

Consumers' perception on corporate social responsibility: Evidence from Vietnam

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Abstract

The purpose of this research focuses on examining the consumers' perception towards corporate social responsibility (CSR) in a developing country via the case of Vietnam. This study was conducted by face-to-face interview, and the questionnaire was mailed directly to consumers who are living in the urban and rural areas in Vietnam. The findings of this research are to clarify consumers' perception of CSR issues in Vietnam based on four dimensions of the CSR definition by Carroll in 1991. Therefore, the results are useful for future researchers about CSR and consumers' perception in a developing country. Although, there have been some previous studies about consumers' perception in both developed and developing countries have been chosen. However, this study has applied Carroll's definition with other approach and compared it with other articles that aim to fill this knowledge gap in Vietnam because Vietnam can represent other developing countries nowadays; besides, those results allow enterprises to understand Vietnamese consumers' perception better.

KEYWORDS

consumers' perception, corporate social responsibility, developing country, environmental, rural area, strategy, sustainable development, urban area, Vietnam

1 | INTRODUCTION

In today's process of globalization, corporate social responsibility (CSR) is an essential requirement to achieve the objective of sustainable development in every enterprise. CSR is increasingly considered an indispensable part of an enterprise's activities, and it also has received attention from managers and researchers in recent years, especially in the developing countries (Carroll, 2016; Long, 2015; Jamali & Karam, 2016; Qu, 2009; Visser, 2008). Besides that, CSR has been endorsed by so many of the major international organizations in the world like the United Nations and World Bank. Moreover, those organizations have established guidelines to support and promote CSR to most of the nations in the world. In fact, with the main challenges in the 21st century, related to environmental issues, for instance, change in the climate, the planet is getting warmer, accessibility to water supply, and other societal problems

(Blowfield & Murray, 2014). These major international organizations expect that enterprises worldwide will contribute several solutions to deal with it.

Most of the corporations understand the role that essential of CSR activity as well as other benefits both in non-financial and financial if these companies fulfill their responsibility with social connection. There are some studies that have clarified a positive effect between CSR and consumers' perception (Marin, Ruiz, & Rubio, 2009). There were various studies into CSR and consumers' perception of CSR. Nonetheless, most of these have been restricted by the context of Europe and North America. To date, the concept of CSR has not yet been generally accepted in the world (Cochran, 2007). In 1979, an article was published by Carroll about the definition of CSR, after that, so many studies, and the authors discussed this subject and applied this CSR definition to their research. Then, there were 37 concepts of CSR that had presented in the study

of Dahlsrud (2008). Moreover, in 2010, Carroll and Shabana have argued in their study that the exact number exceeds this figure (Carroll & Shabana, 2010). Recently, the attention among nations has changed; there was a shift from developed countries to focusing on developing countries through an emphasis on consumer perception and response to CSR (Arli & Lasmono, 2010; Tian & Slocum, 2016). Even though developing countries have similar concerns relative to sustainable development issues like environmental protection, responsibility with social, and economic growth, nonetheless, the priority development policy of each country worldwide is different. Thus, it is essential to consider these factors when studying CSR in each state (Tilakasiri, Welmilla, Armstrong, & Heenatigala, 2011).

The population of Vietnam is more than 93 million and with among them around 35% of the population living in the urban area (UN, 2017). In the economic context, Vietnam's development over the past 30 years is remarkable, thanks to the advent of the comprehensive reforms from the Vietnam government policy. In spite of this, Vietnamese businesses are facing increasing pressure on export goods that must have CSR standards from the international market. But just a few companies in Vietnam were able to get that certificate, especially often concentrated in foreign direct investment enterprises. According to a report of the Vietnamese government, among 200,000 companies operating in Vietnam, approximately 0.03% have CSR standard certifications (Bui, 2010). This CSR standards aim to ensure sustainable developmental goals like counterparts in developed countries, besides the major objective of improving economic efficiency. Thus, Vietnamese enterprises must also implement social and environmental objectives such as taking care of the health of workers, improving shoddy goods, and minimizing environmental pollution.

Aside from the previous literature, there are a few studies available in a developing country like Vietnam about the impact of CSR issues on consumers' perception. Moreover, it is still unclear whether Vietnamese consumers are interested in CSR practices. The purpose of this article aims to examine the consumers' perception of CSR in the developing country via case study in Vietnam, besides that, whether there is the difference about consumers' perception of CSR between Vietnamese and other countries. In this paper, the authors' aim is to compare the Vietnamese consumers' perception of CSR who are living in the urban area and rural area, and the authors develop the conceptual framework of Carroll (1979, 1991) and base on the research of Maignan (2001) about consumers' perception on CSR.

The structure of our article is as follows: After this introduction, we will present the literature review of this research, the main content on the relationship between CSR and consumers' perception, and the definition evolution of these fields in developed and developing countries. Then, the authors will illustrate the research methodology, emphasizing the context of Vietnam. After that, we will come to the research methodology followed by the results and discussion of this research. Finally, the conclusion will summarize the main findings and limitations and suggest a few ideas for the research agenda in the future.

2 | LITERATURE REVIEW

2.1 | The conceptualization of CSR

The term CSR has first mentioned in Bowen's book and has the name *Social Responsibilities of the Businessman*. He has claimed that companies need to understand the role of business ethics and its importance to long-term organizations performance (Bowen, 1953). Because there is no overall agreement or consensus about the definition of CSR so far, therefore, CSR also has synonyms such as names with the main keyword as *corporate*, *social*, and *responsibility*. Because there is no consistency in the CSR concept (Dahlsrud, 2008), the scholars who study the CSR often choose particular aspects suitable to their research objectives and research attributes.

According to CSR's perspective, Carroll has divided the definitions of CSR to four categories of responsibility with respective importance including economic, legal, ethical, and discretionary responsibilities (the latter subsequently replaced by philanthropy responsibilities; Carroll, 1979, 1991). This concept so popular that the searchers will have over 5,200 citations from this Carroll's article via Google Scholar, as well as more than 100 pyramidal model variations from the first model, has applied in other studies so far if they search with the term *Carroll's pyramid of CSR* (Carroll, 2016).

In addition to the view of the four components of Carroll's CSR concept, there is another type of popular CSR definition developed in 1997 by Elkington as the *triple bottom line*, and it is also being used and developed by other authors (Gimenez, Sierra, & Rodon, 2012; Schulz & Flanigan, 2016; Svensson et al., 2018; Venkatraman & Nayak, 2015; Wilson, 2015). Regarding the triple bottom line definition, the author is particularly interested in the sustainability and stability of the relationship between corporate and stakeholders. Thus, the author has divided corporate responsibility into three topics including people, planet, and profit, with responsibilities respectively below (Elkington, 1997).

- First is the social responsibility (SP) of the enterprise with the community; companies should share their profits to contribute the better society.
- Second is environmental accountability; the corporate should have responsibility for protecting the environment and sustainability of the ecosystem where the company is operating.
- Last is the economic liability, not only for shareholders of the enterprise but also to the viability of the national economy.

Previously, the issues that have interested in companies in developing countries are bribery and corruption. However, in recent time, CSR in developing countries has been focusing on issues that relate to the responsibility of enterprises with environmental pollution or the sharing activities of businesses with the community and society. Furthermore, one of the most pressing concerns now is employee benefits in developing countries such as labour standards and human rights. Today, CSR literature has increased significantly in developing countries (Jamali & Karam, 2016). Hence, these authors claimed that

CSR conceptual framework has emerged as a compelling topic for scholars to research both the practical and the theoretical. Thus, CSR concept in a developing country like Vietnam should be understood in two specific fields including CSR Understanding (CSR Thinking) and the implementation of CSR (CSR doing; Jamali & Karam, 2016; Nguyen, Bensemann, & Kelly, 2018). Moreover, most of the previous research studies on CSR in developed countries focus on the requirements of corporations to address relevant issues such as consumers, managers, employees, and shareholders.

In the context of developing countries, the pyramid Carroll's model (Carroll, 1991) has redesigned by Visser (2008), who changed the position of components in this pyramid model. Legal responsibility located on the second level, however, in the model of Visser has changed position by philanthropic responsibility. Generally, from the previous research literature, it can be clearly seen that the concept of CSR mentions about four levels of responsibility.

Therefore, for the purpose of this article, the authors based on the definition by Carroll (1979, 1991) with four components as below aim to examine the consumers' perception with CSR in Vietnam.

1. The first category is economic responsibilities, which are delineated in the natural requirement of companies, for example, entail profits for shareholders, create jobs, and fair pay for workers and quality products for customers.
2. The philanthropic responsibilities comprise the second part of the CSR's definition, for instance, making entail actively participate in social volunteering activities and donate their money to the poor household or disaster areas in low-income countries.
3. The third factor of CSR is legal responsibilities, and all firms should play the *rules of the game*, which means entail expectations of legal compliance of every country. Because of this legal responsibility, the government and the people of every country expect the company, which is performing, must develop economically based on the legal framework and compliance with the law.
4. The final type of responsibility is ethical responsibilities, which require every business to be honest and fair, avoiding activities that could harm society and stakeholders such as counterfeit and tax evasion.

In general, despite the researchers' orientation towards different CSR concepts, the ultimate goals are unified that the sustainability of the business, the durability of the nation, and society where those businesses are operating worldwide.

2.2 | Consumers' perception toward to CSR

The suggestion of the stakeholder theory is that in the social environment, businesses should have various responsibility groups with each respective accountability (Freeman, 1984). Hence, Maignan has claimed that among of stakeholders then the group, which has the most important role, was consumers in 2001. Customers are quite sensitive and have the quickest response to what directly

relates to their self-interest. There is a positive or negative influence between consumers' perception and purchase decision (Butt, 2016; Limbu, Wolf, & Lunsford, 2011; Mohr & Webb, 2005; Park, Lee, & Kim, 2014; Shergill, 2012; Vahdati, Mousavi, & Tajik, 2015). Therefore, they often share bad news about poor quality products with their friends and relatives or post on social networks for others to know about it. Because of these above reasons, enterprises should understand consumers' perception of CSR; it will help companies establish CSR programs and CSR activities that make benefit for the community and stakeholders.

The most research in consumers' perception on CSR tends to be in developed countries as United States, Germany, Spain, Japan, and so on (e.g. Leaniz & Rodríguez, 2012; Maignan, 2001; Smith, 2010; Page & Fearn, 2005). Meanwhile, there are too few particularly case studies about consumers' perception in developing countries, for instance, China (Ramasamy & Yeung, 2009), Indonesia (Arli & Tjiptono, 2014; Arli & Lasmono, 2010), India (Shergill, 2012), and Mexico (Lambarry, Fuentes, Trujillo, & Rivas, 2015). In the empirical CSR literature in the developing countries, the business aspects of CSR activities have most chosen in numerous studies (Majumdar & Saini, 2016). Nevertheless, there are only a few studies between consumers and CSR, especially concerning their reactions and perceptions to CSR activities of businesses nowadays.

There are differences in consumer perception between developed countries and developing countries. There are a few studies, which have been conducted in the context of high-income countries to identify the positive attitude of the consumer toward CSR, more so than in low-income countries (Maignan & Ferrell, 2003; Beckmann, 2007). Moreover, Maignan (2001) has suggested that cultural differences could be related to consumers' perception in developed countries like the United States, Germany, and France. Regarding the CSR theory and cosmetics market between the United States and China, the cultural values also played a role important in the perceptions and behaviour of female consumers when they were buying cosmetics (Chu & Lin, 2013). On the other hand, the degree of economic and social development are the factors impact the awareness level of Singapore consumers' perception and Malaysian consumers via the research about CSR in these countries in 2004. Consequently, the Singapore consumers' perception towards CSR is more than Malaysian consumers' perception (Ramasamy & Ting, 2004).

Based on the primary conditions of infrastructure, income, lifestyle, and interaction of each area, thus, the society of each country includes two main areas as the urban and rural regions (Dogra & Ghuman, 2008); moreover, the displacement of people from the rural area to urban areas, the differences can be easily seen in the education system, technological development, financial status, and perceptions etc. of the people. As a consequence, the gap in economic and social development between these two areas is increasing significantly (Khan, Hwang, Abbas, & Rehman, 2018; Zhang & Lu, 2018). Towards the sustainable society goal, although the role of the local government plays very important (Zhang & Lu, 2018), corporations should have the responsibility for contributing to the country where the companies are operating.

Regarding the consumers who are living in an urban area and a rural area, there are a few previous studies that have demonstrated the

difference in consumers' perception, behaviour or their attitude in these two regions with a specific problem in society (Bhatia & Bawa, 2002; Cuthbertson, Albrecht, & Loveridge, 2017; Sehrawet & Kundu, 2007; Singh, Kumar, Goel, & Chawla, 2014; Smith, O'Connor, Casey, & Moscovice, 2016). Especially in emerging markets or developing countries as India, Vietnam, and Indonesia, consumers' decision is easily affected by the company's brand or the advertising campaigns these companies offer. (Arlı & Tjiptono, 2014; Bui, 2008, 2010; Patil, 2017; Singh, 2011, 2012; Singh et al., 2014; Singh & Goyal, 2008). Hence, differences of consumers between these two areas such as lifestyles, behaviour (Singh, 2011, 2012; Singh et al., 2014; Singh & Goyal, 2008; Sun & Wu, 2004), and needs to reveal that enormous opportunities for companies can better understand customers' demands, satisfy their needs, and improve competitive enterprise advantage.

In the context of Vietnam, adopting CSR programs will create tangible and intangible benefits, for instance, increasing the loyalty of labour, growing the company reputation in the perception of community, then making their satisfaction and loyalty of consumers (Bui, 2008, 2010). Also, CSR activities of enterprises are the reason for consumers in Vietnam to buy goods, particularly in the consumer goods market (Vo & Le, 2016). Nonetheless, there are very few businesses that consider CSR program as their competitive advantage, especially small and middle enterprises.

The research question of this study focuses on the following: is Vietnamese consumers care about SP for enterprises? Hence, we will determine whether there are differences in consumer perception towards CSR in Vietnam compared with other countries. From these reasons mentioned above, the authors have chosen Vietnam as the object of our study.

3 | THEORETICAL FRAMEWORK

Hypothesis development

Our theoretical framework is based on Carroll's concept of CSR (Carroll, 1979, 1991) and the pyramid model that has been redesigned for developing countries by Visser (2008) including and according to the importance level of (1) economic responsibility, (2) philanthropic responsibility, (3) legal responsibility, and (4) ethical responsibility components, besides that, combined with the previous literature review discussions about CSR. Additionally, there is a difference between the downtown area and rural areas in the Vietnamese society and from the consumer's point of view. Also, there are different approaches and perceptions of urban and rural consumers. Thus, the authors developed research hypothesis H1 in the context of Vietnam as follow.

H1. *Both consumers in the urban and rural areas will distinguish between the four following types of corporate social responsibilities: (a) economic, (b) philanthropic, (c) legal, and (d) ethical.*

In the context of developing countries, the author Visser (2008) makes the statement that the role of Economic responsibility as the

most significant responsibility, followed by the philanthropic responsibility of every enterprise. Together with that, the consumers living and working in the urban area has also more concern in the business results and profit of the enterprise. Furthermore, in the rural area where consumers have lower living standards than their urban counterparts, they concern about the charitable activities of enterprises and expected businesses would share more profits with the society. Therefore, the following hypotheses H2 and H3 are proposed with the aim to compare the role of these responsibilities in two areas.

H2. *Consumers in the urban area will place economic responsibility higher than philanthropic, legal, and ethical responsibility.*

H3. *Consumers in the rural area will place philanthropic responsibility higher than economic, legal, and ethical responsibility.*

On the other hand, there is an undeniable large gap between the urban area and the rural area about income and education. Consumers in the rural area tend to save money when shopping, so it is not only the quality and price of the product that impacts the decision of counterparts in the urban area, it is also the question "could an enterprise be socially responsible?." Therefore, we suggested hypothesis 4 for this article as follows:

H4. *Consumers in the urban area will be more supportive of socially responsible businesses when shopping.*

This section is consisting of three main parts. First, consumer perceptions of CSR with there are some relevant essential attributes such as economic, philanthropic, legal, and ethical in Vietnam, then, secondly, consumers' support for CSR as considered by five questions about their support to CSR. In the last part of this survey, the authors will collect more personal information from respondents including region, age, income, and education, primarily focusing on the area, income, and education of Vietnamese consumers.

4 | RESEARCH METHODOLOGY

4.1 | The context of the study

According to the latest data from the report of United Nations (2017), Vietnam's population now accounts for 1.27% of the world's population and ranked 15th in the world in the population ranking of countries and territories. Besides that, the average age in Vietnam is 31 years old, and there is 34.3% of the population lives in urban areas. Therefore, it has been offering so many opportunities as well as obstacles for corporations in Vietnam. Vietnam has enjoyed strong economic growth, thanks to economic and political reforms. Tonkin (1997) stated that it was launched in 1986, but by the year 2000, it was described as the reform period renovation (Đổi mới), in which the government has implemented and focused more liberal and multisector market economy and further approved a generous door

open door policy (Chính sách mở cửa). What interest CSR in developing countries is ethical responsibilities including environmental and societal responsibilities. Carroll (1991) states that corporations “the obligatory to avoid damage or reduce to harm to stakeholders (the environment, employees, consumers, and others) which is right, just, and fair.” The consequences of the development process that Vietnam faces are some challenges related to CSR: (1) ethical responsibilities of enterprises, (2) the gap between rich and poor, and (3) the education gap, which is growing between the urban area and the rural area.

Regarding the first challenge is the environmental pollution issues. In Vietnam, where to have an economy with most of which are small and medium enterprises accounted for 97% (General Statistics Office of Viet Nam (GSO), 2018). Those companies do not have enough money to invest in addressing waste treatment technologies. As a consequence, in Vietnam, the wastewater ratio was discharged directly into the environment about 90%, whereas the percentage of solid waste was disposed to landfills was 72% (Ortmann, 2017). From these adverse consequences, Vietnam is known as one of the countries with the highest environmental pollution ratio in the Asia-Pacific region (Ortmann, 2017).

The typical example, which is related to CSR in Vietnam as the environment incident, which occurred in the central of Vietnam in 2016, it polluted more than 200 km (125 miles) of the Vietnamese coast, because Formosa Plastics Corporation discharged great quantity chemical waste into the sea. This disaster has had a devastating effect on the livelihood of fishers, citizens, and tourist industry of these four provinces. According to a report by the Ministry of Labor, Invalids and Social Affairs (Ministry of Labor Invalids and Social Affairs (MOLISA), 2016) of Vietnam, 263,000 workers were affected, including 100,000 who were directly affected. In these four provinces, the unemployment rate has increased dramatically, the number of fishers in these regions decreased by more than 70%, and the population has reduced income compared with the time before the incident. Thus, in nationwide Vietnam, there have been many protests and boycotts against Formosa company, which lasted for a long time. On the other hand, there are numerous cases of CSR and health of workers in recent years. In 2017, there were 7,749 cases of working accidents compared with 7,588 cases of the 2016 year, with 648 deaths. Therefore, the rate of labour accidents increased in 2017, with 161 cases (2.1%); however, there were decreased seven victims from 655 to 648 people (MOLISA, 2016). The gap between rich and poor was quite large, and the wealthiest Vietnamese have an income per day higher than the income of 10 years of poorest (Oxfam, 2017). According to the report of GSO in 2016, the average monthly income per capita of people, who are living in the rural area, was 5.669 million VND (250 USD) and in the urban area was 11.276 million VND (497 USD).

Regarding education, the development of education in Vietnam has seen significant increases over the years. According to the results of the survey, GSO shows that the literacy rate of the population aged 15 years and older in Vietnam is 94.7%. Moreover, the rate between urban and rural areas were 97.5% and 93.3% respectively (GSO, 2014). The proportion of people that have a university education and postgraduate training has increased twofold in 5 years: from 4.4 to 7.3%. Nevertheless, this rate of the urban area is five times the rural area, 15.1% compared with 3.3%, respectively (GSO, 2014).

4.2 | Variable measurement

As discussed in the previous section, the author Carroll (1979) has identified various types of corporate responsibilities: economic, ethical, legal, and philanthropic responsibilities. Because this structure has been widely accepted in the previous literature both developed and developing countries (e.g., Arli & Tjiptono, 2014, Arli & Lasmono, 2010; Maignan, 2001; Ramasamy & Yeung, 2009), their corporate responsibility dimensions can be expected by the consumers accordingly. From Maignan's survey of consumers' perception of CSR in 2001 and the scale has redesigned for developing countries (Arli & Tjiptono, 2014; Arli & Lasmono, 2010; Ramasamy & Yeung, 2009), so based on this scale, we applied this survey for the Vietnam context; our investigation intended to explore the answer for Vietnamese consumers regarding the four kinds of responsibilities such as economic, philanthropic, legal, and ethical. There are two independent variables under investigation of respondents from urban ($N = 166$) and rural ($N = 162$) areas. So, these two types of respondents have been considered as independent variables, which are specified or grouping variable types. The total of 21 items captured of four dependent variables includes economic (ECO), philanthropic (PHI), legal (LEG), and ethical (ETH) along with one SP. Respondents will rate each question on a Likert-5 scale (from strongly disagree = 1 to strongly agree = 5). For testing the hypotheses, we used the SPSS 22.

4.3 | Data collection

This study focused on Vietnamese consumers, especially young consumers by examining consumers' perception perspective through face-to-face interviewing and questionnaire mailing in two regions both an urban area and a rural area. There are several main reasons to choose young Vietnamese because they tend to have knowledge in various product categories, and they often use mobile phones and laptop computers for surfing the internet. Moreover, they have exposure to the ethics of various foreign companies when they buy goods from developed countries. It is obvious that they will help the authors survey consumers' perception in the context of Vietnam to have a better investigation result. The authors have used a convenient sample because two benefits related to the researcher are convenient accessibility and proximity (Hair, Anderson, Tatham, & Black, 1995). Furthermore, this study can explore Vietnamese consumers' perception of CSR.

The questions were created in English, translated into Vietnamese, and then translated into English again for the ease of local respondents. Using the back-translation method to achieve uniformity in both languages guarantees the quality of the survey (Brislin, 1970). After choosing the target sample, the survey would be sent out to respondents with an expectation to gain at least 150 completed surveys, which are valid for analysis. The study was conducted by face-to-face interview, and the questionnaire was mailed directly to people living in Vietnam. As a result, we have 328 valid respondents,

after removing incomplete responses. This sample size is adequate to evaluate the hypotheses. In the urban area, the authors have chosen three of the biggest cities of Vietnam, such as Da Nang, Ha Noi, and Ho Chi Minh City. Meanwhile, we selected certain provinces to represent the rural areas. The following chart holds a summary of the demographic details of our survey group statistics.

Table 1 shows the demographic details of the respondents corresponding to the quantitative similarity between the two regions as the urban area ($N = 166$) and the rural area ($N = 162$). It can be seen from the evidence that there is a similarity between respondents from both urban and rural regions concerning gender and marital, because most of the respondents who answered the surveys were female and married. Along with that, the age and job of the samples are almost the same in these two areas.

The age of the respondents is mainly in the range between 18 and 25 years old with approximately 47.6% and 57.4%, respectively. Regarding education, the majority of consumers answered the surveys had the degree of bachelor. The respondents who have bachelor degree were the highest respondents with 60.2% in urban area and 79.6% in the rural area.

4.4 | Independent sample t test

In this study, the independent variable is categorical, or grouping type and the dependent variable are the test or metric types so we test these hypotheses for two categories with urban and rural population

using independent sample t test. The null hypothesis is generally used to test and evaluate the significant difference between the means of two different communities (Kumar & Sharma, 2016). Here, the grouping variable divides into two mutually exclusive groups that belong to urban and rural areas, and the test variable describes as quantitative dimensions. The t test describes that the mean value of all five variables: economic, ethical, legal, philanthropic, and SP for grouping variable urban area respondents is significantly differing from the mean value of all above mentioned five variables for grouping variable rural area respondents. The null hypothesis is used for an independent sample t test that proposed the population means of two samples are equal ($\mu_U = \mu_R$) and not equal ($\mu_U \neq \mu_R$) for the alternate hypothesis, where μ_U and μ_R are the means of the examples in the urban and rural areas. Before going to apply the independent sample t test, we check all the assumptions and their verifications.

4.5 | Assumptions for the independent sample t test

Before going to apply the independent sample t test, we first check the various following assumptions (Kumar & Sharma, 2016; Landau & Everitt, 2004):

1. The scale of measurement: According to this assumption, the independent variable should be in the categorical scale or group form and the dependent variable should be in the continuous scale form on a Likert scale. The data follow the scale of measurement.

TABLE 1 Summary of demographic details

Group		Urban area		Rural area	
		Count	Percentage	Count	Percentage
Gender	Male	71	42.8	55	34.0
	Female	95	57.2	107	66.0
Marital	Married	58	34.9	41	25.3
	Single	108	65.1	121	74.7
Age	18–25 years old	79	47.6	93	57.4
	25–35 years old	53	31.9	57	35.2
	35–45 years old	30	18.1	12	7.4
	45–55 years old	3	1.8	0	0.0
	over 55 years old	1	0.6	0	0.0
Job	Student	61	36.7	77	47.5
	Worker	1	0.6	4	2.5
	Officer	38	22.9	34	21.0
	Businessman	28	16.9	27	16.7
	Public servant	38	22.9	20	12.3
Income	<3 million VND	37	22.3	58	35.8
	3–6 million VND	33	19.9	48	29.6
	6–10 million VND	37	22.3	33	20.4
	10–15 million VND	20	12.0	15	9.3
	>15 million VND	39	23.5	8	4.9
Degree	High school and under	0	0.0	0	0.0
	Vocational Certificate	0	0.0	0	0.0
	College degree	13	7.8	21	13.0
	Bachelor degree	100	60.2	129	79.6
	Postgraduate	53	31.9	12	7.4

2. The assumption of independence: the two categories of samples should be different and not depend on each other; the one category such as urban area sample is not related to the other sample of rural area.
3. No significant outliers: there are many methods to detect the significant outliers, but we here used box plot method and see there are no outliers. Thus, we can say that the assumption was met (mentioned in Appendix A).
4. The Shapiro–Wilk test was conducted to see if the data are normally distributed (mentioned in Appendix B), but the data were not normally distributed. The significant value should be greater than 0.05; we then say the data are normally distributed. We see that all significant values are less than 0.05 so it is concluded that it does not follow the levels of significance and the assumption of normality is violated.
5. The assumption of homogeneity of variance: The Levene's F test is used to test this assumption. It is used to check the level of the significant set ($\alpha \geq 0.05$), but we are getting all significant values less than 0.05, it is unequal variance, and the assumption is violated (given in Appendix C).

5 | STATISTICAL ANALYSIS

In this section, we will present the statistical analysis and result of this work.

Reliability analysis

In reliability analysis, the data have repeatedly measured the accuracy with the same phenomenon using Cronbach alpha. Cronbach alpha is by far the most popular measure of reliability (Kumar & Sharma, 2016). According to Fried and Ferris (1987), it estimates the overall reliability considering the effect of each item. Hair, Black, Babin, and Anderson (2010), Nunnally (1978), and Kumar and Sharma (2018) have measured the Cronbach's alpha value greater than 0.7 and considered the data are reliable, and all constructs achieve internal consistency reliability. Thus, the stable measured values are presented in Table 4. Table 2 shows that the Kaiser–Meyer–Olkin value measured the sampling adequacy for each factor, which must be 0.50 or above (Kaiser,

TABLE 2 Bartlett's test of sphericity for CSR focus

KMO and Bartlett's test				
Constructs	KMO measure	Bartlett's test of sphericity		
		χ^2	df	Sig.
Economic	0.839	846.666	6	0.000
Philanthropic	0.830	650.741	6	0.000
Legal	0.835	833.556	6	0.000
Ethical	0.804	585.203	6	0.000
Social responsibility	0.849	875.885	6	0.000

1974) and Bartlett's test of sphericity for CSR focus was significant ($p = 0.000$ or < 0.01). Table 3 represents the summary statistics of the CSR dimensions. The reliability statistics and factor loading related to CSR dimensions are presented in Table 4. Underlying the CSR dimensions, we conducted to measure and validate the principal component factor analysis with varimax rotation (Kumar & Sharma, 2017). The items in constructs were generally marked for elimination if they were loaded at 0.60 or less and presented the summary of the tests in Table 4. The numerical values of eigenvalues and loadings should be greater than 1, and 0.5, or above for all constructs were significant (Hair et al., 2010; Kumar & Sharma, 2017). We check the high factor loadings at 0.60 or above for all the items of each scale on a single factor.

Based on the above assumptions and summaries of statistics, some violations are receiving normality and variance, so a nonparametric test—Mann–Whitney U test—has been performed (also called Wilcoxon–Mann–Whitney test). It examines the difference between two independent samples over a dependent variable. Apart from this, we can say that this is an alternative independent sample t test, which is used for data as normal and nonparametric. It was run to determine whether there were differences in all CSR dimensions. The mean score was statistically significant difference in urban and rural areas for all CSR dimensions such as ECO, PHI, LEG, ETH, and SP having $U = 10,270, 10,461, 11,540.5, 11,731,$ and $8,924.5$ while $z = -3.739, -3.502, -2.239, -2.019,$ and $-5.294,$ respectively, and all p values are at significant levels. Table 5 provides the summary of the Mann–Whitney U test for urban and rural areas in the given below:

6 | RESULT AND DISCUSSION

The next step is measuring the significance level (p -value) that should be smaller than the significant level at a p -value less than 0.05. It includes the average value of CSR dimensions such as ECO, ETH, LEG, and PHI, which are significantly differing (Malhotra & Dash, 2011). Further, corresponding to each CSR dimension, the respective hypothesis has been proposed. For all four CSR dimensions, null hypothesis shows that two samples urban and rural populations are equal to areas. The alternate hypothesis is stated for the CSR dimensions as the means score of the mean values, that is, μ_U and μ_R are not equal. It is expressed as null hypothesis $H_0: \mu_U = \mu_R$, and alternative hypothesis $H_1: \mu_U \neq \mu_R$. From the theoretical framework, mean values of ECO are higher than ETH, LEG, and PHI in urban consumers, in the alternative, rejecting the null hypothesis and accepting the alternate hypothesis. So, it is expressed as null hypothesis $H_0: \mu_U < \mu_R$ (for ECO) and alternative hypothesis $H_1: \mu_U > \mu_R$ (for ECO).

From the above-mentioned hypothesis, mean values of PHI is higher than ECO, ETH, and LEG in rural consumers, in the alternative, rejecting the null hypothesis and accepting the alternate hypothesis. So, it is expressed as null hypothesis $H_0: \mu_R < \mu_U$ (for PHI) and alternative hypothesis $H_1: \mu_R > \mu_U$ (for PHI).

In the further case, the theoretical framework shows that mean values of consumer support about CSR is high in urban areas; we then reject the null hypothesis. So, it is expressed as null hypothesis H_0 .

TABLE 3 Summary statistics

Constructs	Consumers	Mean	Variance	SD	Skewness	Kurtosis	Sig. (two-tailed)
Economic	Urban	4.217	0.329	0.533	-1.491	5.618	0.000
	Rural	3.669	1.327	1.162	-1.028	-0.328	
Philanthropic	Urban	3.720	1.052	1.026	-0.902	-0.077	0.000
	Rural	4.170	0.304	0.552	-0.837	1.203	
Legal	Urban	3.735	1.101	1.050	-1.003	-0.025	0.000
	Rural	4.035	0.604	0.778	-1.581	2.671	
Ethical	Urban	3.753	1.077	1.038	-1.270	0.372	0.000
	Rural	4.110	0.349	0.592	-1.432	3.700	
Social Responsibility	Urban	4.182	0.335	0.579	-0.953	1.098	0.000
	Rural	3.578	1.090	1.044	-0.924	-0.534	

TABLE 4 Reliability statistics and factor loading related to CSR

Constructs	Items	ECO	PHI	LEG	ETH	SP	Cronbach's alpha (α)
Economic	ECO ₄	0.909					0.901
	ECO ₃	0.903					
	ECO ₂	0.884					
	ECO ₁	0.821					
Philanthropic	PHI ₃		0.883				0.872
	PHI ₂		0.868				
	PHI ₁		0.849				
	PHI ₄		0.803				
Legal	LEG ₂			0.892			0.904
	LEG ₁			0.892			
	LEG ₄			0.876			
	LEG ₃			0.866			
Ethical	ETH ₃				0.884		0.854
	ETH ₄				0.845		
	ETH ₂				0.831		
	ETH ₁				0.777		
Support of consumer (Social responsibility)	SP ₅					0.839	0.885
	SP ₂					0.839	
	SP ₄					0.835	
	SP ₃					0.825	
	SP ₁					0.806	
	Eigen value	3.099	2.901	3.109	2.789	3.435	
	% of variance explained	77.478	72.524	77.713	69.733	68.695	
	Cumulative %	77.478	72.524	77.713	69.733	68.695	

Note. Varimax rotated principal component extraction method.

$\mu_U < \mu_R$ (for support about CSR) and alternative hypothesis $H_1: \mu_U > \mu_R$ (for support about CSR).

Some theoretical framework was verified using empirical data. Based on the output from the summary statistics table and significant level, we reject the null hypothesis and see that ECO, ETH, LEG, and PHI have the significant difference for urban and rural consumers. It means the finding confirms that they are different for both consumers. The role of both consumers' firms gives importance in focusing on CSR approach, and the growth of CSR dimensions towards their path to improve the significance of ECO, LEG, ETH, and PHI approaches to different society. The CSR concept of pyramid model is given by Carroll's (1979, 1991) approach, and Visser (2008) redefined and redesigned this model for developing countries. Therefore, the role of CSR dimensions towards their consumer's perceptions in urban and rural areas is different.

In the second hypothesis, it was proposed that a score on economic responsibility is higher than the other three CSR dimensions in urban areas. Moreover, the third hypothesis explains that the score on philanthropic responsibility is higher than the other three CSR dimensions in rural areas. The output from the summary statistics table and significant level, there is a considerable difference of economic responsibility between both consumers, therefore reject the null hypotheses. The mean values of CSR dimensions ECO (4.217, 3.669), PHI (3.72, 4.17), LEG (3.735, 4.035), and ETH (3.753, 4.11) show that economic and philanthropic responsibilities are the greatest responsibilities for urban and rural consumers, respectively, than the rest of the three CSR dimensions. Thus, our findings suggest that these two hypotheses supported this study. The economic growth rate is higher than the rural areas, therefore, the role of economic

TABLE 5 Mann–Whitney *U* test for urban and rural areas

Constructs	Mann–Whitney <i>U</i>	Wilcoxon <i>W</i>	<i>Z</i>	Asymp. sig. (two-tailed)
Economic	10,270.000	23,473.000	-3.739	0.000
Philanthropic	10,461.000	24,322.000	-3.502	0.000
Legal	11,540.500	25,401.500	-2.239	0.025
Ethical	11,731.000	25,592.000	-2.019	0.044
Support of consumer	8,924.500	22,127.500	-5.294	0.000

TABLE 6 Summary of results and hypothesis testing

No.	Hypothesis	Result
H1	Both types of consumers to corporate social responsibilities	Supported
H2	Consumers in an urban area will place economic responsibility	Supported
H3	Consumers in a rural area to philanthropic responsibility	Supported
H4	Consumers in the urban area to socially responsible businesses	Supported

responsibility as the most significant responsibility (Visser, 2008). Somehow, the urban consumers have the higher income than the rural consumers and to play a vital role to invest and generate more economy, so they have economic responsibility. Further, Visser (2008) expected that rural consumers do charitable activities of enterprises subsequently; the businesses will share more profits for the society. Therefore, their philanthropic responsibility is higher.

The fourth hypothesis proposed that urban consumers will act and be more willing to support CSR enterprise than other regions. The output from the significance level and summary statistics, we reject the null hypothesis. The mean value of SP is 4.182 and 3.578 for urban, and rural consumers respectively show that consumers from urban areas become more supportive of CSR when shopping. The societal gap between urban and rural regarding income and education level as people in urban areas spends more money when they go shopping. Thus, their expectation is high on quality. On the other hand, consumers of rural regions belong to lower income; therefore, they do save money, so they are not as much efficient to support CSR business when shopping. The overall findings of the study are decisions on the above discussion, and the enterprise has more socially responsible in urban consumers than rural consumers and functional support to our hypotheses (Table 6).

7 | CONCLUSIONS

Moving forward with the above explanation, it is clear that CSR theory is the benchmark of the perception of active consumer and responsibility in the case of Vietnam country scenario. Effective consumers can maximize the importance of their roles in CSR activities. The proposed model focuses on the relationship between CSR dimensions and consumers from urban and rural areas with real-life data, which confirmed our hypotheses. The findings from this study allocate the functions of

consumers in urban and rural areas. The concept of CSR and its dimensions provides the profits for shareholders, creating jobs and fair pay for workers while making quality products for customers, and voluntary contributions to the society by giving time and money to social activities. Apart from this, CSR provides the rules of the game in which the community expects that the companies will perform their economic mission within the framework of legal requirements, and it also helps to do right and fair while avoiding harm to society and stakeholders.

The findings of consumer perceptions in Vietnam show the differences in perspective of CSR in this country with other countries in the world. Although Vietnam is the developing country, the consumers in both urban and rural areas can distinguish four types of CSR. The consumers in Vietnam perceived the four kinds of CSR dimensions and actively supported them; further considering all CSR dimensions as part of social responsibility. The Vietnamese consumers show high expectations that companies will set standards accordingly while following laws and regulatory systems to minimize the negative social and economic consequences. Besides, the consumers living in the urban area have more concern about economic responsibility, whereas their rural counterparts focus on philanthropic responsibility rather than the other responsibilities.

8 | LIMITATIONS AND FUTURE RESEARCH SCOPE

From our results of this research, it is clear that the limitations of this study are the authors' focus on the more educated respondents. Although these people may be representative regarding income for Vietnamese consumers, because the number of selected authors is limited, it is necessary to expand the scope and respondents in other areas of Vietnam. The sample size was adequate to do this research, but somehow we were unable to add more respondents from each part of all urban and rural areas, which would contribute to more accurate results. However, we generalized the ability of main findings in this study for both perspectives.

Moreover, we hope that it will help other researchers and scholars to generate some new idea and directions for future research on consumers' perceptions to understand and formulate the business blueprint of CSR, which is an essential strategy for corporations. Moreover, the findings of this exploratory research help investors and businesses have a superior understanding of the burgeoning consumer market in Vietnam. As a consequence of this study, the results will help businesses better understand consumers' perceptions in Vietnam and be able to set up CSR activities in the future. However, this study has focused on more than 300 consumers in Vietnam where there exist certain restrictions on product choice. Therefore, this study is only meaningful in Vietnam and needs to be tested in other developing countries that help in the implementation of CSR activities successfully.

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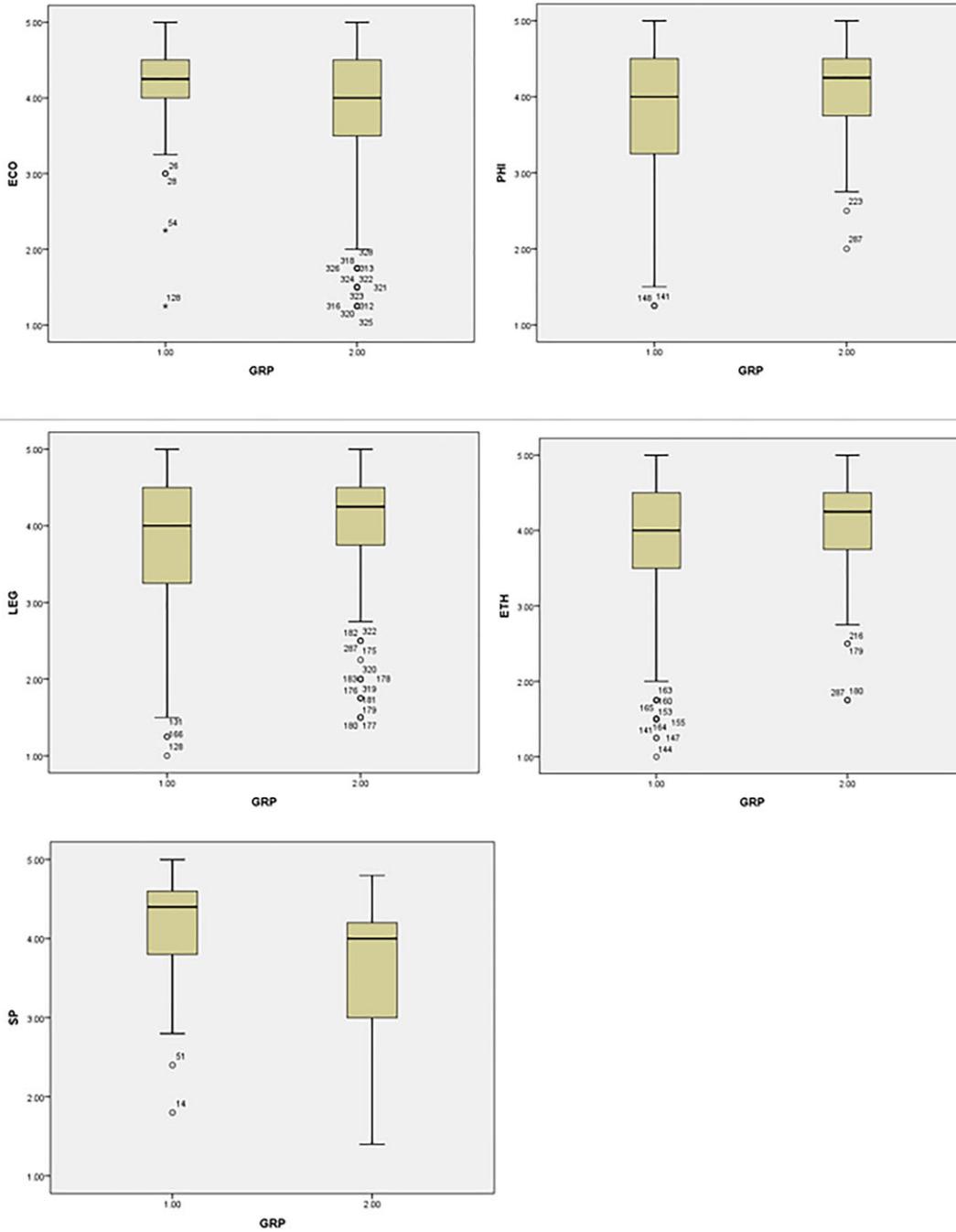
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APPENDIX A

BOX PLOT METHOD



APPENDIX B

SHAPIRO-WILK TEST OF NORMALITY

Constructs	Urban area consumer (1)			Rural area consumer (2)		
	Statistic	df	Sig.	Statistic	df	Sig.
Economic	0.891	166	0.000	0.813	162	0.000
Philanthropic	0.898	166	0.000	0.936	162	0.000
Legal	0.869	166	0.000	0.828	162	0.000
Ethical	0.801	166	0.000	0.885	162	0.000
Social responsibility	0.927	166	0.000	0.837	162	0.000

APPENDIX C

LEVENE'S TEST FOR EQUALITY OF VARIANCE

Constructs	Levene's statistic	Sig.	Var
Philanthropic	48.911	0.000	UEV
Legal	17.716	0.000	UEV
Ethical	36.107	0.010	UEV
Social responsibility	53.833	0.009	UEV