

CONSUMER ATTITUDES AND MARKETING STRATEGIES: A CORPORATE SOCIAL RESPONSIBILITY PERSPECTIVE

Sweta Srivastava Malla^{*}, Sharad Chandra Sharma^{**}

^{*} Corresponding author, Department of General Management & Strategy, Indian Institute of Foreign Trade, New Delhi, India
Contact details: Department of General Management & Strategy, Indian Institute of Foreign Trade, B-21 Qutab Institutional Area,
New Delhi 110016, India

^{**} CSR Division, YES BANK Ltd., New Delhi, India



Abstract

How to cite this paper: Malla, S. S., & Sharma, S. C. (2021). Consumer attitudes and marketing strategies: A corporate social responsibility perspective. *Corporate Governance and Sustainability Review*, 5(3), 18–33. <https://doi.org/10.22495/cgsrv5i3p2>

Copyright © 2021 The Authors

This work is licensed under a Creative Commons Attribution 4.0 International License (CC BY 4.0). <https://creativecommons.org/licenses/by/4.0/>

ISSN Online: 2519-898X
ISSN Print: 2519-8971

Received: 14.06.2021
Accepted: 23.08.2021

JEL Classification: M14, M31, N35
DOI: 10.22495/cgsrv5i3p2

The focus of this research was to investigate consumer attitudes about CSR (corporate social responsibility) strategies used by organizations, using a non-western perspective. Today every organization intent to go global, raising every organization's concern with acquiring legitimacy by incorporating their stakeholders' expectations into their overall business plan. Globalization running parallel with the lack of corporate self-regulation has challenged global businesses to justify their actions in the name of CSR. Understanding consumer perceptions of various CSR initiatives will aid in aligning business behavior with stakeholder expectations, which is vital to ensure the corporation's long-term survival. The findings of the study indicated that consumers are influenced by CSR platforms, initiatives, and specific marketing strategies. Analysis of the data collected through an online survey provided insight into how businesses may use numerous CSR factors to improve customers' satisfaction, loyalty and assess consumers' inclination towards delivering socially desirable answers. The study is grounded within the framework suggested by Carroll (1991) and subsequent modifications provided by Visser (2005, 2008). The outcomes of the study will assist the practitioners, particularly those belonging to emerging economies, in properly strategizing and planning for their business's future development. A cross-cultural perspective has been provided in the study.

Keywords: Corporate Social Responsibility, CSR in Emerging Economies, CSR-Based Marketing Strategies, Cross-Cultural Differences

Authors' individual contribution: Conceptualization — S.S.M.; Methodology — S.C.S.; Validation — S.S.M.; Formal Analysis — S.C.S.; Investigation — S.S.M.; Resources — S.S.M.; Data Curation — S.C.S.; Writing — Original Draft — S.C.S.; Writing — Review & Editing — S.C.S.; Visualization — S.C.S.; Supervision — S.S.M.; Project Administration — S.C.S.

Declaration of conflicting interests: The Authors declare that there is no conflict of interest.

1. INTRODUCTION

Consumers are essential stakeholders for corporations for which corporations give importance to corporate social responsibility (CSR) all across the world. CSR is defined as conducts' [aligned] with the standards

and demands embraced by its primary stakeholders and serves to meet the expectations of a variety of stakeholders (Schoeneborn, Morsing, & Crane, 2020). Its roots are embedded in the theory, which states that a company's long-term success is dependent on its relationships with a number of key stakeholders (Wang & Holznagel, 2021).

The intent of this study is to explore the understanding attitudes of consumers towards sixteen CSR variables comprising of “CSR platforms” (CSR-P), “CSR initiatives” (CSR-I), and “CSR-based marketing divulgence strategies” (CSR-MRS) in India and to assess their inclination to deliver socially desirable answers. An online survey was conducted using non-probability sampling, with consideration to minimum educational qualification of being a graduate, resulting in 100 usable responses. Consumer attitudes were assessed using sixteen CSR variables dividing the study into “CSR platforms” (CSR-P), “CSR initiatives” (CSR-I), and “CSR-based marketing divulgence strategies” (CSR-MRS). For CSR-P, the findings show a strong presence of the CSR paradigm proposed by Visser (2008) for developing economies and supported by Indian consumers. For CSR-I, “working conditions” and “environmental” initiatives were evaluated as the most significant among the six activities. The six CSR-MRS proposed were assessed taking dependent variable as purchase intention (PI), and Model 5 comprising a mix of strategies 2, 3, 5, 4, 6, was analyzed as best fit model to be used by companies to increase consumers’ willingness to buy its product with Strategy 2 (Mission associated marketing) and Strategy 3 (Corporate societal marketing) capturing the largest share in the pie. The validation of the self-administered questionnaire was checked using Reynolds’s (1982) “social desirability scale” (SD) to validate the responses received, social desirability was seen to be a powerful factor for four of sixteen CSR variables forming CSR-P, CSR-I, and CSR-MRS. The study’s findings gave ideas about how companies can employ various CSR variables explored to augment consumer satisfaction and constancy by contributing towards the right kinds of association benefits. The study’s findings would help company managers to rightly strategize and plan for the company’s successful future. This paper presented a study that empirically tested the ordering of Visser’s (2005) CSR pyramid in context to the developing economy, India for the first time.

At the end of the study, we explored the implications of the findings and suggestive actions are provided while practicing CSR in a developing economy like India. Major research limitations/implications of the study were coinciding with an ongoing global pandemic with the sample size restricted to a minimum of a graduate consumer segment.

The remainder of this paper is as follows. Section 2 reviews the relevant literature. Section 3 analyses the methodology that has been used to conduct empirical research measuring five aspects of Indian respondents with certain limitations. Section 4 states in detail possible results obtained, critically evaluating the complete rationality and consistency of the study steered by discussing in detail specific measures incorporated to process and analyze information about the subject. Section 5 discusses the study conducted and draws parallel comparisons with existing research done in the context of developing countries. Section 6 concludes the study by stating future managerial implications and future research limitations.

2. LITERATURE REVIEW

Exploring CSR retraced to the 1940s when Berle and Means upheld to fuse casting ballot rights for more noteworthy straightforwardness and responsibility for all organizations (Berle & Means, 1948). CSR gets consideration from executives and researchers, particularly in the expanse of buyer discernment as well as a response on CSR (Smith, 2003; Bhattacharya & Sen, 2004; Beckmann, 2007). There has never been an excellent chance to launch a CSR initiative by a company. Consumers, particularly millennials, have shown more inclination towards brands that reverberate with reason. Individual companies with CSR-embedded products have grown faster compared to their traditional counterparts. With increased global competition, it is imperative to keep a continuous check if the consumers report positive attitudes towards CSR-based strategies in products and services, which then effectuate the moolah from the wallet. Purpose-driven brands that communicate through CSR do succeed, but that may not necessarily mean that a one-size-fits-all. Visser (2008) proposes four justifications for directing attention on CSR in an emerging nation as compared to CSR in any advanced country: 1) emerging countries exemplify the most swiftly escalating economies and, in this way, the greatest remunerating melting pot for commercial activities; 2) emerging countries are the place where social and ecological emergencies are typically most intensely sensed on the planet; 3) emerging countries will probably have the greatest emotional, social, and natural effects (both good and adverse); and 4) emerging countries present an indisputable course of action of CSR plan difficulties that are unique to ones handled by the advanced nations.

Unlike the west, the organisations in India are part of the social welfare viewpoint implanted in corporate philanthropy. Many organisations in India are engaged in various CSR emphasis areas, such as medical care, education, development and upliftment of the poor, sanitation, micro-credit and women enablement, art and culture, biodiversity, and preservation of environment and wildlife, amongst others. Public sector companies are also actively endorsing CSR initiatives (Singh & Malla, 2016). CSR is critical as it creates an arrangement suitable for both the community and the business (Silva & Verschoore, 2020). Employee engagement in CSR is encouraged in order to increase employee constancy and performance (Koch, Bekmeier-Feuerhahn, Bögel, & Adam, 2019). Employee productivity may be improved by employing metamorphic leadership, which encourages employees to participate in community actions (Hongdao, Bibi, Khan, Ardito, & Nurunnabi, 2019). It has been noticed that businesses that commit some percentage of their profits in an attempt to support the growth of their society, gain an appreciation for the organization and its offerings (Ajina, Roy, Nguyen, Japutra, & Al-Hajla, 2020). Effective CSR execution strives to make consumers content, grow their consumer base, enhance positive speculation, and assure long-term staff retention. As a result, CSR improves an organisation’s standing (Welbeck, Owusu, Simpson, & Bekoe, 2020).

The organisations have learnt a great deal about adjusting consumer practices to their expressed inclinations through extensive research in majorly three fields: marketing, economics, and psychology. This information can likewise be harnessed by an association that desires to prod shoppers towards positive buying conduct by incorporating CSR intercessions' experiences.

2.1. Definition and constituents of CSR

Carroll (1983) explained that “CSR comprises the conduct of a business, so it is commercially industrious, well behaved, ethical, and communally robust” (p. 608). To be communally reliable implies that productivity and acquiescence to the law are preminent settings while talking about the organisation’s ethics and the grade to which it supports the community where it occurs, with assurances of money, time, and capacity, by his own affirmation (Carroll, 1983, p. 608), this is only one of the incalculable explanations that have thriven in literature since decades.

The exhaustive discussion among scholastics, consultants, and business managers has brought about numerous meanings of CSR. There exists almost the same number of CSR meanings as there are articles expounded on the theme, and the ideas are at times reinforced, or in some cases criticized (van Marrewijk, 2003). CSR is a comprehensive idea and still searching for a typical explanation (Votaw, 1973; Carroll, 1999; Jones, 1995, 1999; McWilliams & Siegel, 2001; Whitehouse, 2003; Garriga & Mele, 2004; Kakabadse & Rozuel, 2006).

CSR is characterized as the responsiveness, social association, and liability of organisations, away from their economical actions and outside the legal necessities and compliances required by

any government (Chapple & Moon, 2005). CSR principles have consistently been at the focal point of capable strategic policies, in recent times have seen a striking take-up and development as of late (Jamali & Mirshak, 2007).

Across the globe, CSR comes from a promise to the general public in which a corporate works. In India, it has been generally connected to unworldliness (Sagar & Singla, 2004). Some other studies have tried to create a meaningful link between CSR and executive-level variables (Singh & Malla, 2017, 2021).

Notwithstanding the plenty of CSR characterizations throughout the most recent last 5 decades, Carroll’s (1991) four-section conceptualization is extremely substantial and broadly referred to in the literature (Crane & Matten, 2004). Carroll’s (1991) CSR pyramid, as shown in Figure 1, talks about the total CSR obligation of business involves the concurrent satisfaction of the company’s monetary, lawful, principled, and humanitarian duties. Expressed in more even-minded and administrative terms, the company needs to endeavour for profits, obey with law, be ethical, and be a dignified corporate citizen (Carroll, 1991).

To challenge Carroll’s pyramid’s accuracy and relevance, evidence of how CSR is practiced in an emerging country’s setting in Africa has also been used. In the context of emerging economies, consumers perceive CSR differently; hence, there is a need to continuously evaluate the gap in perceptions of consumers towards CSR. CSR’s relative priorities in developing countries are likely to be dissimilar when compared to typical American preferences (Visser, 2005) as shown in Figure 1. The study aims to provide a new perspective to the study of CSR in the Indian context.

Figure 1. Comparison between Carroll’s (1991) and Visser’s (2005) CSR pyramids

<i>Carroll's pyramid</i> <i>(Developed countries)</i>	<i>Relative emphasis</i>	<i>Visser's pyramid</i> <i>(Developing countries)</i>	<i>Relative emphasis</i>
4. Philanthropic responsibilities	Be a good corporate citizen	4. Ethical responsibilities	Adopt voluntary codes for governance & ethics
3. Ethical responsibilities	Be ethical	3. Legal responsibilities	Ensure good relations with government officials
2. Legal responsibilities	Obey the law	2. Philanthropic responsibilities	Set aside funds for corporate social/community projects
1. Economic responsibilities	Be profitable	1. Economic responsibilities	Provide investment, create jobs & pay taxes

2.2. Perceptions of consumers towards CSR

A large portion of the exploration of Carroll’s CSR pyramid (1991) is a typical example of a developed country like the US. However, the standing of cultural stimulus on CSR priorities has been expressed in a handful of empirical studies (Burton, Farh, & Hegarty, 2000; Edmondson & Carroll, 1999; Pinkston & Carroll, 1994). Crane and Matten (2004) infer that all degrees of CSR assume a function in Europe; however, they have distinctive implications, and besides they are intertwined in a fairly unique way, this was evaluated in Europe by using Carroll’s

pyramid. In a developed country, people have a positive mindset towards CSR. To begin with, buyers are well informed and inquisitive about CSR and think about CSR as a purchase measure. Many customers are enthusiastic to pay more money for products that inculcate CSR (Creyer, 1997; Handelman & Arnold, 1999).

Diverse cultures and sub-cultures give various subtleties to every part’s significance, however, may likewise dole out various relative significance (Burton et al., 2000; Crane, 2000; Edmondson & Carroll, 1999; Pinkston & Carroll, 1994). One region in which an enterprise’s sustainability position

can be conveyed to partners is in the development of a CSR platform, an impression of the enterprise's intention to stakeholder matters (Planken, Nickerson, & Sahu, 2013). CSR expands inspirational mentality, steadfastness towards the organization, as well as the brand, and improves financial performance (Arli & Lasmono, 2010).

Previous studies bring to the fore the different kinds of CSR initiatives undertaken and reported by companies. Some of the maxima testified CSR programs are communal engrossment, natural science/environment, and edification (Esrock & Leichty, 1998). Maignan and Ralston (2002) assessed CSR revelation on Fortune 500 company e-portals in the developed world. The finding included the fact that all companies communicated CSR programs to the general public. But, the extent of communication varied.

The review of these findings has shone a light on the fact that companies engage in a broad array of CSR programs. And they interconnect these initiatives to their stakeholders inclusive of their employees and customers. CSR can be differentiated into internal CSR and external CSR internal. CSR internal initiatives aimed primarily at the organization's workforce (Uçkun, Arslan, & Yener, 2020), as well as the organization's ethical standing. It benefits in fostering a positive bond with a workforce, which can assist in withholding the workforce along with boosting an organization's worth (Guo, Hou, & Li, 2020). Several studies have shown that employees acquire a superior sense of satisfaction for an organization when they think that that organization where they work had carried out the much obligatory CSR, which is critical for an organization to achieve its goals (Li, Zhang, Wu, & Peng, 2020).

Nevertheless, some researchers pointed to the fact that consumer perception of these initiatives has not been considered for research (Bhattacharya & Sen, 2004; Planken et al., 2013; Planken, Sahu, & Nickerson, 2010). Planken et al.'s (2013) consumer study, however, evaluated the consumer perception toward a range of CSR programs. As evidence related to consumer attitude toward CSR programs is few and far between, this study evaluated the consumer attitude to the six most frequently reported CSR programs. Earlier, Planken et al. (2013) investigated these on the basis of frequently implemented programs on previous research in the EU and the US (Esrock & Leichty, 1998; Maignan & Ralston, 2002).

To be able to elicit a positive consumer response to the enterprise, companies can turn to CSR for responding to consumer preferences, in their marketing strategies. CSR-led marketing communication strategies can help companies to elicit the required organisational and brand image with regulars (Pomeroy & Dolnicar, 2009). Kotler and Lee (2005) arrived at six frequently used CSR-led promotion tactics, derived from discussions with managers of twenty-five American multinational corporations (including Starbucks and American Express), and CSR experts, such as academics. Planken et al. (2013) evaluated the blueprint and its subsequent effect on Dutch and Indian consumer behaviour and purchase intent. As purchase intent is helpful for companies, the study also investigated the impact of the six CSR-led marketing strategies on the Indian consumers' purchase intent.

In this paper, we explored consumer attitude toward CSR-P, CSR-I, and CSR-MRS identified by Kotler and Lee (2005) with respect to purchasing intention (PI). Further, the inclination to offer socially desirable responses using the social desirability scale was assessed. The research questions are enumerated below:

RQ1: Relative importance ("very important" to "not at all important") that Indian consumers attached to various CSR platforms (CSR-P), e.g., economic, legal, ethical, and philanthropic.

RQ2: Relative importance ("very important" to "not at all important") that Indian consumers attached to different CSR initiatives (CSR-I), e.g., community missions; environmental/ecological attached to CSR-initiatives (i.e., contribution to significant causes like elevating the employed conditions of the workforce; supporting and funding; and undertaking accountable commercial practices).

RQ3: To what degree do the CSR-based marketing divulgence strategies (CSR-MRS) contributed to purchase intention of the Indian consumers, as distinguished by Kotler and Lee (2005), e.g., purpose acceleration (Strategy 1); mission associated marketing (Strategy 2); corporate societal marketing (Strategy 3); corporate eleemosynary (Strategy 4); community service (Strategy 5); and community accountable occupational customs (Strategy 6).

RQ4: Extent of social desirability of the Indian consumer, i.e., the likelihood to provide a socially desirable answer which may impact the study.

3. RESEARCH METHODOLOGY

An online survey was conducted, a URL link was sent to a total of 150 respondents, and the final 100 completed responses were analysed in the final report. Respondents from India were selected through convenience sampling, with consideration to the minimum educational qualification of being a graduate.

3.1. Sample characteristics

The data collected and analysed consisted of 40% male respondents and 60% female respondents with a maximum percentage of 49% in the 35-44 years age bracket followed by 37% in 25-34 years, 12% in 45 years and above, and 2% in 21-24 years of age bracket. The sample comprised of 40% respondents with minimum educational qualification of being a graduate, remaining 54% were holding a Master's degree and 6% were holding Doctorate. Data comprised of 68% respondents employed with Private for Profit, with 40% in Services Sector. The salary bracket of 59% of the respondents was INR 1 lakh and above with 38% holding experience of 10 years or more, coming from 65% of middle-level organisational hierarchy.

3.2. Measures

The questionnaire measured five aspects as discussed in detail below:

1. Relative significance all to the four corporate obligations modified by Visser (2008) in context to developing economies, cited as "CSR platforms (CSR-P)".

2. Comparative standing allocated to six diverse “CSR initiatives (CSR-I)”.

3. Feedback to Kotler and Lee’s (2005) “CSR-based marketing divulgence strategies (CSR-MRS)” in terms of respondents’ attitude towards any establishment and resolve towards acquiring its products and services.

4. To address the social desirability (SD) issue that might be the situation in a study overseeing mentalities concerning CSR extent of social desirability, i.e., the inclination to provide socially desirable reply which may influence the study.

5. Demographics.

The CSR-P, activities, and promoting systems, a significant portion of it was operationalised premise Planken et al.’s (2013) instrument. Mentality toward CSR-P, CSR-I, CSR-MRS, as well as respondent’s SD, were evaluated and estimated with 5-point Likert scales. The validated questionnaire scale comprising of CSR-P, CSR-I, CSR-MRS is borrowed from Planken et al. (2013) for this study. The same pre-validated questionnaire scale for CSR-P was borrowed by Visser (2005) for his research on evaluating new modified layers of CSR pyramid in the context of the developing country, Africa.

Understanding the above five aspects and the nature of questions related to each aspect that was asked in the questionnaire:

For (1), taken from “New modified layers of CSR pyramid” by Visser (2008), which talked about the CSR-P order in developing countries, along with detailed comparative importance allocated to various layers in the paradigm, which differed from developed countries. Relative emphasis given by Visser explained that *economic responsibilities* work towards providing investment, as well as creating jobs and paying taxes; *philanthropic responsibilities* are when an organization part away from its assets for commercial/societal/public developments; *legal responsibilities* pursue guaranteeing great relations with government authorities and the *ethical responsibilities* are tied in with receiving intentional codes of administration and morals. Examples of statements related to monetary and eleemosynary platforms focussed on asking questions like whether organisations should be absorbed in making financial gains to make value addition in form of dispersal of monetary profits to workforces and providers, making tariff associated expenditures to governments, capital spending, and commercial enablement and organisations should recompense their obligation to the community by providing towards their betterment by various social, community and corporate projects, respectively. A 5-point Likert scale was used, where respondents rated the statements with 1 being not at all important and 5 being very important.

For (2), Planken et al. (2013) talked about the relative importance that Indian consumers attach to different CSR-I. The utmost recurrently testified CSR-I constructed on Planken et al. (2013) were “Environmental/ecological initiatives”, where companies endeavoured to reduce the negative impact of its industrious actions on the environment; “Donating to causes/philanthropic programs”, where an establishment adopted a process that provides contributions and assistances, i.e., directly donating for a defined reason; “Enhancing employees’ working conditions”, where an organization considered

employees as a key partner by incorporating programmes, e.g., well-being and protection; “Sponsoring”, where an establishment provided backing that could be monetary or in form of goods and services and “Responsible business practice”, where a company promoted measures which can help build its reputation of holding a responsible business. Statements relating to donating to causes and philanthropic programmes and environmental/ecological initiatives respectively are focussing on an organisation providing to socially concerned capability focussed at improvisation of conditions for the human race and the community at large, e.g., destitute project, free of cost meals for the aged, sports amenities during formative years of urban youths and an establishment provides conservational enterprise intended at shielding and curtailing damage to the environment, e.g., by using unprocessed resources judiciously, energy conversation or safeguarding the natural environment. Respondents ranked the initiatives from 1 to 5 (1 — not at all important, 5 — very important).

For (3), self-explanatory statements based on Kotler and Lee’s (2005) six CSR-MRS (based on methodology by Dahl and Persson, 2008) were stated in the questionnaire for easy understanding of the respondents. To what extent do these strategies contributed to purchase intention (PI):

a) “Purpose acceleration (Strategy 1)”, where an organization worked towards stimulating cognizance of a pressing cause in the society, as well to incorporate the same in its CSR policy and communicate the message via promotional advertising campaigns, affected customer mentalities/conduct by joining corporate/item advancement with cause advancement.

b) “Mission associated marketing (Strategy 2)”, where an organization supposedly was effectively associated with a pressing reason in the society as a component of its consolidated CSR and promoting strategies, explicit product(s) distinctly connected with the reason which planned to bring issues to light of the reason, effectively elaborate consumer in supporting reason by buying organization’s item (i.e., percent of buying cost is given to cause).

c) “Corporate societal marketing (Strategy 3)”, where an enterprise joined item/administration publicizing with mindfulness raising, explicitly focused at changing customer conduct in a feasible manner, which meant to convince consumer to buy, achieve basic change in partner conduct past that sole reason of buy.

d) “Corporate eleemosynary (Strategy 4)”, where a company alluded to its corporate giving arrangement as a showcasing correspondence technique, which might be irrelevant to explicit item advancement, which pointed toward bringing issues to light about CSR strategy as to corporate giving, advance corporate standing.

e) “Community service (Strategy 5)”, where a partnership alluded to its locale willingly coming in together, a thoughtful approach as an advertising correspondence system, which might be inconsequential to explicit item advancement and pointed toward bringing issues to light about CSR strategy/exercises related to community coming together via volitional processes; advance corporate standing.

f) “Community accountable occupational customs (Strategy 6)”, where an enterprise accentuated its conduct as a decent corporate resident by and large and its general pledge to self-sustainable business as an umbrella promotional procedure, which pointed toward advancing corporate standing as a capable resident.

For (4), Reynolds’ (1982) SD scale was utilized. It is expected to address social allure predisposition that happens when respondents wanted to introduce themselves emphatically (Furnham, 1986; Levin & Montag, 1987). This sort of inclination had been most regularly found in self-managed polls (Reynolds, 1982). For maintaining consistency with different scales and for simplicity of figuring, this examination was determined by methods for a 5-point Likert scale, where 1 – totally disagree and 5 – completely agree.

For (5), respondents were requested to share demographic information about their age, gender, education level, sector of employment, position in the company, tenure of job, monthly income, and current city.

The software tools which have been used to generate the result are Smart PLS, SPSS, and MS Excel. Smart PLS was chosen because of its ability to produce trustworthy findings using a dataset of 100 respondents obtained through convenience sampling. Bootstrapping is a non-parametric feature of Smart PLS that allows researchers to work

successfully and competently with limited data sets. Subsamples are created using randomly selected observations from the initial set of data in bootstrapping (with replacement). The PLS path model is then estimated using the subsample.

4. RESULTS

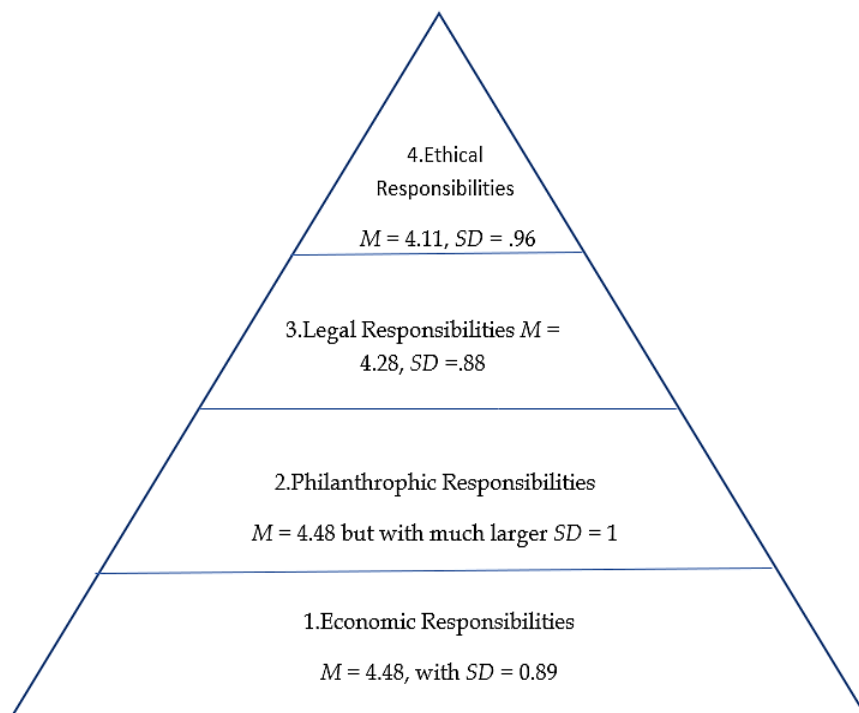
This study aimed to investigate Indian consumers’ relative importance attached to CSR-P, CSR-I, and CSR-MRS with respect to purchase intention and to assess the level of social desirability.

For RQ1, Table 1 depicts mean scores and standard deviations of the significance respondents attached to the four CSR-P. The economic was evaluated as the most significant of the four presented ($M = 4.48$, but with $SD = 0.89$). The second most significant was the philanthropic ($M = 4.48$, but with much larger $SD = 1$), trailed by the legal platform ($M = 4.28$, $SD = .88$). Last, the ethical responsibilities arose as the most insignificant ($M = 4.11$, $SD = .96$). The mean values of all the layers measuring the Visser CSR paradigm are greater than 4 (>4), indicating that the respondents agree with the importance (in favour) that such hypothesis holds. Apparently, there is a strong presence of the CSR paradigm proposed by Visser (2005) and supported by Indian consumers as shown in Figure 2.

Table 1. Assessment of the CSR paradigm proposed by Visser and supported by Indian consumers

	<i>N</i>	<i>Min</i>	<i>Max</i>	<i>M</i>	<i>SD</i>
Economic	100	1	5	4.48	.89
Philanthropic	100	1	5	4.48	1.00
Legal	100	1	5	4.28	.88
Ethical responsibilities	100	1	5	4.11	.96
Valid N (listwise)	100				

Figure 2. Visser’s CSR pyramid in the Indian context



Cronbach's alpha (α) represents internal consistency and the high value shows the relative importance of the research findings that can be generalized. The results so obtained will be consistent over time and research studies. The layers proposed in Visser's pyramid $\alpha = .809$ (Items = 4, n = 100), suggesting high internal

consistency between Visser's four layers. Pearson's correlation coefficient (r) was also assessed.

Table 2 shows the assessment of the correlational examination of the four dimensions of CSR. Significant correlations medium to high correlations are assessed amongst the Visser CSR-P, since $p < .01$.

Table 2. Correlations amongst four dimensions of CSR

		E	P	L	ER
Economic (E)	r	1	.757**	.402**	.267**
	p		.000	.000	.007
	n	100	100	100	100
Philanthropic (P)	r	.757**	1	.427**	.364**
	p	.000		.000	.000
	n	100	100	100	100
Legal (L)	r	.402**	.427**	1	.885**
	p	.000	.000		.000
	n	100	100	100	100
Ethical responsibilities (ER)	r	.267**	.364**	.885**	1
	p	.007	.000	.000	
	n	100	100	100	100

Note: ** Significant correlation at $\alpha = 1\%$, $r =$ Pearson coefficient of correlation.

Regression path coefficient is interpreted as "if X deviates by 1-unit Y deviates by ' β ' units (with ' β ' being the path coefficient)". From Table 3 below, if the Visser CSR pyramid changes by one standard deviation then the four layers, namely Economic, Ethical responsibilities, Legal, Philanthropic, change by 0.291; 0.314; 0.338; 0.307 standard deviation,

respectively. The t-statistics values of factor loadings of all four layers in the Visser paradigm in Figure 4 below and are >1.96 , implying a significant contribution. Likewise, the importance of all regression (β) path coefficients in Figure 3 are >1.96 , confirming statistically substantial contributions at the level of significance of 5%.

Figure 3. Measurement model — Four layers (regression path coefficient) of Visser paradigm forming CSR platform

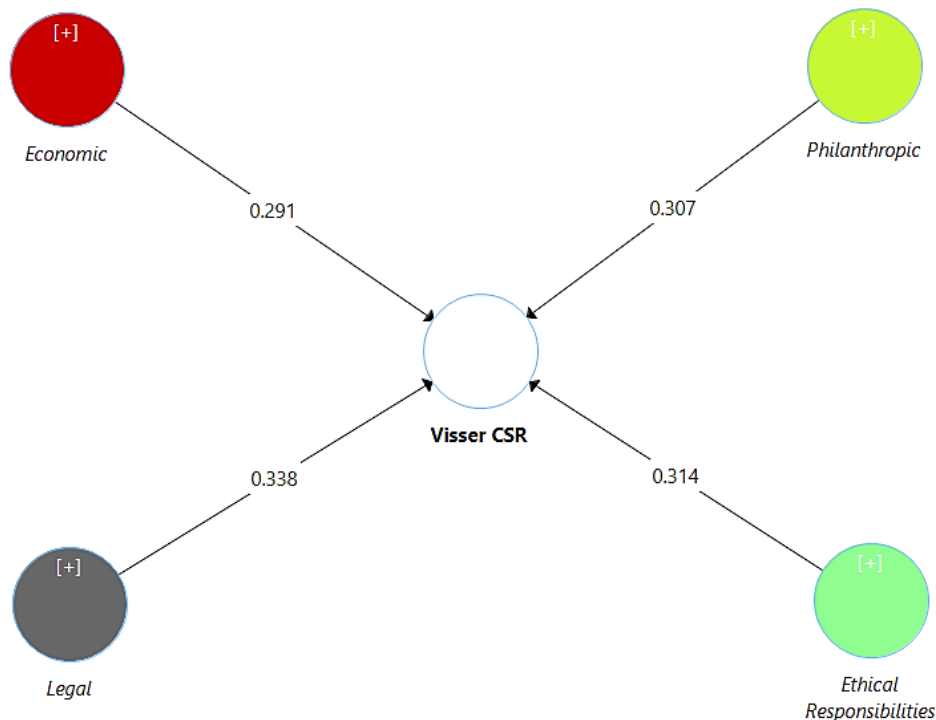
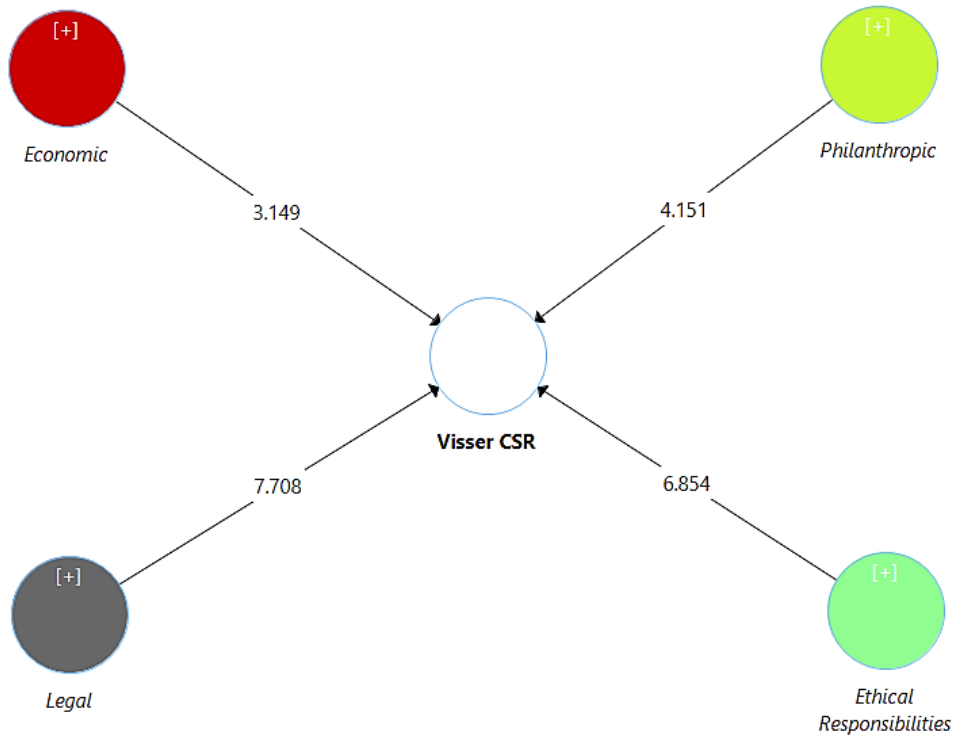


Table 3. Visser CSR pyramid layers

	r	SD	T	p
Economic	0.291	0.09	3.15	0.002
Ethical responsibilities	0.314	0.05	6.85	0.000
Legal	0.338	0.04	7.71	0.000
Philanthropic	0.307	0.07	4.15	0.000

Figure 4. Showing the significance (t-statistics) of four layers forming Visser CSR paradigm



For RQ2, Table 4 presents the mean scores of CSR-I taken from Planken et al. (2013), as evaluated by the respondents. Assigned weightage to each item was shared by the respondents by positioning them from one to six. Activity that focuses on elevating the working conditions for its employees, was evaluated as the most significant among the six activities ($M = 4.69$, with $SD = 0.662$). Environmental was rated as the second most important ($M = 4.68$, $SD = .680$); however, when compared to working conditions there isn't a marked difference between the "working conditions" and "environmental" initiatives. The ensuing activities were rated in

the mentioned diminishing significance: Ethical practices ($M = 4.38$, $SD = 0.814$); Charitable initiatives ($M = 4.02$, $SD = .829$); Social initiatives ($M = 3.94$, $SD = .827$) and Sponsoring initiatives ($M = 3.74$, $SD = .917$). The mean values of all the six CSR-I are greater than or close to 4 ($>$ or ≈ 4), indicating that the respondents agree with the importance (in favour) that such hypothesis holds. Apparently, there is a strong presence of these six CSR-I most frequently reported by corporations as proposed by Planken et al. (2013) and supported by Indian consumers.

Table 4. Representing mean of CSR initiatives assessed by Indian consumers

	<i>n</i>	<i>Min</i>	<i>Max</i>	<i>M</i>	<i>SD</i>
Social	100	1	5	3.94	.827
Environmental	100	2	5	4.68	.680
Charitable	100	1	5	4.02	.829
Working conditions	100	2	5	4.69	.662
Sponsoring: Sports, Education, Arts	100	1	5	3.74	.917
Ethical practices	100	1	5	4.38	.814
CSR initiatives	100	8	30	25.45	3.580
Valid N (listwise)	100				

Table 5 is the assessment of the correlational examination of the six CSR-I with CSR initiative paradigm. All the six initiatives of CSR are highly positively correlated with the CSR initiative paradigm with $*** p < 0.000$. All the six items portraying the CSR-I as found in Table 6, every segment has huge medium to high r (there exist "r" between all the inter items, as $p < .01$, thus affirming relationships between the items under examination

shaping the CSR-I). Cronbach's alpha (α) is a way of measuring the level of consistency, the six initiatives proposed in Planken et al.'s (2013) CSR initiative paradigm, the $\alpha = .847$ (Items = 6, $n = 100$), suggesting high internal consistency in the proposed six initiatives. Thus, internal consistency estimates for the six initiatives are found to be excellent and indicated that all subitems have high consistency and reliability.

Table 5. Correlational examination of the six CSR initiatives with CSR initiative paradigm

	CSR-I	(1)	(2)	(3)	(4)	(5)	(6)
CSR-I	1	.719	.765	.794	.775	.750	.745
		.000	.000	.000	.000	.000	.000
	100	100	100	100	100	100	100

Notes: (1) Social initiatives, (2) Environmental initiatives, (3) Charitable initiatives, (4) Working conditions, (5) Sponsoring: Sports, Education, Arts etc., (6) Ethical practices.

Regression path coefficient is interpreted as “if X deviates by 1-unit Y deviates by ‘ β ’ units (with ‘ β ’ being the path coefficient)”. As per Table 6, if CSR initiatives paradigm changes by one standard deviation, then the six initiatives, namely Charitable, Environmental, Ethical practices, Social, Sponsoring: Sports, Education, Arts, Working conditions, change by 0.227; 0.232; 0.211; 0.200; 0.209; 0.234 standard

deviation, respectively. The t-statistics values of factor loadings of all six initiatives in the CSR initiative paradigm in Figure 6 are >1.96, implying a significant contribution. Likewise, the importance of all regression (β) path coefficients in Figure 5 are >1.96, confirming statistically substantial contributions at the level of significance of 5%.

Table 6. All six items are significantly contributing to the CSR initiative paradigm

	β	SD	T	P
Charitable -> CSR initiatives	0.227	0.03	8.44	0.000
Environmental -> CSR initiatives	0.232	0.02	9.84	0.000
Ethical practices -> CSR initiatives	0.211	0.02	10.84	0.000
Social -> CSR initiatives	0.200	0.02	9.98	0.000
Sponsoring: Sports, Education, Arts -> CSR initiatives	0.209	0.03	8.07	0.000
Working conditions -> CSR initiatives	0.234	0.03	9.46	0.000

Figure 5. Regression coefficient, showing the contribution towards CSR-I

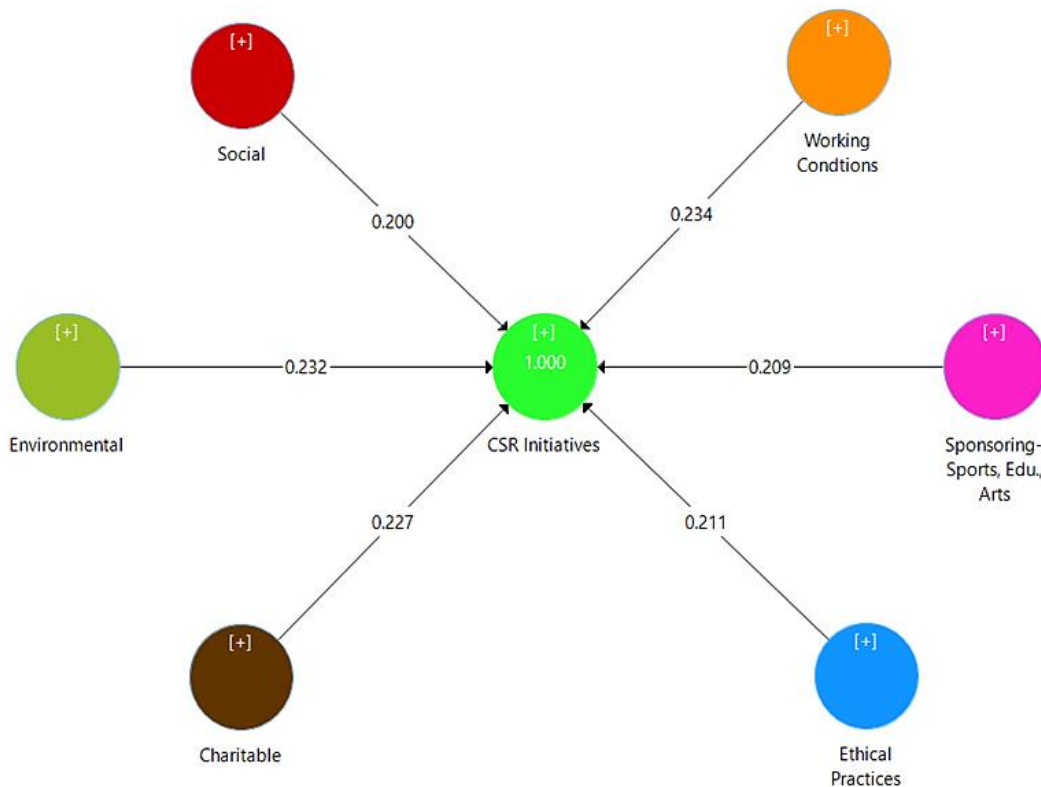
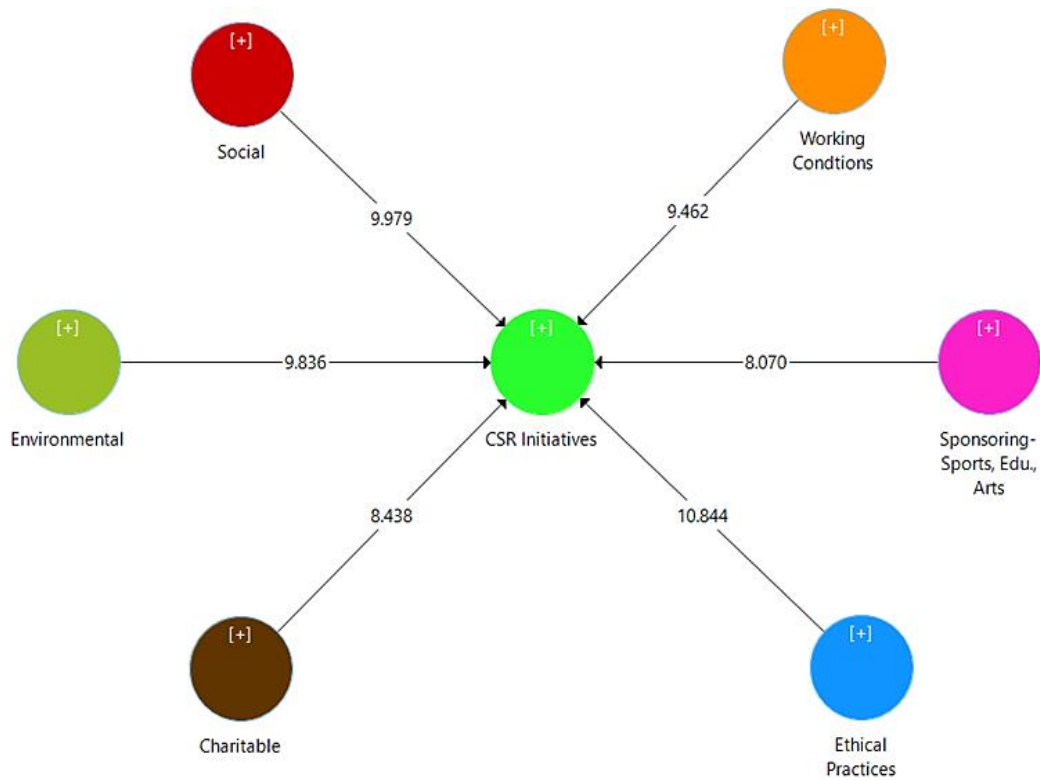


Figure 6. T-statistics, showing the significance of six dimensions measuring CSR-I



For RQ3, the impact of six CSR-MRS was measured by the respondents on the Likert scale of 1 to 5, taking the dependent variable as purchase intention (PI). The six strategies were derived from Kotler and Lee (2005), and the statements were taken from Planken et al. (2013).

Table 7 presents the mean scores and standard deviations of the significance respondents attached to the six CSR-MRS. Strategy 6, socially responsible business practices, was appraised as the main advertising methodology among the six introduced ($M = 4.59, SD = 0.78$). The second most important

was marketing Strategy 5, ($M = 4.15, SD = .947$), followed by Strategy 4 ($M = 4.08, SD = .907$); Strategy 2 ($M = 3.83, SD = .933$); Strategy 3 ($M = 3.60, SD = 1.18$), lastly, Strategy 1 was evaluated the most insignificant ($M = 3.37, SD = 1.051$). The six marketing strategies stated in Planken et al. (2013) and derived from Kotler and Lee (2005); $\alpha = .799$ (Items = 6, $n = 100$), suggesting high internal consistency in the proposed six strategies. Thus, internal consistency estimates for the six strategies are found to be excellent and indicated that all subitems have high consistency and reliability.

Table 7. The prominence of all Kotler and Lee’s (2005) strategies enhancing willingness to buy products amongst Indian consumers

	<i>N</i>	<i>Min</i>	<i>Max</i>	<i>M</i>	<i>SD</i>
Strategy 1	100	1	5	3.37	1.051
Strategy 2	100	1	5	3.83	.933
Strategy 3	100	1	5	3.60	1.181
Strategy 4	100	1	5	4.08	.907
Strategy 5	100	1	5	4.15	.947
Strategy 6	100	1	5	4.59	.780
Valid N (listwise)	100				

Table 8 is the assessment of the correlational examination of the six stated CSR-MRS with CSR marketing strategies paradigm which leads to consumer willingness to buy a product from

the company. All the six marketing strategies of CSR are highly positively correlated with the CSR marketing strategies paradigm derived from Kotler and Lee (2005).

Table 8. Correlational examination CSR-based marketing divulgence strategies paradigm derived from Kotler and Lee (2015)

	<i>S-1</i>	<i>S-2</i>	<i>S-3</i>	<i>S-4</i>	<i>S-5</i>	<i>S-6</i>
Willingness to buy	.803**	.828**	.804**	.702**	.552**	.519**
	.000	.000	.000	.000	.000	.000
	100	100	100	100	100	100

Note: ** $p < 0.000$.

Table 9 presents the next objective which is to explore which marketing strategy best describes consumers PI, i.e., willingness to buy company's product using stepwise regression Model $R^2 = 98.2\%$ indicating measure of variability in the outcome, i.e.,

willingness to buy is accounted for by the predictors (Strategies 2, 3, 5, 4, and 6). Said another way, 98.2% of the variations (influence) in the willingness is explained by Model 5.

Table 9. Marketing strategy best describes consumers PI, i.e., willingness to buy company's product using a stepwise regression model

Model	R	R ²	Adjusted R ²	S
1	.828 ^a	.685	.682	2.328
2	.910 ^b	.829	.825	1.727
3	.961 ^c	.923	.921	1.160
4	.979 ^d	.958	.956	.865
5	.991 ^e	.982	.981	.575
6	1.000 ^f	1.000	1.000	.000

Notes: a. Model 1: Strategy 2; b. Model 2: Strategy 2, Strategy 3; c. Model 3: (Constant), Strategy 2, Strategy 3, Strategy 5; d. Model 4: (Constant), Strategy 2, Strategy 3, Strategy 5, Strategy 4; e. Model 5: (Constant), Strategy 2, Strategy 3, Strategy 5, Strategy 4, Strategy 6; f. Model 6: (Constant), Strategy 2, Strategy 3, Strategy 5, Strategy 4, Strategy 6, Strategy 1.

Table 10 uses ANOVA to find the best fit model in CSR marketing strategies to be used by companies to increase consumers' willingness to buy its product. Model 5 comprising a mix of Strategies 2, 3, 5, 4, 6, is a good fit. F-statistic represents how much new change has been clarified as against

unexplained changeability that is in the information. Model 5 is a good fit of the data represented by a high F-value; i.e., systematic variance is upright against the noise (unsystematic variance). Model 5 ($F = MS_m/MS_r = 1002.40$, $df = 5$, $sig .000^{**}$).

Table 10. ANOVA to find the best fit model in CSR-based marketing divulgence strategies

Model		SS	df	MS	F	Sig.
1	Regression	1156.259	1	1156.259	213.276	.000 ^b
	Residual	531.301	98	5.421		
	Total	1687.560	99			
2	Regression	1398.356	2	699.178	234.507	.000 ^c
	Residual	289.204	97	2.981		
	Total	1687.560	99			
3	Regression	1558.309	3	519.436	385.807	.000 ^d
	Residual	129.251	96	1.346		
	Total	1687.560	99			
4	Regression	1616.554	4	404.139	540.704	.000 ^e
	Residual	71.006	95	.747		
	Total	1687.560	99			
5	Regression	1656.493	5	331.299	1002.408	.000 ^f
	Residual	31.067	94	.331		
	Total	1687.560	99			
6	Regression	1687.560	6	281.260	.	. ^g
	Residual	.000	93	.000		
	Total	1687.560	99			

Notes: a. Dependent variable: Willingness to buy; b. Model 1: Strategy 2; c. Model 2: Strategy 2, Strategy 3; d. Model 3: Strategy 2, Strategy 3, Strategy 5; e. Model 4: Strategy 2, Strategy 3, Strategy 5, Strategy 4; f. Model 5: Strategy 2, Strategy 3, Strategy 5, Strategy 4, Strategy 6; g. Model 6: Strategy 2, Strategy 3, Strategy 5, Strategy 4, Strategy 6, Strategy 1.

Table 11 helps us further understand which strategy amongst Strategies 2, 3, 5, 4, 6 in Model 5 has the maximum impact on consumer willingness to buy a company's product. As clearly seen above, one unit increase in strategy is positively associated with (β) willingness to buy with respective β noted to be: Strategy 2 ($\beta_2 = 1.50$ units increase in willingness to buy), Strategy 3 ($\beta_3 = 1.48$ units increase in willingness to buy).

Regression path coefficient is interpreted as "if X deviates by 1-unit Y deviates by ' β ' units (with ' β ' being the path coefficient)". As per Table 11, if

the CSR marketing strategy paradigm changes by one standard deviation, then the six strategies, namely Strategy 1, Strategy 2, Strategy 3, Strategy 4, Strategy 5, Strategy 6, change by 0.271; 0.281; 0.266; 0.232; 0.159; 0.57 standard deviation, respectively. The t-statistics values of factor loadings of all six strategies in the CSR marketing strategy paradigm in Figure 8 are >1.96 , implying a significant contribution. Likewise, the importance of all regression (β) path coefficients in Figure 7 are >1.96 , confirming statistically substantial contributions at the level of significance of 5%.

Table 11. Calculation of strategies in Model 5 with maximum impact on consumer willingness to buy a company's product

Model		Unstandardized coefficients		Standardized coefficients	t	Sig.
		B	Std. error	Beta		
1	(Constant)	9.585	.989		9.694	.000
	Strategy 2	3.664	.251	.828	14.604	.000
2	(Constant)	8.493	.743		11.426	.000
	Strategy 2	2.383	.234	.538	10.173	.000
	Strategy 3	1.667	.185	.477	9.011	.000
3	(Constant)	4.232	.634		6.672	.000
	Strategy 2	2.097	.160	.474	13.146	.000
	Strategy 3	1.540	.125	.440	12.335	.000
	Strategy 5	1.400	.128	.321	10.900	.000
4	(Constant)	2.713	.503		5.394	.000
	Strategy 2	1.657	.129	.374	12.852	.000
	Strategy 3	1.441	.094	.412	15.374	.000
	Strategy 5	1.230	.098	.282	12.600	.000
	Strategy 4	1.046	.119	.230	8.828	.000
5	(Constant)	.379	.396		.958	.341
	Strategy 2	1.507	.087	.340	17.355	.000
	Strategy 3	1.488	.062	.426	23.824	.000
	Strategy 5	.990	.068	.227	14.458	.000
	Strategy 4	.920	.080	.202	11.546	.000
	Strategy 6	.926	.084	.175	10.993	.000
6	(Constant)	-8.882E-15	.000		.	.
	Strategy 2	1.000	.000	.226	.	.
	Strategy 3	1.000	.000	.286	.	.
	Strategy 5	1.000	.000	.229	.	.
	Strategy 4	1.000	.000	.220	.	.
	Strategy 6	1.000	.000	.189	.	.
	Strategy 1	1.000	.000	.255	.	.

Note: a. Dependent variable: Willingness to buy.

Figure 7. Measurement model - Marketing strategies (regression path coefficient) lead to willingness to buy

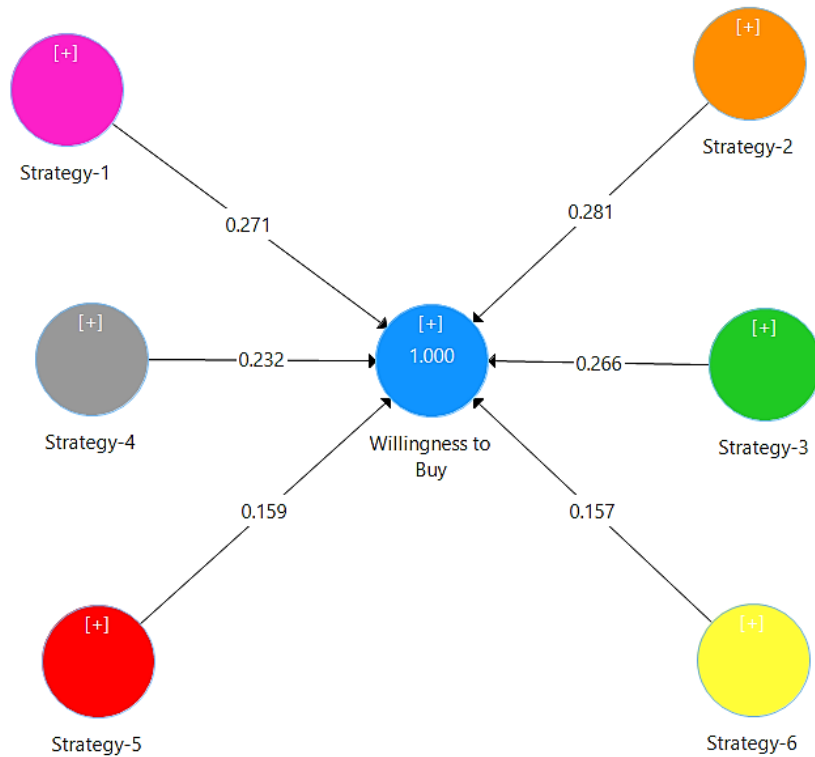


Figure 8. Showing the significance (t-statistics) of marketing strategies leading to the willingness to buy

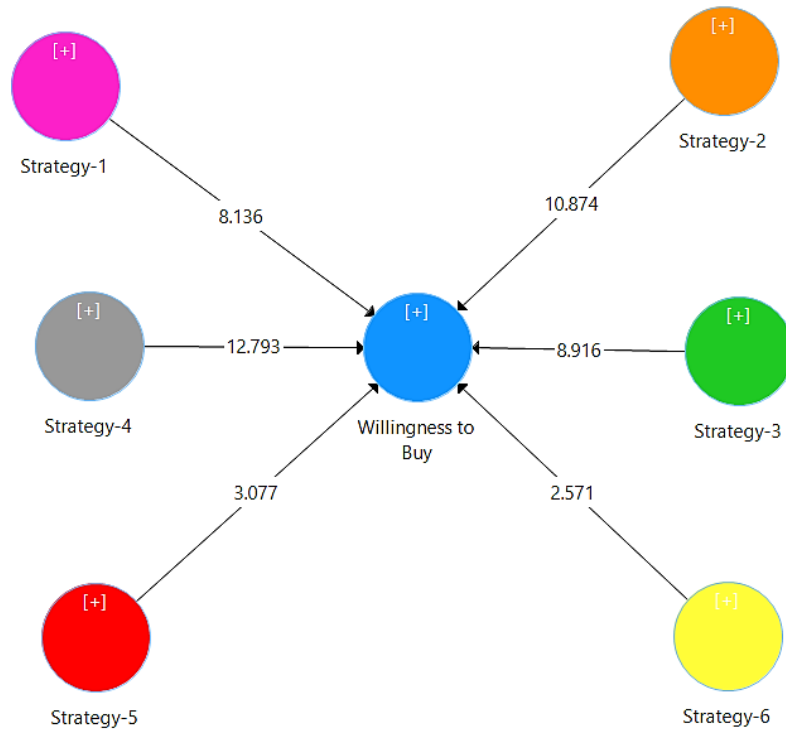


Table 12. Six strategies significantly contributing to the CSR-based marketing divulgence strategy paradigm since the p-value is < .05.

Purchase intention	β	SD	T	P
Strategy 1 -> Willingness to buy	0.271	0.03	8.14	0.000
Strategy 2 -> Willingness to buy	0.281	0.03	10.87	0.000
Strategy 3 -> Willingness to buy	0.266	0.03	8.92	0.000
Strategy 4 -> Willingness to buy	0.232	0.02	12.79	0.000
Strategy 5 -> Willingness to buy	0.159	0.05	3.08	0.002
Strategy 6 -> Willingness to buy	0.157	0.06	2.57	0.010

For RQ4, the validation of the self-administered questionnaire was checked using Reynolds SD to validate the responses received through correlations. The relation was tested between the social desirability scale and the responses captured using the three dependent variables: CSR-P, CSR-I, and CSR-MSR. There exists a significant negative correlation between social desirability with Economic ($r = -0.307, p < .001$), Legal ($r = -.463, p < .000$), Ethical ($r = -.524, p < .000$) layers of CSR-P. Similarly, significant negative correlations were found for four of the six CSR-MSR: Strategy 1 ($r = -0.518, p < .000$); Strategy 2 ($r = -0.227, p < .022$); Strategy 3 ($r = -0.600, p < .000$); Strategy 5 ($r = -0.259,$

$p < .008$) and Strategy 6 ($r = -0.246, p < .013$). Last, significant negative correlations were found between social desirability and two of six CSR-I, Social ($r = -0.487, p < .000$) and Ethical practices ($r = -0.325, p < .000$). Table 13 shows high scores on the SDR scale demonstrating that respondents didn't furnish any socially attractive replies alongside above explained noteworthy negative correlations between the SD scale and dependent variables. In other words, social desirability may have been a powerful factor for four of sixteen CSR variables examining for significant correlations (r) between social desirability and CSR-P, CSR-I, and CSR-MSR.

Table 13. High scores on the SDR scale demonstrating that respondents didn't furnish any socially attractive replies

	N	Min	Max	M	SD
SD1	100	1.00	5.00	3.8900	1.19675
SD2	100	1.00	5.00	3.9400	.93008
SD3	100	1.00	5.00	2.8000	1.48392
SD4	100	1.00	5.00	3.0200	1.32558
SD5	100	1.00	5.00	2.8100	1.46815
SD6	100	1.00	5.00	3.4000	1.15470
SD7	100	1.00	5.00	2.9500	1.21751
SD8	100	1.00	5.00	3.3000	1.10554
SD9	100	1.00	5.00	3.1600	1.27699
SD10	100	1.00	5.00	3.2800	1.11083
SD11	100	1.00	5.00	3.0700	1.31237
Valid N (listwise)	100				

Although no relative experiential research has been conducted in India, the order of the CSR layers (CSR-P) in the Indian context follows the findings of the study conducted by Visser (2005) from the African perspective. Economic duties take precedence in India, as they do in Africa, followed by the remaining platforms. Results of Indian consumer's attitudes towards CSR initiatives mirror the results of the study conducted by Planken et al. (2013), where working conditions for its employees and environmental impacts are the most significant factors indicating the importance of concerns revolving around "Earth and Humanity". When observing Indian consumer's attitudes towards CSR-MRS and comparing the findings to those of Planken et al. (2013), evaluation of socially responsible business (Strategy 6) resulted in a significantly higher positive evaluation of the company than any of the other five strategies in both cases. CSR-MRP findings support the goal of developing an effective CSR policy message that is focused on CSR problems that stakeholders relate to and care about.

5. DISCUSSION

With this study, we conclude that Indian consumers' perspectives towards the four CSR-P were similar to the order of the layers of Africa's Corporate Social Responsibility Pyramid modified and proposed by Visser (2005) in the context of a developing economy. Economic responsibilities are more focal for a country like Africa while philanthropy is concurred the second-most elevated need, trailed by legal and afterward ethical responsibilities. Similarly, the findings for Indian consumers rank economic and philanthropic responsibilities equally important followed by legal and ethical responsibilities. These discoveries are nothing unexpected, as a monetary commitment of organizations in India is profoundly valued by governments and networks equally. The scope of economic obligation for a developing economy goes from producing speculation and pay; responsible production and delivery of safe items for the people of the country; creation of work opportunities; investment in human resources; setting up different nearby business linkages; spreading worldwide business principles; supporting innovation move and building a physical and institutional framework. Also, the relatively high importance attached to the philanthropic platform by Indian consumers, as compared to legal and ethical responsibilities, can be supported by Wayne Visser's (2005) study. This study infers that an emerging economy is more likely to value CSR, which works towards creating a larger funding pipeline for corporate and social, than legal. This expresses the significance of guaranteeing great associations with government authorities or morals, which centres around embracing wilful codes of administration and morals in CSR.

6. CONCLUSION

Regarding the Indian customer's disposition to six CSR activities, it tends to be deduced that perspectives toward "uplifting working conditions of

the employees", wherein the organization acquaints programs with the focal aim of improvising the culture, surroundings, etc. (e.g., advancing wellbeing and gender/cultural diversity on the work floor, offering childcare offices for company employees' and activities to support the "green initiatives"), wherein the organization embeds activities focused at preserving and limiting harm to the environment (e.g., utilizing raw materials mindfully, sparing energy, or ensuring the indigenous habitat), as the most significant. Whereas, "sponsoring" and "socially oriented" were the most insignificant activities.

As for Indian consumers' reaction to Kotler and Lee's (2005) six CSR-based marketing divulgence strategies, it very well may be inferred that among the CSR-based advertising methodologies, Strategy 6 of socially responsible business practices was evaluated as the most significant among the general six strategies. The investigation shows that the technique of socially capable business prompted a more uplifting demeanour toward the organization. To examine a bunch of techniques that could be utilized by an organization to build consumers' willingness to purchase its items when contrasted with utilizing a solitary procedure in disconnection, a stepwise regression characterized the best fit model involving a blend of Strategy 2, Strategy 3, Strategy 4, Strategy 5, and Strategy 6.

Taking everything into account, the findings underline the significance of examining consumers' attitudes and the fundamental interest in a nation, prior to making a viable CSR strategy correspondence that adjusts to CSR issues. This will help in unravelling what meets the CSR desires which consumers view as significant, which thusly impacts the organization's picture and prompts an eagerness to buy that organization's products.

This research was subject to certain limitations. Firstly, the assortment of information has coincided with an ongoing global pandemic. It is extremely likely for the respondents to be preoccupied with this pandemic's impact, while the corresponding impact of the same on taking up sustainability as a way of life as they may have considered "CSR" as less of a priority in society prior to the pandemic. Secondly, the sample size for this exploratory study was restricted to a minimum of a 100 graduate consumer segments. For future studies, if we increase the sample size, then the in-depth study of variables is possible using other software like AMOS. Thirdly, the social desirability scale meaningfully corresponding with ten out of the sixteen variables tested, leaving the remaining four with a possibility to impact the study. Next, there are limitations regarding consumers' awareness and perception of CSR topics in general as in this study the assumption was made on the minimum awareness and understanding of CSR. Ultimately, how predominant is CSR as a factor for consumers while settling on their purchasing choices is likewise a vital impediment in this investigation.

REFERENCES

1. Ajina, A. S., Roy, S., Nguyen, B., Japutra, A., & Al-Hajla, A. H. (2020). Enhancing brand value using corporate social responsibility initiatives. *Qualitative Market Research*, 23(4), 575-602. <https://doi.org/10.1108/QMR-11-2017-0145>
2. Arli, D. I., & Lasmono, H. K. (2010). Consumers' perception of corporate social responsibility in a developing country. *International Journal of Consumer Studies*, 34(1), 46-51. <https://doi.org/10.1111/j.1470-6431.2009.00824.x>
3. Bala, M., & Singh, N. (2014). Empirical study of the components of CSR practices in India: A comparison of private, multinational and public sector companies. *Pacific Business Review International*, 7(1), 61-72. Retrieved from <https://ssrn.com/abstract=3554616>
4. Becker-Olsen, K. L., Cudmore, B. A., & Hill, R. P. (2006). The impact of perceived corporate social responsibility on consumer behaviour. *Journal of Business Research*, 59(1), 46-53. <https://doi.org/10.1016/j.jbusres.2005.01.001>
5. Beckmann, S. C. (2007). Consumers and corporate social responsibility: Matching the unmatchable? *Australasia Marketing Journal*, 15(1), 27-36. [https://doi.org/10.1016/S1441-3582\(07\)70026-5](https://doi.org/10.1016/S1441-3582(07)70026-5)
6. Berens, G., van Riel, C. B. M., & van Rekom, V. J. (2007). The CSR-quality trade-off: When can corporate social responsibility and corporate ability compensate each other? *Journal of Business Ethics*, 74(3), 233-252. <https://doi.org/10.1007/s10551-006-9232-0>
7. Berle, A. A., & Means, G. C. (1948). *The modern corporation and private property*. New York, NY: Macmillan.
8. Bhattacharya, C. B., & Sen, S. (2004). Doing better at doing good: When, why, and how consumers respond to corporate social initiatives. *California Management Review*, 47(1), 9-24. <https://doi.org/10.2307/41166284>
9. Brown, T. J., & Dacin, P. A. (1997). The company and the product: Corporate associations and consumer product responses. *Journal of Marketing*, 61(1), 68-84. <https://doi.org/10.2307/1252190>
10. Burton, B. K., Farh, J.-L., & Hegarty, W. H. (2000). A cross-cultural comparison of corporate social responsibility orientation: Hong Kong vs. United States students. *Teaching Business Ethics*, 4(2), 151-167. <https://doi.org/10.1023/A:1009862130160>
11. Carroll, A. B. (1983). Corporate social responsibility: Will industry respond to cut-backs in social program funding? *Vital Speeches of the Day*, 49, 604-608.
12. Carroll, A. B. (1991). The pyramid of corporate social responsibility: Toward the moral management of organizational stakeholders. *Business Horizons*, 34(4), 39-48. [https://doi.org/10.1016/0007-6813\(91\)90005-G](https://doi.org/10.1016/0007-6813(91)90005-G)
13. Carroll, A. B. (1999). Corporate social responsibility: Evolution of a definitional construct. *Journal of Business & Society*, 38(3), 268-295. <https://doi.org/10.1177/000765039903800303>
14. Chapple, W., & Moon, J. (2005). Corporate social responsibility (CSR) in Asia: A seven-country study of CSR web site reporting. *Business and Society*, 44(4), 415-441. <https://doi.org/10.1177/0007650305281658>
15. Crane, A. (2000). Corporate greening as amoralization. *Organization Studies*, 21(4), 673-696. <https://doi.org/10.1177/0170840600214001>
16. Crane, A., & Matten, D. (2004). *Business ethics*. Oxford, England: Oxford University Press.
17. Creyer, E. H. (1997). The influence of firm behaviour on purchase intention: Do consumers really care about business ethics? *Journal of Consumer Marketing*, 14(6), 421-432. <https://doi.org/10.1108/07363769710185999>
18. Dahl, F., & Persson, S. (2008). *Communication of CSR: How Swedish consumers' perceptions and behaviour are influenced by promoted CSR activities* (Master thesis, Jönköping University, Sweden). Retrieved from <http://hj.diva-portal.org/smash/record.jsf?pid=diva2%3A3807&dsid=7948>
19. Edmondson, V. C., & Carroll, A. B. (1999). Giving back: An examination of the philanthropic motivations, orientations and activities of large black-owned businesses. *Journal of Business Ethics*, 19(2), 171-179. <https://doi.org/10.1023/A:1005993925597>
20. Esrock, S. L., & Leichty, G. B. (1998). Social responsibility and corporate web pages: Self-presentation or agenda setting? *Public Relations Review*, 24(3), 305-319. [https://doi.org/10.1016/S0363-8111\(99\)80142-8](https://doi.org/10.1016/S0363-8111(99)80142-8)
21. Furnham, A. (1986). Response bias, social desirability and dissimulation. *Personality and Individual Differences*, 7(3), 385-400. [https://doi.org/10.1016/0191-8869\(86\)90014-0](https://doi.org/10.1016/0191-8869(86)90014-0)
22. Garriga, E., & Mele, D. (2004). Corporate social responsibility theories: Mapping the territory. *Journal of Business Ethics*, 53, 51-71. <https://doi.org/10.1023/B:BUSI.0000039399.90587.34>
23. Guo, Z., Hou, S., & Li, Q. (2020). Corporate social responsibility and firm value: The moderating effects of financial flexibility and R&D investment. *Sustainability*, 12(20), 8452. <https://doi.org/10.3390/su12208452>
24. Handelman, J. M., & Arnold, S. J. (1999). The role of marketing actions with a social dimension: Appeals to the institutional environment. *Journal of Marketing*, 63(3), 33-48. <https://doi.org/10.1177/002224299906300303>
25. Hongdao, Q., Bibi, S., Khan, A., Ardito, L., & Nurunnabi, M. (2019). Does what goes around really come around? The mediating effect of CSR on the relationship between transformational leadership and employee's job performance in law firms. *Sustainability*, 11(12), 3366. <https://doi.org/10.3390/su11123366>
26. Jamali, D., & Mirshak, R. (2007). Corporate social responsibility (CSR): Theory and practice in a developing country context. *Journal of Business Ethics*, 72(3), 243-262. <https://doi.org/10.1007/s10551-006-9168-4>
27. Jones, T. M. (1995). Instrumental stakeholder theory: A synthesis of ethics and economics. *Academy of Management Review*, 20(2), 404-437. <https://doi.org/10.2307/258852>
28. Kakabadse, N. K., & Rozuel, C. (2006). Meaning of corporate social responsibility in a local French hospital: A case study. *Society and Business Review*, 1(1), 77-96. <https://doi.org/10.1108/17465680610643364>
29. Koch, C., Bekmeier-Feuerhahn, S., Bögel, P. M., & Adam, U. (2019). Employees' perceived benefits from participating in CSR activities and implications for increasing employees engagement in CSR. *Corporate Communications: An International Journal*, 24(2), 303-317. <https://doi.org/10.1108/CCIJ-12-2017-0123>
30. Kotler, P., & Lee, N. J. (2005). *Corporate social responsibility: Doing the most good for your company and your cause*. Hoboken, NJ: John Wiley & Sons, Inc.
31. Levin, J., & Montag, I. (1987). The effect of testing instructions for handling social desirability on the Eysenck personality questionnaire. *Personality and Individual Differences*, 8(2), 163-167. [https://doi.org/10.1016/0191-8869\(87\)90170-X](https://doi.org/10.1016/0191-8869(87)90170-X)

32. Li, Y.-B., Zhang, G.-Q., Wu, T.-J., & Peng, C.-L. (2020). Employee's corporate social responsibility perception and sustained innovative behavior: Based on the psychological identity of employees. *Sustainability*, 12(20), 8604. <https://doi.org/10.3390/su12208604>
33. Maignan, I., & Ralston, D. A. (2002). Corporate social responsibility in Europe and the U.S.: Insights from businesses' self-presentations. *Journal of International Business Studies*, 33(3), 497-514. <https://doi.org/10.1057/palgrave.jibs.8491028>
34. McWilliams, A., & Siegel, D. (2001). Corporate social responsibility: A theory of the firm perspective. *The Academy of Management Review*, 26(1), 117-127. <https://doi.org/10.5465/amr.2001.4011987>
35. Morsing, M., Schultz, M., & Neilson, K. U. (2008). The 'Catch 22' of communicating CSR: Findings from a Danish study. *Journal of Marketing Communications*, 14(2), 97-111. <https://doi.org/10.1080/13527260701856608>
36. Pinkston, T. S., & Carroll, A. B. (1994). Corporate citizenship perspectives and foreign direct investment in the US. *Journal of Business Ethics*, 13(3), 157-169. <https://doi.org/10.1007/BF02074814>
37. Planken, B., Nickerson, C., & Sahu, S. (2013). CSR across the globe: Dutch and Indian consumers' responses to CSR. *International Journal of Organizational Analysis*, 21(3), 357-372. <https://doi.org/10.1108/IJOA-Jan-2012-0551>
38. Planken, B., Sahu, S., & Nickerson, C. (2010). Corporate social responsibility communication in the Indian context. *Journal of Indian Business Research*, 2(1), 10-22. <https://doi.org/10.1108/17554191011032910>
39. Pomeroy, A., & Dolnicar, S. (2009). Assessing the prerequisite of successful CSR implementation: Are consumers aware of CSR initiatives? *Journal of Business Ethics*, 85(2), 285-301. <https://doi.org/10.1007/s10551-008-9729-9>
40. Reynolds, W. N. (1982). Development of reliable and valid short forms of the Marlowe Crowne social desirability scale. *Journal of Clinical Psychology*, 38(1), 119-125. [https://doi.org/10.1002/1097-4679\(198201\)38:1<119::AID-JCLP2270380118>3.0.CO;2-I](https://doi.org/10.1002/1097-4679(198201)38:1<119::AID-JCLP2270380118>3.0.CO;2-I)
41. Sagar, P., & Singla, A. (2004). Trust and corporate social responsibility: Lessons from India. *Journal of Communication Management*, 8(3), 282-290. <https://doi.org/10.1108/13632540410807691>
42. Schoeneborn, D., Morsing, M., & Crane, A. (2020). Formative perspectives on the relation between CSR communication and CSR practices: Pathways for walking, talking, and t(w)alking. *Business and Society*, 59(1), 5-33. <https://doi.org/10.1177/0007650319845091>
43. Sen, S., & Bhattacharya, C. B. (2001). Does doing good always lead to doing better? Consumer reactions to corporate social responsibility. *Journal of Marketing Research*, 38(2), 143-156. <https://doi.org/10.1509/jmkr.38.2.225.18838>
44. Silva, P. M. D., & Verschoore, J. R. (2020). The influence of relational pluralism in developing collective corporate social responsibility strategies. *Social Responsibility Journal*. Advance online publication. <https://doi.org/10.1108/SRJ-02-2019-0068>
45. Singh, R., & Malla, S. S. (2016). A corporate social responsibility initiative on primary education: The Engineers India Limited case study. *International Journal of Indian Culture and Business Management*, 12(3), 273-291. <https://doi.org/10.1504/IJICBM.2016.075533>
46. Singh, R., & Malla, S. S. (2017). Does corporate social responsibility matter in buying behavior? — A study of Indian consumers. *Global Business Review*, 18(3), 781-794. <https://doi.org/10.1177/0972150917692206>
47. Singh, R., & Malla, S. S. (2021). Impact of corporate social responsibility on employees commitment: An empirical study of public sector organizations in India. *International Journal of Public Sector Performance Management (IJPSM)*, 7(2), 250-263. <https://doi.org/10.1504/IJPSM.2021.10036677>
48. Smith, N. C. (2003). Corporate social responsibility: Whether or how? *California Management Review*, 45(4), 52-76. <https://doi.org/10.2307/41166188>
49. Uçkun, S., Arslan, A., & Yener, S. (2020). Could CSR practices increase employee affective commitment via moral attentiveness? *Sustainability*, 12(19), 8207. <https://doi.org/10.3390/su12198207>
50. van Marrewijk, M. (2003). Concepts and definitions of CSR and corporate sustainability: Between agency and communion. *Journal of Business Ethics*, 44, 95-105. <https://doi.org/10.1023/A:1023331212247>
51. Visser, W. (2005). Revisiting Carroll's CSR pyramid: An African perspective. In E. R. Pedersen, & M. Huniche (Eds.), *Corporate citizenship in developing countries: New partnership perspectives* (Chapter 1). Frederiksberg, Denmark: Copenhagen Business School.
52. Visser, W. (2008). Corporate social responsibility in developing countries. In A. Crane, D. Matten, A. McWilliams, J. Moon, & D. S. Siegel (Eds.), *The Oxford handbook of corporate social responsibility*. <https://doi.org/10.1093/oxfordhb/9780199211593.003.0021>
53. Votaw, D. (1973). Genius becomes rare. In D. Votaw, & S. P. Sethi (Eds.), *The corporate dilemma: Traditional values versus contemporary problems* (pp. 11-46). Englewood Cliffs, NJ: Prentice Hall.
54. Wang, Y., & Holznagel, K.-P. (2021). Evolving cross-sector collaboration in the arts and culture sector: From sponsorship to partnership. *Corporate Reputation Review*, 24, 95-104. <https://doi.org/10.1057/s41299-019-00093-x>
55. Welbeck, E. E. S., Owusu, G. M. Y., Simpson, S. N. Y., & Bekoe, R. A. (2020). CSR in the telecom industry of a developing country: Employees' perspective. *Journal of Accounting in Emerging Economies*, 10(3), 447-464. <https://doi.org/10.1108/JAEE-01-2019-0017>
56. Whitehouse, L. (2003). Corporate social responsibility, corporate citizenship and the Global Compact: A new approach to regulating corporate social power? *Global Social Policy*, 3(3), 299-318. <https://doi.org/10.1177/14680181030033002>