

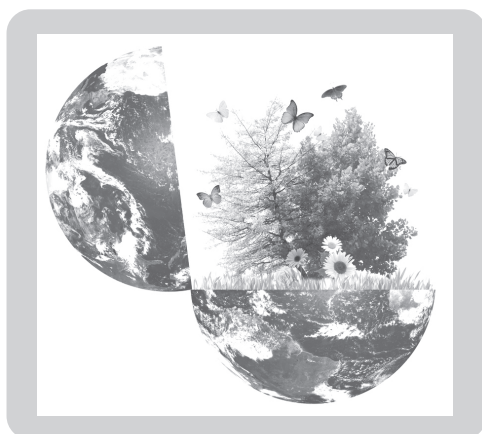
The Public's Evaluation of Socially Responsible Companies: Evidences from Bangkok¹

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บทคัดย่อ

งานวิจัยนี้สำรวจการรับรู้ของสาธารณชนเกี่ยวกับความรับผิดชอบต่อสังคมของบริษัทและการประเมินเพื่อแยกแยะบริษัทที่มีความรับผิดชอบต่อสังคมและบริษัทที่

ไม่มีความรับผิดชอบต่อสังคม ผลการสำรวจโดยการสัมภาษณ์เชิงคุณภาพจากประชาชนจำนวน 471 คน ที่อาศัยและทำงานอยู่ในเขตพื้นที่กรุงเทพมหานคร พบว่า



¹ This study was a part of the project fully funded by the Center of Excellence of Kasetsart University, B.E. 2552. The author also got financial support from Thammasat Business School of Thammasat University for the language editing service. Prof. Dr.Federick Swierczek kindly edited the earlier draft of the paper. In addition, the discussion with Dr.Nuttapol Assurat helped improving clarity of the key message in this paper. The author would like to thank Dr.Suthee Sudprasert for his generosity and patience explaining how to operate KU Cut software, which save enormous time and energy in coding the qualitative data from the interview. Finally, the author would like to thank two anonymous reviewers and Prof. Dr.Bodo B. Schlegelmilch for their constructive comments that helped improve the quality of this paper.

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ประชาชนให้คำนิยามความรับผิดชอบต่อสังคมถึง “ความสามารถในการทำตามที่” และ “การเผื่อแผ่ช่วยเหลือ” ดังนั้น บริษัทที่จะได้รับการยอมรับว่าเป็นบริษัทที่มีความรับผิดชอบต่อสังคมต้องสามารถทำตามหน้าที่ได้เป็นอย่างดีและต้องแสดงความรับผิดชอบต่อสังคมหากเกิดเหตุการณ์ที่ส่งผลในทางลบต่อสังคมและสิ่งแวดล้อมเนื่องจากการกระทำของบริษัทนั้นๆ นอกจากนี้ บริษัทขนาดใหญ่ที่มีความมั่นคงถูกคาดหวังจากสังคมให้ดำเนินกิจกรรมเพื่อสังคม อย่างไรก็ตามกิจกรรมเพื่อสังคมที่ได้รับการยอมรับต้องส่งผลที่เป็นรูปธรรมและได้ทำอย่างต่อเนื่องยาวนาน การตอบแทนสังคมโดยการบริจาคอาจจะเป็นเงื่อนไขที่สำคัญแต่ไม่ใช่เงื่อนไขที่จำเป็นสำหรับบริษัทที่ได้รับการ

ยอมรับจากสังคมว่าเป็นผู้มีความรับผิดชอบต่อสังคม การวิเคราะห์ผลการสำรวจแสดงให้เห็นถึงระดับความรับผิดชอบต่อสังคมตั้งแต่รับผิดชอบต่อมากไปจนถึงไร้ความรับผิดชอบต่อสังคมทำให้คำนิยามของคำว่า “ความรับผิดชอบต่อสังคมของบริษัท” มีชัดเจนในเชิงปฏิบัติการ มีผลต่อการวางแผนและการทำงานประมาณของกิจกรรมความรับผิดชอบต่อสังคมเชิงกลยุทธ์ ซึ่งสามารถนำไปประยุกต์ใช้สำหรับบริษัทขนาดกลางและเล็กที่ต้องการมีส่วนร่วมในการเป็นบริษัทที่มีความรับผิดชอบต่อสังคมได้ งานวิจัยชิ้นนี้ยังได้ใช้โปรแกรมคอมพิวเตอร์ที่สร้างขึ้นมาเพื่อช่วยประมวลผลข้อมูลเชิงคุณภาพในภาษาไทยอีกด้วย

คำสำคัญ : ความรับผิดชอบต่อสังคมของบริษัท ความไม่รับผิดชอบต่อสังคมของบริษัท การรับรู้ของผู้มีส่วนได้ส่วนเสีย การตรวจสอบจากสังคม ผลการดำเนินงานด้านสังคมของบริษัท



Abstract

This paper investigates the public's perception of socially responsible corporations and how it evaluates socially responsible and socially irresponsible companies. A qualitative interview survey of four hundred seventy-one subjects was conducted in Bangkok area. The findings show that the public considers the term responsibility to include two more terms, accountability and contribution. A firm must be accountable for its everyday operations and take corrective action when operations go wrong. The large, highly-stable, and financially sound company should contribute consistently to society to render a concrete outcome and be labeled as

socially responsible. A contribution to society may be necessary but not sufficient condition in the eyes of the public. A description of a socially responsible company is more convincing when public opinion is taken into account. A corporate socially responsible (CSR) continuum could be constructed to describe actions from socially irresponsible to socially responsible, including a list of the minimum requirements necessary to refrain from being labeled socially irresponsible. A practical definition of CSR contributes to strategic CSR planning and budgeting that small- and medium-sized businesses could apply. In addition, this study uses a computer program to code large-scale qualitative data collected in a non-English language.

Keywords : Corporate social responsibility, corporate social irresponsibility, stakeholders' perception, social audit, corporate social performance.



Introduction

The concept of corporate social responsibility is now diffused to a wider audience including companies and organizations outside North America and Europe (Eweje, 2006; Baughn et al, 2007; Haslam, 2007; CSR Asia Business Barometer, 2008). International organizations attempt to persuade businesses to adopt the paradigm (World Business Council for Sustainable Development, 2010; CSR Europe, 2010; UN, 2010). However, there is no consensus on the definition of CSR. Different organizations emphasize different versions of CSR (Virakul, Koonmee and McLean, 2009). As a result, the criteria to evaluate whether a corporation is socially responsible are also different (Porter and Kramer, 2006). Upon the introduction of CSR concepts to the other parts of the world as a worldwide business practice, local companies, especially the small and medium businesses are curious to know what CSR exactly is. In addition, there is the skepticism whether a corporation is conducting a 'pseudo CSR' (Amaeshi et al., 2006; Amaeshi and Adi, 2007). People are confused whether CSR is different from societal marketing and corporate image building (Business Thai, 2007). There are impressions that CSR activities must be in the form of large-scale project which excludes smaller business from the conversations. (Daniz and Auarez, 2005; Perrini, 2006; Fassin, 2008; Morsing and Perrini, 2009)

Attempts to define CSR are based mainly on academia, and from the managers' perspective (Pedersen, 2010, Dahlsrud, 2008, Chapple and

Moon, 2005; Maignan and Ralston, 2002; Zenisek, 1979). Research on CSR has been very wide, ranging from role of business in a society to the strategic implication of CSR. The former would define the activities which are expected from the societies, the latter would clarify the means and ends of conducting CSR program. Depends on the different points of view, there are difference suggestions on coverage of CSR, i.e., to include community (social affairs), environment, workplace (employee), marketplace (consumer and supplier), ethics, and human rights (Moir, 2001), as well as on the communication style, e.g., explicit and implicit (Matten and Moon, 2008). Mostly found in CSR literatures are the studies on the motives for businesses to get involved in CSR, e.g., financial, 'instrumental, relational, and moral' motives (McWilliams and Siegel 2001; Moore, 2001; Balabanis, Phillips and Lyall 2002; Aguilera et al, 2007.)

Nevertheless, one common understanding is that the general public is the target of a company's CSR. The target audience of the company's CSR communication is the consumers who might purchase the company's product. The company connects CSR with its performance, and the stakeholders that would be affected from the company's activities. Despite the importance of stakeholders, their perception about CSR has been ignored. Companies have conducted surveys for their own use on what activities their communities or consumers need, but there is no attempts to scrutinize how the public view CSR—how they evaluate and

assess the socially responsible, or socially irresponsible companies. If the company wants recognition for good corporate citizenship as well as to legitimize itself in the community or society, understanding stakeholders' perception is the key. Learning what is expected by that specific society is the starting point of successful CSR strategies (Marvo, 2009). Thus, this study aims to investigate the criteria on which the general public evaluates a company as socially responsible, or as socially irresponsible. By doing so, the author expects to construct a CSR continuum explaining activities that are classified as irresponsible to activities that are classified as responsible. This would render a definition of CSR as understood by the public. It could also reflect a better mutual understanding of the meaning of CSR between the company as a giver and the public as the recipient of the CSR benefits. Consequently, the corporation could set up CSR strategy that fits with society's expectation.

Bangkok was chosen as a case study for this research because CSR is well received by Thai corporations and the Thais. CSR activities have been highly visible in various media in the past few years. The concept has been introduced to the country in 2003 (Prachachart Turakij, 2003). It has been promoted by various organizations, e.g., the Stock Exchange of Thailand that has promoted CSR to the listed companies as an extended version of corporate governance. Exchange of knowledge on CSR has been done among members and non-members. This is one of the mechanisms that help promoting the concept of CSR to wider

audiences in the country. Moreover, the Ministry of Industry has promoted CSR as a part of new International Standard 26000 (Kenan Institute Asia, 2008). CSR is interpreted as a de facto standard of the industry in the new era (Prachachart Turakij, 2005). Thus, CSR is diffused to the extent that the public possessed a sufficient understanding of the concept to give their view on corporation responsibility to the society. Furthermore, during the time of economic transition to be industrialized since the 1950's, the Thais have experienced and envisioned difficulties arose from social and environmental problems as the unintended consequence of industrialization and capitalism promotion. In short, they have realized the role of business in society, especially after the financial crisis in 1997. Since the late 1990's, corporate governance has been promoted so that corporation could be audited by concerned parties regarding to their transparency in conducting business (Stock Exchange of Thailand Corporate Governance Center, 2002 and 2006; Stock Exchange of Thailand, 2008).

The remaining of this paper is structured as follows. The next section will elaborate on literatures about definition of CSR and how it has been developed to date as well as the importance of the public as general stakeholders. Then, the author explains the objectives of the study as well as the method of study before illustrating key findings and interpretations. After summary and discussion are presented, implications and limitations of this study as a reference for future research are explained. The last section is conclusion of this study.

Literature review

In this section, the author would elaborate on the attempts of academia to define responsibility of a corporation and how it has been developed. It consists of three sub-sections-responsibility of a company, stakeholder approach and strategic CSR, and stakeholders as social auditor.

Responsibility of a company

Defining CSR as a theory has been widely proposed (Lee, 2008; Moir, 2001; Klein and Dawar, 2004). A review of literature relating to CSR shows that the concept has been developed from different initiatives and perspectives. One is from business ethics; the other is from sustainability. Business ethics focuses on the “right” management of profit as a way to express its proper contribution to society. Sustainability focuses on the corrective and preventive measures for manufacturing sectors to reduce and to preempt the destruction of environment.

Early literature in the 1950s emphasized the role of the business in society, focusing on ethical dimensions. However, in the 1970s, economic dimensions were included to match the neoclassical argument that a firm’s “only responsibility” was to maximize shareholders wealth, leaving social issues to be a burden of government (Friedman, 1970). Later literature added legal dimensions and discretionary responsibilities into the CSR domain (Carroll, 1991). In short, a company has at least four responsibilities. First is economic responsibility to generate profit in order to be

responsible to the investors as well as employees. Second is legal responsibility to follow the laws to be responsible to the state. Third is the ethical responsibility to conform to the industrial code of conduct to be responsible for the consumers. Last is philanthropic responsibility to the society at large which is conducted rather in discretionary fashion. This is known as ‘CSR Pyramid’ (Carroll, 1991). This version of CSR is compromise between corporate responsibility as altruistic behavior towards other members of the society and corporate responsibility only to the pursuit of economic goals.

When CSR is regarded as discretionary, most of the studies of CSR are based on the company or manager points of view. Decisions on how to conduct CSR, i.e., coverage of CSR, contents of activities, and the style of communication, depends on how these managers perceived and defined their version of CSR. They might conduct CSR program to comply with the regulation, to match with the business system, or to respond with the stage of economic development of the host countries (Ralf, 2009; Lorenzo-Molo, 2009; Albareda et al, 2008; Zsolnai, 2007; Baughn et al , 2006; Amaeshi et al, 2006; O’Neil, 1986).

Literature after the millennium discusses the importance of stakeholder and environment dimensions to reflect changes in business environments that shape company policies and decisions (Dahlsrud, 2008; Marrewijk, 2003). Among various approaches, the stakeholder approach attracts more attention from business practitioners

since the language used is easier to grasp (Jamali, 2008). The normative definition based on ethical arguments has been criticized for being too broad and thus irrelevant to business (Marrewijk, 2003). For example, early empirical research suggests no evidence of a relationship between corporate social responsibility and profitability (Aupperle et al., 1985). Amaeshi and Adi (2007) propose using ‘utilish’² CSR language to motivate more businesses - especially those smaller in size - to engage in CSR. That is to emphasize the utility that the firm could achieve by investing in CSR.

Stakeholder approach and strategic CSR

Under the stakeholder approach, CSR can be a wealth creation instrument to serve a corporation's economic purposes. Freeman (1984) first addressed the importance of stakeholders that affected an organization's achievement, but focused on stakeholders in an organization. Simmons (2004) later urged companies to extend their responsibilities beyond organizational boundaries to include silent stakeholders such as local communities and the environment. Local communities and the environment are two dimensions inevitably linked to a company - especially multinational ones - with

operations that threaten environmental well-being. Ignorance of these stakeholders and their perceptions can lead to criticism and skepticism (Frynas, 2005; Idemudia and Ite, 2006; Eweje, 2006; Jamali and Mirshak, 2010).

Another area of the literature that addresses social and business benefits is strategic CSR. The field suggests that a company can integrate CSR into a company's total value chain (Porter and Kramer, 2006). By emphasizing shared value, the company creates economic and social value simultaneously (Porter and Kramer, 2011). Kraisornsuthasinee and Swierczek (2009) suggest that CSR is a strategic weapon to strengthen brand position, increasing both the market value of public companies and innovation. Other researchers integrate stakeholders into the corporate operational level such as corporate governance mechanisms (Spitzeck and Hansen, 2010) where the focus of CSR shifts from a philosophical issue to managerial action (Moir, 2001).

Stakeholders as social auditor

Both stakeholders and strategic approaches need a positive response from society - the public -

² “Utilish” is the term coined by Arthur (2003) in his attempt to convince academia to “consider the possibility of a language (“Utilish”) where utility is the principal determinant of what the players say” (Arthur, 2003, p. 205.) Based on Arthur (2003)'s work, Amaeshi and Adi (2007) supports the idea to communicate with stakeholders by emphasizing the utility of a specific action or behavior which tends to be more convincing to the message receivers than a mere emphasis on business ethics.

to evaluate social performance³. Whether the corporate social responsibility is for moral or economic purpose, the result would be linked to company reputations, if not performance in most cases. Nevertheless, the “firm active contributions” are criticized as failing to recognize the relationship between business and society-its main stakeholder (Zollo et al., 2009). That is, the perception and interpretation of the public’s opinion of company CSR activities and the company’s intended message may not be symmetrical. There could be “cognitive limitations”⁴ of both the public and the company, if not confusion regarding the meaning and content of CSR (Zollo et al., 2009 ; Kilcullen and Kooistra, 1999). Managers might find it difficult to respond to different groups of stakeholder expectations since these expectations are viewed as “ambiguous, incompatible and change over time” (Zollo et al., 2009). Decisions on how to conduct CSR depends on how these managers perceive and define their version of CSR. The concept of congruence between business ethics - both ideological and operational - and societal

expectations has been raised, but leaves the degree of congruence up to the manager (Zenisek, 1979). Due to cognitive limitations, pressures from society for company social responsibility perceived by a manager and the public may be different (Zollo et al., 2009). It could be the case that the company might define CSR as one thing and consequently manage their CSR activities into that specific direction, but the public perceive and interpret the company intention via the activities differently. The solution is not to ignore stakeholder opinion but to analyze systematically stakeholder expectations and evaluations of a company. Hence, recent literature pays more attention to public opinion to emphasize a two-way discourse between company and stakeholders in order to minimize the gap (Ulrich et al., 2010).

In addition, after several cases of corporate scandals in the U.S. and Europe, for example the Enron scandal; people are suspicious about corporate self-reporting in financial reports and other aspects. Corporation self-initiated CSR could be viewed by the public as an image-washing practice. In order

³ Corporate social performance (CSP) has been used interchangeably with the term “corporate social responsibility, corporate social responsiveness and any interaction between business and the social environment” (Wartick and Cochran, 1985: p. 458). It has been later developed by Wood (1991) to emphasize corporate social performance in different levels ranging from “institutional, organizational and individual level” (Wood, 1991: p. 691). While Carroll (1991) CSR Pyramid emphasized the domain of responsibility a corporation should carry, Wood (1991) CSP emphasized the players who should engage in business and society relationships in each domain giving a richer understanding of CSR.

⁴ The term “cognitive limitation” was used in Zollo et al. (2009) to explain the situation where the manager could not understand correctly the expectation of the public due to the perception that the public opinion was “ambiguous, incompatible and changed overtime”.

to convince stakeholders that the program is to reflect the corporation's real social responsibility, one should know how the general public evaluates the corporate social responsibility vis-a-vis social irresponsibility. The general public has learned and observed about CSR via companies' activities and corporate communication as well as from media, thus, they could develop their own set of criteria. Though acting as passive participants in CSR, the general public should be taken into the debate of what CSR is and how it should be conducted. This is in line with Enderle (2010) who urged the scrutiny of the word 'responsibility' before taking the further step in implementing CSR. He proposed to identify the subject (who is responsible), the contents (for what one is responsible), and the authority (to whom one is responsible), so that clearer understanding about responsibility could be achieved. If we take the corporate social responsibility strictly as the responsibility to serve the related communities, it is important to understand how those communities view CSR. Learning how the public as a general stakeholder perceives company responsibility decreases a manager's cognitive limitations if not simultaneously increasing the trustworthiness of a CSR program.

Research Objectives and the Methodology

The main purpose of this study is to investigate the criteria on which the general public evaluates a

company as socially responsible, or as socially irresponsible. In order to collect data concerning the public's perception of the term corporate social responsibility, a qualitative method was selected so that respondents had the freedom to express discursive ideas. Consequently, the emerging themes that might not be available in existing literatures could be identified. Regarding to questionnaire designed, the author borrowed the concept proposed by Enderle (2010) to identify the subject (who is responsible), the contents (for what one is responsible), and the authority (to whom one is responsible)⁵. Thus, the author designed a semi-structured questionnaire for qualitative interviews consisted of six sets of questions. The first set of questions was about the sources of information regarding CSR. The multiple answers to this question were allowed. The second set of questions was to measure subjects' understanding of the CSR concept. The third set of questions was about the name of a company that in each subject's opinion is highly socially responsible and the reasons supporting this choice. The fourth set of questions was about the stakeholders for whom the company should be responsible, ranging in priority as many as six choices. The fifth set of questions was about the actions of a company that reflect social responsibilities. Last set of questions was about the actions of a company that reflect social irresponsibility. Questions regarding respondents'

⁵ In response to inconsistencies when defining CSR, Enderle (2010) proposes scrutinizing clearly the word responsibility to confine the contents of CSR activities before taking further implementations steps.

demographics included age, education, occupation, and affiliation (i.e. civil servants, self-employed, employees in private companies) classified into local, European, American, and Asian companies. The author used standard/qualitative interview instead of sending out open-ended questionnaires to ensure the sufficient return rate as she found in the pretest that it took time and needed consideration in answering (Gubrium and Holstein, 2002). People might lose their interest in answering the difficult questionnaire. However, they will be more patient to answer each question one by one in the interview.

The population is the Thai citizens who are familiar with the concept of CSR. Consequently, the judgmental sampling is the chosen method. Considering that Bangkokians are relatively sophisticated about this issue, the author used Bangkok metropolitan as the area for the field work survey. In order to ensure the equal probability in sampling to cover different ranges of age, education level and occupation, the author used twenty-three stations along the monorail line operated by Bangkok Mass Transit System Public company as points of interviews. Six interviewers were trained to be able to explain the purpose of the survey, process of the interview, and how to ask for cooperation from the samples as well as to observe of the interviewees during the interview. The observation was used to ensure that they understood the questions clearly and could give answer that really reflected their

thoughts. Two interviewers teamed up to collect data at each station. One was at the station entrance/exit; the other was at the bus stop down stair of the same station. The five-hundred seventy-three standard interviews were conducted during May 2009. Four-hundred seventy-one subjects completed the interview. A screening question was whether the subjects had heard about the CSR concept. Only respondents who knew the concept were asked to continue. The interviewer would then explain and interview based on the standard questionnaires.

Coding

All the respondents' answers were typed in excel spreadsheet for the content analysis. Due to the unavailability of computer-assisted content analysis software in the Thai language, software initially developed for linguistics analysis by Kasetsart University called "KU Cut" was used for initial coding⁶. Different from English writing, words are written continuously without space between word and word to form a phrase or sentence in Thai language. "KU Cut" is the software that distinguishes words in a sentence or a phrase by automatically adding space between words. Another command available in the software is the frequency counting command. It could sum up frequency, how many times a specific word or a set of word appear in a text. By doing so, key words could be identified. Keywords with high

⁶ The author would like to thank Dr.Suthee Sudprasert for his guidance and coaching on usage of "KU Cut" software as well as Dr.Nuttapol Assurat for introducing the author to this software program.

frequency were selected and entered in a spreadsheet application for selective coding⁷. In selective coding, the author grouped thirty-five key words found in initial coding into ten groups and gave new titles that represented main idea of each group. In short, keywords appearing frequently were listed and the frequency of each word was counted

by the “KU Cut” software. Words of similar meaning or direction were grouped in the selective coding process. The resulting data were analyzed using descriptive statistical tools. Characteristics of socially responsible and irresponsible companies were compared and confirmed by criteria related to highly socially responsible companies.

Respondents' Demographics

Below are the respondents' profiles grouped into age, education and occupation.

	persons	%
Age		
25 years old and younger	161	34.18
26-35 years old	166	35.25
36-45 years old	78	16.56
46-55 years old	43	9.13
56 years old and older	23	4.88
Education		
Lower than college level	79	16.77
Undergraduate level	287	60.94
Graduate level and higher	105	22.29
Occupation		
Civil servant/state-owned enterprise employee	121	25.69
Private company employee	116	24.63
Students	108	22.93
Self-employed	70	14.86
Housewife/househusband	26	5.52
Others	30	6.37
Total	471	100.00

⁷ “Ku Cut” software is compatible to excel spreadsheet.

Seventy percent of the sample aged younger than thirty-six years of age. Approximately seventy-seven percent of the samples got their bachelor degree. Respondents who are civil servants, private company employees and students accounted for slightly over seventy percent. There are twenty-seven persons declared that they are working for multinational companies in Thailand, i.e., Japanese, American, French, German, English, Canadian, Chinese, Belgian and Singaporean MNEs.

Key Findings and Analysis

As mentioned earlier, this paper aims to investigate the subject (who is responsible - what kind of company should be responsible), the contents (for what one is responsible), and the authority (to whom one is responsible). Hence, the author summarized key findings into three points. First is the party for whom a company should be responsible. Second are the characteristics of socially responsible and irresponsible company describing actions that a company conduct and were identified as responsible and irresponsible respectively in the eyes of respondents. The purpose is to understand “for what a company is responsible” as well as to identify “who is responsible”. Last are descriptors of a CSR program perceived as authentic to understand more fully the manner of company

activities that could convey the company real message and increase trustworthiness among public audience. The authors analyzed these descriptors from the adverbs respondents used to explain their reasons to perceive a company as highly socially responsible. Analysis revealed data consistency within the same respondent.

The party to whom a company should be responsible

Shown in Table 1, the first five stakeholders for whom a company should be responsible were society, employees, environment, consumers, and nearby communities. From the list, the company's direct stakeholders - employees and consumers - totaled three hundred. In addition, there were more respondents who chose these two items as their first priority than those who chose them as a second; more respondents chose environment as their second priority than those who chose environment as their first. Nearby communities, youths, underprivileged people, and the country summed to two-hundred fifty-four. These four items could be concretely interpreted as society for business practitioners. Approximately three percent of respondents perceive that companies should be responsible primarily for their economic goals and approximately one percent of respondents thought companies should be responsible primarily to the stockholder.

Table 1 Party for whom companies should be responsible

Stakeholders	Total	First Choice	Second Choice	Third Choice
Society	284	129	104	51
Employees	163	79	55	29
Environment	137	49	60	28
Consumers	129	74	39	16
Nearby communities	94	37	48	12
Youths	60	34	21	2
Underprivileged people	54	19	17	18
The country	46	12	14	20
Companies	28	15	7	6
Stockholders	12	4	3	5
Total	1,007	452	368	187

Source: Compiled by author.

If these data were rearranged according to European CSR suggestions including society (nearby communities, youths, underprivileged people, and the country), environment, work place (employees,

stockholders, and the company) and marketplace (consumers), society ranks higher than other parties for Thai respondents.

Table 2 Groups of stakeholders

Groups of stakeholders	Frequency
Society	538
Workplace	203
Environment	137
Marketplace	129
Total	1,007

Source: Compiled by author.

Characteristics of socially responsible companies

Regarding characteristics of socially responsible companies, from the thirty-five initial

codes, ten selective codes were derived. These include profit-making philosophies, company resources and stability, altruistic behavior, company core business (involved with environmental impact

or effect to society), environmental concerns, corrective actions toward consequences of company's actions, contributions to society/creation of a better society, ethics/codes of conduct/good governance,

and accountability from production to market.

Table 3 shows how these ten selective codes were derived from the initial coding.

Table 3 Initial and selective coding of socially responsible company characteristics

Frequently Found Words from Initial Coding	Selective Coding
<ul style="list-style-type: none"> • (There exit) policy/direction/measures (regarding CSR) • Not taking advantages (over other parties in the society) • (The operation reflects good) Balance between profit and social contribution • Do not aim mainly for profit/ do not take making profit as the ultimate goal/ Do not focus on making only profit • Do not take too much profit/taking appropriate profit/optimizing profit 	Philosophy in making profit
<ul style="list-style-type: none"> • Sufficient profit/liquidity to help out • Well-established company/large scale company/state-run company/listed company • Profitable company (so they can return profit to society) 	Company resources and stability
<ul style="list-style-type: none"> • Consider the benefit of the public • Concern/be conscious/pay attention to environmental issues • Consider the benefit of consumers/customers • Consider the effects from the company action's consequence 	Altruistic behavior
<ul style="list-style-type: none"> • Businesses that take part in environmental destruction/negative social order (alcohol, tobacco, etc.) 	(Nature of the) Company core business
<ul style="list-style-type: none"> • Comply with regulation regarding environmental issues • Refrain from environment destruction • Resume/preserve environment • Effective use of natural resources • Taking care of the surrounding environment 	Environmental concern
<ul style="list-style-type: none"> • Take corrective actions when there is a negative consequence from production process • Take corrective actions when there is a negative consequence regarding company's products 	Corrective action to the consequence of company action

Table 3 Initial and selective coding of socially responsible company characteristics (continue)

Frequently Found Words from Initial Coding	Selective Coding
<ul style="list-style-type: none"> • Never render negative consequences to society/make them suffered • Consider/preserve social benefit • Initiate activities that are useful/helpful • Donation/social causes • (Set up) Foundation/fund raising • Help out (in normal time) • Help out (during crisis/disaster) • Create/give a guideline toward a better society 	Contribute to the society/create a better society
<ul style="list-style-type: none"> • (Strict to one's own) Conscience/conscious to do right things • Comply to ethical standard/codes of conducts • Good governance/transparency 	Ethics/codes of conduct/good governance
<ul style="list-style-type: none"> • Well-managed production process (so that there are no negative consequences to the environment and surrounding communities) • Help reinforce employees' capability • Producing products of high quality • Promote green production process • Produce environmental friendly goods 	Being accountable from production to market
<ul style="list-style-type: none"> • Paying taxes • Transparent accounting system/presentation to the public 	Comply to the laws and regulations

Source: Compiled from initial and selective coding by author

Note: This question asked respondents to give characteristics of company that is socially responsible in term of actions. However, since an open-ended questionnaire was used, respondents took the words 'characteristics of' to mean 'being' in addition to 'doing.' Thus, a large number of respondents pointed out that companies that are well-established with high liquidity and high profit should conduct social contribution activities. These answers reflect social norms of Thai culture discussed later.

After selective coding, the frequencies of each selective code were calculated and are shown in Table 4.

Social contributions were ranked number one followed by profit-making philosophy, which is optimizing profits rather than maximizing profits

Table 4 Frequency and percentage of the selective codes counted for socially responsible company characteristics

Companies characteristics	Frequency	Percentage
Contribute to the society/create a better society	205	28.44
Philosophy regarding profit and earning	105	14.56
Company resources and stability	95	13.18
Environmental concern	89	12.34
Altruistic behavior	83	11.51
Being accountable from production to market	59	8.18
Ethics/codes of conduct/good governance	37	5.13
Corrective action to the consequence of company action	21	2.91
(Nature of the) Company core business	18	2.50
Comply to the laws and regulations	9	1.25
Total	721	100.00

Source: Compiled by author.

without social considerations. Interestingly, thirteen percent of the respondents indicated that well-established, large companies with high profits and liquidity should be active in CSR activities. Company accountability was an important characteristic of a socially responsible company. In addition, companies in industries with possible negative consequences to the environment and social order such as alcohol distribution - an industry associated with high rates of car accidents - should take action in CSR. Finally, compliance with laws and regulations was a characteristic of a socially responsible company.

Among the ten characteristics of socially responsible companies, there were two groups of descriptors - doing and being - described as reflections of social responsibility and company

status that the public expects companies to express as a signal of social responsibility. Subjects answering who are responsible indicated companies with high profits and liquidity and companies that render negative consequences to society and the environment. The public takes it for granted that these two types of companies should conduct social responsibility programs.

Characteristics of socially irresponsible companies

Regarding the characteristics of socially irresponsible companies, ten selective codes were derived from data including profit-making concentration, insincerity/ inconsistency/failure to keep one's words, negligence toward the suffering of members of society, failure to comply with laws/

regulations/rules, improper treatment of (natural) resources, negligence of the negative effects of company actions, negligence toward employee welfare, fraud/taking advantage/lack of ethics, environmental destruction, and unethical/inappropriate marketing programs. These are shown in Table 5 and the frequency of each selective code is presented in Table 6.

Table 5 Initial and selective coding of socially irresponsible company characteristics

Frequently Found Words From Initial Coding	Selective Coding
<ul style="list-style-type: none"> • Focus only on making profit/making too much profit 	Profit-making concentration
<ul style="list-style-type: none"> • Emphasize only one's own benefit 	
<ul style="list-style-type: none"> • Insincere • Not taking CSR seriously • Announcement of CSR without action • Inconsistency in carrying CSR activities 	Insincere/inconsistency/fail to keep one's words
<ul style="list-style-type: none"> • Do not regard/care for public benefit • Neglect to help in times of crisis/disasters • Do not support social causes • Do not support/help out the well-being of the community 	Negligence of the sufferings of members of society
<ul style="list-style-type: none"> • Refrain from paying tax • Use tricks to avoid following laws/rules/regulations 	Do not comply with laws, rules, and regulations
<ul style="list-style-type: none"> • Ineffective use of resources/energy • Failure to supplement natural resources used (e.g. forestry areas) 	Improper treatment of (natural) resources
<ul style="list-style-type: none"> • Unaccountability • Negligent to pacify a problem 	Negligence of negative effects of company actions
<ul style="list-style-type: none"> • Lay off/dismiss (shop-floor) employees without proper compensation/prior notice, reduce job offers • Improper work/pay conditions for employee 	Negligence of employee welfare

Table 5 Initial and selective coding of socially irresponsible company characteristics (continue)

Frequently Found Words From Initial Coding	Selective Coding
<ul style="list-style-type: none"> • Unethical • Take advantage of employees • Distort information to the public • Do not consider consequences of company actions • Take advantage of competitor/supplier/other stakeholders • Create wrong social values • Take advantage of/lie to customers 	Fraud/taking advantage/lack of ethics
<ul style="list-style-type: none"> • Cause negative effect to environment by any means • Create pollutions in any forms • No treatment of production residuals (water, chemical wastes, etc.) • Improper management of waste (garbage, chemical wastes collection, etc.) 	Environmental destruction
<ul style="list-style-type: none"> • Not responsible for defective products • Producing goods of low quality/low standard • No/improper product testing before launching to market • Improper pricing (initial price setting and price change) • Unrealistic advertisement • Advertisement that could render negative effects to social values/norms/behaviors 	Unethical/inappropriate marketing programs

Source: Compiled from initial and selective coding by author.

Table 6 Frequency and percentage of the selective codes counted for socially irresponsible company characteristics

Companies characteristics	Frequency	Percentage
Environmental destruction	198	32.14
Fraud/taking advantage/lack of ethics	94	15.26
Profit-making concentration	82	13.31
Unethical/inappropriate marketing programs	77	12.50
Negligence of the sufferings of members of society	57	9.26
Negligence of negative affects of company actions	29	4.71
Negligence of employee welfare	23	3.73
Do not comply with laws, rules, and regulations	23	3.73
Improper treatment of (natural) resources	21	3.41
Insincere/inconsistency/fail to keep one's words	12	1.95
Total	616	100.00

Source: Compiled by author.

Failure to cope with environmental issues was viewed frequently as being irresponsible. Lack of company operations accountability (e.g. fraud, taking advantage, and being unethical), especially in marketing programs, was a critical component in the Thai market. Negligence was a keyword that demonstrated a company's social irresponsibility (i.e. negligence of the suffering of members of society, negative effects of company actions, and employee welfare). Failure to comply with the laws was the irresponsible behavior with highest frequency.

Socially responsible versus irresponsible company characteristics

Comparing companies viewed as socially responsible or irresponsible according to frequency, social issues ranked as key characteristics of a socially responsible company and failure to respond to environmental issues was viewed as a major characteristic of socially irresponsible company. Interestingly, there were items that appeared in both columns. Examples were environmental preservation/destruction; being accountable for all operational activities/unethical or inappropriate marketing programs; altruistic/negligence of the sufferings of members of society. Success in doing so was viewed as socially responsible and failure to do so was viewed as socially irresponsible.

Table 7 Socially responsible vs. irresponsible company characteristics

Characteristics of Socially Responsible Companies	%	Characteristics of Socially Irresponsible Companies	%
Contribute to the society, create a better society	28.44	Environmental destruction	32.14
Profit-making philosophy	14.56	Fraud/taking advantage/lack of ethics	15.26
Company resources and stability	13.18	Profit-making concentration	13.31
Environmental concern	12.34	Unethical/inappropriate marketing programs	12.50
Altruistic behavior	11.51	Negligence of the sufferings of members of society	9.26
Being accountable from production to market	8.18	Negligence of negative effects of company actions	4.71
Ethics/codes of conduct/good governance	5.13	Negligence of employee welfare	3.73
Corrective action toward consequences of company actions	2.91	Do not comply with laws, rules, and regulations	3.73
Company core business	2.50	Improper treatment of (natural) resources	3.41
Comply with laws and regulations	1.25	Insincere/inconsistency/fail to keep one's words	1.95

Source: Compiled from selective coding by author.

The characteristics of both socially responsible and irresponsible companies were combined regardless of the frequency and a CSR continuum was constructed as shown in Table 8. The first three items were characteristics of socially responsible companies and the last three items were

characteristics of socially irresponsible companies. The remaining seven items occupy a grey zone where success to do so was viewed as socially responsible and failure to do so was viewed as socially irresponsible. These actions represent the bottom line of being socially responsible.

Table 8 CSR continuum

Companies characteristics
<p>Contribute to society, create a better society</p> <p>Company resources and stability (well-established companies with high liquidity and high profit)</p> <p>* Nature of the company core business (that might affect environment and surrounding communities)</p> <p><i>Action to preserve environment/reduce environmental destruction/restore the destroyed environment/ substitute planting/increase forestry area</i></p> <p><i>No fraud, not taking advantage, operate ethically complying with the code of conducts with good governance</i></p> <p><i>Do not overemphasize maximizing profit/have a good balance in managing profit earned (for social benefit)</i></p> <p><i>Accountable from production to market and after sales</i></p> <p><i>Consider the effects on other parties</i></p> <p><i>Do not cause problems, if occurred, is ready to take corrective action</i></p> <p><i>Comply with laws, rules, and regulation. Do not avoid action by using tricks</i></p> <p>Failure to take good care of employee (e.g. fire employees without notice, insufficient safety measure, etc.)</p> <p>Ineffective use of natural resources</p> <p>Insincere, inconsistent, and do not keep one's words (once announced)</p>

Source: Compiled from initial and selective coding by author

Descriptors of highly socially responsible companies

respondents often used recurring, key descriptors as shown in Table 9.

The reasons respondents gave when choosing highly socially responsible companies were analyzed;

Table 9 Frequently found adjectives as criteria to evaluate highly socially responsible companies

Frequently Found Adjective	Frequency
Numerous/various/often	64
Continuous/consistent	28
Concrete/visible	28
(Continuously done) for long time/for many years/long term project	9
Really do as said/seriously done	6

Source: Compiled by author.

These descriptors were divided into three groups: extent of CSR activities, concreteness, and consistency/continuity of the activities. The public evaluates socially responsible companies both quantitatively and qualitatively.

Summary and discussion

There were three initial key findings from this study. First, regarding what CSR was all about, respondents gave various answers in terms of concepts and concrete actions. The most important included contribution to society/create a better society, attempts to preserve the environment (including reduction of pollution), support of surrounding communities, and generally being accountable.

Second, criteria to evaluate whether a company was socially responsible were divided into characteristics and content. For characteristics, companies rated as socially responsible must be consistent in carrying out a CSR project such as conducting such a project for many years (continuity of the project) and holding activities every winter (consistency of the project). In addition, the company shows sincerity in the CSR activities, projects, or concepts through concrete results; CSR was not just a public relations exercise. Socially responsibility also included applicability of activities to various groups and benefits offered. For the contents of activities, a large proportion of the comments were related to companies' value chain activities such as production systems that reduce pollution, efficient

use of natural resources, good production and management systems, product development that is best for consumers, appropriate pricing, after-sale services, and personnel management systems including fair treatment of labor, especially at the shop floor level and in cases of termination and welfare.

Third, regarding the actions or activities that indicated social irresponsibility, most respondents stated failure to treat polluted water before dumping into natural water sources and other environmental/pollution concerns as primary concerns. Next were actions that took advantage of stakeholders such as employees, customers, surrounding communities, governments (e.g. not paying taxes), and society as a whole. Many pointed out an inability to carry company value-chain activities appropriately such as inappropriate pricing, developing or offering a product that could cause a negative impact to society (e.g. liquor), and exaggerated advertising were socially irresponsible indicators.

In conclusion, the public views company activities as CSR when it was sincerely conducted in a continuous manner with concrete outcomes influencing a wide range of concerned parties in society. Companies that had no explicit CSR activities but complied with the law and code of conduct were not regarded as socially irresponsible. In other words, companies that do no harm were eligible to be regarded as socially responsible. Any company could behave to “reflect a concern for society as a whole while pursuing profit” (Nisberg,

1988, p. 43 in Kilcullen and Kooistra, 1999). This finding corresponds to the CSR continuum proposed by Pedersen (2010) where one pole represents activities that do no harm while the other pole represents activities that express positive force.

This study also identifies CSR components. Though the term corporate social responsibility is used, the public viewed the word responsibility to include two other words, accountability and contribution. The firm must be accountable in its day-to-day operations and be responsible to take corrective action once operations go wrong. The large, highly-stable, and liquidate company should contribute to society but only in a continuous and consistent manner to be labeled socially responsible. A contribution to society may be a necessary condition but it was not sufficient for the corporation to be socially responsible in the eyes of the Thai public.

The point to ponder here is the weakness of the rule of laws, check and balance system as well as the employees and consumer welfare protection. Thus, accountability is very important to general people when CSR is the case. While CSR is interpreted as doing good; the question is how good the corporation are doing. Giving is an expression of doing good. However, giving to the poor or underprivileged in one hand and taking advantage of the employees or consumers in the other hand could not be endorsed as socially responsible behavior.

In addition, the descriptors like “continuous manner”, “sincerely” and “concrete outcome” which emerged from the respondent’s answers reflect the low level of trust of the public towards the companies CSR in general. It takes some time to witness and conclude that they companies are doing good for the sake of the general public rather than for themselves.

Thus, corporate responsibility is not merely business ethics that leave to the companies’ executives to consider what to give back to the society. It is the duty of the companies to be accountable enough to earn legitimacy to operate in the society.

Implications and limitations

From the findings in the previous sections, there are at least five implications from this study. First, regarding to the accountability a company, it is important to take care of companies’ employees as a part of CSR; employees and customers are the first two groups of stakeholders for which companies should be responsible. This pinpoints the importance of fulfilling basic expectations of people inside an organization and relates directly to company activities.

Another aspect is increased awareness of CSR activities by the public. Though a company carries out CSR activities and advertises it to the public, CSR is recognized only when the projects are done continuously and sincerely with concrete outcomes. Merely event marketing is not sufficient to convince

the public that a company is socially responsible. In other words, the public is auditing corporate social performance from time to time. Consequently the second implication of this study is in public relation strategy. Announcement of what the company has done regarding CSR would have strong effect only when it is endorsed by the witnesses.

The third implication is for SMEs. Engaging in CSR does not necessarily mean investing in large-scale, nationwide projects; corporate social responsibility includes accountability. From CSR continuum, it is clear that by fulfilling minimum requirements and being accountable in the basic activities, e.g., employee welfare, the company could be viewed as socially responsible. This finding might demonstrate to small and medium enterprises that they do not need a big investment to start engaging in CSR. This recommendation is also for those who are latecomers and still catching up with other companies in the industry. Moreover, for the CSR promoting organizations, CSR continuum could also be used to create a framework to help promote CSR activities in smaller size companies, e.g. suppliers to member of CSR clubs.

The fourth implication is especially for foreign companies in Thailand. Negligence to the suffering of members of society in normal situations and in times of crisis may be viewed as malignant in Thai society. In a relatively hierarchical and collective society like that in Thailand, the rich are expected to help the poor and the stronger should offer assistance to the weak. Successful businesses are

viewed as the rich who possess higher social status and are, hence, expected to contribute to help create a better society by means of donation, projects, activities, and other social causes. Businesses that could render negative affects to the environmental and social order are expected to show corrective actions via CSR. Some respondents indicated that taking corrective action in a timely manner is socially responsible.

In addition, Thai audiences are widely concerned about environmental issues. Multi-national enterprises that seek new sources of input, especially for natural resources, must take this issue into consideration. Complying with international standards regarding environmental issues renders a positive perception among Thai consumers.

Though this study was designed to understand how the Thai public views corporations regarding their social responsibility issue, both local and multinational companies, both large and smaller size of corporations could benefit from the findings.

Last is the implication for those who engage in measuring CSR performance, e.g. rating institutes, and the companies who are struggling to find the tools to gauge their social performance. CSR continuum derived from this study is the necessity to adjust CSR rating item to match with the expectation of the public in order to reveal the real responsibility that a corporation should bear. As context matters, it is too soon to adopt a specific standard to rate a corporation CSR performance (Olsen, 2012). CSR rating criteria is not a

one-size-fit-all standard, but a rather flexible measurement that take social setting into consideration.

This study also has some limitations. In quantifying large-scale, qualitative data, some in-depth data had to be ignored for the sake of presentation simplicity. Analysis of these qualitative data was limited to frequencies and percentages. Collective values are often consistent in Asian countries. A company characteristic such as negligence to the sufferings of members of society might be worth testing in further empirical, comparative studies using individualistic cultures as the case studies.

Conclusion

Considering the CSR Pyramid proposed by Carroll (1991), one could envision various interpretations of discretionary or philanthropic CSR supported by the study. As the original idea of CSR is the discussion regarding the appropriate role of business in society, corporation should take into consideration how the public view CSR in general and in particular for a specific company.

Creating a better society may be a vague term but if a company helps solve social problems by preempting them and proposing creative methods of cooperation to improve social conditions, these actions are viewed as demonstrations of CSR.

On top of that, clearly illustrated from this study is the emphasis that CSR is for both large

corporations and SMEs. CSR is not doing good occasionally, but doing good daily. It is not the scale but the continuity that counts. Launching grand projects based on a specific issue that are addressed as social problem is good, but taking care of direct stakeholders such as employees and consumers is great. This is especially the case in the business system that the rule of laws is weak and the weaker could be easily taken advantage of. By being a responsible corporation in this sense, the company is creating a better society for everyone. CSR will be no longer treated as a mere business ethic issue, but it is a rational action that every company is to do.

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