP	<>	SOC	.544
EMP	<>	CSCEN	.140
EMP	<>	ATT	.318
EMP	<>	COM	.523
EN	<>	EMP	.445
SOC	<>	CSCEN	.152
SOC	<>	ATT	.342
SOC	<>	COM	.609
EN	<>	SOC	.621
CSCEN	<>	ATT	.087
CSCEN	<>	COM	.300
EN	<>	CSCEN	.141
ATT	<>	COM	.502
EN	<>	ATT	.360
EN	<>	COM	.593
	<b>\</b> /		.050

	Estimate	S.E.	C.R.	Ρ	Label
AM	.459	.034	13.572	***	par_132
NM	.338	.030	11.406	***	par_133
СМ	.430	.034	12.629	***	par_134
PRO	.353	.030	11.815	***	par_135
CSCSOC	.550	.034	16.091	***	par_136
CUS	.384	.039	9.913	***	par 137
EMP	.312	.023	13.573	***	par 138
SOC	.332	.027	12.331	***	par 139
CSCEN	.294	.033	8.854	***	 par_140
ATT	.604	.065	9.245	***	, par 141
СОМ	.175	.028	6.324	***	par 142
EN	.335	.028	12.051	***	par 143
e1	.175	.014	12.683	***	par 144
e2	.165	.013	13.169	***	par 145
e3	.253	.016	15.539	***	par_146
e4	.245	.016	15.088	***	par_110 par_147
e5	.266	.017	15.816	***	par_147
e6	.355	.022	16.118	***	par_140 par_149
e0 e7	.321	.022	16.250	***	par_149 par_150
e8	.211	.020	13.132	***	par_150 par_151
e0 e9	.196	.015	12.692	***	· —
				***	par_152
e10	.187	.015	12.749	***	par_153
e11	.207	.016	13.004	***	par_154
e12	.241	.016	15.271	***	par_155
e13	.272	.018	15.203	***	par_156
e14	.096	.007	13.071	***	par_157
e15	.081	.007	11.268	***	par_158
e16	.108	.008	13.860	***	par_159
e18	.243	.019	12.449		par_160
e19	.361	.026	13.905	***	par_161
e20	.108	.010	10.715	***	par_162
e21	.075	.009	8.261	***	par_163
e22	.279	.016	16.983	***	par_164
e23	.178	.013	13.518	***	par_165
e24	.161	.013	12.608	***	par_166
e25	.181	.012	14.829	***	par_167
e26	.481	.027	17.941	***	par_168
e27	.123	.010	11.793	***	par_169
e28	.095	.010	9.755	***	par_170
e29	.834	.049	17.112	***	par_171
e30	.214	.034	6.356	***	par_172
e31	.349	.032	10.956	***	par_173
e32	.526	.031	17.159	***	par_174
e34	.506	.031	16.468	***	par_175
e35	.191	.014	13.394	***	par_176
e36	.211	.015	14.345	***	par 177

Variances: (Group number 1 - Default model)

	Estimate	S.E.	C.R.	Р	Label
e37	.270	.019	14.497	***	par_178
e38	.285	.017	16.505	***	par_179
e39	.348	.028	12.543	***	par_180
e40	.445	.026	17.224	***	par_181
e41	1.114	.059	18.908	***	par_182

## Squared Multiple Correlations: (Group number 1 - Default model)

	Estimate
WPM	.000
CUS3	.272
COM3	.510
EN1	.438
EN2	.585
EN3	.593
EN4	.637
COM1	.312
COM2	.250
ATT1	.710
ATT2	.831
ATT3	.420
CSCEN3	.842
CSCEN2	.799
CSCEN1	.380
SOC1	.587
SOC2	.685
SOC3	.650
EMP1	.450
EMP2	.806
EMP3	.744
CUS1	.515
CUS2	.575
CSCSOC3	.834
CSCSOC2	.884
CSCSOC1	.852
PRO3	.521
PRO2	.517
PRO1	.630
CM3	.684
CM2	.686
CM1	.671
NM4	.493
NM3	.505
NM2	.530
NM1	.580
AM3	.591

	Estimate
AM2	.707
AM1	.724

### Appendix 11 - AMOS Output for CFA2

			Estimate	S.E.	C.R.	Р	Label
AM1	<	AM	1.000	0.2.	0.11.	•	Label
AM2	<	AM	.931	.035	26.348	***	par 1
AM3	<	AM	.892	.038	23.345	***	par_1 par_2
NM1	<	NM	1.000	.000	20.010		pai_2
NM2	<	NM	.943	.049	19.098	***	par 3
NM3	<	NM	1.037	.056	18.628	***	par_4
NM4	<	NM	.964	.052	18.404	***	par 5
CM1	<	СМ	1.000				<b>I</b> = -
CM2	<	СМ	.999	.042	23.656	***	par 6
CM3	<	СМ	.970	.041	23.648	***	par 7
PRO1	<	PRO	1.000				• _
PRO2	<	PRO	.855	.045	18.803	***	par_8
PRO3	<	PRO	.917	.048	18.914	***	par_9
CSCSOC1	<	CSCSOC	1.000				
CSCSOC2	<	CSCSOC	1.060	.023	45.180	***	par_10
CSCSOC3	<	CSCSOC	.996	.024	41.615	***	par_11
CUS1	<	CUS	1.000				
EMP3	<	EMP	1.000				
EMP2	<	EMP	.998	.037	26.712	***	par_12
EMP1	<	EMP	.855	.044	19.513	***	par_13
SOC3	<	SOC	1.000				
SOC2	<	SOC	1.028	.045	23.029	***	par_14
SOC1	<	SOC	.882	.041	21.255	***	par_15
CSCEN1	<	CSCEN	1.000				
CSCEN2	<	CSCEN	1.290	.070	18.508	***	par_16
CSCEN3	<	CSCEN	1.312	.070	18.738	***	par_17
ATT3	<	ATT	1.000				
ATT2	<	ATT	1.320	.071	18.520	***	par_18
ATT1	<	ATT	1.190	.065	18.380	***	par_19
COM3	<	COM	1.000				
COM1	<	COM	.784	.066	11.966	***	par_20
EN4	<	EN	1.000				
EN3	<	EN	.956	.046	20.701	***	par_21
EN2	<	EN	1.065	.052	20.552	***	par_22
EN1	<	EN	.814	.046	17.543	***	par_23
CUS2	<	CUS	.958	.060	15.949	***	par_90

# Regression Weights: (Group number 1 - Default model)

Standardized Regression Weights: (Group nu	umber 1 - Default model)
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			Estimate
AM1	<	AM	.851
AM2	<	AM	.831
AM3	<	AM	.769
NM1	<	NM	.761
NM2	<	NM	.728
NM3	<	NM	.720 .711
NM4	<	NM	.703
CM1	<	CM	.819
CM2	<	CM	.819
CM3	<	CM	.828 .828
PRO1	<	PRO	.020 .794
PRO1 PRO2	<		
PRO2 PRO3	<	PRO	.718 .722
CSCSOC1		PRO CSCSOC	.122 .923
CSCSOC2			.923 .940
CSCSOC2		CSCSOC	.940 .913
CUS1	<	CUS	.913
EMP3	<	EMP	.862
EMP3	<	EMP	.802
EMP1	<	EMP	.670
SOC3	<	SOC	.806
SOC3	<	SOC	.800
SOC2	<	SOC	.020 .767
CSCEN1	<	CSCEN	.616
CSCEN1 CSCEN2	<	CSCEN	.894
CSCEN2	<	CSCEN	.094 .917
ATT3	<	ATT	.648
ATT2	<	ATT	.040
ATT1	<	ATT	.843
COM3	<	COM	.661
COM1	<	COM	.509
EN4	<	EN	.799
EN3	<	EN	.769
EN2	<	EN	.764
EN1	<	EN	.662
CUS2	<	CUS	.790
0032	<b>`</b>	003	.190

Intercepts:	(Group	number '	1 -	Default model)

	Estimate	S.E.	C.R.	Р	Label
AM1	3.440	.030	115.460	***	par_91
AM2	3.408	.028	121.473	***	par_92
AM3	3.628	.029	123.324	***	par_93
NM1	3.487	.029	122.210	***	par_94
NM2	3.605	.028	128.139	***	par_95
NM3	3.846	.032	121.495	***	par_96
NM4	3.616	.030	121.506	***	par_97
CM1	4.068	.030	135.777	***	par_98
CM2	3.940	.030	133.125	***	par_99
CM3	4.189	.029	145.621	***	par_100
PRO1	3.447	.028	123.163	***	par_101
PRO2	3.365	.026	127.256	***	par_102
PRO3	3.327	.028	117.913	***	par_103
CSCSOC1	4.337	.030	144.375	***	par_104
CSCSOC2	4.291	.031	137.346	***	par_105
CSCSOC3	4.311	.030	142.666	***	par_106
CUS1	4.031	.032	124.881	***	par_107
EMP3	3.286	.024	135.686	***	par_108
EMP2	3.284	.023	141.557	***	par_109
EMP1	3.521	.027	132.283	***	par_110
SOC3	3.318	.027	124.211	***	par_111
SOC2	3.318	.027	124.211	***	par_112
SOC1	3.318	.025	134.121	***	par_113
CSCEN1	4.077	.033	123.843	***	par_114
CSCEN2	4.427	.029	151.152	***	par_115
CSCEN3	4.429	.029	152.570	***	par_116
ATT3	3.113	.045	69.410	***	par_117
ATT2	2.950	.042	70.033	***	par_118
ATT1	2.895	.041	70.592	***	par_119
COM3	3.581	.032	113.646	***	par_120
COM1	3.627	.032	113.002	***	par_121
EN4	3.060	.027	112.851	***	par_122
EN3	2.965	.027	110.273	***	par_123
EN2	3.117	.030	103.307	***	par_124
EN1	3.074	.027	115.430	***	par_125
CUS2	3.863	.028	136.743	***	par_126
WPM	3.459	.039	87.633	***	par_127

			Estimate	S.E.	C.R.	Р	Label
AM	<>	NM	.314	.024	13.165	***	par_24
AM	<>	СМ	.147	.021	7.169	***	par_25
AM	<>	PRO	.285	.023	12.406	***	par_26
AM	<>	CSCSOC	.105	.021	4.953	***	par_27
AM	<>	CUS	.216	.023	9.273	***	par_28
AM	<>	EMP	.166	.018	9.217	***	par_29
AM	<>	SOC	.253	.021	11.960	***	par_30
AM	<>	CSCEN	.096	.017	5.769	***	par_31
AM	<>	ATT	.167	.025	6.730	***	par_32
AM	<>	COM	.245	.024	10.145	***	par_33
EN	<>	AM	.217	.020	10.683	***	par_34
NM	<>	СМ	.232	.021	11.038	***	par_35
NM	<>	PRO	.242	.021	11.747	***	par_36
NM	<>	CSCSOC	.142	.020	7.244	***	par_37
NM	<>	CUS	.184	.021	8.876	***	par_38
NM	<>	EMP	.137	.016	8.579	***	par_39
NM	<>	SOC	.183	.018	10.166	***	par_40
NM	<>	CSCEN	.118	.016	7.469	***	par_41
NM	<>	ATT	.162	.022	7.196	***	par_42
NM	<>	COM	.213	.022	9.808	***	par_43
EN	<>	NM	.155	.017	8.936	***	par_44
СМ	<>	PRO	.165	.020	8.435	***	par_45
СМ	<>	CSCSOC	.173	.022	7.971	***	par_46
СМ	<>	CUS	.183	.022	8.316	***	par_47
CM	<>	EMP	.096	.016	5.874	***	par_48
СМ	<>	SOC	.099	.017	5.712	***	par_49
CM	<>	CSCEN	.153	.018	8.432	***	par_50
CM	<>	ATT	.100	.023	4.401	***	par_51
CM	<>	COM	.163	.022	7.431	***	par_52
EN	<>	CM	.057	.017	3.347	***	par_53
PRO	<>	CSCSOC	.083	.019	4.292	***	par_54
PRO	<>	CUS	.222	.022	9.940	***	par_55
PRO PRO	<>	EMP	.184	.017	10.551	***	par_56
PRO	<>	SOC CSCEN	.245 .078	.020 .015	12.176 5.180	***	par_57
PRO	<>	ATT			5.180 7.414	***	par_58
PRO	<>	COM	.173 .216	.023 .022	9.767	***	par_59
EN	<>	PRO	.181	.022	9.707 9.884	***	par_60 par 61
CSCSOC		CUS	.107	.018	9.884 4.988	***	par_01 par 62
CSCSOC		EMP	.071	.022	4.900	***	par_02 par_63
CSCSOC		SOC	.062	.017	3.456	***	par_03 par_64
CSCSOC		CSCEN	.336	.018	12.632	***	par_04 par 65
CSCSOC		ATT	.035	.027	12.052	.135	par_65 par_66
CSCSOC		COM	.125	.024	5.557	***	par_00 par_67
EN	<>	CSCSOC	.045	.023	2.469	.014	par_07 par 68
CUS	<>	EMP	.158	.019	8.514	***	par_60 par_69
000			.100	.010	0.014		pai_03

## Covariances: (Group number 1 - Default model)

			Estimate	S.E.	C.R.	Р	Label
CUS	<>	SOC	.169	.020	8.564	***	par_70
CUS	<>	CSCEN	.103	.017	5.990	***	par_71
CUS	<>	ATT	.202	.027	7.617	***	par_72
CUS	<>	COM	.293	.027	10.819	***	par_73
EN	<>	CUS	.181	.020	8.947	***	par_74
EMP	<>	SOC	.175	.016	10.624	***	par_75
EMP	<>	CSCEN	.042	.013	3.285	.001	par_76
EMP	<>	ATT	.138	.020	6.822	***	par_77
EMP	<>	COM	.186	.019	9.569	***	par_78
EN	<>	EMP	.144	.016	9.112	***	par_79
SOC	<>	CSCEN	.048	.014	3.472	***	par_80
SOC	<>	ATT	.153	.022	7.064	***	par_81
SOC	<>	COM	.221	.021	10.375	***	par_82
EN	<>	SOC	.207	.018	11.276	***	par_83
CSCEN	<>	ATT	.037	.018	2.061	.039	par_84
CSCEN	<>	COM	.089	.017	5.139	***	par_85
EN	<>	CSCEN	.044	.014	3.231	.001	par_86
ATT	<>	COM	.251	.029	8.773	***	par_87
EN	<>	ATT	.162	.022	7.326	***	par_88
EN	<>	COM	.219	.021	10.228	***	par_89

## Correlations: (Group number 1 - Default model)

			Estimate
AM	<>	NM	.797
AM	<>	CM	.331
AM	<>	PRO	.706
AM	<>	CSCSOC	.210
AM	<>	CUS	.512
AM	<>	EMP	.438
AM	<>	SOC	.650
AM	<>	CSCEN	.262
AM	<>	ATT	.316
AM	<>	COM	.649
EN	<>	AM	.554
NM	<>	СМ	.609
NM	<>	PRO	.702
NM	<>	CSCSOC	.329
NM	<>	CUS	.509
NM	<>	EMP	.422
NM	<>	SOC	.547
NM	<>	CSCEN	.376
NM	<>	ATT	.359
NM	<>	COM	.658
EN	<>	NM	.461
СМ	<>	PRO	.422

			Estimate
CM	<>	CSCSOC	.355
СМ	<>	CUS	.448
СМ	<>	EMP	.262
СМ	<>	SOC	.262
СМ	<>	CSCEN	.429
СМ	<>	ATT	.196
СМ	<>	COM	.445
	<>		.149
PRO	<>		.189
	<>	CUS	.600
-	<>		.554
PRO	<>	SOC	.716
-		CSCEN	
_			.243
	<>		.375
PRO	<>	COM	.653
EN	<>		.527
CSCSOC			.233
CSCSOC		EMP	.171
CSCSOC			.146
CSCSOC		CSCEN	.836
CSCSOC	<>	ATT	.061
CSCSOC		COM	.304
EN	<>	CSCSOC	.104
CUS	<>	EMP	.453
CUS	<>	SOC	.472
CUS	<>	CSCEN	.304
CUS	<>	ATT	.418
CUS	<>	COM	.846
EN	<>	CUS	.503
EMP	<>	SOC	.544
EMP	<>	CSCEN	.140
EMP	<>	ATT	.318
EMP	<>	COM	.597
EN	<>	EMP	.445
SOC	<>	CSCEN	.152
SOC	<>	ATT	.342
SOC	<>	COM	.690
EN	<>	SOC	.621
CSCEN	<>	ATT	.021
CSCEN	<>	COM	.295
EN	<>	CSCEN	.295
	<>		.581
EN	<>	ATT	.360
EN	<>	COM	.680

	Estimate	S.E.	C.R.	Р	Label
AM	.459	.034	13.574	***	par_128
NM	.337	.030	11.392	***	par_129
СМ	.430	.034	12.628	***	par_130
PRO	.353	.030	11.819	***	par_131
CSCSOC	.549	.034	16.083	***	par_132
CUS	.388	.040	9.749	***	par_133
EMP	.312	.023	13.567	***	par 134
SOC	.331	.027	12.311	***	 par_135
CSCEN	.294	.033	8.857	***	 par 136
ATT	.604	.065	9.242	***	par 137
СОМ	.310	.040	7.820	***	par 138
EN	.335	.028	12.061	***	, par_139
e1	.175	.014	12.683	***	par 140
e2	.165	.013	13.171	***	par 141
e3	.253	.016	15.542	***	par 142
e4	.245	.016	15.115	***	par 143
e5	.266	.017	15.824	***	par 144
e6	.354	.022	16.118	***	par 145
e7	.320	.020	16.246	***	par 146
e8	.212	.016	13.138	***	par 147
e9	.197	.015	12.713	***	par 148
e10	.186	.015	12.728	***	par_110 par_149
e11	.207	.016	12.969	***	par_110 par_150
e12	.242	.016	15.276	***	par_151
e13	.272	.018	15.186	***	par_152
e14	.096	.007	13.096	***	par_162
e15	.081	.007	11.245	***	par_166 par_154
e16	.108	.008	13.855	***	par_155
e19	.357	.027	13.085	***	par_156
e20	.108	.010	10.739	***	par_166
e21	.074	.009	8.215	***	par_158
e22	.279	.016	16.992	***	par_160 par_159
e23	.179	.013	13.554	***	par_160
e24	.160	.013	12.590	***	par_160
e25	.180	.012	14.812	***	par_162
e26	.480	.027	17.939	***	par_162
e27	.123	.010	11.780	***	par_160 par_164
e28	.096	.010	9.772	***	par_165
e29	.834	.049	17.108	***	par_166
e30	.216	.043	6.402	***	par_100 par_167
e31	.347	.032	10.876	***	par_168
e32	.400	.032	12.301	***	par_168
e34	.546	.033	16.733	***	par_109 par_170
e35	.191	.033	13.389	***	par_170 par_171
e36	.211	.014	14.361	***	par_171 par_172
	.271		14.501	***	· —
e37	.271	.019	14.010		par_173

## Variances: (Group number 1 - Default model)

	Estimate	S.E.	C.R.	Р	Label
e38	.285	.017	16.504	***	par_174
e40	.215	.021	10.068	***	par_175
e41	1.114	.059	18.908	***	par_176

## Squared Multiple Correlations: (Group number 1 - Default model)

	Estimate
WPM	.000
CUS2	.624
EN1	.438
EN2	.584
EN3	.592
EN4	.638
COM1	.259
COM3	.437
ATT1	.711
ATT2	.830
ATT3	.420
CSCEN3	.841
CSCEN2	.799
CSCEN1	.380
SOC1	.588
SOC2	.686
SOC3	.649
EMP1	.449
EMP2	.807
EMP3	.743
CUS1	.521
CSCSOC3	.834
CSCSOC2	.884
CSCSOC1	.851
PRO3	.522
PRO2	.516
PRO1	.630
CM3	.685
CM2	.686
CM1	.670
NM4	.494
NM3	.506
NM2	.530
NM1	.579
AM3	.591
AM2	.707
AM1	.724

### Appendix 12 - AMOS Output for CFA 3

			Estimate	S.E.	C.R.	Ρ	Label
AM1	<	AM	1.000				
AM2	<	AM	.930	.035	26.360	***	par_1
AM3	<	AM	.891	.038	23.342	***	par_2
NM1	<	NM	1.000				
NM2	<	NM	.943	.049	19.132	***	par_3
NM3	<	NM	1.034	.056	18.619	***	par_4
NM4	<	NM	.961	.052	18.392	***	par_5
CM1	<	СМ	1.000				
CM2	<	СМ	.999	.042	23.657	***	par_6
CM3	<	СМ	.970	.041	23.638	***	par_7
PRO1	<	PRO	1.000				
PRO2	<	PRO	.855	.045	18.806	***	par_8
PRO3	<	PRO	.917	.048	18.905	***	par_9
CSCSOC1	<	CSCSOC	1.000				
CSCSOC2	<	CSCSOC	1.059	.023	45.171	***	par_10
CSCSOC3	<	CSCSOC	.995	.024	41.647	***	par_11
CUS1	<	CUS	1.000				
EMP3	<	EMP	1.000				
EMP2	<	EMP	.993	.037	26.690	***	par_12
EMP1	<	EMP	.849	.044	19.446	***	par_13
SOC3	<	SOC	1.000				
SOC2	<	SOC	1.028	.045	23.023	***	par_14
SOC1	<	SOC	.879	.041	21.188	***	par_15
CSCEN1	<	CSCEN	1.000				
CSCEN2	<	CSCEN	1.291	.070	18.520	***	par_16
CSCEN3	<	CSCEN	1.311	.070	18.740	***	par_17
ATT3	<	ATT	1.000				
ATT2	<	ATT	1.319	.071	18.458	***	par_18
ATT1	<	ATT	1.189	.065	18.372	***	par_19
EN4	<	EN	1.000				
EN3	<	EN	.956	.046	20.790	***	par_20
EN2	<	EN	1.063	.052	20.591	***	par_21
EN1	<	EN	.804	.046	17.358	***	par_22
CUS2	<	CUS	.998	.068	14.729	***	par_78

## Regression Weights: (Group number 1 - Default model)

			Estimate
AM1	<	AM	.852
AM2	<	AM	.841
AM3	<	AM	.768
NM1	<	NM	.762
NM2	<	NM	.728
NM3	<	NM	.710
NM4	<	NM	.702
CM1	<	CM	.819
CM2	<	CM	.828
CM3	<	CM	.827
PRO1	<	PRO	.794
PRO2	<	PRO	.718
PRO3	<	PRO	.722
CSCSOC1	<	CSCSOC	.923
CSCSOC2	<	CSCSOC	.940
CSCSOC3	<	CSCSOC	.913
CUS1	<	CUS	.707
EMP3	<	EMP	.865
EMP2	<	EMP	.897
EMP1	<	EMP	.668
SOC3	<	SOC	.806
SOC2	<	SOC	.829
SOC1	<	SOC	.765
CSCEN1	<	CSCEN	.617
CSCEN2	<	CSCEN	.894
CSCEN3		CSCEN	.917
ATT3	<	ATT	.649
ATT2	<	ATT	.911
ATT1	<	ATT	.843
EN4	<	EN	.801
EN3	<	EN	.772
EN2	<	EN	.765
EN1	<	EN	.655
CUS2	<	CUS	.806

## Intercepts: (Group number 1 - Default model)

	Estimate	S.E.	C.R.	Р	Label
AM1	3.440	.030	115.460	***	par_79
AM2	3.408	.028	121.473	***	par_80
AM3	3.628	.029	123.324	***	par_81
NM1	3.487	.029	122.210	***	par_82
NM2	3.605	.028	128.139	***	par_83
NM3	3.846	.032	121.495	***	par_84

	Estimate	S.E.	C.R.	Р	Label
NM4	3.616	.030	121.506	***	par_85
CM1	4.068	.030	135.777	***	par_86
CM2	3.940	.030	133.125	***	par_87
CM3	4.189	.029	145.621	***	par_88
PRO1	3.447	.028	123.163	***	par_89
PRO2	3.365	.026	127.256	***	par_90
PRO3	3.327	.028	117.913	***	par_91
CSCSOC1	4.337	.030	144.375	***	par_92
CSCSOC2	4.291	.031	137.346	***	par_93
CSCSOC3	4.311	.030	142.666	***	par_94
CUS1	4.031	.032	124.881	***	par_95
EMP3	3.286	.024	135.686	***	par_96
EMP2	3.284	.023	141.557	***	par_97
EMP1	3.521	.027	132.283	***	par_98
SOC3	3.318	.027	124.211	***	par_99
SOC2	3.318	.027	124.211	***	par_100
SOC1	3.318	.025	134.121	***	par_101
CSCEN1	4.077	.033	123.843	***	par_102
CSCEN2	4.427	.029	151.152	***	par_103
CSCEN3	4.429	.029	152.570	***	par_104
ATT3	3.113	.045	69.410	***	par_105
ATT2	2.950	.042	70.033	***	par_106
ATT1	2.895	.041	70.592	***	par_107
COM3	3.581	.032	113.646	***	par_108
EN4	3.060	.027	112.851	***	par_109
EN3	2.965	.027	110.273	***	par_110
EN2	3.117	.030	103.307	***	par_111
EN1	3.074	.027	115.430	***	par_112
CUS2	3.863	.028	136.743	***	par_113
WPM	3.459	.039	87.633	***	par_114

### Covariances: (Group number 1 - Default model)

			Estimate	S.E.	C.R.	Ρ	Label
AM	<>	NM	.314	.024	13.178	***	par_23
AM	<>	CM	.147	.021	7.165	***	par_24
AM	<>	PRO	.285	.023	12.409	***	par_25
AM	<>	CSCSOC	.105	.021	4.952	***	par_26
AM	<>	CUS	.211	.023	9.068	***	par_27
AM	<>	EMP	.167	.018	9.226	***	par_28
AM	<>	SOC	.254	.021	11.965	***	par_29
AM	<>	CSCEN	.096	.017	5.768	***	par_30
AM	<>	ATT	.167	.025	6.728	***	par_31
EN	<>	AM	.218	.020	10.682	***	par_32

			Estimate	S.E.	C.R.	Р	Label
NM	<>	СМ	.232	.021	11.037	***	par 33
NM	<>	PRO	.243	.021	11.756	***	par_34
NM	<>	CSCSOC	.142	.020	7.244	***	par 35
NM	<>	CUS	.179	.021	8.682	***	par_36
NM	<>	EMP	.137	.016	8.588	***	par_37
NM	<>	SOC	.183	.018	10.174	***	par_07 par_38
NM	<>	CSCEN	.119	.016	7.468	***	par_00 par_39
NM	<>	ATT	.162	.023	7.196	***	par_00 par_40
EN	<>	NM	.155	.017	8.945	***	par_10 par_41
CM	<>	PRO	.165	.020	8.436	***	par_41
CM	<>	CSCSOC	.173	.022	7.971	***	par_42 par_43
CM	<>	CUS	.178	.022	8.154	***	par_40 par_44
CM	<>	EMP	.097	.022	5.878	***	par_44 par_45
CM	<>	SOC	.097	.017	5.708	***	par_45 par_46
CM	<>	CSCEN	.153	.017	8.431	***	par_40 par_47
CM	<>		.100	.018	4.400	***	
	<>	ATT				***	par_48
EN PRO		CM CSCSOC	.057	.017	3.350	***	par_49
PRO	<>	CUS	.083 .217	.019	4.293 9.703	***	par_50
	<>			.022		***	par_51
PRO	<>	EMP	.184	.017	10.558	***	par_52
PRO	<>	SOC	.245	.020	12.177	***	par_53
PRO	<>	CSCEN	.078	.015	5.179	***	par_54
PRO	<>	ATT	.173	.023	7.412	***	par_55
EN	<>	PRO	.182	.018	9.882	***	par_56
CSCSOC		CUS	.104	.021	4.932	***	par_57
	<>	EMP	.071	.017	4.111	***	par_58
	<>	SOC	.063	.018	3.457	***	par_59
CSCSOC	<>	CSCEN	.336	.027	12.637		par_60
	<>	ATT	.035	.024	1.496	.135	par_61
EN	<>	CSCSOC	.045	.018	2.466	.014	par_62
CUS	<>	EMP	.155	.018	8.417	***	par_63
CUS	<>	SOC	.165	.020	8.424	***	par_64
CUS	<>	CSCEN	.100	.017	5.900	***	par_65
CUS	<>	ATT	.198	.026	7.519	***	par_66
EN	<>	CUS	.177	.020	8.768	***	par_67
EMP	<>	SOC	.176	.017	10.636	***	par_68
EMP	<>	CSCEN	.043	.013	3.281	.001	par_69
EMP	<>	ATT	.139	.020	6.825	***	par_70
EN	<>	EMP	.144	.016	9.106	***	par_71
SOC	<>	CSCEN	.048	.014	3.471	***	par_72
SOC	<>	ATT	.153	.022	7.060	***	par_73
EN	<>	SOC	.207	.018	11.278	***	par_74
CSCEN	<>	ATT	.037	.018	2.058	.040	par_75
EN	<>	CSCEN	.045	.014	3.231	.001	par_76
EN	<>	ATT	.162	.022	7.320	***	par_77

## Correlations: (Group number 1 - Default model)

			Estimate
AM	<>	NM	.797
AM	<>	CM	.331
AM	<>	PRO	.706
AM	<>	CSCSOC	.209
AM	<>	CUS	.509
AM	<>	EMP	.439
AM	<>	SOC	.650
AM	<>	CSCEN	.262
AM	<>	ATT	.316
EN	<>	AM	.553
NM	<>	СМ	.609
NM	<>	PRO	.702
NM	<>	CSCSOC	.329
NM	<>	CUS	.505
NM	<>	EMP	.422
NM	<>	SOC	.547
NM	<>	CSCEN	.376
NM	<>	ATT	.359
EN	<>	NM	.461
CM	<>		.422
CM	<>	CSCSOC	.355
CM	<>	CUS	.444
CM	<>	EMP	.263
CM	<>	SOC	.261
CM	<>	CSCEN	.429
CM	<>	ATT	.196
EN	<>	CM	.149
PRO	<>	CSCSOC	.189
PRO	<>	CUS	.598
PRO	<>	EMP	.554
PRO	<>	SOC	.716
PRO	<>	CSCEN	.243
PRO	<>		.243
EN	<>		.575
CSCSOC		CUS	.230
CSCSOC			.230
CSCSOC			.146
CSCSOC			.836
CSCSOC			.061
EN	<>	CSCSOC	.104
CUS	<>		.455
CUS	<>		.471
CUS	<>	CSCEN	.300
CUS	<>	ATT	.417
EN	<>		.500
EMP	<>	SOC	.544

			Estimate
EMP	<>	CSCEN	.140
EMP	<>	ATT	.319
EN	<>	EMP	.444
SOC	<>	CSCEN	.152
SOC	<>	ATT	.342
EN	<>	SOC	.620
CSCEN	<>	ATT	.087
EN	<>	CSCEN	.141
EN	<>	ATT	.359

# Variances: (Group number 1 - Default model)

	Estimate	S.E.	C.R.	Р	Label
AM	.460	.034	13.590	***	par_115
NM	.338	.030	11.412	***	par_116
СМ	.431	.034	12.632	***	par_117
PRO	.353	.030	11.821	***	par_118
CSCSOC	.550	.034	16.093	***	par_119
CUS	.372	.040	9.281	***	par_120
EMP	.314	.023	13.622	***	par_121
SOC	.332	.027	12.319	***	par_122
CSCEN	.295	.033	8.860	***	par_123
ATT	.605	.065	9.244	***	par_124
EN	.337	.028	12.096	***	par_125
e1	.174	.014	12.640	***	par_126
e2	.165	.013	13.176	***	par_127
e3	.253	.016	15.550	***	par_128
e4	.244	.016	15.081	***	par_129
e5	.266	.017	15.807	***	par_130
e6	.355	.022	16.127	***	par_131
e7	.321	.020	16.255	***	par_132
e8	.211	.016	13.117	***	par_133
e9	.197	.015	12.700	***	par_134
e10	.187	.015	12.736	***	par_135
e11	.207	.016	12.959	***	par_136
e12	.242	.016	15.271	***	par_137
e13	.272	.018	15.191	***	par_138
e14	.095	.007	13.052	***	par_139
e15	.081	.007	11.274	***	par_140
e16	.108	.008	13.845	***	par_141
e19	.373	.029	12.910	***	par_142
e20	.106	.010	10.509	***	par_143
e21	.075	.009	8.301	***	par_144
e22	.280	.016	17.015	***	par_145
e23	.179	.013	13.480	***	par_146
e24	.160	.013	12.500	***	par_147

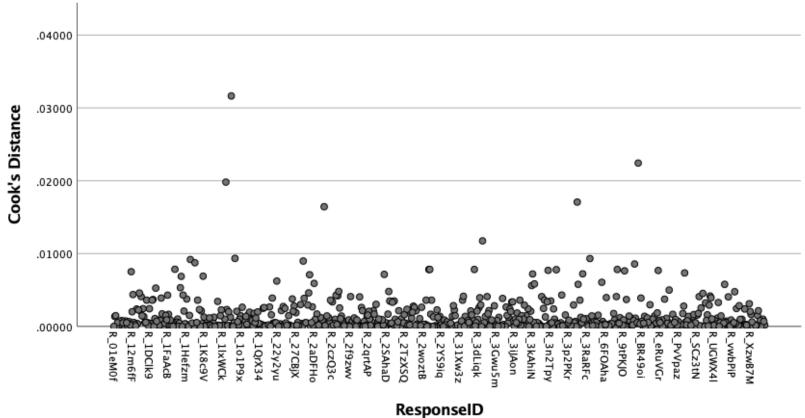
	Estimate	S.E.	C.R.	Р	Label
e25	.181	.012	14.829	***	par_148
e26	.480	.027	17.936	***	par_149
e27	.123	.010	11.737	***	par_150
e28	.096	.010	9.808	***	par_151
e29	.833	.049	17.081	***	par_152
e30	.215	.035	6.240	***	par_153
e31	.348	.032	10.742	***	par_154
e32	.710	.038	18.908	***	par_155
e35	.189	.014	13.271	***	par_156
e36	.209	.015	14.255	***	par_157
e37	.270	.019	14.466	***	par_158
e38	.289	.017	16.578	***	par_159
e40	.200	.024	8.496	***	par_160
e41	1.114	.059	18.908	***	par_161

## Squared Multiple Correlations: (Group number 1 - Default model)

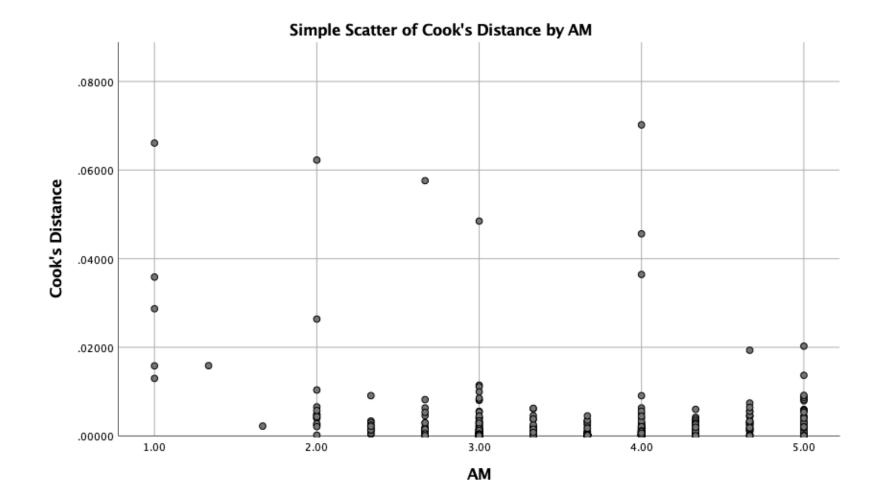
	Estimate		
WPM	.000		
CUS2	.650		
EN1	.429		
EN2	.585		
EN3	.596		
EN4	.641		
COM3	.000		
ATT1	.710		
ATT2	.830		
ATT3	.421		
CSCEN3	.841		
CSCEN2	.800		
CSCEN1	.380		
SOC1	.586		
SOC2	.687		
SOC3	.650		
EMP1	.446		
EMP2	.804		
EMP3	.748		
CUS1	.500		
CSCSOC3	.834		
CSCSOC2	.883		
CSCSOC1	.852		
PRO3	.521		
PRO2	.516		
PRO1	.631		
CM3	.684		
CM2	.686		

	Estimate
CM1	.671
NM4	.493
NM3	.504
NM2	.531
NM1	.580
AM3	.591
AM2	.707
AM1	.725

#### Appendix 13 – Cook's Distance Analysis for Testing Influential Outliers



#### Simple Scatter of Cook's Distance by ResponseID



#### Appendix 14 - Testing Multicollinearity by Accessing the Variance Inflation Factor (VIF)

#### **Coefficients**<sup>a</sup>

		Unstandard	ized Coefficients	Standardized Coefficients			Collinearity S	Statistics
Model		В	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	.462	.146		3.152	.002		
	СОМ	.064	.029	.079	2.199	.028	.650	1.540
	EN	.191	.041	.169	4.649	.000	.635	1.575
	CUS	.142	.033	.149	4.313	.000	.703	1.423
	EMP	.110	.042	.092	2.626	.009	.676	1.479
	SOC	.387	.041	.343	9.370	.000	.625	1.600

a. Dependent Variable: AM

#### **Coefficients**<sup>a</sup>

		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
Model		В	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	2.323	.177		13.097	.000		
	СОМ	.086	.035	.104	2.429	.015	.650	1.540
	EN	147	.050	127	-2.946	.003	.635	1.575
	CUS	.272	.040	.279	6.800	.000	.703	1.423
	EMP	.127	.051	.104	2.497	.013	.676	1.479
	SOC	.116	.050	.101	2.315	.021	.625	1.600

a. Dependent Variable: CM

#### **Coefficients**<sup>a</sup>

		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
Model		В	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	1.185	.148		7.980	.000		
	EN	.108	.041	.103	2.663	.008	.665	1.504
	CUS	.185	.032	.209	5.783	.000	.769	1.300
	EMP	.158	.042	.143	3.796	.000	.708	1.413
	SOC	.260	.042	.249	6.228	.000	.628	1.591

a. Dependent Variable: NM

### Appendix 15 - AMOS Output for Testing Direct Effects

Regree	Regression Weights: (Group number 1 - Default model)								
			Estimate	S.E.	C.R.	Р	Label		
AM	<	COM3	.041	.022	1.870	.062	par_18		
СМ	<	COM3	.090	.026	3.428	***	par_19		
NM	<	EN	-1.119	.383	-2.923	.003	par_20		
AM	<	EN	435	.198	-2.201	.028	par_21		
СМ	<	EN	829	.221	-3.758	***	par_22		
NM	<	CUS	4.239	.957	4.431	***	par_23		
AM	<	CUS	2.256	.459	4.920	***	par_24		
СМ	<	CUS	2.442	.508	4.808	***	par_25		
NM	<	EMP	-1.059	.357	-2.968	.003	par_26		
AM	<	EMP	558	.184	-3.032	.002	par_27		
CM	<	EMP	529	.204	-2.600	.009	par_28		
NM	<	SOC	376	.329	-1.145	.252	par_29		
AM	<	SOC	.147	.178	.829	.407	par_30		
СМ	<	SOC	227	.197	-1.155	.248	par_31		
NM	<	AGE	.000	.017	.014	.989	par_38		
AM	<	AGE	.002	.009	.180	.857	par_39		
СМ	<	AGE	006	.010	554	.580	par_40		
NM	<	GENDER	233	.231	-1.010	.313	par_43		
AM	<	GENDER	133	.128	-1.038	.300	par_44		
CM	<	GENDER	177	.142	-1.251	.211	par_45		
CM	<	OCCUPATION	028	.048	583	.560	par_48		
AM	<	OCCUPATION	053	.044	-1.215	.224	par_49		
NM	<	OCCUPATION	054	.079	692	.489	par_50		
CM	<	INCOME	034	.056	607	.544	par_53		
AM	<	INCOME	034	.051	670	.503	par_54		
NM	<	INCOME	026	.090	289	.773	par_55		
NM	<	EDUCATION	120	.055	-2.186	.029	par_60		
AM	<	EDUCATION	053	.030	-1.795	.073	par_61		
CM	<	EDUCATION	063	.033	-1.925	.054	par_62		
ATT	<	NM	.437	.142	3.084	.002	par_33		
ATT	<	AM	.109	.100	1.088	.277	par_34		
ATT	<	CM	028	.068	413	.680	par_36		
ATT	<	AGE	.016	.005	3.109	.002	par_41		
ATT	<	GENDER	016	.066	248	.804	par_46		
ATT	<	OCCUPATION	009	.023	371	.711	par_51		
ATT	<	INCOME	016	.027	591	.554	par_56		
ATT	<	EDUCATION	028	.014	-2.016	.044	par_58		
AM1	<	AM	1.000						
AM2	<	AM	.926	.036	25.415	***	par_1		
AM3	<	AM	.893	.039	22.769	***	par_2		
NM1	<	NM	1.000						
NM2	<	NM	.948	.051	18.679	***	par_3		
NM3	<	NM	1.068	.057	18.707	***	par_4		

### Regression Weights: (Group number 1 - Default model)

			Estimate	S.E.	C.R.	Р	Label
NM4 <	<	NM	.974	.054	18.127	***	par_5
CM1 <	<	CM	1.000				
CM2 <	<	CM	1.007	.044	22.862	***	par_6
CM3 <	<	CM	.967	.043	22.642	***	par_7
CUS2 <	<	CUS	.993	.075	13.232	***	par_8
CUS1 <	<	CUS	1.000				
EMP3 <	<	EMP	1.000				
EMP2 <	<	EMP	.986	.037	26.662	***	par_9
EMP1 <	<	EMP	.847	.043	19.477	***	par_10
SOC3 <	<	SOC	1.000				
SOC2 <	<	SOC	1.043	.046	22.724	***	par_11
SOC1 <	<	SOC	.886	.042	20.930	***	par_12
ATT3 <	<	ATT	1.000				
ATT2 <	<	ATT	1.320	.072	18.289	***	par_13
ATT1 <	<	ATT	1.188	.065	18.320	***	par_14
EN4 <	<	EN	1.000				
EN3 <	<	EN	.961	.046	20.785	***	par_15
EN2 <	<	EN	1.069	.052	20.596	***	par_16
EN1 <	<	EN	.804	.047	17.286	***	par_17
WPM <	<	NM	.726	.183	3.976	***	par_32
WPM <	<	AM	.022	.130	.172	.863	par_35
WPM <	<	CM	082	.088	926	.354	par_37
WPM <	<	AGE	005	.006	699	.485	par_42
WPM <	<	GENDER	.121	.085	1.424	.154	par_47
WPM <	<	OCCUPATION	008	.030	276	.783	par_52
WPM <	<	INCOME	.041	.035	1.174	.240	par_57
WPM <	<	EDUCATION	.023	.018	1.262	.207	par_59

# Standardized Regression Weights: (Group number 1 - Default model)

			Estimate
AM	<	COM3	.051
CM	<	COM3	.119
NM	<	EN	-1.130
AM	<	EN	379
CM	<	EN	747
NM	<	CUS	2.836
AM	<	CUS	1.300
CM	<	CUS	1.459
NM	<	EMP	-1.038
AM	<	EMP	471
CM	<	EMP	463
NM	<	SOC	375
AM	<	SOC	.127
CM	<	SOC	202
NM	<	AGE	.003
AM	<	AGE	.017
CM	<	AGE	061
NM	<	GENDER	187

			Estimate
AM	<	GENDER	092
СМ	<	GENDER	127
СМ	<	OCCUPATION	064
AM	<	OCCUPATION	116
NM	<	OCCUPATION	138
CM	<		063
AM	<	INCOME	061
NM	<		054
NM	<		493
AM		EDUCATION	189
CM	<		232
ATT	<	NM	232
	<		
ATT		AM	.093
ATT	<	CM	023
ATT	<	AGE	.137
ATT	< <	GENDER	010
ATT		OCCUPATION	016
ATT	<	INCOME	024
ATT	<	EDUCATION	086
AM1	<	7 (10)	.847
AM2	<	AM	.832
AM3	<	AM	.764
NM1	<	NM	.751
NM2	<	NM	.722
	<	NM	.723
NM4	<	NM	.702
CM1	<	CM	.812
CM2	<	CM	.828
CM3	<	CM	.818
CUS2	<	CUS	.504
CUS1	<	CUS	.444
EMP3	<	EMP	.868
EMP2	<	EMP	.893
EMP1	<	EMP	.669
SOC3	<	SOC	.801
SOC2	<	SOC	.835
SOC1	<	SOC	.766
ATT3	<	ATT	.648
ATT2	<	ATT	.912
ATT1	<	ATT	.842
EN4	<	EN	.799
EN3	<	EN	.774
EN2	<	EN	.767
EN1	<	EN	.654
WPM	<	NM	.394
WPM	<	AM	.014
WPM	<	СМ	050
WPM	<	AGE	029
L		-	

			Estimate
WPM	<	GENDER	.053
WPM	<	OCCUPATION	011
WPM	<	INCOME	.046
WPM	<	EDUCATION	.051

### Intercepts: (Group number 1 - Default model)

	Estimate	S.E.	C.R.	P	Label
COM3	3.581	.032	113.646	***	par_126
AM1	4.707	.603	7.812	***	par_100
AM2	4.581	.558	8.211	***	par_101
AM3	4.760	.539	8.835	***	par_102
NM1	5.758	1.100	5.233	***	par_103
NM2	5.757	1.044	5.516	***	par_104
NM3	6.272	1.176	5.333	***	par_105
NM4	5.828	1.073	5.431	***	par_106
CM1	5.276	.667	7.906	***	par_107
CM2	5.155	.672	7.675	***	par_108
CM3	5.356	.645	8.303	***	par_109
CUS2	3.863	.028	136.743	***	par_110
CUS1	4.031	.032	124.881	***	par_111
EMP3	3.286	.024	135.686	***	par_112
EMP2	3.284	.023	141.557	***	par_113
EMP1	3.521	.027	132.283	***	par_114
SOC3	3.318	.027	124.211	***	par_115
SOC2	3.318	.027	124.211	***	par_116
SOC1	3.318	.025	134.121	***	par_117
ATT3	4.510	.627	7.193	***	par_118
ATT2	4.794	.823	5.826	***	par_119
ATT1	4.554	.742	6.142	***	par_120
EN4	3.060	.027	112.851	***	par_121
EN3	2.965	.027	110.273	***	par_122
EN2	3.117	.030	103.307	***	par_123
EN1	3.074	.027	115.430	***	par_124
WPM	4.374	.877	4.989	***	par_125

### Covariances: (Group number 1 - Default model)

			Estimate	S.E.	C.R.	Ρ	Label
CUS	<>	EMP	.157	.019	8.323	***	par_63
CUS	<>	SOC	.166	.020	8.328	***	par_64
EN	<>	CUS	.176	.020	8.576	***	par_65
EMP	<>	SOC	.175	.016	10.605	***	par_71
EN	<>	EMP	.144	.016	9.105	***	par_72
EN	<>	SOC	.205	.018	11.210	***	par_78
AGE	<>	CUS	.003	.180	.019	.985	par_66
GENDER	<>	CUS	.017	.012	1.381	.167	par_67
OCCUPATION	<>	CUS	.018	.039	.455	.649	par_68
INCOME	<>	CUS	035	.032	-1.119	.263	par_69
EDUCATION	<>	CUS	.074	.063	1.182	.237	par_70

			Estimate	S.E.	C.R.	Ρ	Label
AGE	<>	EMP	331	.152	-2.182	.029	par_73
GENDER	<>	EMP	011	.010	-1.116	.264	par_74
OCCUPATION	<>	EMP	064	.033	-1.954	.051	par_75
INCOME	<>	EMP	086	.027	-3.232	.001	par_76
EDUCATION	<>	EMP	225	.054	-4.202	***	par_77
AGE	<>	SOC	245	.158	-1.554	.120	par_79
GENDER	<>	SOC	.015	.011	1.413	.158	par_80
OCCUPATION	<>	SOC	075	.034	-2.218	.027	par_81
INCOME	<>	SOC	048	.028	-1.744	.081	par_82
EDUCATION	<>	SOC	113	.055	-2.046	.041	par_83
AGE	<>	EN	008	.159	052	.958	par_84
GENDER	<>	EN	.006	.011	.544	.586	par_85
OCCUPATION	<>	EN	066	.034	-1.909	.056	par_86
INCOME	<>	EN	075	.028	-2.679	.007	par_87
EDUCATION	<>	EN	104	.056	-1.864	.062	par_88
AGE	<>	GENDER	532	.118	-4.512	***	par_89
AGE	<>	OCCUPATION	4.225	.400	10.548	***	par_90
AGE	<>	INCOME	2.335	.312	7.486	***	par_91
AGE	<>	EDUCATION	5.314	.630	8.440	***	par_92
GENDER	<>	OCCUPATION	080	.025	-3.189	.001	par_93
GENDER	<>	INCOME	115	.021	-5.539	***	par_94
GENDER	<>	EDUCATION	.034	.041	.830	.407	par_95
OCCUPATION	<>	INCOME	.222	.065	3.414	***	par_96
OCCUPATION	<>	EDUCATION	1.196	.136	8.791	***	par_97
INCOME	<>	EDUCATION	.882	.110	8.041	***	par_98
e18	<>	e19	.225	.021	10.693	***	par_99

#### Correlations: (Group number 1 - Default model)

			Estimate
CUS	<>	EMP	.729
CUS	<>	SOC	.755
EN	<>	CUS	.790
EMP	<>	SOC	.543
EN	<>	EMP	.444
EN	<>	SOC	.618
AGE	<>	CUS	.001
GENDER	<>	CUS	.096
OCCUPATION	<>	CUS	.032
INCOME	<>	CUS	078
EDUCATION	<>	CUS	.082
AGE	<>	EMP	087
GENDER	<>	EMP	044
OCCUPATION	<>	EMP	078
INCOME	<>	EMP	130
EDUCATION	<>	EMP	170
AGE	<>	SOC	063
GENDER	<>	SOC	.058
OCCUPATION	<>	SOC	091

			Estimate
INCOME	<>	SOC	071
EDUCATION	<>	SOC	084
AGE	<>	EN	002
GENDER	<>	EN	.022
OCCUPATION	<>	EN	078
INCOME	<>	EN	110
EDUCATION	<>	EN	076
AGE	<>	GENDER	171
AGE	<>	OCCUPATION	.429
AGE	<>	INCOME	.292
AGE	<>	EDUCATION	.333
GENDER	<>	OCCUPATION	120
GENDER	<>	INCOME	212
GENDER	<>	EDUCATION	.031
OCCUPATION	<>	INCOME	.129
OCCUPATION	<>	EDUCATION	.348
INCOME	<>	EDUCATION	.315
e18	<>	e19	.447

### Variances: (Group number 1 - Default model)

	Estimate	S.E.	C.R.	Р	Label
CUS	.147	.024	6.115	***	par_132
EMP	.316	.023	13.676	***	par_133
SOC	.327	.027	12.146	***	par_134
EN	.335	.028	12.052	***	par_135
e42	.710	.038	18.908	***	par_136
AGE	45.745	2.419	18.908	***	par_137
GENDER	.211	.011	18.908	***	par_138
OCCUPATION	2.117	.112	18.908	***	par_139
INCOME	1.401	.074	18.908	***	par_140
EDUCATION	5.580	.295	18.908	***	par_141
e43	069	.032	-2.185	.029	par_142
e44	.160	.017	9.301	***	par_143
e45	.282	.026	10.816	***	par_144
e46	.505	.055	9.121	***	par_145
e1	.174	.014	12.453	***	par_146
e2	.168	.013	13.169	***	par_147
e3	.252	.016	15.414	***	par_148
e4	.254	.017	15.294	***	par_149
e5	.271	.017	15.883	***	par_150
e6	.342	.022	15.864	***	par_151
e7	.321	.020	16.227	***	par_152
e9	.191	.016	12.138	***	par_153
e10	.191	.015	12.646	***	par_154
e18	.426	.023	18.554	***	par_155
e19	.598	.032	18.666	***	par_156
e20	.104	.010	10.329	***	par_157
e21	.078	.009	8.526	***	par_158

	Estimate	S.E.	C.R.	Р	Label
e22	.280	.016	16.998	***	par_159
e23	.183	.014	13.499	***	par_160
e24	.155	.013	11.974	***	par_161
e25	.181	.012	14.652	***	par_162
e29	.834	.049	17.043	***	par_163
e30	.214	.036	5.940	***	par_164
e31	.349	.033	10.455	***	par_165
e35	.190	.014	13.339	***	par_166
e36	.207	.015	14.194	***	par_167
e37	.268	.019	14.400	***	par_168
e38	.290	.017	16.591	***	par_169
e41	.947	.052	18.230	***	par_170
e8	.213	.016	12.922	***	par_171

Squared Mul	tiple	Corr	elations:	(Group	number	1 - Default	t model)
	-						

	Estimate
COM3	.000
СМ	.316
NM	1.211
AM	.639
ATT	.164
WPM	.151
EN1	.427
EN2	.588
EN3	.599
EN4	.638
ATT1	.709
ATT2	.831
ATT3	.420
SOC1	.587
SOC2	.697
SOC3	.641
EMP1	.447
EMP2	.798
EMP3	.753
CUS1	.197
CUS2	.254
CM3	.669
CM2	.686
CM1	.660
NM4	.493
NM3	.523
NM2	.522
NM1	.564
AM3	.584
AM2	.693
AM1	.718

Indirect Path	Unstandardized Estimate	Lower	Upper	P-Value	Standardized Estimate
COM> AM> WPM	0.012	0.004	0.026	0.008	0.009**
COM> AM> ATT	0.089	0.041	0.149	0.003	0.076**
COM> CM> ATT	0.009	0.001	0.027	0.072	0.008
COM> CM> WPM	0.001	-0.004	0.012	0.553	0.001
EN> NM> WPM	0.047	0.014	0.090	0.014	0.027*
EN> NM> ATT	-0.069	-0.157	-0.026	0.008	-0.042**
EN> AM> WPM	0.036	0.012	0.070	0.013	0.021*
EN> AM> ATT	0.274	0.175	0.408	0.001	0.168***
EN> CM> ATT	-0.023	-0.057	-0.006	0.022	-0.014*
EN> CM> WPM	-0.003	-0.024	0.012	0.625	-0.002
CUS> NM> WPM	0.073	0.037	0.131	0.000	0.049***
CUS> NM> ATT	-0.106	-0.214	-0.051	0.000	-0.077***
CUS> AM> WPM	0.031	0.010	0.062	0.013	0.021*
CUS> AM> ATT	0.236	0.146	0.358	0.001	0.171**
CUS> CM> ATT	0.048	0.017	0.092	0.010	0.035*
CUS> CM> WPM	0.006	-0.027	0.043	0.742	0.004
EMP> NM> WPM	0.067	0.031	0.124	0.000	0.036***
EMP> NM> ATT	-0.098	-0.211	-0.041	0.000	-0.057***

Appendix 16 - Results of Indirect Effects (Using Plugin "IndirectEffects" Developed by Gaskin, 2016)

EMP> AM> WPM	0.025	0.008	0.053	0.010	0.014**
EMP> AM> ATT	0.188	0.088	0.322	0.001	0.109**
EMP> CM> ATT	0.021	0.005	0.050	0.020	0.012*
EMP> CM> WPM	0.002	-0.011	0.022	0.638	0.001
SOC> NM> WPM	0.105	0.060	0.165	0.001	0.061***
SOC> NM> ATT	-0.154	-0.296	-0.074	0.001	-0.095***
SOC> AM> WPM	0.058	0.020	0.108	0.012	0.033*
SOC> AM> ATT	0.437	0.331	0.592	0.001	0.269***
SOC> CM> ATT	0.020	0.004	0.050	0.024	0.012*
SOC> CM> WPM	0.002	-0.011	0.021	0.595	0.001
AGE> NM> WPM	-0.002	-0.006	0.000	0.055	-0.016
AGE> NM> ATT	0.004	0.001	0.009	0.044	0.025*
AGE> AM> WPM	0.000	-0.002	0.001	0.557	-0.002
AGE> AM> ATT	-0.002	-0.009	0.006	0.691	-0.013
AGE> CM> ATT	-0.002	-0.004	0.000	0.015	-0.010*
AGE> CM> WPM	0.000	-0.002	0.001	0.657	-0.001
INCOME> NM> WPM	-0.009	-0.024	0.002	0.187	-0.010
INCOME> NM> ATT	0.013	-0.003	0.042	0.199	0.016
INCOME> AM> WPM	-0.006	-0.017	-0.001	0.047	-0.006*
INCOME> AM> ATT	-0.043	-0.091	-0.005	0.073	-0.051
INCOME> CM> ATT	-0.005	-0.017	0.000	0.122	-0.006

INCOME> CM> WPM	-0.001	-0.007	0.002	0.504	-0.001
EDUCATION> CM> ATT	0.000	-0.003	0.005	0.758	0.001
EDUCATION> CM> WPM	0.000	-0.001	0.002	0.745	0.000
EDUCATION> AM> WPM	0.001	-0.001	0.005	0.230	0.003
EDUCATION> AM> ATT	0.011	-0.009	0.032	0.370	0.027
EDUCATION> NM> WPM	0.002	-0.004	0.009	0.605	0.004
EDUCATION> NM> ATT	-0.003	-0.015	0.007	0.595	-0.007
GENDER> CM> ATT	-0.002	-0.023	0.015	0.758	-0.001
GENDER> CM> WPM	0.000	-0.010	0.005	0.794	0.000
GENDER> AM> WPM	0.007	-0.003	0.028	0.268	0.003
GENDER> AM> ATT	0.057	-0.046	0.165	0.347	0.026
GENDER> NM> WPM	0.034	0.006	0.077	0.050	0.015*
GENDER> NM> ATT	-0.050	-0.125	-0.009	0.047	-0.023*
OCCUPATION> CM> ATT	0.003	-0.002	0.010	0.264	0.004
OCCUPATION> CM> WPM	0.000	-0.001	0.005	0.509	0.000
OCCUPATION> AM> WPM	-0.002	-0.008	0.002	0.345	-0.003
OCCUPATION> AM> ATT	-0.014	-0.049	0.021	0.524	-0.021
OCCUPATION> NM> WPM	0.011	0.002	0.025	0.041	0.016*
OCCUPATION> NM> ATT	-0.017	-0.041	-0.004	0.036	-0.025*

**References** Significance of Estimates: \*\*\* p < 0.001 \*\* p < 0.010 \* p < 0.050 **f** p < 0.100

# Appendix 17 - AMOS Output for Testing Mediated Effect

			Estimate	S.E.	C.R.	Р	Label
AM	<	COM	.064	.021	3.123	.002	COM_AM
СМ	<	COM	.053	.032	1.668	.095	COM_CM
NM	<	EN	.114	.040	2.823	.005	EN_NM
AM	<	EN	.198	.036	5.539	***	EN_AM
СМ	<	EN	133	.049	-2.697	.007	EN_CM
NM	<	CUS	.176	.032	5.509	***	CUS_NM
AM	<	CUS	.171	.029	5.959	***	CUS_AM
СМ	<	CUS	.283	.040	7.132	***	CUS_CM
NM	<	EMP	.162	.042	3.869	***	EMP_NM
AM	<	EMP	.136	.037	3.716	***	EMP_AM
СМ	<	EMP	.126	.051	2.462	.014	EMP_CM
NM	<	SOC	.255	.041	6.157	***	SOC_NM
AM	<	SOC	.316	.036	8.696	***	SOC_AM
СМ	<	SOC	.117	.050	2.346	.019	SOC_CM
NM	<	AGE	006	.003	-1.739	.082	AGE_NM
AM	<	AGE	001	.003	403	.687	AGE_AM
СМ	<	AGE	009	.004	-2.171	.030	AGE_CM
NM	<	INCO ME	022	.019	-1.159	.247	INCOME_NM
AM	<	INCO ME	031	.019	-1.673	.094	INCOME_AM
СМ	<	INCO ME	029	.022	-1.295	.195	INCOME_CM
СМ	<	EDU CATI ON	.003	.012	.239	.811	EDUCATION_C M
АМ	<	EDU CATI ON	.008	.010	.852	.394	EDUCATION_A M
NM	<	EDU CATI ON	.005	.010	.473	.636	EDUCATION_N M
СМ	<	GEN DER	011	.055	202	.840	GENDER_CM
AM	<	GEN DER	.041	.045	.905	.366	GENDER_AM
NM	<	GEN DER	.083	.046	1.827	.068	GENDER_NM
СМ	<	OCC UPA TION	.015	.019	.816	.415	OCCUPATION_ CM
AM	<	OCC UPA TION	010	.016	653	.513	OCCUPATION_ AM

# Regression Weights: (Group number 1 - Default model)

			Estimate	S.E.	C.R.	Р	Label
NM	<	OCC UPA TION	.028	.016	1.760	.078	OCCUPATION_ NM
WP M	<	AM	.182	.073	2.486	.013	AM_WPM
ATT	<	AM	1.382	.185	7.482	***	AM_ATT
WP M	<	NM	.413	.088	4.673	***	NM_WPM
ATT	<	СМ	.170	.070	2.424	.015	CM_ATT
WP M	<	СМ	.020	.062	.318	.751	CM_WPM
ATT	<	NM	603	.160	-3.773	***	NM_ATT
WP M	<	INCO ME	.041	.035	1.190	.234	INCOME_WPM
ATT	<	INCO ME	.005	.039	.122	.903	INCOME_ATT
WP M	<	AGE	005	.006	830	.407	AGE_WPM
ATT	<	AGE	.017	.007	2.330	.020	AGE_ATT
WP M	<	EDU CATI ON	.022	.018	1.227	.220	EDUCATION_W PM
ΑΤΤ	<	EDU CATI ON	036	.020	-1.817	.069	EDUCATION_A TT
ATT	<	GEN DER	.016	.093	.175	.861	GENDER_ATT
WP M	<	GEN DER	.138	.084	1.637	.102	GENDER_WPM
WP M	<	OCC UPA TION	001	.029	040	.968	OCCUPATION_ WPM
ATT	<	OCC UPA TION	.030	.033	.912	.362	OCCUPATION_ ATT

# Standardized Regression Weights: (Group number 1 - Default model)

			Estimate
AM	<	COM	.079
СМ	<	COM	.064
NM	<	EN	.109
AM	<	EN	.176
СМ	<	EN	116
NM	<	CUS	.199
AM	<	CUS	.179

			Estimate
СМ	<	CUS	.291
NM	<	EMP	.147
AM	<	EMP	.114
СМ	<	EMP	.104
NM	<	SOC	.244
AM	<	SOC	.281
СМ	<	SOC	.102
NM	<	AGE	064
AM	<	AGE	014
CM	<	AGE	087
NM	<	INCOME	040
AM	<	INCOME	054
CM	<	INCOME	049
CM	<	EDUCATION	.009
AM	<	EDUCATION	.028
NM	<	EDUCATION	.017
CM	<	GENDER	007
AM	<	GENDER	.028
	<	GENDER	.060
CM	<	OCCUPATION	.032
AM	<	OCCUPATION	022
	<	OCCUPATION	.063
WPM	<	AM	.118
ATT	<	AM	.955
WPM	<	NM	.248
ATT	<	CM	.120
WPM	<	CM	.013
ATT	<	NM	387
WPM		INCOME	.046
ATT	<	INCOME	.006
WPM		AGE	034
ATT			.113
		EDUCATION	.049
ATT		EDUCATION	086
		GENDER	.008
WPM		GENDER	.060
WPM		OCCUPATION	002
ATT	<	OCCUPATION	.044

# Covariances: (Group number 1 - Default model)

		Estimate	S.E.	C.R.	Р	Label
COM	<> EN	.228	.021	10.920	***	
COM	<> CUS	.287	.025	11.473	***	
COM	<> EMP	.212	.020	10.711	***	
COM	<> SOC	.200	.021	9.734	***	
EN	<> CUS	.171	.017	9.808	***	
EN	<> EMP	.137	.014	9.760	***	

			Estimate	S.E.	C.R.	Р	Label
EN	<>	SOC	.193	.016	12.439	***	
CUS	<>	EMP	.160	.017	9.671	***	
CUS	<>	SOC	.159	.017	9.186	***	
EMP	<>	SOC	.166	.014	11.503	***	
СОМ	<>	AGE	.238	.213	1.117	.264	
СОМ	<>	INCOME	056	.037	-1.499	.134	
EN	<>	AGE	.004	.153	.023	.982	
EN	<>	INCOME	069	.027	-2.553	.011	
CUS	<>	AGE	.044	.181	.245	.807	
CUS	<>	INCOME	039	.032	-1.242	.214	
EMP	<>	AGE	266	.146	-1.824	.068	
EMP	<>	INCOME	081	.026	-3.168	.002	
SOC	<>	AGE	251	.154	-1.628	.104	
SOC	<>	INCOME	047	.027	-1.732	.083	
AGE	<>	INCOME	2.335	.312	7.486	***	
СОМ	<>	EDUCATION	073	.074	982	.326	
СОМ	<>	GENDER	.009	.014	.614	.539	
СОМ	<>	OCCUPATION	.034	.046	.733	.464	
EN	<>	EDUCATION	102	.054	-1.904	.057	
EN	<>	GENDER	.004	.010	.427	.669	
EN	<>	OCCUPATION	063	.033	-1.910	.056	
CUS	<>	EDUCATION	.083	.063	1.310	.190	
CUS	<>	GENDER	.018	.012	1.446	.148	
CUS	<>	OCCUPATION	.037	.039	.952	.341	
EMP	<>	EDUCATION	209	.051	-4.071	***	
EMP	<>	GENDER	013	.010	-1.302	.193	
EMP	<>	OCCUPATION	050	.031	-1.590	.112	
SOC	<>	EDUCATION	110	.054	-2.042	.041	
SOC	<>	GENDER	.015	.010	1.425	.154	
SOC	<>	OCCUPATION	073	.033	-2.195	.028	
AGE	<>	EDUCATION	5.314	.630	8.440	***	
AGE	<>	GENDER	532	.118	-4.512	***	
AGE	<>	OCCUPATION	4.225	.400	10.548	***	
INCOME	<>	EDUCATION	.882	.110	8.041	***	
INCOME	<>	GENDER	115	.021	-5.539	***	
INCOME	<>	OCCUPATION	.222	.065	3.414	***	
EDUCATION	<>	GENDER	.034	.041	.830	.407	
EDUCATION	<>	OCCUPATION	1.196	.136	8.791	***	
GENDER	<>	OCCUPATION	080	.025	-3.189	.001	
e1	<>	e3	.147	.014	10.670	***	
e1	<>	e2	.144	.012	12.201	***	
e2	<>	e3	.043	.013	3.380	***	
e5	<>	e2	293	.043	-6.774	***	

# Correlations: (Group number 1 - Default model)

			Estimate
СОМ	<>	EN	.447
СОМ	<>	CUS	.475
СОМ	<>	EMP	.437
СОМ	<>	SOC	.391
	<>	CUS	.394
EN	<>	EMP	.392
	<>	SOC	.525
	<>	EMP	.388
		SOC	.366
	<>	SOC	.300 .477
	<>	AGE	.042
			-
	<>	INCOME	056
	<>	AGE	.001
		INCOME	096
CUS	<>	AGE	.009
	<>	INCOME	046
	<>	AGE	068
EMP	<>	INCOME	119
	<>	AGE	061
SOC	<>	INCOME	065
	<>	INCOME	.292
COM	<>	EDUCATION	037
COM	<>	GENDER	.023
СОМ	<>	OCCUPATION	.027
EN	<>	EDUCATION	071
EN	<>	GENDER	.016
EN	<>	OCCUPATION	072
CUS	<>	EDUCATION	.049
CUS	<>	GENDER	.054
CUS	<>	OCCUPATION	.036
EMP	<>	EDUCATION	154
EMP	<>	GENDER	049
EMP	<>		060
SOC	<>		077
SOC	<>	GENDER	.053
SOC	<>		082
AGE	<>		.333
AGE	<>	GENDER	.333 171
AGE	<>		171 .429
INCOME	<>	EDUCATION	.429 .315
	<>	GENDER	
		-	212
INCOME	<>		.129
EDUCATION		GENDER	.031
EDUCATION			.348
	<>		120
e1	<>	e3	.435
e1	<>	e2	.512
e2	<>	e3	.126

		Estimate
e5	<> e2	507

### Variances: (Group number 1 - Default model)

	Estimate	S.E.	C.R.	Р	Label
COM	.710	.038	18.908	***	
EN	.367	.019	18.908	***	
CUS	.515	.027	18.908	***	
EMP	.331	.018	18.908	***	
SOC	.369	.020	18.908	***	
AGE	45.745	2.419	18.908	***	
INCOME	1.401	.074	18.908	***	
EDUCATION	5.580	.295	18.908	***	
GENDER	.211	.011	18.908	***	
OCCUPATION	2.117	.112	18.908	***	
e1	.283	.015	18.908	***	
e2	.280	.015	18.931	***	
e3	.405	.021	18.908	***	
e4	.971	.051	18.908	***	
e5	1.192	.125	9.511	***	

#### Squared Multiple Correlations: (Group number 1 - Default model)

	Estimate
СМ	.166
NM	.299
AM	.401
ATT	219
WPM	.128

#### User-defined estimands: (Group number 1 - Default model)

COM> AM> WPM	.012
COM> AM> ATT	.089
COM> CM> ATT	.009
COM> CM> WPM	.001
EN> NM> WPM	.047
EN> NM> ATT	069

	000
EN> AM> WPM	.036
EN> AM> ATT	.274
EN> CM> ATT	023
EN> CM> WPM	003
CUS> NM> WPM	.073
CUS> NM> ATT	106
CUS> AM> WPM	.031
CUS> AM> ATT	.236
CUS> CM> ATT	.048
CUS> CM> WPM	.006
EMP> NM> WPM	.067
EMP> NM> ATT	098
EMP> AM> WPM	.025
EMP> AM> ATT	.188
EMP> CM> ATT	.021
EMP> CM> WPM	.002
SOC> NM> WPM	.105
SOC> NM> ATT	154
SOC> AM> WPM	.058
SOC> AM> ATT	.437
SOC> CM> ATT	.020
SOC> CM> WPM	.002
AGE> NM> WPM	002
AGE> NM> ATT	.004
AGE> AM> WPM	.000
AGE> AM> ATT	002
AGE> CM> ATT	002
AGE> CM> WPM	.000
INCOME> NM> WPM	009
INCOME> NM> ATT	.013
INCOME> AM> WPM	006
INCOME> AM> ATT	043
INCOME> CM> ATT	005
INCOME> CM> WPM	001
EDUCATION> CM> ATT	.000
EDUCATION> CM> WPM	.000
EDUCATION> AM> WPM	.000
EDUCATION> AM> ATT	.001
EDUCATION> NM> WPM	.002
EDUCATION> NM> ATT	002
GENDER> CM> ATT	
	002 .000
GENDER> CM> WPM	.000
GENDER> AM> WPM	
GENDER> AM> ATT	.057
GENDER> NM> WPM	.034
GENDER> NM> ATT	050
OCCUPATION> CM> ATT	.003
OCCUPATION> CM> WPM	.000
OCCUPATION> AM> WPM	002

OCCUPATION> AM> ATT	014
OCCUPATION> NM> WPM	.011
OCCUPATION> NM> ATT	017

### Appendix 18 - AMOS Output for Testing Moderated Effects

			Estimate	S.E.	C.R.	Р	Label
AM	<	СОМ	.064	.021	3.008	.003	
СМ	<	COM	.050	.031	1.591	.111	
AM	<	EN	.188	.035	5.385	***	
NM	<	EN	.112	.039	2.906	.004	
СМ	<	EN	132	.047	-2.808	.005	
AM	<	CUS	.128	.029	4.440	***	
NM	<	CUS	.140	.031	4.545	***	
СМ	<	CUS	.230	.038	6.052	***	
AM	<	EMP	.105	.038	2.787	.005	
NM	<	EMP	.149	.040	3.728	***	
СМ	<	EMP	.107	.049	2.203	.028	
AM	<	SOC	.252	.038	6.710	***	
NM	<	SOC	.215	.040	5.321	***	
СМ	<	SOC	.078	.048	1.614	.107	
AM	<	CSCEN	.108	.036	2.977	.003	
NM	<	CSCEN	.170	.041	4.151	***	
СМ	<	CSCEN	.241	.049	4.929	***	
AM	<	CSCSOC	005	.033	157	.876	
NM	<	CSCSOC	.073	.037	1.959	.050	
СМ	<	CSCSOC	.083	.044	1.876	.061	
СМ	<	CSCSOC_x_SOC	.049	.027	1.838	.066	
NM	<	CSCSOC_x_SOC	.065	.022	2.948	.003	
AM	<	CSCSOC_x_SOC	.028	.020	1.423	.155	
CM	<	CSCEN_x_EN	.005	.023	.224	.823	
NM	<	CSCEN_x_EN	.019	.019	1.006	.315	
AM	<	CSCEN_x_EN	.036	.017	2.102	.036	
AM	<	PRO_x_COM	038	.018	-2.153	.031	
AM	<	PRO_x_EN	.013	.014	.925	.355	
AM	<	PRO_x_CUS	.008	.015	.520	.603	
AM	<	PRO_x_EMP	.001	.015	.041	.967	
AM	<	PRO_x_SOC	.007	.014	.471	.638	
AM	<	PRO	.147	.031	4.760	***	
NM	<	AGE	007	.003	-2.157	.031	
AM	<	AGE	002	.003	535	.592	
СМ	<	AGE	010	.004	-2.556	.011	
NM	<	GENDER	.054	.043	1.245	.213	
AM	<	GENDER	.037	.043	.852	.394	
СМ	<	GENDER	055	.052	-1.057	.290	
СМ	<	OCCUPATION	.012	.018	.699	.485	
AM	<	OCCUPATION	008	.015	506	.613	
NM	<	OCCUPATION	.027	.015	1.790	.074	
СМ	<	INCOME	029	.021	-1.369	.171	

# Regression Weights: (Group number 1 - Default model)

			Estimate	S.E.	C.R.	Ρ	Label
AM	<	INCOME	027	.018	-1.540	.123	
NM	<	INCOME	019	.018	-1.066	.286	
NM	<	EDUCATION	.004	.009	.397	.691	
AM	<	EDUCATION	.009	.009	.976	.329	
CM	<	EDUCATION	.003	.011	.229	.819	
ATT	<	AM	1.236	.152	8.137	***	
WPM	<	AM	.182	.072	2.534	.011	
WPM	<	NM	.413	.087	4.754	***	
WPM	<	CM	.020	.062	.320	.749	
ATT	<	CM	.206	.063	3.271	.001	
ATT	<	NM	503	.136	-3.710	***	
ATT	<	AGE	.017	.007	2.553	.011	
WPM	<	AGE	005	.006	830	.407	
ATT	<	GENDER	.016	.090	.172	.863	
WPM	<	GENDER	.138	.084	1.637	.102	
ATT	<	OCCUPATION	.024	.032	.766	.444	
WPM	<	OCCUPATION	001	.029	040	.968	
ATT	<	INCOME	.002	.037	.050	.960	
WPM	<	INCOME	.041	.035	1.189	.234	
WPM	<	EDUCATION	.022	.018	1.227	.220	
ATT	<	EDUCATION	036	.019	-1.878	.060	

### Standardized Regression Weights: (Group number 1 - Default model)

			Estimate
AM	<	COM	.080
СМ	<	COM	.060
AM	<	EN	.168
NM	<	EN	.108
СМ	<	EN	115
AM	<	CUS	.136
NM	<	CUS	.159
СМ	<	CUS	.237
AM	<	EMP	.089
NM	<	EMP	.136
СМ	<	EMP	.088
AM	<	SOC	.226
NM	<	SOC	.207
СМ	<	SOC	.068
AM	<	CSCEN	.113
NM	<	CSCEN	.191
СМ	<	CSCEN	.245
AM	<	CSCSOC	006
NM	<	CSCSOC	.089
СМ	<	CSCSOC	.093
СМ	<	CSCSOC_x_SOC	.071

			Estimate
NM	<	CSCSOC x SOC	.105
AM	<	CSCSOC x SOC	.042
СМ	<	CSCEN x EN	.008
NM	<	CSCEN x EN	.035
AM	<	CSCEN x EN	.061
AM	<	PRO x COM	070
AM	<	PRO_x_EN	.029
AM	<	PRO_x_CUS	.016
AM	<	PRO_x_EMP	.001
AM	<	PRO_x_SOC	.015
AM	<	PRO	.135
NM	<	AGE	076
AM	<	AGE	018
CM	<	AGE	097
NM	<	GENDER	.039
AM	<	GENDER	.025
CM	<	GENDER	036
CM	<	OCCUPATION	.026
AM	<	OCCUPATION	016
NM	<	OCCUPATION	.062
•	<	INCOME	049
AM	<	INCOME	048
NM	<	INCOME	035
NM		EDUCATION	.014
AM		EBGG/(IIIGI)	.031
•	<	EDUCATION	.009
	<	AM	.849
WPM		AM	.117
	<	NM	.247
WPM		CM	.013
ATT	<	СМ	.146
ATT	<	NM	322
ATT	<	AGE	.120
WPM		AGE	034
ATT	<	GENDER	.007
WPM	<	GENDER	.060
ATT	<	OCCUPATION	.036
WPM		OCCUPATION	002
ATT	<	INCOME	.002
WPM		INCOME	.046
WPM		EDUCATION	.049
ATT	<	EDUCATION	086

# Covariances: (Group number 1 - Default model)

			Estima te	S.E.	C.R.	Р	Lab el
PRO_x_COM	<>	PRO_x_EN	1.183	.082	14.507	***	
PRO_x_COM	<>	PRO_x_CUS	1.172	.080	14.728	***	
PRO_x_COM	<>	PRO_x_EMP	1.053	.077	13.584	***	
PRO_x_COM	<>	PRO_x_SOC	1.242	.086	14.414	***	
COM	<>	PRO_x_COM	.145	.040	3.620	***	
EN	<>	PRO_x_COM	.163	.029	5.596	***	
CUS	<>	PRO_x_COM	.053	.034	1.572	.116	
EMP	<>	PRO_x_COM	.153	.028	5.515	***	
SOC	<>	PRO_x_COM	.126	.029	4.334	***	
PRO_x_COM	<>	PRO	.110	.029	3.745	***	
CSCEN	<>	PRO_x_COM	003	.033	103	.918	
CSCSOC	<>	PRO_x_COM	.031	.037	.837	.403	
CSCEN_x_EN	<>	PRO_x_COM	.281	.054	5.186	***	
CSCSOC_x_S OC	<>	PRO_x_COM	.229	.048	4.721	***	
PRO_x_EN	<>	PRO_x_CUS	1.125	.088	12.859	***	
PRO_x_EN	<>	PRO_x_EMP	1.084	.087	12.446	***	
PRO_x_EN	<>	PRO_x_SOC	1.506	.101	14.903	***	
COM	<>	PRO_x_EN	.212	.047	4.564	***	
EN	<>	PRO_x_EN	.175	.034	5.219	***	
CUS	<>	PRO_x_EN	.063	.039	1.606	.108	
EMP	<>	PRO_x_EN	.178	.032	5.554	***	
SOC	<>	PRO_x_EN	.112	.033	3.373	***	
PRO_x_EN	<>	PRO	.070	.034	2.072	.038	
CSCEN	<>	PRO_x_EN	.074	.039	1.921	.055	
CSCSOC	<>	PRO_x_EN	.097	.042	2.296	.022	
CSCEN_x_EN	<>	PRO_x_EN	.466	.064	7.308	***	
CSCSOC_x_S OC	<>	PRO_x_EN	.253	.056	4.524	***	
PRO_x_CUS	<>	PRO_x_EMP	1.162	.086	13.443	***	
PRO_x_CUS	<>	PRO_x_SOC	1.279	.094	13.557	***	
СОМ	<>	PRO_x_CUS	.091	.045	2.032	.042	
EN	<>	PRO_x_CUS	.053	.032	1.658	.097	
CUS	<>	PRO_x_CUS	140	.038	-3.657	***	
EMP	<>	PRO_x_CUS	.077	.030	2.514	.012	
SOC	<>	PRO_x_CUS	.027	.032	.837	.402	
PRO_x_CUS	<>	PRO	021	.033	639	.523	
CSCEN	<>	PRO_x_CUS	010	.037	277	.782	
CSCSOC	<>	PRO_x_CUS	007	.041	159	.874	
CSCEN_x_EN	<>	PRO_x_CUS	.288	.060	4.766	***	
CSCSOC_x_S OC	<>	PRO_x_CUS	.188	.054	3.497	***	
PRO_x_EMP	<>	PRO_x_SOC	1.419	.097	14.565	***	
СОМ	<>	PRO_x_EMP	.234	.046	5.152	***	
EN	<>	PRO_x_EMP	.187	.033	5.696	***	

			Estima te	S.E.	C.R.	Р	Lab el
CUS	<>	PRO_x_EMP	.096	.038	2.501	.012	
EMP	<>	PRO_x_EMP	.323	.033	9.837	***	
SOC	<>	PRO_x_EMP	.184	.033	5.602	***	
PRO x EMP	<>	PRO	.217	.034	6.420	***	
CSCEN	<>	PRO x EMP	.027	.038	.720	.472	
CSCSOC	<>	PRO x EMP	.069	.041	1.666	.096	
CSCEN_x_EN	<>	PRO_x_EMP	.343	.061	5.612	***	
CSCSOC_x_S OC	<>	PRO_x_EMP	.341	.055	6.185	***	
COM	<>	PRO_x_SOC	.167	.049	3.410	***	
EN	<>	PRO_x_SOC	.112	.035	3.186	.001	
CUS	<>	PRO_x_SOC	.032	.041	.766	.444	
EMP	<>	PRO_x_SOC	.175	.034	5.167	***	
SOC	<>	PRO_x_SOC	.159	.036	4.464	***	
PRO_x_SOC	<>	PRO	.111	.036	3.095	.002	
CSCEN	<>	PRO x SOC	.072	.041	1.758	.079	
CSCSOC	<>	PRO x SOC	.121	.045	2.701	.007	
CSCEN_x_EN	<>	PRO_x_SOC	.349	.066	5.263	***	
CSCSOC_x_S OC	<>	PRO_x_SOC	.307	.059	5.164	***	
СОМ	<>	EN	.228	.021	10.920	***	
СОМ	<>	CUS	.287	.025	11.473	***	
СОМ	<>	EMP	.212	.020	10.711	***	
СОМ	<>	SOC	.200	.021	9.734	***	
СОМ	<>	PRO	.187	.021	9.030	***	
СОМ	<>	CSCEN	.102	.023	4.493	***	
СОМ	<>	CSCSOC	.113	.025	4.573	***	
СОМ	<>	CSCEN_x_EN	.047	.036	1.318	.187	
СОМ	<>	CSCSOC_x_SO C	.001	.032	.038	.969	
EN	<>	CUS	.171	.017	9.808	***	
EN	<>	EMP	.137	.014	9.760	***	
EN	<>	SOC	.193	.016	12.439	***	
EN	<>	PRO	.163	.015	10.684	***	
EN	<>	CSCEN	.052	.016	3.216	.001	
EN	<>	CSCSOC	.044	.018	2.511	.012	
EN	<>	CSCEN_x_EN	.068	.026	2.656	.008	
EN	<>	CSCSOC_x_SO C	.055	.023	2.387	.017	
CUS	<>	EMP	.160	.017	9.671	***	
CUS	<>	SOC	.159	.017	9.186	***	
CUS	<>	PRO	.196	.018	10.824	***	
CUS	<>	CSCEN	.117	.020	5.981	***	
CUS	<>	CSCSOC	.110	.021	5.186	***	
CUS	<>	CSCEN_x_EN	.009	.030	.297	.766	
CUS	<>	CSCSOC_x_SO C	.010	.027	.369	.712	

			Estima te	S.E.	C.R.	Р	Lab el
EMP	<>	SOC	.166	.014	11.503	***	
EMP	<>	PRO	.170	.015	11.526	***	
EMP	<>	CSCEN	.054	.015	3.500	***	
EMP	<>	CSCSOC	.074	.017	4.360	***	
EMP	<>	CSCEN_x_EN	.030	.024	1.242	.214	
EMP	<>	CSCSOC_x_SO C	.024	.022	1.100	.271	
SOC	<>	PRO	.221	.016	13.552	***	
SOC	<>	CSCEN	.062	.016	3.830	***	
SOC	<>	CSCSOC	.062	.018	3.495	***	
SOC	<>	CSCEN_x_EN	.034	.026	1.324	.185	
soc	<>	CSCSOC_x_SO C	.121	.023	5.150	***	
CSCEN	<>	PRO	.088	.017	5.255	***	
CSCSOC	<>	PRO	.080	.018	4.415	***	
CSCEN_x_EN	<>	PRO	.065	.026	2.473	.013	
CSCSOC_x_S OC	<>	PRO	.097	.024	4.085	***	
CSCEN	<>	CSCSOC	.411	.026	16.010	***	
CSCEN	<>	CSCEN x EN	189	.031	-6.147	***	
CSCEN	<>	CSCSOC_x_SO	168	.028	-6.077	***	
cscsoc	<>	CSCEN_X_EN	178	.033	-5.341	***	
cscsoc	<>	CSCSOC_x_SO C	187	.030	-6.208	***	
CSCSOC_x_S OC	<>	CSCEN_x_EN	.542	.047	11.459	***	
PRO x COM	<>	AGE	208	.319	651	.515	
PRO x COM	<>	GENDER	.033	.022	1.521	.128	
PRO x COM	<>	OCCUPATION	041	.069	597	.551	
PRO x COM	<>	INCOME	062	.056	-1.119	.263	
PRO x COM	<>	EDUCATION	.027	.111	.239	.811	
PRO x EN	<>	AGE	633	.369	-1.716	.086	
PRO x EN	<>	GENDER	.007	.025	.274	.784	
PRO x EN	<>	OCCUPATION	135	.079	-1.701	.089	
PRO x EN	<>	INCOME	093	.064	-1.446	.148	
PRO x EN	<>	EDUCATION	199	.129	-1.544	.123	
PRO x CUS	<>	AGE	.083	.357	.233	.816	
PRO x CUS	<>	GENDER	.026	.024	1.089	.276	
PRO x CUS	<>	OCCUPATION	063	.077	815	.415	
PRO x CUS	<>	INCOME	024	.062	388	.698	
PRO x CUS	<>	EDUCATION	.086	.125	.691	.489	
PRO x EMP	<>	AGE	577	.359	-1.607	.108	
PRO x EMP	<>	GENDER	005	.024	221	.825	
PRO x EMP	<>	OCCUPATION	141	.024	-1.819	.020	
PRO x EMP	<>	INCOME	153	.063	-2.432	.005	
PRO x EMP	<>	EDUCATION	286	.126	-2.278	.023	
	~>	LDOOKHON	200	.120	-2.210	.020	

			Estima te	S.E.	C.R.	Р	Lab el
PRO_x_SOC	<>	AGE	630	.391	-1.614	.107	
PRO_x_SOC	<>	GENDER	018	.026	663	.507	
PRO_x_SOC	<>	OCCUPATION	143	.084	-1.700	.089	
PRO_x_SOC	<>	INCOME	066	.068	973	.331	
PRO_x_SOC	<>	EDUCATION	231	.136	-1.691	.091	
COM	<>	AGE	.238	.213	1.117	.264	
СОМ	<>	GENDER	.009	.014	.614	.539	
СОМ	<>	OCCUPATION	.034	.046	.733	.464	
COM	<>	INCOME	056	.037	-1.499	.134	
COM	<>	EDUCATION	073	.074	982	.326	
EN	<>	AGE	.004	.153	.023	.982	
EN	<>	GENDER	.004	.010	.427	.669	
EN	<>	OCCUPATION	063	.033	-1.910	.056	
EN	<>	INCOME	069	.027	-2.553	.011	
EN	<>	EDUCATION	102	.054	-1.904	.057	
CUS	<>	AGE	.044	.181	.245	.807	
CUS	<>	GENDER	.018	.012	1.446	.148	
CUS	<>	OCCUPATION	.037	.039	.952	.341	
CUS	<>	INCOME	039	.032	-1.242	.214	
CUS	<>	EDUCATION	.083	.063	1.310	.190	
EMP	<>	AGE	266	.146	-1.824	.068	
EMP	<>	GENDER	013	.010	-1.302	.193	
EMP	<>	OCCUPATION	050	.031	-1.590	.112	
EMP	<>	INCOME	081	.026	-3.168	.002	
EMP	<>	EDUCATION	209	.020	-4.071	***	
SOC	<>	AGE	251	.154	-1.628	.104	
SOC	<>	GENDER	.015	.010	1.425	.154	
SOC	<>	OCCUPATION	073	.033	-2.195	.028	
SOC	<>	INCOME	047	.033	-1.732	.020	
SOC	<>	EDUCATION	110	.027	-2.042	.000	
PRO	<>	AGE	224	.157	-1.428	.153	
PRO	<>	GENDER	.008	.011	.786	.432	
PRO	<>	OCCUPATION	055	.034	-1.620	.105	
PRO	<>	INCOME	070	.027	-2.529	.011	
PRO	<>	EDUCATION	121	.027	-2.212	.027	
CSCEN	<>	AGE	.025	.055	-2.212 .141	.888	
CSCEN		GENDER	.025	.012		.000 .010	
	<>				2.565		
CSCEN	<>		.017	.039	.428	.668 	
CSCEN	<>		007	.031	212	.832	
CSCEN	<>	EDUCATION	.023	.063	.374	.708	
CSCSOC	<>	AGE	.270	.196	1.374	.169	
CSCSOC	<>	GENDER	.024	.013	1.800	.072	
CSCSOC	<>	OCCUPATION	.065	.042	1.527	.127	
CSCSOC	<>	INCOME	017	.034	492	.622	
CSCSOC	<>	EDUCATION	.039	.069	.564	.572	
CSCEN_X_EN	<>	AGE	.165	.285	.578	.564	
CSCEN_x_EN	<>	GENDER	027	.019	-1.400	.162	

			Estima te	S.E.	C.R.	Ρ	Lab el
CSCEN_x_EN	<>	OCCUPATION	028	.061	459	.646	
CSCEN_x_EN	<>	INCOME	035	.050	693	.488	
CSCEN_x_EN	<>	EDUCATION	.027	.100	.270	.787	
CSCSOC_x_S OC	<>	AGE	051	.256	199	.842	
CSCSOC_x_S OC	<>	GENDER	.006	.017	.373	.709	
CSCSOC_x_S OC	<>	OCCUPATION	070	.055	-1.277	.202	
CSCSOC_x_S OC	<>	INCOME	080	.045	-1.774	.076	
CSCSOC_x_S OC	<>	EDUCATION	017	.089	189	.850	
AGE	<>	GENDER	532	.118	-4.512	***	
AGE	<>	OCCUPATION	4.225	.400	10.548	***	
AGE	<>	INCOME	2.335	.312	7.486	***	
AGE	<>	EDUCATION	5.314	.630	8.440	***	
GENDER	<>	OCCUPATION	080	.025	-3.189	.001	
GENDER	<>	INCOME	115	.021	-5.539	***	
GENDER	<>	EDUCATION	.034	.041	.830	.407	
OCCUPATION	<>	INCOME	.222	.065	3.414	***	
OCCUPATION	<>	EDUCATION	1.196	.136	8.791	***	
INCOME	<>	EDUCATION	.882	.110	8.041	***	
e3	<>	e4	.113	.010	11.588	***	
e4	<>	e5	.107	.011	9.896	***	
e1	<>	e3	260	.036	-7.244	***	

### Correlations: (Group number 1 - Default model)

			Estimate
PRO_x_COM	<>	PRO_x_EN	.646
PRO_x_COM	<>	PRO_x_CUS	.660
PRO_x_COM	<>	PRO_x_EMP	.590
PRO_x_COM	<>	PRO_x_SOC	.640
СОМ	<>	PRO_x_COM	.137
EN	<>	PRO_x_COM	.214
CUS	<>	PRO_x_COM	.059
EMP	<>	PRO_x_COM	.211
SOC	<>	PRO_x_COM	.164
PRO_x_COM	<>	PRO	.141
CSCEN	<>	PRO_x_COM	004
CSCSOC	<>	PRO_x_COM	.031
CSCEN_X_EN	<>	PRO_x_COM	.198
CSCSOC_x_SOC	<>	PRO_x_COM	.179
PRO_x_EN	<>	PRO_x_CUS	.548
PRO_x_EN	<>	PRO_x_EMP	.526

			Estimate
PRO_x_EN	<>	PRO_x_SOC	.671
COM	<>	PRO x EN	.173
EN	<>	PRO x EN	.199
CUS	<>	PRO x EN	.060
		PRO_x_EN	.212
SOC	<>	PRO x EN	.127
		PRO	.078
	<>	PRO x EN	.072
CSCSOC			.086
CSCEN x EN			.284
CSCSOC x SOC			.172
PRO x CUS			.582
PRO_x_CUS			.588
		PRO x CUS	.076
		PRO x CUS	.062
		PRO_x_CUS	138
		PRO x CUS	.094
		PRO_x_CUS	.031
		PRO	024
		PRO x CUS	010
		PRO_x_CUS	006
CSCEN X EN			.181
CSCSOC x SOC			.132
		PRO x SOC	.649
		PRO x EMP	.196
		PRO x EMP	.218
		PRO x EMP	.094
		PRO x EMP	.396
		PRO x EMP	.214
		PRO	.247
CSCEN		PRO x EMP	.027
CSCSOC	<>		.027
CSCEN X EN			.002
CSCSOC x SOC			.238
COM		PRO x SOC	.129
EN		PRO_X_SOC	.129
CUS	<>		.029
EMP	<>		.023
SOC		PRO_X_SOC	.169
		PRO_X_SOC	.109 .117
		PRO_x_SOC	.066
		PRO_x_SOC	.102
CSCEN_x_EN			.201
CSCSOC_x_SOC			.197
COM	<>	EN	.447
COM		CUS	.475
COM		EMP	.437
COM	<>	SOC	.391

			Estimate
СОМ		PRO	.359
COM		CSCEN	.359
		CSCSOC	-
			.174
		CSCEN_x_EN	.049
COM		CSCSOC_x_SOC	.001
	<>		.394
EN		EMP	.392
EN		SOC	.525
		PRO	.436
EN		CSCEN	.121
EN		CSCSOC	.094
	<>		.100
EN		CSCSOC_x_SOC	.090
		EMP	.388
		SOC	.366
CUS	<>	PRO	.443
CUS	<>		.230
CUS	<>	CSCSOC	.198
CUS	<>	CSCEN_x_EN	.011
CUS	<>	CSCSOC_x_SOC	.014
EMP	<>	SOC	.477
EMP	<>	PRO	.478
EMP	<>	CSCEN	.132
EMP	<>	CSCSOC	.165
EMP	<>	CSCEN_x_EN	.046
EMP	<>	CSCSOC_x_SOC	.041
SOC	<>	PRO	.588
SOC	<>	CSCEN	.145
SOC	<>	CSCSOC	.132
SOC	<>	CSCEN_x_EN	.050
SOC	<>	CSCSOC_x_SOC	.196
CSCEN	<>	PRO	.200
CSCSOC	<>	PRO	.167
CSCEN_x_EN	<>	PRO	.093
CSCSOC_x_SOC	<>	PRO	.155
CSCEN	<>	CSCSOC	.748
CSCEN	<>	CSCEN_x_EN	236
CSCEN	<>	CSCSOC_x_SOC	233
CSCSOC	<>	CSCEN_x_EN	204
CSCSOC	<>	CSCSOC_x_SOC	239
CSCSOC_x_SOC	<>	CSCEN_X_EN	.474
PRO_x_COM	<>	AGE	024
PRO_x_COM	<>	GENDER	.057
PRO_x_COM	<>	OCCUPATION	022
PRO_x_COM	<>	INCOME	042
PRO_x_COM	<>	EDUCATION	.009
PRO_x_EN	<>	AGE	064
PRO_x_EN	<>	GENDER	.010

			Estimate
PRO x EN	<>	OCCUPATION	064
PRO x EN	<>	INCOME	054
PRO x EN	<>	EDUCATION	058
	<>		.009
PRO x CUS		GENDER	.041
		OCCUPATION	031
		INCOME	015
PRO x CUS		EDUCATION	.026
	<>		060
		GENDER	008
PRO x EMP		OCCUPATION	068
PRO x EMP		INCOME	000
PRO x EMP		EDUCATION	085
PRO_X_EMP		AGE	060
		GENDER	
			025 064
		OCCUPATION	
	<>	INCOME	036
			063
COM		AGE	.042
		GENDER	.023
		OCCUPATION	.027
COM		INCOME	056
	<>		037
EN		AGE	.001
EN		GENDER	.016
		OCCUPATION	072
EN		INCOME	096
EN		EDUCATION	071
CUS	<>		.009
CUS	<>	GENDER	.054
CUS	<>	OCCUPATION	.036
CUS	<>	INCOME	046
CUS	<>	EDUCATION	.049
EMP	<>	AGE	068
EMP	<>	GENDER	049
EMP	<>	OCCUPATION	060
EMP	<>	INCOME	119
EMP	<>	EDUCATION	154
SOC	<>	AGE	061
SOC	<>	GENDER	.053
SOC	<>	OCCUPATION	082
SOC	<>	INCOME	065
SOC	<>	EDUCATION	077
PRO	<>	AGE	053
PRO	<>	GENDER	.029
PRO	<>	OCCUPATION	061
PRO	<>	INCOME	095
PRO	<>	EDUCATION	083

			Estimate
CSCEN	<>	AGE	.005
CSCEN	<>	GENDER	.096
CSCEN	<>	OCCUPATION	.016
CSCEN	<>	INCOME	008
CSCEN	<>	EDUCATION	.014
CSCSOC	<>	AGE	.051
CSCSOC	<>	GENDER	.067
CSCSOC	<>	OCCUPATION	.057
CSCSOC	<>	INCOME	018
CSCSOC	<>	EDUCATION	.021
CSCEN_x_EN			.022
CSCEN_x_EN			052
CSCEN_x_EN	<>	OCCUPATION	017
CSCEN_x_EN	<>	INCOME	026
CSCEN_x_EN			.010
CSCSOC_x_SOC	<>	AGE	007
CSCSOC_x_SOC			.014
CSCSOC_x_SOC			048
CSCSOC_x_SOC	<>	INCOME	066
CSCSOC_x_SOC	<>	EDUCATION	007
AGE	<>	GENDER	171
		OCCUPATION	.429
		INCOME	.292
		EDUCATION	.333
GENDER		OCCUPATION	120
GENDER		INCOME	212
		EDUCATION	.031
OCCUPATION			.129
OCCUPATION			.348
INCOME		EDUCATION	.315
e3	<>		.447
e4	<>		.355
e1	<>	e3	489

# Variances: (Group number 1 - Default model)

	Estimate	S.E.	C.R.	Р	Label
COM	.710	.038	18.908	***	
EN	.367	.019	18.908	***	
CUS	.515	.027	18.908	***	
EMP	.331	.018	18.908	***	
SOC	.369	.020	18.908	***	
CSCEN	.504	.027	18.908	***	
CSCSOC	.601	.032	18.908	***	
CSCSOC_x_SOC	1.025	.054	18.908	***	
CSCEN_X_EN	1.273	.067	18.908	***	

	Estimate	S.E.	C.R.	Р	Label
PRO_x_COM	1.586	.084	18.908	***	
PRO_X_EN	2.117	.112	18.908	***	
PRO_x_CUS	1.988	.105	18.908	***	
PRO_x_EMP	2.008	.106	18.908	***	
PRO_x_SOC	2.377	.126	18.908	***	
PRO	.382	.020	18.908	***	
AGE	45.745	2.419	18.908	***	
GENDER	.211	.011	18.908	***	
OCCUPATION	2.117	.112	18.908	***	
INCOME	1.401	.074	18.908	***	
EDUCATION	5.580	.295	18.908	***	
e3	.254	.013	18.966	***	
e4	.253	.013	19.420	***	
e5	.363	.019	18.908	***	
e1	1.113	.098	11.304	***	
e2	.971	.051	18.908	***	

# Squared Multiple Correlations: (Group number 1 - Default model)

	Estimate
СМ	.255
NM	.364
AM	.448
WPM	.125
ATT	142