



GAUGING MALAYSIAN CONSUMERS' PERSPECTIVES ABOUT CORPORATE SOCIAL RESPONSIBILITY



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ABSTRACT

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This research was carried out on the premise that as CSR was becoming popular among corporations in Malaysia, it was important to gauge consumers' beliefs and perspectives about CSR and the CSR issues that mattered to them most when purchasing a product. The research covered 12 states of West Malaysia targeting 120 respondents each, bringing the total sample size to 1440 respondents that were selected via quota sampling method for representation of major ethnic groups in Malaysia. Respondents were presented with three main questions to gauge their perspectives and were allowed to tick as many responses as they wished from a list of options available. Basic descriptive statistics were deployed to interpret the findings of the study. The findings give evidence that Malaysian consumers are becoming highly aware about CSR and the type of CSR activities organizations should undertake. The research also seemed to imply that consumers in Malaysia have begun taking into account an organization's CSR involvements when making a purchase decision.

Contribution/ Originality: This paper contributes to the existing literature of CSR by unveiling consumers' beliefs and perspectives about CSR in terms of their opinion about what CSR is all about, the type of CSR activities organizations should undertake and the types of CSR issues that may influence their purchase decision.

1. INTRODUCTION

Across the broad spectrum, from fast moving consumer goods to automobiles, Malaysian corporations are shifting their attention to corporate social responsibility (CSR). In its bid to encourage CSR practices, the government has even launched the Prime Minister's CSR award since 2007 to recognize companies that are making a difference through their CSR programmes. The award is given to various types of organizations for outstanding CSR initiatives on eleven different categories (Capital Corporate Communications Sdn Bhd, 2013). Many big and small organizations are using CSR as part of their cause-related marketing agenda (Grau *et al.*, 2007; Tsao and Chen, 2011). They do not want to be left out and want to be seen as being socially responsible for they feel that it may lead to improved corporate image and reputation.

Corporate social responsibility may be defined as “the commitment of businesses to contribute to sustainable economic development, working with employees, their families, the local community and society at large to improve their quality of life” (World Business Council for Sustainable Development, 2004). In the words of Hopkins (2006) “CSR is concerned with treating the stakeholders of the firm ethically or in a socially responsible manner. Stakeholders exist both within a firm and outside. The aim of social responsibility is to create higher and higher standards of living, while preserving the profitability of the corporation, for its stakeholders both within and outside the corporation”.

CSR does make good commercial sense. Over 500 UK companies now issue CSR reports (Governance and Accountability Institute, 2011). That means there are good reasons for pursuing CSR. Apart from moral and ethical reasons, CSR can lead to enhanced customer loyalty. A strong CSR image can actually help reinforce a brand image. It can differentiate a service or a product from competitors. It can help cement customer loyalty and generate repeat sales. Organizations have a difficult time evaluating corporate social responsibility efforts because they are uncertain or rather unsure about the potential benefits and pay-offs. One of the ways to judge all these corporate social responsibility efforts is to ask the people who are touched by those efforts about how effective they are. How customers include companies in their consideration set when they assess CSR of firms remains an area that has not been explored to any great extent by marketing scholars (Chen and Bouvain, 2005). There is a need to get it from the horse’s mouth (so to speak) about their perspectives about CSR and which CSR efforts really matters to them.

There is some research albeit being embryonic in Malaysia on CSR particularly on customers’ awareness levels. To cite a few, studies by Nik and Abdul (2003); Zabid and Saadiatul (2002); Ramasamy and Ting (2004); Dusuki and Dar (2005) and Dusuki and Maimunah (2008) have primarily been focused on people’s awareness levels of CSR, ranking of CSR dimensions and other facets of CSR, while Abdul *et al.* (2011) study on consumers’ buying behavior suggests that people do gravitate towards organizations committed to CSR. However these studies also suffer from limitations such as small sample sizes and the use of students as sample within the institution where the researchers were most likely employed, giving rise to issues of external validity. All the studies above did not sufficiently cover all the states in West Malaysia let alone the whole of Malaysia and were concentrated in the Klang Valley which could be expanded and improved in future research. These key issues give direction to the current research endeavor which has an objective to gauge consumers’ perspectives and general awareness levels about CSR in Malaysia. In line with the objective, this research will target consumers as the sample population which will be derived from a wider geographical scope spanning 12 states of West Malaysia contributing to larger sample size. As Malaysian organizations are beginning to converge on the CSR platform and given the Malaysian governments stand on CSR, it will be crucial for organizations to understand customers’ views and perspective about CSR. The researcher is keen to find out, i) what customers think CSR is concerned with? ii) what type of CSR activities organizations should undertake and iii) which CSR issues matters to them when it comes to purchasing a product?

2. LITERATURE REVIEW

Although Carroll (1991a) has proposed that organizations should undertake CSR efforts by addressing the four – responsibilities (economic, legal, ethical and philanthropic) in a hierarchical fashion which emphasized the relative importance and ranking of each responsibility, studies involving different respondents coming from different countries have diverse views on the priorities of the dimensions proposed by Carroll (1991a). Pinkston and Carroll (1996) study involving top management and plant managers of chemical and allied industry found that the ranking of dimensions by the respondents were aligned to the hierarchy proposed by Carroll (1979b).

Ibrahim and Parsa (2005) cross – cultural approach study involving managers from America and France on the other hand revealed that American managers have stronger orientation toward legal and ethical responsibilities while French managers placed economic and philanthropic responsibilities as more important than other dimensions. Kusku and Zarkada-Fraser (2004) when comparing the views of managers in Australia and Turkey,

found that managers from Australian corporations were more likely to obey the law and less likely to undertake voluntary activities compared to Turkey's corporations. However, there were no significant differences between the two countries when it comes to defining economic responsibilities. Managers from Turkish companies are more likely to regard the ethical responsibilities as important. A study in Germany and France by Maignan (2001) found that respondents viewed legal concerns as the most important responsibility, followed by ethical, philanthropic and then economic. The case of Africa can be quite different given the socio – economic context. According to Visser (2005) economic responsibility was the most preferred in Africa, followed by philanthropic responsibility, legal and ethical responsibilities.

Over in Malaysia, a study to gauge stakeholders views and the manner in which they ranked the CSR dimensions was undertaken by Dusuki and Maimunah (2008). The results showed that Malaysian stakeholders ranked the four dimensions as economic, legal, legal and philanthropic accordingly. The researchers contended that the cultural factor could have contributed to the different ranking order to that of Carroll (1991a).

There have been some studies albeit being limited on CSR and customer awareness levels in Malaysia. Most of these studies revolved around CSR concepts, in particular the concept put forth by Carroll (1979b). In a study to measure the awareness about CSR and its importance amongst managers in public listed companies in Malaysia, Nik and Abdul (2003) found many managers were indeed aware and acknowledged the importance of CSR. Based on 29 respondents, 58.6% were highly aware and 34.5% rated aware while only 6.9% rated unsure on questions rating the corporation and the management's degree of awareness about CSR. Although deducing from a small sample size, this reflected that the management of public listed corporations are cognizant of CSR and its importance so as to stay in-tune with current best practices or simply in complying with legislative requirements.

Zabid and Saadiatul (2002) carried out a study to gauge CSR perceptions among Managers in Kuala Lumpur. The study measured CSR and its implications on long – term profitability, favourable public image and other social issues. Out of 198 respondents, 69.2% agreed that corporation's commitments towards the community, particularly in improving their quality of life can improve long – term profitability. 65.2% agreed that “a business that wishes to capture a favourable public image will have to show that it is socially responsible”. When negative statements were used, 66.2% of the respondents disagreed that “business already has too much social power and should not engage in social activities that might give it more”, 64% disagreed that “business leaders are trained to manage economic institutions and not work effectively on social issues”, while 63.6% disagreed that “business should pass the social costs through the pricing structure”. (Zabid and Saadiatul, 2002) also found that the most influential factors in determining the attitude towards CSR was family upbringing, traditions and beliefs, religious training and common practices in the industry. The results implies that managers in Malaysia regard CSR in a positive manner on the premise that an organization has a responsibility towards the society and stakeholders in general and such commitments can lead to positive organizational outcomes.

In another study, Ramasamy and Ting (2004) found that there were different levels of CSR awareness amongst Malaysian and Singaporean employees. The study revealed that respondents working in Singapore firms were more aware about CSR than respondents working in Malaysian firms. Ramasamy and Ting (2004) believed that the varied economy development of both these countries could have contributed to the difference in CSR awareness levels between Singapore and Malaysian employees.

Dusuki and Dar (2005) conducted a survey among different groups involved in Islamic Banks namely, managers, employees, regulators, Islamic legal advisors, customers, depositors and local communities. Almost two thirds (65%) of the respondents disagreed with the statement that “CSR is costly and not good for sustainability” and 69% disagreed that ‘CSR is competitively disadvantageous’. However two conflicting statement of “Social Responsibility and profit maximization” received 37% disagreement, while the remaining 47% agreed and 16% were neutral about it. Conversely, in a statement that “social responsibility could enhance the reputation and public image of Islamic Banks” a staggering 91% of the respondents agreed which supports much of the work in the past

about the links of CSR and corporate reputation, image and customer evaluations. This important piece of empirical evidence demonstrates that stakeholders in Malaysia highly value CSR on the premise of its ability in enhancing organizational outcomes in particular when it comes to the economics of reputation that could be realized through CSR commitments.

In their research about stakeholder perspectives about the pyramid of CSR as proposed by Carroll (1991a;1979b); Dusuki and Maimunah (2008) tested the perceptions of stakeholders about CSR and the way in which they ranked the Carroll's Pyramid of CSR (comprising namely, economic, legal, ethical and philanthropic dimensions). Based on the mean scores calculated for each dimension, Malaysian stakeholders ranked economic as the most important followed by ethical, legal and philanthropic dimensions which was similar to the rankings found by Edmondson and Carroll (1999). The first economic dimension which was perceived to be the most important was consistent with Carroll's model. This means that Malaysians understands that financial strength is important for sustainability in the market. This concurs with Alam (1995) findings that Malaysian's believe the main task of a manager is to secure profits first before anything which is again well supported by Milton Friedman's view of profiting being the prime focus of an organisation. The ethical dimension ranked second, reflected that Malaysians value unwritten rules more than codified set of laws governing the way organisations are expected to operate.

Many Malaysian corporations are also now showing much concern towards CSR and are beginning to engage in CSR activities in the hope that it will somehow affect or influence consumers' buying behavior and contribute to bottom line profits in the long run. Abdul *et al.* (2011) embarked on a research to find out just that. Their paper unveils the influence of CSR on the buying behavior of Malaysian consumers and the awareness levels of Malaysian consumers towards CSR. Carroll (1991a) conceptualization (consisting, economic, legal, ethical and philanthropic responsibilities) was adopted as the independent variable of their research which was then measured against consumers' buying behavior representing the dependent variable. Based on the 193 usable questionnaires, 28.6% of the respondents understood the CSR concept well, 40.4% respondents understood the concept moderately, 27.5% had little understanding of CSR and only 3.5% indicated that they have no understanding of CSR. This somehow implies that majority of the respondents were aware and generally knew what CSR was all about. The researchers excluded the 3.5% who were totally unaware of CSR in their subsequent analysis. Out of five statements relating to the definition of CSR, the findings revealed that 'participating in community services' had the higher count (150), followed by 'contribution to charitable organizations' (143), 'upholding human rights and minimizing discrimination' received 103 counts and 'compliance with the law and regulations' received 101 counts.

The lowest count was for 'maximising shareholders value' with 78 counts, clearly indicating that many were of the opinion that organizations should pay attention to society first and then the shareholders. On which CSR activity organization should be involved in, community work (165) and donation (160) scored the highest, followed closely by environmental protection (155), wildlife protection (150) and producing safe products (135). Activities relating to sport sponsorships (70) and maximizing shareholders (80) value got the least score. This seems to be in-line with the definition statement results in which maximizing shareholders got the least count. The findings on donation related activities as one of the key commitments of organization when engaging in CSR is somehow consistent with the findings of Dahl and Lavack (1995) and Carroll (1991a) who suggested that managers and organizations should participate in voluntary and charitable activities within their local community so as to enhance community's quality of life.

Results also indicated that all four CSR components had a significant relationship with consumers' buying behavior. This again according to Abdul *et al.* (2011) is consistent with the findings of Sen and Bhattacharya (2001); Mohr *et al.* (2001); Creyer and Ross (1997) who empirically proved CSR directly affects consumers intentions and consumers responses to purchase corporations product. Pomeroy and Dolnicar (2008) marketplace polls reported that consumers expect corporations to provide information about what they do and will support corporations who are serious about the pursuit of CSR.

An interesting finding from Abdul *et al.* (2011) research indicates that Malaysian consumers seem to view CSR priority differently from other nations, Economic responsibility was still the most important but they somehow ranked philanthropic responsibility as the second most important and legal responsibility was ranked last contrary to the order in Carroll's pyramid. This piece does bear some resemblance to the findings of Dusuki and Maimunah (2008) who found that Malaysian stakeholders ranked economic as the most important followed by ethical, legal and philanthropic dimensions.

3. RESEARCH METHODOLOGY

In order to make a more in-depth and accurate investigation in this research some delimitations have been considered. This research is primarily concern about gauging perceptions of consumers in Malaysia. As such, the geographical scope within which the research will be carried out comprises 12 states in West Malaysia, namely, Perlis, Kedah, Penang, Perak, Kuala Lumpur, Selangor, Negri Sembilan, Melaka, Johor, Terengganu, Pahang and Kelantan. The target group would be at least 120 people from each of the above states, contributing to a sample size of 1440 people.

This study does not involve a specific industry or company but rather is categorized as a consumer study involving the general public living in Peninsular Malaysia (West Malaysia). The unit of analysis would be consumers as the study seeks to gauge consumers' sentiments and perspectives about CSR. The respondents should be 20 years old and above who should have been involved in purchase tasks and decisions when shopping personal or household products or services. A quota based sampling will be deployed in order to investigate the views of different customer groups from the multi – racial population of Malaysia. The sample population would be divided in strata's according to the main ethnic groups in Malaysia (made up of Malays, Chinese, Indians and other ethnic minorities), gender the (50% males and 50% females would take part in this research) and employment sector (respondents employed in the government sector and the private sectors). To improve the representation of the strata within the sample population and ensure that these strata are not over – represented, table 1 clearly specifies and depicts the strata together with the percentage of respondents targeted for this study.

Table-1. Quota Sampling Plan

Groups / Subgroups	Percentage of Respondents
Ethnicity	
Malays	30%
Indians	30%
Chinese	30%
Other Ethnic groups	10
Gender	
Male	50%
Female	50%
Employment	
Public Sector	50%
Private Sector	50%

Source: Author's Own Predetermined Sampling Plan

Items measuring customer perspectives about CSR were adapted from Abdul *et al.* (2011). The questionnaire is divided into two sections: section A includes personal demographical questions about the respondents in order to fulfill the quota sampling requirements and section B includes three questions measuring customers' perspective about CSR, where respondents can tick as many answers as they wish from a list of options. Data collection was carried from the end of December 2013 till the end of April 2014. Twelve research assistants were engaged to distribute the questionnaires to respondents in person according to the quota sampling plan, across all the 12 states of West Malaysia. Descriptive statistics were used via Microsoft Excel to interpret and analyze the findings.

4. FINDINGS AND DISCUSSIONS

4.1. Respondent's Demographic Profile

Only a total of 950 questionnaires were collected back out of which 41 questionnaires were either incomplete or had more than one responses for certain items and hence were deemed unsuitable, bringing the total usable questionnaires to 909.

Table-2. Profile of Respondents

No	Variable	Category	Frequency	Percentage (%)
1.		Perlis	80	8.8
		Kedah	74	8.1
		Penang	92	10.1
		Perak	68	7.5
		Selangor	86	9.5
	State	Kuala Lumpur	92	10.1
		Negri Sembilan	68	7.5
		Malacca	70	7.7
		Johor	93	10.2
		Kelantan	68	7.5
		Terengganu	51	5.6
		Pahang	67	7.4
2.	Gender	Male	463	50.9
		Female	446	49.1
3.	Age	20-29 years	284	31.2
		30-39 years	349	38.4
		40-49 years	179	19.7
		>50 years	97	10.7
4.	Race	Malay	404	44.4
		Chinese	249	27.4
		Indian	205	22.6
		Others	41	5.6
5.	Nationality	Malaysian	890	97.9
		Non - Malaysian	19	2.1
6.	Employment	Government	508	55.9
		Private	401	44.1

Source: Author's Own (Based on Research Questionnaires')

State

As seen in the table 2 above all 12 states of West Malaysia were comprehensively covered based on the sampling plan. The highest response rate came from Johor with 93 respondents contributing 10.2% towards total usable questionnaires while the lowest response came from the state of Terengganu with 51 respondents, contributing 5.6% towards total usable questionnaires. With the exception of Terengganu, there were more than 60 respondents from each state.

Gender

As for gender, both male and female respondents were almost evenly matched as envisaged in the quota sampling plan. Male respondents had a slight lead over female respondents. Males made up 50.9% (463 males) of the total population while females made up 49.1% (446 females) respectively.

Age

There were four age groupings of respondents in this research. The highest number of respondents were from 30-39 years age group with a total of 349 (38.4%) respondents, followed by, 284 (31.2%) respondents from 20-29

years age group and 179 (16.9%) from 40-49 years age group respectively. There were only 97 (10.7%) respondents in the 50 years and above age group.

Race

The sample population was made up of different ethnic groups in Malaysia. Based on a quota sampling plan, questionnaires were distributed to the targeted sample population comprising Malays (30%), Chinese (30%), Indians (30%) and other Ethnic minorities (10%), in order to effectively represent consumers from a multi – racial country like Malaysia. However from the total response received, the highest respondents were Malays with a total of 404 respondents (44.4%), second highest respondents were Chinese with a total of 249 respondents (27.4%), followed by Indians with a total of 205 respondents (22.6%) and the final group of respondents were 41 (5.6%), representing other ethnic groups in Malaysia. Other ethnic groups that participated in the research included, Melanau, Kadazan Dusun, Indonesian, Eurasian, Caucasian and Ceylonese.

Nationality

Most of the respondents were Malaysians totaling to 890 (97.9%) respondents while only 19 (2.1%) respondents were non-Malaysians. These 19 respondents were expatriates either attached to the government sector or the private sector.

Employment Sector

Questionnaires were equally divided and distributed to both government sector employees and private sector employees (who also included self – employed respondents), as per the sampling plan which indicates 50% government sector respondents and 50% private sector respondents. However from the total responses received, the government sector had better response rate at 55.9% while the private sector had a response rate of 44.1%. There were slightly more respondents just by over 5.9% from the government sector and this could also be considered as an evenly received response from both the sectors.

4.2. Gauging Respondents' Perspectives about CSR

Three questions were included in the questionnaires to gauge customers' perspectives and general awareness levels about CSR. The three questions comprised, i) in your opinion what do you think CSR is concerned with? ii) CSR activities organizations should undertake and finally iii) what CSR issues are most important to you when it comes to purchasing a product? Respondents were allowed to tick as many answers as they wished from a list of options for each question. The results are presented in the following table(s) together with supporting discussions.

Table-3. CSR in the Opinion of Respondents

Questions	Category	Frequency	Percentage (%)
In your opinion, CSR is concerned with.....	Maximizing shareholders' value	300	25.0
	Delivering quality products and services	380	31.6
	Complying with law and regulation	723	60.2
	Preserving and enhancing employee welfare and wellbeing.	435	36.2
	Adopting environmentally friendly practices.	638	53.1
	Contributing towards charitable causes / NGO's.	785	65.4
	Participating in community services	710	59.1
	Upholding human rights and minimizing discrimination	167	13.9
	Others (As specified)	Nil	Nil

Source: Author's Own (Based on Research Questionnaire)

From the results gained throughout the survey (table 3 above) contributing towards charitable causes / NGO organization, complying with law and regulation and participating in community services were ticked most frequently with 65.4%, 60.2% and 59.1% respectively, among the other categories. In other words, to the respondents in the study, CSR is about contributing to charitable organization, fulfilling legal requirements and participating in community services. This is followed by adopting environmentally friendly practices (53.1%), preserving and enhancing employee welfare and wellbeing (36.2%), delivering quality products and services (31.6%), maximizing shareholders value (25.05) and the option with the least amount of responses was upholding human rights and minimizing discrimination (13.9%). All options listed bear traces of CSR concepts and practices as outlined in most CSR models such as, Carroll (1991a;1979b) CSR pyramid, Sen and Bhattacharya's (Dahl and Lavack, 1995) CSR actions and Visser (2005) CSR Model. The responses imply that respondents were generally aware of or have heard about CSR in the past as there were more than 50% responses for up to four options.

Table-4. CSR Activities That Organizations Should Undertake

Variable	Category	Frequency	Percentage (%)
CSR activities that organizations should undertake.....	Donation towards social and charitable causes	410	34.1%
	Community work	744	62.0%
	Promoting arts and culture	246	20.5%
	Education sponsorship / scholarships	321	26.7%
	Protecting the environment	820	68.3%
	Event and sport sponsorship	348	29.0%
	Making and marketing products profitably and sustainably.	307	25.5%
	Produce safe and good quality products	842	70.1%
	Creating a safe and health working environment	583	48.5%
	Providing equal employment opportunities and improved working conditions	269	22.4%
	Others _____(as specified)	Nil	Nil

Source: Author's Own (Based on Research Questionnaire)

Researchers like Sen and Bhattacharya (2001) suggested that it is important to engage in CSR activities that matters most to consumers. Hence, it is crucial to identify the CSR activities that organizations should undertake based on the views of Malaysian consumers. Based on table 4, there were mainly three types of CSR activities that respondents viewed as important for organizations to undertake which were producing safe and good quality products (70.1%), protecting the environment (68.3%) and community work (62.4%). This was followed by creating a safe and healthy working environment (48.5%), donating towards social and charitable causes (34.1%), event and sport sponsorship (29.0%), education sponsorship / scholarships (26.7%), making and marketing products profitably and sustainably (25.5%), providing equal employment opportunities and improved working conditions (22.4%) and lastly promoting arts and culture (20.5%). The researcher is of the opinion that perhaps the lowest score for promoting arts and culture could be due to the fact that people may generally regard community work and donation towards social and charitable causes as being tantamount to promoting arts and culture related activities. On the other hand, from the results, it can be deduced that people were very much concerned about issues affecting them in general which probably attributed to why people rated safe and quality products, creating safe and healthy work environment safe and community work highly as they were at the receiving end. Generally based on the order of responses it can be observed that the respondents responded in favour to those actions for which they would be in the receiving end.

Table-5. Important CSR Issues Influencing Purchase Decisions

Variable	Category	Frequency	Percentage (%)
What CSR issues are most important to you when it comes to purchasing a product?	A brand associated with charity	654	54.5
	Committed towards social causes.	630	52.5
	Complies to legal requirements	803	66.9
	Environmentally friendly practices	850	70.8
	Pays a fair wages and caring towards employees.	331	27.5
	Good financial standing	144	12.0
	No child labour and employee rights abuses.	137	11.4
	Others _____ (as specified)	Nil	Nil

Source: Author's Own (Based on Research Questionnaire)

Table 5 shows that 70.8% of the total sample population was concerned about organizations operating in an environmentally friendly manner, followed by 66.9% of the respondents regarded complying with legal requirements as important, 54.5% ticked a brand associated with charity as important, 52.5% ticked commitment towards social causes, 27.5% of the respondents were interested whether organization pays a fair wages and were caring towards their employees, and the last two 11.4% for good financial standing and 11.4% for no child labour and employee rights abuses. Again, the responses in terms of the choices ticked by respondents and the order of importance from high to low seem to be consistent with the two preceding questions. In all three questions, charitable and social commitments, legal commitments, community work / services and environmental issues have all been consistently rated as top picks by respondents.

5. LIMITATIONS OF THE STUDY

This study is certainly not without its limitations. The study is considered a consumer study merely to find out consumers perspectives and perception about CSR and does not attempt to examine relationships between cause and effect relating to CSR though the use of structured questionnaires. Future studies could delve on cause and effects of CSR, in particular the relationship of CSR and other organizational facets. CSR practices could also be tested and measured against important organizational outcomes and issues such as employee loyalty, customer loyalty, brand image, employee engagement and impact on community or social development and etc., given the host of literatures suggesting different outcomes associated with CSR undertakings. Further research on CSR in particular current state of CSR practices by Malaysian corporations. CSR disclosures by public limited corporations and other issues relevant to CSR and organizational practices can also be explored in future research endeavours.

6. CONCLUSION

Information from this research is certainly worthwhile for corporations that are keen on embarking on the CSR agenda. It also provides evidence to Malaysian organizations and managers to consider and take into account the fact that consumers being one of the most important stakeholder groups are becoming highly aware about CSR and are beginning to demand for a commitment in CSR and the responsibility organizations have with the society at large. Managers of Malaysian firms need to also realize the need of keeping customers and the larger society informed about the various CSR projects and initiatives it has undertaken and the key CSR related milestones achieved. Greater awareness amongst the customers will create favourable attitudes about the CSR commitments and the brand of the organization which could ultimately affect consumers buying behaviour as well. It is important that organizations do not underestimate CSR and show an increased commitment in pursuing and implementing CSR related efforts as it matters to consumers.

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