

THE ROLE OF CONSUMER EXPECTATIONS OF CSR IN EXPLAINING CONSUMERS' RESPONSES TOWARD SOCIALLY RESPONSIBLE COMPANIES

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ABSTRACT

Purpose: The objective of this paper is to examine the relationship between consumer expectations of CSR and their responses to socially responsible companies in the Indian context. The definition of CSR was adopted from Carroll's conceptual definition model, which included a company's economic, legal, ethical and philanthropic responsibilities.

Design/ Methodology/ Approach: A structured and non-disguised questionnaire was designed to collect the necessary data. Data on CSR expectations of economic, legal, ethical and philanthropic and consumer responses towards socially responsible companies were obtained from the respondents. A total of 304 responses were collected from various backgrounds. Data was analysed with the help of descriptive statistics and factor analysis.

Findings: The findings demonstrated that CSR expectations of consumers in India are high. A significant and positive association was found between the ethical-philanthropic expectation of CSR and consumer response to socially responsible companies. Other expectations had insignificant effect on consumer responses.

Originality: This paper empirically considers and acknowledges Carroll's model of social responsibilities, and associates it with consumer's responses towards socially responsible companies in general.

Research Limitations/ Implications: The limitation of this study is the limited scope of the model. For more insight into the relevance of CSR, it would be interesting to include other relevant variables from this area. In this study the impact of CSR activities of companies was included in general; it was not related to any particular product or service, company and industry.

Practical Implications: This study offers insights for businesses or companies must embrace social and ethical considerations at all levels of their marketing strategies and programmes. CSR should not be considered as an obligation, instead it can be used as a marketing tool to streamline long term development.

Social Implications: The findings of the study suggest that meeting ethical and philanthropic expectations does not reduce the profits of the companies but is a way of increasing the bottom line while contributing to the welfare of the society.

KEYWORDS: Corporate Social Responsibility, CSR Expectations, Socially Responsible Companies.

Introduction

Nowadays, Corporate social responsibility (CSR) has increasingly become a very important activity of business firms at national and international levels. Generally, "CSR is related to voluntary

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actions of companies aimed at furthering a social good, countering a social ill or addressing the externalities of a company's operations in the world" (Brown and Dacin, 1997; Aguirre et al., 2023).

Certain benefits a company can derive from strategically planned CSR activities viz. improved reputation, access to financing, employee motivation, increased competitiveness, and loyalty of all stakeholders (Ellen et al., 2006; Parisi and Hockerts, 2008; Kolkailah et al., 2012).

The broad concept of CSR includes various dimensions such as philanthropy acts, protection of the environment, well beings of the community, voluntary actions and so on. The literature elucidated non-availability of a common definition of CSR. Due to its wide scope researchers elaborate the meaning of CSR according to their point of research.

In this vein, the **World Business Council for Sustainable Development (WBCSD)** defines CSR as "The continuing commitment by business to contribute to economic development while improving the quality of life of workforce and their families as well as of the community and society at large".

Generally, the resources of the society are used by companies to earn profit. In return, companies provide goods and services as well as a growing healthy economic environment that contributes to generating employment and adequate income for all. In this way, society depends on companies to achieve social and economic goals and thus, the social responsibilities placed on companies are known as Corporate Social Responsibility.

Before entering the market, companies must understand consumer expectations and values which helps in developing customized CSR programs in line with consumer expectations and values, thereby increasing the effectiveness of these programs (Christophera and Luke, 2013; Saharan and Singh, 2015).

The expectations of various stakeholders play a crucial role in influencing the marketing programs of the companies. Generally, consumers are considered to be one of the important groups of stakeholders.

This study makes a significant contribution to the CSR literature, especially in the consumer context. First, it highlights the consumer expectations of CSR. Furthermore, it examines the relationship between consumers' expectations of CSR and their response to socially responsible companies.

The following sections review the key concepts, develop the hypotheses and present the research methodology in detail. After analysis of the data, the results are stated and both the managerial implications and limitations are discussed.

Literature Review and Hypotheses Development

- **Corporate Social Responsibility (CSR)**

The concept of Corporate Social Responsibility (CSR) has been more popular since few decades ago. CSR has become a tool for companies that helps them to sustain their business as well as their relationship with the consumers in the long run (Bala et al., 2010; Bolton and Matilla, 2015; Yeo et al., 2018).

CSR has been defined or conceptualized in different ways by many researchers. As such, Davis (1960) stated that a company's actions and decisions taken for reasons that go at least partially beyond its economic or technical interest are its social responsibility. Whereas, Carroll (1979) refers Eells and Walton's (1961) words, what people consider to be CSR is the society's problems or social issues on which corporate enterprises casts their shadow over social scene and ethical principles that govern the relationship between the corporation and society.

CSR also serve as company's competitive advantage (Lee and Park, 2009; Carroll and Shabana, 2010) and positively affect financial performance (Orlitzky et al., 2003). CSR pertains to concept of continuing business commitments to economic development while behaving ethically and contributing to societal welfare (Ijabadeniyi & Govender, 2019).

Despite the wide scope of CSR, there is no single definition of CSR available. In the absence of any specific definition, researchers define CSR according to their research point. For instance, CSR has been considered as social responsibility, stakeholder responsibility, ethically motivated, a managerial process, exchange process etc. (Maignan & Farrell, 2004). A stakeholder can be a prospective employee, an investor, and consumer who will buy the products or avail its services (Basil and Weber, 2006).

According to Carroll (1979) the definition of CSR can be classified into four responsibilities of a company viz., economic, legal, ethical and philanthropic responsibility. The primary objective of a company is to earn profit by selling products or services. A company must be operated within legal and ethical obligations; society expects it. A company can also go beyond its profit margin to contribute to the development of the society and the environment. This is called philanthropic responsibility.

Carroll (1979) four-part definition of CSR seems to be widely acknowledged and adopted by many researchers. This definition captures the economic and discretionary aspects of CSR and also focus on stakeholder interests and motivation for CSR activities (Carroll and Shabana, 2010; Abdeen et al., 2016).

The need for CSR has been also increasing due to pressure from governmental and non-governmental organizations. According to Astas and Legendre (2009), there are growing ethical concerns among consumers due to their eagerness to know the details of the products or services purchased as well as how the act will benefit society. This means, consumers developed a sense of social benefit rather than personal needs and hence, showed positive attitudes towards a company engaged in social activities (Saharan and Singh, 2015).

The increase in the number of scams and challenges in society has created a need for additional responsibility on businesses. This responsibility is known as Corporate Social Responsibility (CSR) and is considered the biggest priority of companies (Saharan & Singh, 2015).

The concept of CSR is widely used in marketing as well as in management literature (De Bakker et al. 2005; Maignan et al. 2005 and Golob et al. 2008). In both field CSR becomes an important issue when managers think beyond profit maximization and incorporate social initiatives into their business strategies along with meeting stakeholder and social needs (Kotler 1972; Sweeney 1972; and Golob et al. 2008).

CSR is a broad spectrum of activities, including cause related marketing (CRM), sponsoring charitable events, offering employee volunteer programs, charitable donations, protection of the environment, social welfare, etc. (Maignan and Ralston, 2002; Basil and Weber, 2006; Kotler and Lee, 2005; Golob et al., 2008).

These activities are mainly undertaken by companies to support social causes and CSR commitments. According to Levy (1999) companies should align social initiatives with their business goals and objectives. CSR becomes a liability for companies when these initiatives are not integrated with business objectives (Becker- Olsen et al., 2006).

No doubt, CSR initiatives have a positive impact on consumer intentions and purchase behavior towards the company and its products (Brown and Decin, 1997; Sen and Bhattacharya, 2001; Mohr and Webb, 2005; Abdeen et al., 2016) but their reactions may differ according to CSR initiatives (Maignan, 2001; Abd Rahim et al., 2011; Abdeen et al., 2016). Thus, it is important for companies to select relevant and tailored CSR initiatives to ensure successful marketing outcomes when they operate and establish a company's CSR initiatives to gain a competitive advantage in the marketplace (Fraj-Andres et al., 2012; Singh and Agarwal, 2013; Abdeen et al., 2016).

Peloza and Shang (2011) examined the impact of CSR activities on stakeholder responses. It helps you build good relationships with employees, motivates them, reduces turnover rates and builds high morale (Cochran, 2007). With the expectation of increased earnings, investors prefer a socially responsible company for investment purposes over other companies (Sen et al. 2006).

The spectrum of CSR is nascent in emerging or developing countries as compared to developed countries (Khanna and Palepu, 2000). Most CSR research has been conducted in developed countries where the business environment is different from developing countries such as Brazil, China, India and South Africa (Chapple & Moon, 2005; Pradhan, 2018; Pradhan & Nibedita, 2021).

India is considered relevant to study on CSR because of several social issues like education, poverty, child rights, social welfare etc. (Pradhan and Roy, 2011) which create the need for socially responsible practices by business firms (Pradhan, 2018).

Mandatory legislation on CSR in the Indian context (Section 135 of Companies Act, 2013) helps managers to focus on marketing strategies linked to CSR rather than on a customer-centric approach. Therefore, it becomes necessary to inform and advertise about such activities to its stakeholders and consumers through proper channels (Pradhan, 2018).

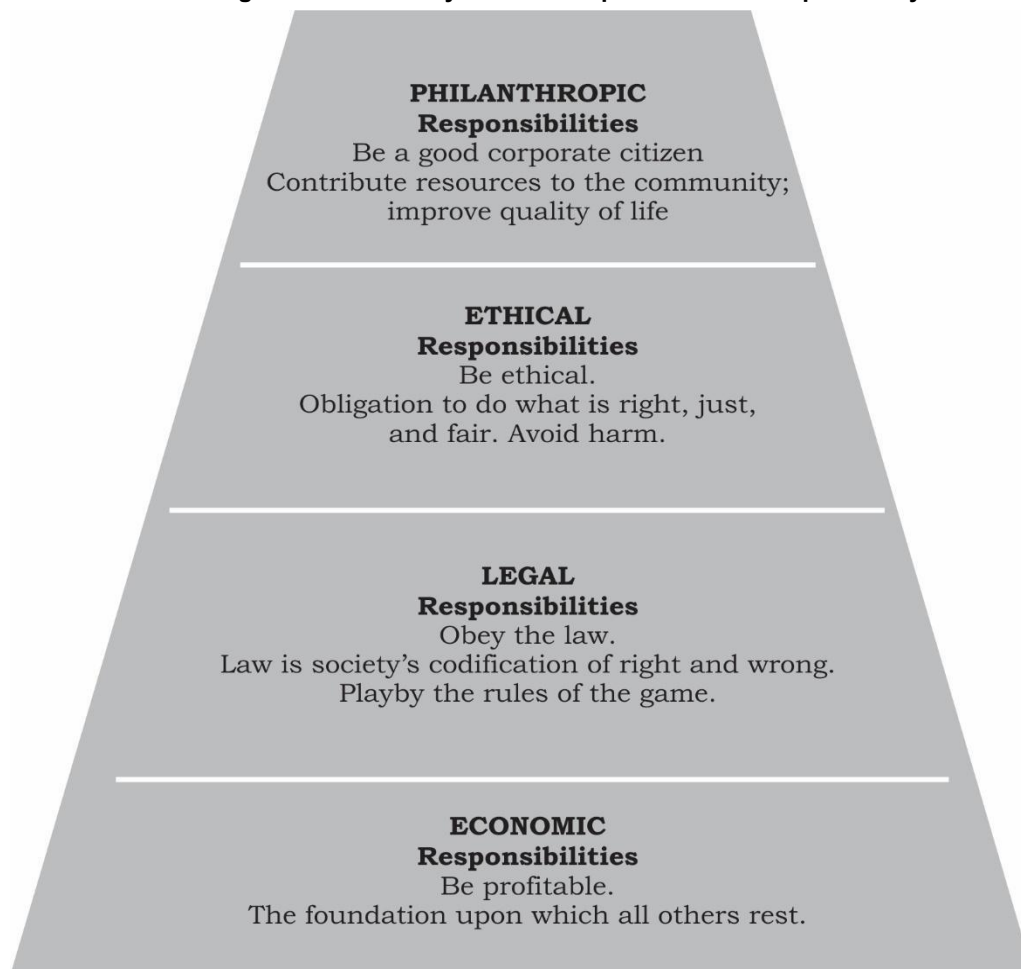
Companies have to be responsive to the needs or expectations of their stakeholders (Chahal and Sharma 2006). Moreover, a company can take full advantage of its CSR activities when it is supported by its stakeholders. Thus, examining consumer perception helps companies understand their behavior and reactions to CSR. Consumer reactions can vary depending on the type of CSR activities (Green and Peloza, 2011; Boronat-Navarro and Pérez-Aranda, 2018).

- **Consumer Expectations of Corporate Social Responsibility**

Earlier, the purchasing decision of consumers was based on factors related to the product, but now, consumers consider CSR as an important factor in their decision criteria (Dawkins and Lewis, 2003; Golob et al., 2008). Many researchers argued that consumers are the main driving force of CSR initiatives of companies (Golob et al., 2008).

According to Carroll (1979) social responsibility of a business firm includes all obligations towards society; It should include the economic, legal, ethical and discretionary or philanthropic responsibility of business firms. These four responsibilities serve as the basic expectations of CSR. Carroll's *conceptual definition model of CSR* has been acknowledged in the most literature (Golob et al., 2008).

Figure 1: Carroll's Pyramid of Corporate Social Responsibility



Source : *Carroll (1991)*

All four types of responsibilities must exist simultaneously. But companies give priority to economic responsibility than legal responsibility followed by ethical and discretionary responsibility (Carroll, 1979).

- **Economic Responsibilities:** The first and foremost responsibility of a business firm is economic responsibility as the main objective of the business is to produce quality goods or services for the society in order to maintain the profit margin.
- **Legal Responsibilities:** Economic obligations can be met by following the rules and regulations of the business. A business firm must carry out all its activities within the legal framework of the country. It is always expected that the company is working as per the laws and regulations prescribed by the concerned authority.
- **Ethical Responsibilities:** The first two above mentioned responsibilities are considered to be the minimum requirement for running a business. But ethical responsibilities are not well defined and can be described as moral responsibilities of a company in addition to the legal responsibilities expected by the society.
- **Philanthropic Responsibilities:** This responsibility is voluntary in nature. These responsibilities are defined by the free will of a business firm. Although the society has higher expectations from the above-mentioned responsibilities, still it is believed that the business firms should contribute towards the development of the society.

Consumers buy products or services that meet their needs and expectations. However, consumer expectations are difficult to define because differences in culture, values, attitudes, lifestyles, tastes, preferences, etc. influence these expectations. Consumers' expectations are also changing due to change in environment or change in technology which creates a great challenge for marketers to deal with it. Therefore, it has become essential for marketers to understand the factors that influence consumer expectations, attitudes and behavior (Golob et al., 2008; Alniacik et al., 2020).

Consumer expectations regarding CSR activities are rising and other stakeholders, especially the media, are paying a lot of attention to companies failing to meet their obligations (Dawkins and Lewis, 2003; Podnar and Golob, 2007; Golob et al., 2008; Abdeen et al., 2016).

The findings of Podnar and Golob (2007) and Golob et al. (2008) suggested that consumers in Slovenia do not distinguish between four types of dimensions: economic, legal, ethical and philanthropic as proposed by Carroll (1979) and which was accordance with the study done by Aupperle et al., (1985) and Maignan (2001) for other developed countries. Perceptions of CSR vary between different stakeholders of companies and across countries. As a key stakeholder, the consumer plays an important role in influencing the CSR strategies of the company (Abdeen et al., 2016).

However, Slovene consumers make strong associations between the ethical and philanthropic dimensions and regard them as a component of social norms and values that companies must adhere to (Podnar and Golob, 2007; Golob et al., 2008). Consumers in the USA consider the economic dimension of CSR to be more important than European consumers (Maignan, 2001). This may be possible due to the difference in culture of these two countries (Abdeen et al., 2016). Therefore, we propose the following hypothesis in the Indian context:

H₁: Consumers in India will distinguish among four expectations of corporate social responsibility: (a) economic, (b) legal, (c) ethical, and (d) philanthropic.

- **Consumer Expectations and Consumer Responses Towards Socially Responsible Company**

Researchers state that CSR expectations are general assumptions and antecedents of consumer reactions to corporate behavior. Similar expectations of CSR may be held by most consumers regarding the treatment of employees (Maignan et al., 2005), community involvement, ethical and environmental issues, etc. (Dawkins and Louis, 2003). These factors relate to the legal, ethical and philanthropic dimensions of CSR that Carroll explained in the conceptual model (Abdeen et al., 2016; Ijabadeniyi & Govender, 2019).

Bhattacharya and Sen (2004) found that CSR activities of companies are "rewarded" by consumers in the market when companies contribute to consumer welfare. These positive consequences of CSR include positive evaluation of the company (Brown and Dacin, 1997), higher purchase intentions (Mohr and Webb, 2005), resilience to negative information about the organization (Peloza, 2006),

positive word-of-mouth (Höeffler and Keller, 2002), and some consumers' willingness to pay a higher price (Laroche et al., 2001; Green & Peloza, 2011; Ijabadeniyi & Govender, 2019).

Literature has shown that CSR activities directly and indirectly affect purchase intention of the consumers. Generally, consumers evaluate a company's CSR activities when they relate it to their own interests. Such evaluation may differ from country to country, culture to culture, values to values and person to person (Endacott, 2003; Green and Peloza, 2011; Ijabadeniyi & Govender, 2019).

According to Maignan (2001), the responses of consumers in France and Germany were positively related to non-economic dimensions of CSR while the economic dimension of CSR was prioritized over other dimensions by USA consumers. Creyer and Ross (1997) concluded that the extent to which consumers will reward or punish companies' behavior depends on their expectations of CSR and the perceived importance of companies' CSR activities. Therefore, we propose the following hypothesis:

H2: Higher expectations of (a) economic dimension of CSR will be negatively related to the consumers' responses towards socially responsible companies.

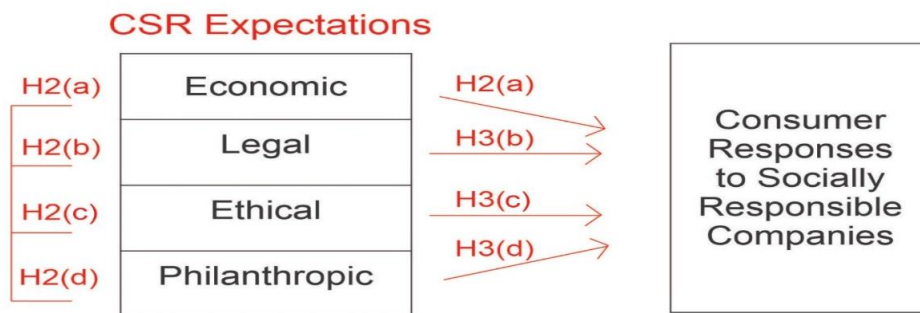
H3: Higher expectations of (b) legal, (c) ethical and (d) philanthropic dimensions of CSR will be positively related to the consumers' responses towards socially responsible companies.

Research Model

This research will examine the relationship of CSR expectations to consumer responses to socially responsible companies, ranked according to Carroll's Notable Model.

Consumer expectations of CSR are sorted in four categories namely economic, legal, ethical and philanthropic expectations. Carroll (1979) defined a company has responsibility to provide quality products or services in return for generating a margin (Economic responsibility) along with to abiding by all legal formalities (Legal responsibility), ethical conduct in business (Ethical responsibility) and also bestowing in development of society (Philanthropic responsibility).

Figure 2: Research Model of The Study



Source: Podnar and Golob (2007); Carroll (1979)

The literature provides evidence that consumer attitudes and behavior are strongly influenced by companies' social contributions. Consumers directly or indirectly expect companies to be socially responsible. Companies are constantly working to find new ways to serve the needs and expectations of consumers in an effective and efficient manner.

Methodology

Measures

To measure the construct of this study scales were adopted from the relevant literature. Five-point Likert type scale (Strongly Agree to Strongly Disagree) were used to measure consumer expectation of CSR and their responses towards socially responsible companies. The measures of consumer expectation of CSR were developed with common procedure used by Aupperle et al., (1985), Podnar and Golob (2007), Golob et al., (2008), Abdeen et al., (2016) Alniacik et al., (2020) and other researchers. The scale consists of 22-items of CSR expectation, out of which six items of economic and philanthropic expectations and five items of legal and ethical expectations.

The scale for consumer responses towards socially responsible companies were adapted from Creyer and Ross (1997) and Podnar and Golob (2007). It consists of 10-items which were developed to be suitable for Indian context.

• Sample and Data Collection

The data was collected through survey method with the help of a structured and non-disguised questionnaire. The questionnaire as divided into three sections. The first section contained few demographical questions (age, gender, occupation etc.) and second and last section included questions related to consumer expectation of CSR and their responses towards socially responsible companies respectively. The survey was confined to consumers of India (specially Delhi and NCR region) during March 2021 to September 2021. In total, 304 usable responses were accumulated and analysed.

The profile of respondents was summarized on the basis of age, gender, marital status, income, educational qualification and occupation. The sample was 63% of male and 37% female with 49% of respondents aged under 25 years, 76% unmarried and 31% of respondents having graduate degree, 36% were under-graduate while 27% holding post-graduate degree. Half of the respondents were students, 22% were belongs to service sector, 20% were professional and 3% of each respondent were housewife and business persons. With regard to monthly family income, most of respondents fell in the category of above ₹60,000 (i.e., 44.7%) while 21% of each respondent belongs to ₹20,000-₹40,000 and ₹40,001-₹60,000 category and 6.6% of respondents having below ₹20,000.

Results

The responses of the survey were analysed with the help of a computer programme called Statistical Package for Social Sciences (SPSS) of 21.0 version. Firstly, reliability of all construct has been checked through Cronbach alpha coefficient. The value of Cronbach alpha (α) coefficient for Economic CSR, Legal CSR, Ethical CSR, Philanthropic CSR and consumer responses towards CSR scales yielded 0.80, 0.78, 0.77, 0.75 and 0.75 respectively.

Hypotheses Testing

To check and verify the first hypothesis, exploratory factor analysis was performed. Exploratory factor analysis (EFA) along with varimax rotation yield four factor solutions in which items of economic, legal, ethical, philanthropic CSR, if taken individually have factor loadings on more than one factor.

This factor solution doesn't provide sharp demarcations to differentiate between the four expectations of CSR but it can be said that economic CSR and legal CSR form a separate component and ethical CSR and philanthropic CSR forming one component. This finding suggests that Indian customers make strong associations between ethical and philanthropic components and consider them inseparable in terms of the expectations to which companies should conform. Podnar and Golob (2007) and Golob et. al., (2008) discovered same findings in Slovenian context.

The analyses revealed that there was partial support for hypothesis H1. Thus, consumer in India did not differentiate between four types of consumer expectation of CSR i.e., economic, legal, ethical and philanthropic as proposed by the Carroll (1979). This assessment supports the hypothesis H1a and H1b but not H1c and H1d.

Correlation analysis and mean difference comparison between different dimensions of CSR expectation were also examined. It explains that the respondents had the greatest expectations regarding the legal dimension of CSR, followed by philanthropic-ethical dimension of CSR, and Economic dimension of CSR.

To examine the covariation between the consumer responses towards socially responsible companies and three expectations of CSR, Karl Pearson's coefficient of correlations was computed. These results are presented in Table 1.

Table 1: Consumer Responses towards Socially Responsible Companies and CSR Expectations: Correlation Coefficients		
Variables	Correlation Coefficient	p-value (two tail test)
Economic CSR	-0.02	0.68
Legal CSR	0.10	0.08
Ethical-Philanthropic CSR	0.29**	0.00
Note: **Correlation is significant at the $p \leq 0.01$ (2-tailed)		

Significant correlation of consumer responses towards socially responsible companies exists with ethical-philanthropic expectations. While, economic and the legal CSR expectations are the two variables which do not bear significant relationships with the intended consumer responses for CSR activities of companies.

Moreover, a multiple regression analysis was performed to assess the relation between consumer responses towards socially responsible companies and expectations of CSR. Consumer responses towards socially responsible companies (dependent variable) was regressed on three expectations of CSR: economic, legal and ethical-philanthropic CSR (independent variables).

The regression coefficients indicate that among the three independent variables only ethical-philanthropic expectation ($B=0.28$, $p \leq 0.05$) is found to have a significant and positive association with consumers' responses towards socially responsible companies, lending the support to hypothesis H3c and H3d. Further, it is observed that impact of economic expectation and legal expectation on consumers' responses towards socially responsible companies is insignificant ($p > 0.05$) leading to the rejection of hypothesis H2a and H3b.

Discussion

After analysing the research hypotheses based on methodology adopted, the results indicated that consumers differentiate CSR expectations but not in the order suggested by Carroll (1979). Consumers in India are more connected to non-economic expectation of CSR and consider ethical and philanthropic expectation as a single expectation.

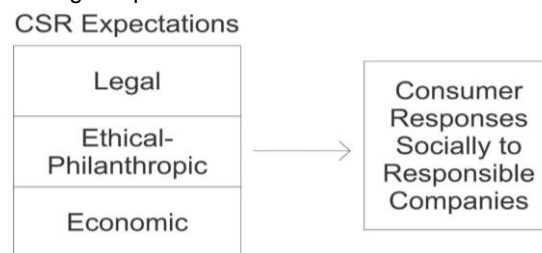


Figure 3: Research Model after Analysis

Legal expectation of CSR was placed on top, followed by ethical-philanthropic expectation of CSR and economic expectation of CSR was least important to consumers. Furthermore, the upshot claimed that only ethical-philanthropic expectations of CSR had a significant and positive association with consumers responses to socially responsible companies. In view of this, legal and economic expectations of CSR had no significant relationship with the responses of consumers and thus, hypotheses were rejected accordingly.

Conclusion

Consumers in India differentiate CSR expectations to some extent, considering legal expectation of CSR as the most important and considered ethical and philanthropic expectation of CSR as inseparable. Economic expectations were rated the least important. However, the results were found to be contrary to Carroll's (1979) definition model of social responsibilities, which considered economic responsibilities to be the most important, followed by legal, ethical and philanthropic responsibilities.

Consumers also expect companies to comply to social and legal norms rather than achieve high levels of economic performance. Meeting the ethical-philanthropic expectations of CSR is not a hindrance to a company's profits, but a way to increase the bottom line and at the same time contribute to social issues. This suggests that the social orientation of a company can be assessed through the importance it gives to social components such as ethical and philanthropic.

Implications

- **Theoretical Implications**

This research revealed that consumer expectation of CSR (based on Carroll's social responsibility model) influences the response of consumer towards socially responsible companies. Classification of consumer CSR expectations into economic, legal, ethical and philanthropic affects consumer responses differently. The study also provides insights for companies to adopt social and ethical considerations at all levels of their marketing strategies and programs. This may include

consumer-oriented advertising campaigns on CSR through product labelling etc. Marketers must carefully consider the role of their association of companies in relation to the needs of society in order to achieve long-term benefits.

The engagement of companies with social issues and problems helps them to gain a competitive advantage over other competitors as well as enhance their credibility. While meeting these expectations, the profit of the companies is not reduced but it is a way of increasing the bottom line while contributing to the welfare of the society.

- **Managerial Implications**

These findings have important implications for corporate professionals, managers and marketers working for companies undertaking social initiatives. Firstly, it is very relevant to communicate the CSR outcome of the company to the stakeholders especially the consumer.

Because consumers can play a key role in dissemination of information of CSR activities through positive word of mouth (WOM), repurchases etc. and directly hits profitability of the company. Although prioritizing the stakeholders become very difficult for companies. Therefore, an integrated and comprehensive framework should be put in place to coordinate and involve all the stakeholders.

Secondly, the results showed that the consumer considered the two expectations of CSR as the same because of a slight difference in the meaning i.e., ethical-philanthropic CSR instead of ethical and philanthropic CSR. Marketers should adopt these expectations into the working environment of companies. Furthermore, promoting ethical and philanthropic activities such as contributing to the well-being of people and a better quality of life is acknowledged by consumers. This can assist in building a strong bond between the consumers and the company.

Finally, consumer expectations of CSR also differ from country to country, culture-to-culture, size and nature of business, etc. The present study was conducted in a developing country i.e. India, the results of which are similar to Slovenia, but not identical with those of the United States. Marketers should also consider these factors while formulating the strategies of the companies regarding CSR. This will help companies to retain existing consumers and make a positive impact on potential consumers.

Thus, CSR should not be considered as an obligation, instead it can be used as a marketing tool to streamline long term growth.

Limitation and Further Research Direction

Although the findings are interesting and have consistency with previous studies, but there are some limitations to this study. Firstly, the results of this study cannot be generalized as a whole, as the sample size was limited and skewed to more educated younger people. Data was collected in India especially covers Delhi and NCR areas. Future research may include large population from different educational and occupational background from other parts of the countries.

Secondly, the survey questions of consumer expectation of CSR and their responses towards socially responsible companies did not control the socially desirable bias. However, the responses were mostly collected through web-based questionnaire which might have produced less socially desirable response on close ended questionnaire. The questions were not related to any particular product or service, company, industry etc., i.e., they were general. Further studies can be extended to examine a comprehensive overview of CSR expectations more effectively and efficiently.

Last but not the least, the model of the study has limited scope. For more insight into the relevance of CSR, it would be interesting to include other relevant variables from this area in future research.

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