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Article

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Contemporary CSR Model: Conceptualization, Scale Development, and Validation to Measure Consumer Perceptions

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Abstract

The objectives of this article are twofold. The first objective is to review three CSR models to propose a new contemporary model of CSR, representing the significant commitments and practices organisations should undertake in their quest to become socially responsible. The second objective is to develop and validate a new CSR scale to measure consumer perceptions of organizations' CSR performance-based Drawing on Carroll's CSR, Vissers' CSR 2.0 models, and the Bursa Malaysia CSR framework, the research proposes a conceptual framework. A CSR scale was developed and validated through a large-scale empirical study measuring consumer perceptions involving 909 respondents from Malaysia. The CSR scale items were tested and validated via exploratory factor analysis and reliability analysis. As a result, the new CSR model consisted of six main dimensions representing key CSR commitments, and a 27 item CSR scale was validated. The conceptual framework adds value by providing managers and policymakers with a new way of looking at CSR holistically and comprehensively, enabling the development of effective CSR initiatives and strategies. In addition, the contemporary scale provides a reliable and valid instrument to measure consumers' perceptions of their CSR initiatives.

Keywords: Contemporary CSR model, scale development, consumer perceptions

1. INTRODUCTION

Organisations are increasing their expenditures on CSR related activities (Paluri and Mehra, 2018) because such investments can help organisations achieve sustainable competitive advantages (Hult, 2011) in terms of improved corporate reputation (Fan, 2005), brand image (Melo and Galan, 2011), employee satisfaction (Lee & Chen, 2018; Jiang and Wong, 2016), and positive consumer behaviours (Chung et al., 2015; Planken et al., 2013). Undoubtedly, CSR has become an essential part of an organisation's strategy devised to fulfil various stakeholders' requirements (Freeman, 1984; Post, 2003) through various CSR initiatives and practices. However, one of the limitations organisations experience in CSR implementation is the complexity of current-day CSR models and practices pressing for multiple goals on various fronts across economic, social, and environmental areas (Bhardwaj, 2016; Maon et al., 2015). The current study has proposed a new CSR model after comparing two widely used theoretical models and one practical CSR model through benchmarking (Lucertini, M., Nicolò, & Telmon, 1995). Among the theoretical models, one is Carroll's CSR model, which is considered as CSR 1.0 (Munro, 2020; Visser, 2011), and the other is Visser's CSR model, which has been recognised as CSR 2.0 (Visser, 2011).

Carroll's (1979) and Visser's (2010) CSR models are widely used and considered as a baseline to measure an organization's CSR performance, especially from a consumer perspective (Fatima, Rehman & Khan, 2016). However, they face certain limitations when it comes to measuring CSR performance's emerging facets in today's corporate world. For example, Carroll's model, considered as the best CSR model, originally had a four-dimensional manifestation of CSR, as follows: "economic, legal, ethical, and discretionary (philanthropic)," is criticised for not being able to adequately explain the complex relationships between business, society, and the environment (Jamali & Abdullah, 2015). Likewise, Claydon (2011) argued that the model somehow fails to explain how a healthy bottom line can ensure that CSR is achieved and vice-versa. Because Visser (2005) raised a similar question, he pointed out that Carroll's CSR model lacks consideration for environmental management and corporate sustainability. In addition to that, Aras and Crowther (2009) assert that sustainability is essential as environmental performance is linked with organisations' financial performance because an environmentally conscious but bankrupt business is not good for anyone (Armstrong, 1977).

Visser (2010), addressing the implementation issues of Carroll's CSR model, developed a CSR 2.0 model, which outlines four dimensions (value creation, good governance, societal contribution, and environmental integrity). Despite the usefulness of Visser's (2010) CSR 2.0 model, regarding its implementation as it is embedded with specific goals and clearly defined vital indicators associated with each CSR dimension, its empirical research adoption is limited (Moratis, 2016; Golja, 2019). It also falls behind on growing aspects of CSR such as workplace issues and legal compliance, because aspects of CSR such as workplace concerns or workplace ethics are attracting more consumer attention in today's business environment. The workplace concerns dimension of CSR has been addressed in the CSR framework proposed by Bursa Malaysia (a corporate regulatory body) for Malaysian organizations in their pursuit of taking CSR initiatives (Bidin, 2008). Although the Malaysian CSR framework includes workplace concerns, it could not consider value creation, legal compliance, or good governance considerations. (See Table 1)

Table 1: Limitations of CSR 1.0, CSR 2.0, and BM CSR Framework

Contemporary CSR Dimension	Strategic Goal	CSR 1.0	CSR 2.0	BM CSR Framework
Value Creation	Economic Development	Y	Y	N
Legal Compliance	Legitimate Operations	Y	N	N
Good Governance	Institutional Effectiveness	N	Y	N
Philanthropic Engagement	Stakeholder Orientation	Y	N	Y
Workplace Concern	Employee Wellbeing	N	N	Y
Environmental Integrity	Sustainable Ecosystem	N	Y	Y

N=No, Y=Yes

Since the two widely practiced CSR models (CSR 1.0 & CSR 2.0) and one practical CSR framework do not provide a complete story for the practising organizations about CSR implementation and reporting, the fruits of CSR have not been materialized to gain strategic advantage for the practising organizations because they could not communicate and measure the feedback of stakeholders, especially the consumers. As a result of combining CSR 1.0, CSR 2.0, and a practical framework, this study proposes a modern model of CSR that incorporates all aspects of CSR activities presented by these models into a single model in this study. Once the model of contemporary CSR is developed, it will need a scale to measure the perception of stakeholders, especially the consumers, to gauge the benefits of contemporary CSR practices for the organizations. Therefore, this study serves two objectives. One is to develop a model for contemporary CSR, and the second is to develop a scale of contemporary CSR for measuring consumers' perceptions. The significance of this study can be judged from its contribution to the literature as it offers a contemporary CSR model that highlights the emerging facets of CSR and the key characteristics or organizational actions that correspond to each of the facets. Moreover, developing a new multidimensional scale for measuring consumer perception of firms' CSR initiatives would be a significant addition to the CSR literature. From the pragmatic perspective, the new model can certainly be used as a guideline and reference by decision-makers in developing various CSR initiatives and practices in their respective organisations. The present study may be considered as a baseline for firms to develop relevant CSR strategies.

2. LITERATURE REVIEW

An orthodox view, termed the neo-classical approach (Gardiner et al., 2003; Moir, 2001), was developed by Milton Friedman, who asserted that a business's social responsibility is to increase its profits. Companies are accountable exclusively to shareholders (Friedman, 1971). This could perhaps be termed the shareholders' theory of CSR. Conversely, Freeman (1984) introduced the term stakeholder theory and argued that systematic attention to stakeholder interest is critical to the firm's success. According to Stark (1994), this is probably the most influential theory to emerge within CSR's ambit. Argandoña (1998) and Post (2003) argued that organisations' CSR related investments should prioritize their various stakeholders, while Pirsch et al. (2007) suggested the need for striking a balance between satisfying both profit concerns and societal concerns when reaching out to various stakeholders. This societal and organisational interdependence should not be overlooked as organisational decisions may affect society the same way societal decisions may affect the organisation (Quazi, 2003). CSR must be seen as a business strategy that creates value and protects both the company and society (Singh et al., 2021). It calls for a shift of attention from shareholders to stakeholders. Instead of focusing on maximising shareholder returns alone, an organisation needs to adopt a pluralist view and ensure that it is also creating value and is seen as successful by its stakeholders.

Plethora of previous researches have focused on the role, nature, and dynamics of CSR. Lately, an emerging body of literature has been examining the need for regulating CSR and the role of law (Malesky & Taussig, 2019; Idemudia & Kwakyewah, 2018; Situ, Tilt, & Seet, 2018; Dentchev, Haezendonck, & van Balen, 2017; Malesky & Taussig, 2017). However, the imposition of regulation on corporations for CSR faces several challenges in the absence of consensus on the nature of the obligations that businesses have under current CSR models. As Dentchev et al. (2017) suggest, some researchers emphasize the fact that managers of an organization have duties towards the stakeholders as they are agents of the organization, but they do not go beyond that point. Thus, CSR lacks legal accountability for the non-performance of social obligations by organizations. This has steered CSR as an instrument more to advance strategic interests than as a required obligation for an organization (Carroll and Shabana 2010; Lamarche & Bodet, 2018).

As discussed in the introduction section, Carroll's CSR (1979; 1991) model, labelled CSR 1.0, is considered the first framework to provide a holistic and structural conceptualization of the CSR facets (refer to Figure 1).

Figure 1: Carroll's Corporate Social Responsibility Pyramid



Source: Carroll, A.B. (1991). *The pyramid of corporate social responsibility: towards the moral management of organizational stakeholders*. *Business Horizons*, Vol. 4 No. 3, pp. 42.

According to Carroll (1991), economic responsibilities refer to society's expectation that organisations will produce and market goods and services needed and desired by the customers at affordable rates in a profitable manner. At the second tier lies the legal responsibility, whereby organisations must comply with all laws and by-laws affecting the industry within which they operate. The third tier is the ethical layer, where organisations are expected to do more by going beyond the minimum extent of the law and conduct their affairs in a fair and just way and make proactive efforts where necessary to meet society's norms, which may not be formally enacted by law. Finally, at the philanthropic level, the last tier requires organisations to exemplify behaviours consistent with being a good citizen by contributing time, effort, and resources where they are needed (Carroll, 1991). Following the CSR 1.0 model, Elkington (1998) proposed a triple bottom line model of CSR. However, this model did not get wider acceptance to measure the stakeholder perception within the corporate world because it was considered merely a compliance apparatus for seeking recognition in sustainability indices (Hubbard, 2009). Similarly, Aras and Crowther (2009) proposed a sustainable development model of CSR. Though it was considered comprehensive, it still could not earn acclaim to be CSR 2.0 because of its abstract (rather than pragmatic) nature (Claydon, 2011).

Visser (2010) stresses that there is still no CSR model that has enabled the genuinely successful implementation of CSR. He argued that the global ecological footprint has tripled in 40 years and CSR 1.0 needs to be converted into an actionable strategy for the organization (Visser, 2010). Therefore, he proposed a new CSR model, which happens to be known as CSR 2.0.

Table 2: The Characteristics of CSR 2.0 Model

DNA CODE	STRATEGIC GOALS	KEY INDICATORS
VALUE CREATION	Economic Development	Capital investment (financial, manufacturing, social, human and natural capital). Beneficial products (sustainable & responsible goods and services) Inclusive business (wealth distribution, bottom of the pyramid markets)
GOOD GOVERNANCE	Institutional Effectiveness	Leadership (strategic commitment to sustainability & responsibility) Transparency (sustainability & responsibility reporting, government payments) Ethical practices (bribery and corruption prevention, values in business)
SOCIETAL CONTRIBUTION	Stakeholder Orientation	Philanthropy (charitable donations, provision of public goods and services) Fair labour practices (working conditions, employee rights, health & safety) Supply chain integrity (SME empowerment, labour & environmental standards)
ENVIRONMENTAL INTEGRITY	Sustainable Ecosystems	Ecosystem protection (biodiversity conservation & ecosystem restoration) Renewable resources (tackling climate change, renewable energy and materials) Zero waste production (cradle-to-cradle processes, waste elimination)

Source: Visser, W. (2011) *The DNA Model of CSR 2.0: Value Creation, Good Governance, Societal Contribution and Ecological Integrity*, CSR International Inspiration Series, No. 9.

The CSR 2.0 model has four DNA responsibilities: value creation, good governance, societal contribution, and environmental integrity. The value creation base indicates the goal of economic development, which means enriching the shareholders and executives and improving the business in which a company operates, such as creating more jobs, providing skills development, etc. The good governance base denotes institutional effectiveness, which is as important as the social and environmental ideals. The CSR efforts would be wasted if the institution is not transparent and fair. Thirdly, the societal contribution addresses the goal of stakeholder orientation. The philanthropy is placed at its correct position in CSR. Finally, environmental integrity sets the goal of sustainable ecosystems, which does not mean minimising the negative effect on the environment; yet it states some sense of the ambition in terms of renewable energy and zero waste (Visser, 2011). It calls on organisations to protect ecosystems and play a part in preserving and restoring the environment. Unfortunately, the model has not been subjected to much research by scholars; hence its empirical robustness is yet to be ascertained (Claydon, 2011).

Other than these theoretical models of CSR, the practical CSR framework of Bursa Malaysia is designed with the objective of simplifying the implementation of CSR initiatives for the corporate sector (Biden, 2008). The Bursa Malaysia CSR model includes employee wellbeing, which seems to be missing in CSR 1.0 and CSR 2.0. The framework looks at four main focal areas for CSR practice: environment, community, marketplace, and employee well-being (Biden, 2008).

Table 3: Bursa Malaysia's CSR Framework

DIMENSIONS	ACTIONS
Environment	Climate Change, Energy (Renewable Energy, Energy Efficiency, Biofuel), Waste Management, Biodiversity, and Endangered Wildlife;
Community	Employee Volunteerism, Education (Schools Adoption Scheme), Youth Development, Underprivileged, Graduate Employment and Children;
Marketplace	Green Products, Stakeholder Engagement, Ethical Procurement, Supplier Management, Vendor Development, Social Branding and Corporate Governance; and
Workplace	Employee Involvement, Workplace Diversity, Gender Issues, Human Capital Development, Quality of Life, Labour Rights, Human Rights and Health & Safety.

Source: Shirley, C., Suan, A., and Leng, C. (2009). *CSR reporting in Malaysia: An analysis of website reporting of second board companies listed in Bursa Malaysia*. *SEG Review*, 2 (2), 85 – 98.

However, it appears that the model above is practical in stating the dimensions and the corresponding actions. It provides Malaysian organisations with a framework and acts as a guideline as to the type of CSR commitments and

actions they should be undertaking in their quest to become socially responsible. This model, much like Visser's (2010) model, could also be subject to more empirical studies to assess its effectiveness, relevance, and validity in a Malaysian context.

Despite the usefulness of these models, each of these three models is lacking in one or another aspect. Though the CSR 1.0 model has pioneering status in the CSR literature, it lacks manifestation of contemporary CSR practices because of its old and conservative nature, which tilts it towards the theory of shareholders rather than stakeholders. Moreover, the CSR pyramid appears to be more normative and presents an aspiration of the CSR responsibilities the organisations should undertake and it is short of descriptions on the nature and types of practices organisations should be committing themselves to to be deemed socially responsible (Edmondson & Carroll, 1999; Maignan 2001; Amaeshi et al., 2006; Visser, 2006; Ramasamy and Yeung, 2009; Pederson, 2010; Baden, 2016). In addition to that, the CSR 1.0 pyramid has missed the corporation's responsibilities towards environmental integrity, employee well-being, good governance, and the comprehensive concept of economic development, which demands value creation for all stakeholders rather than just shareholders ((Jamali & Abdullah, 2015). Similarly, the CSR 2.0 model has a competitive edge over CSR 1.0 in exhibiting CSR through comprehensive economic development in the form of value creation, with a higher focus on environmental integrity and good governance, but it failed to shape the organization's CSR actions towards employee wellbeing and philanthropic engagement (Claydon, 2011; Kristina Johnson, 2019). The Bursa Malaysia CSR framework looks to have addressed employee well-being in an actionable CSR framework, yet there are a number of areas where it falls short. . See table 1 for comparative analysis. Based on the above discussion, this study has proposed a new CSR model which will take into account contemporary CSR facets in a single model; the organization can translate them into actionable strategies to reap the benefits of CSR spending. (See table 1)

3. CONCEPTUAL FRAMEWORK

Carroll (2021) suggests that organizations' CSR manifestations are different in today's corporate world from what they were 40 years ago, especially during the Covid 19 pandemic. As a result, in order to meet the study's first goal was to assess the current CSR models in order to establish a modern model of CSR, thus, the CSR 1.0, 2.0, and Bursa Malaysia were chosen for benchmarking. (Carroll, 1979; 1991; Visser, 2010). Accordingly, a contemporary model of CSR has been proposed to provide a guiding lens to the organization in pursuit of implementing CSR initiatives (See Table 4).

Table 4: Proposed Contemporary Model of CSR

CSR DIMENSIONS	SOURCES
Value Creation	(Carroll, 1991; Visser, 2010)
Legal Compliance	(Carroll, 1991)
Good Governance	(Visser, 2010)
Philanthropical Engagements	(Carroll, 1991; Bursa Malaysia)
Workplace Concerns	(Bursa Malaysia)
Environmental Integrity	(Visser, 2010; Bursa Malaysia)

The proposed model of CSR has taken into account the shortcomings of the three discussed models in the context of extant manifestations of CSR initiatives, which include value creation, legal compliance, good governance, philanthropic engagement, workplace concerns, and environmental integrity. Each manifestation is discussed in the following section.

3.1 Value Creation

The value creation base indicates the goal of economic development, which means enriching the shareholders and executives and improving the business in which a company operates, such as creating more jobs, providing skills development, etc. This is partially in line with Carroll's (1991) view that economic responsibility is the fundamental commitment of an organisation, based on which the organisation continues to grow and expand for the greater good (Carroll, 2016).

3.2 Legal Compliance

Visser's (2010) model does not explicitly mention legal compliance as an essential construct. This could be based on the assumption that legal compliance is automatically required and enforced by regulators. Secondly, Visser's model assumes that legal compliance is generally embedded within the excellent governance construct, which could lead to confusion and improper interpretation to the disadvantage of organisations. Carroll (1991), on the other hand, placed the legal as the second most crucial construct after the economic construct on the basis that complying with all laws and by-laws set down by the society to govern an organisation is essential as it protects and promotes the interest of all stakeholders in general.

3.3 Good Governance

All CSR efforts will be futile if organisations are not governed, transparent and fair (Visser, 2010). Good governance is enforced by law for all public limited corporations in Malaysia under corporate governance and accountability. However, this may not be the case for private limited firms and sole proprietors. Being transparent, with ethical conduct, responsible management, and leadership are essential aspects of good governance. Although not clearly stated, this dimension is embedded within the ethical responsibilities of Carroll's CSR pyramid (Feltus & Petit, 2009). Moreover, good governance enables corporate openness, allows stakeholders to analyse business-specific information (Bushman et al., 2004) and increase firm trust (Jensen, 2002).

3.4 Philanthropical Engagement

Referred to as philanthropical responsibility in the CSR 1.0 model, philanthropical engagement includes engaging in societal issues by supporting programs benefiting a community or the nation. It also includes involvement in charitable activities, donations, sponsorship, or providing employee expertise and time to noble and worthy causes. In Visser's (2010) model, this was embedded and grouped within the societal contribution, which addresses the goal of stakeholder orientation. The philanthropy and the importance of fair labour practices, grouped under societal contribution in the CSR 2.0 DNA of the CSR model, could be misleading and lead to conflicting priorities. Organisations may reach out to society through various programs at the expense of their employees, who may be ignored and vice versa. Given this shortcoming of Visser's Model, philanthropical engagement is proposed, and issues concerning employees and fair labour practices amongst other relevant practices are placed under the workplace concern dimensions discussed below.

3.5 Workplace Concerns

This dimension is part of Bursa Malaysia's CSR framework. It is crucial to distinguish philanthropical from employee-related concerns clearly. There have been far too many organisations involved in cases relating to employees, ranging from a harsh working environment, discrimination, and poor treatment of workers, which has invited a considerable amount of media attention. Leading organisations renowned for CSR commitments, such as Starbucks and Bodyshop, have clear written codes and values towards their employees. It will be imperative to specify employee concerns as an important dimension of CSR if organisations are keen on adopting CSR. Neither Carroll (1991) nor Visser (2010) depicted this construct as important within their models. Visser (2010) instead grouped this within the societal contribution construct. It is equally important to reach out to stakeholders before an organisation can engage in philanthropical engagements with stakeholders outside the organisation because 'charity begins at home'.

3.6 Environmental Integrity

This dimension was not clearly depicted in the CSR 1.0 model but is generally lumped within ethical responsibilities. However, the CSR 2.0 model spells out the need for an organisation to do its part for the environment, which sets the bar higher than just minimising damage but maintaining and improving ecosystem sustainability (Aras & Crowther, 2009; Visser, 2010). Even Bursa Malaysia depicts this requirement in its CSR Model, which shows the growing environmental consciousness amongst society and governments. This dimension requires organisations to take a proactive stance in playing their part for the environment through environmentally friendly practices while pursuing business operations. A comparison of the proposed model with CSR 1.0 and 2.0 is presented in detail in table 5.

Table 5 Comparison of Proposed Model with CSR 1.0 & 2.0 Models

No.	Proposed Model			Carroll's Corporate Social Responsibility Pyramid			Vessar 2010 Model		
	CSR DIMENSIONS	GOALS	KEY INDICATORS / PRACTICES	CSR DIMENSIONS	Goal	KEY INDICATORS / PRACTICES	DNA CODE	STRATEGIC GOALS	KEY INDICATORS
1	VALUE CREATION	Economic Development	Capital investment (financial, manufacturing, social, human and natural capital). Beneficial products (sustainable & responsible goods and services) Inclusive business (wealth distribution, bottom of the pyramid markets)	Economic Responsibility	Be profitable	The foundation upon which all others rest.	VALUE CREATION	Economic Development	Capital investment (financial, manufacturing, social, human and natural capital). Beneficial products (sustainable & responsible goods and services) Inclusive business (wealth distribution, bottom of the pyramid markets)
2	LEGAL COMPLIANCE	Legitimate Operations	Compliance to all laws and by laws affecting the industry and the organization, including statutory requirements, employment laws, product safety laws, environmental protection laws, safety and health legislations, and etc.	Legal Responsibility	Obey the law	Law is society's codification of right and wrong. Play by the rules of regime.	NA	NA	NA

No.	Proposed Model			Carroll's Corporate Social Responsibility Pyramid			Vessar 2010 Model		
	CSR DIMENSIONS	GOALS	KEY INDICATORS / PRACTICES	CSR DIMENSIONS	Goal	KEY INDICATORS / PRACTICES	DNA CODE	STRATEGIC GOALS	KEY INDICATORS
3	GOOD GOVERNANCE	Institutional Effectiveness	Leadership (strategic commitment to sustainability & responsibility) Transparency (sustainability & responsibility reporting, government payments) Ethical practices (bribery and corruption prevention, values in business)	NA	NA	NA	GOOD GOVERNANCE	Institutional Effectiveness	Leadership (strategic commitment to sustainability & responsibility) Transparency (sustainability & responsibility reporting, government payments) Ethical practices (bribery and corruption prevention, values in business)
4	WORKPLACE CONCERNS	Employee Wellbeing	Fair labour practices (working conditions, employee rights, health & safety, employee involvement, workplace diversity, gender Issues, human capital development, quality of life, equal opportunities, non – discrimination). Supply chain integrity (SME empowerment, labour & environmental standards)	NA	NA	NA	SOCIETAL CONTRIBUTION	Stakeholder Orientation	Fair labour practices (working conditions, employee rights, health & safety)

No.	Proposed Model			Carroll's Corporate Social Responsibility Pyramid			Vessar 2010 Model		
	CSR DIMENSIONS	GOALS	KEY INDICATORS / PRACTICES	CSR DIMENSIONS	Goal	KEY INDICATORS / PRACTICES	DNA CODE	STRATEGIC GOALS	KEY INDICATORS
5	PHILANTHROPICAL ENGAGEMENTS	Community Outreach	Employee Volunteerism, Education (Schools Adoption Scheme), Youth Development, Underprivileged, Graduate Employment and Children, charitable donations, sponsorships, support for socially beneficial events and causes, provision of public goods and services)	Philanthropical Responsibility	Be a good corporate	Contribute resources to the community. Improve Quality of life	SOCIETAL CONTRIBUTION	Stakeholder Orientation	Philanthropy (charitable donations, provision of public goods and services)
6	ENVIRONMENTAL INTEGRITY	Sustainable Ecosystems	Ecosystem protection (biodiversity conservation & ecosystem restoration). Renewable resources (tackling climate change, renewable energy and materials). Zero waste production (cradle-to-cradle processes, waste elimination)	NA	NA	NA	ENVIRONMENTAL INTEGRITY	Sustainable Ecosystems	Ecosystem protection (biodiversity conservation & ecosystem restoration) Renewable resources (tackling climate change, renewable energy and materials) Zero waste production (cradle-to-cradle processes, waste elimination)
7	NA	NA	NA	Ethical Responsibility	Be ethical	Obligation to do what is right, just and fair. Avoid harm	NA	NA	NA

Table 6 summarizes the proposed CSR Model, outlining the CSR dimensions, its goals, and its characteristics or key practices.

Table 6: Proposed Contemporary Model of CSR: Dimensions and Characteristics

CSR DIMENSIONS	GOALS	KEY INDICATORS / PRACTICES
VALUE CREATION	Economic Development	Capital investment (financial, manufacturing, social, human and natural capital). Beneficial products (sustainable & responsible goods and services) Inclusive business (wealth distribution, bottom of the pyramid markets)
LEGAL COMPLIANCE	Legitimate Operations	Compliance to all laws and by laws affecting the industry and the organization, including statutory requirements, employment laws, product safety laws, environmental protection laws, safety and health legislations, and etc.
GOOD GOVERNANCE	Institutional Effectiveness	Leadership (strategic commitment to sustainability & responsibility) Transparency (sustainability & responsibility reporting, government payments) Ethical practices (bribery and corruption prevention, values in business)
WORKPLACE CONCERNS	Employee Wellbeing	Fair labour practices (working conditions, employee rights, health & safety, employee Involvement, workplace diversity, gender Issues, human capital development, quality of life, equal opportunities, non – discrimination). Supply chain integrity (SME empowerment, labour & environmental standards)
PHILANTHROPICAL ENGAGEMENTS	Community Outreach	Employee Volunteerism, Education (Schools Adoption Scheme), Youth Development, Underprivileged, Graduate Employment and Children, charitable donations, sponsorships, scholarships, support for socially beneficial events and causes, provision of public goods and services)
ENVIRONMENTAL INTEGRITY	Sustainable Ecosystems	Ecosystem protection (biodiversity conservation & ecosystem restoration) Renewable resources (tackling climate change, renewable energy and materials) Zero waste production (cradle-to-cradle processes, waste elimination)

Source: Author's own based on Adaptations made from: -

Visser, W. (2011) *The DNA Model of CSR 2.0: Value Creation, Good Governance, Societal Contribution and Ecological Integrity*, CSR International Inspiration Series, No. 9

Carroll, A.B. (1991), *The pyramid of corporate social responsibility: towards the moral management of organizational stakeholders*, *Business Horizons*, July – August, 39 – 47

Shirley, C., Suan, A., and Leng, C. (2009), *CSR Reporting in Malaysia: An Analysis of Website Reporting of Second Board Companies listed in Bursa Malaysia*, *SEG Review*, Vol. 2, No. 2, pp. 85 – 98

The second objective of this study is to develop and validate a scale of the proposed model of contemporary CSR to measure consumers' perceptions. Various scales measure the perception of consumers of CSR either based on the CSR 1.0 or CSR 2.0 models (Aupperle, 1984; Brown & Dacin, 1997; Chow & Chen, 2011; Perez et al., 2013). To enhance the usefulness of the proposed CSR model, it would be required to develop a new scale because the lack of a unified scale would make it challenging to get consistent results across the studies in various contexts (Coles et al., 2013).

4. RESEARCH METHODOLOGY

4.1 Item Generation

The study's second objective involves developing a new CSR scale aligned with the proposed contemporary CSR model. Items for the value creation, legal compliance, and philanthropical engagement dimensions were

adapted from Aupperle et al. (1984) and Herrera et al. (2017). In contrast, items for good governance, environmental integrity, and workplace concerns were constructed by referring to past literature making references to the key indicators specified in the contemporary model as seen in table 5, and focus group interviews with professionals. A total of 37 items were initially developed and screened based on Shimp and Sharma's (1987) key elimination criteria, comprising (i) double argument, (ii) connotations conditioning the respondent's answer, (iii) ambiguous items, (iv) implicit assumptions, and (v) relation to more than one CSR dimension. After examining the 37 items, seven items were eliminated based on the outcome of the discussion with a focus group of professionals working in the corporate sector of Malaysia (El Akremi, Gond, Swaen, De Roeck & Igalens, 2018), leaving 30 items for the screening phase.

4.2 Screening

To establish the content validity of the remaining 30 items, a panel of experts scrutinised the list of items (DeVellis, 1991). In line with Ouellett's (2007) recommendations, the panel comprised six experts, including four academicians and two corporate leaders. Of the academicians two were professors. One professor was from the CSR cluster and used to be an industry consultant and CSR strategist, and the other professor was from the management cluster. The remaining two academicians were full-time Ph.D. students and used to be on the teaching faculty in their countries with more than five years of teaching experience in business ethics and corporate governance. One of the corporate leaders was a CEO of a multinational manufacturing plant in Malaysia, and another one was a senior manager of CSR initiatives in a US multinational based in Malaysia. The experts reviewed each item based on the criteria of redundancy, uncorrelation, content ambiguity (Hardesty and Bearden, 2004), and item representativeness for each dimension (Zaichkowsky, 1985). The experts' reviews resulted in 2 items being dropped and they recommended changes in sentence structure and choice of words for some of the remaining items, resulting in a list of 28 items.

4.3 Pilot Testing

The 28 items were incorporated into a questionnaire anchored on a 5-point Likert scale and pretested in a pilot study on 40 respondents as students on an evening program designed for professionals. The eligibility criterion for this MBA program is a minimum of five years' work experience. The students were full-time employed, and active consumers selected through convenience sampling. Their consumerism was ensured by including a screening question at the beginning of the survey. Although the numbers of respondents was small, it gave a general idea about the internal consistency of all the questionnaire items. Using Cronbach's alpha coefficient values, all collected questionnaires were assessed via reliability analysis to ensure that all items were consistent and reliable (Abbasi et al., 2020; Moon et al., 2018). Nunally (1978) suggested that the Cronbach alpha should be set at 0.70 and above. Sekaran (2003), on the other hand, suggested that Cronbach's alpha should be within the range of 0.60 to 0.80. The Cronbach's alpha (as seen in Table 6) for all the variables was above 0.70 and hence was considered to have an acceptable level of reliability (Nunally, 1978; Sekaran, 2003).

Table 7: Reliability Analysis for Pilot Testing

Variables		Items	Cronbach Alpha
CSR DIMENSIONS	Value Creation	5	0.808
	Legal Compliance	4	0.857
	Good Governance	5	0.823
	Philanthropical Engagements	5	0.785
	Workplace Concerns	4	0.713
	Environmental Integrity	5	0.757

4.4 Sample and Procedure

In this methodological stage, an empirical study was carried out for validation of the scale. The questionnaires were then distributed to the sample population. The researcher targeted 100 respondents representing general consumers from 12 states within the West of Malaysia, bringing the total sample size to 1200 respondents to make a valuable and reliable contribution to this study. According to Sekaran (2000), in increasingly heterogeneous

societies, quota sampling can be expected to be used more frequently due to changing demographics. Given the fact that Malaysia is a multi-racial country, there could be significant heterogeneity across consumers in their reactions towards CSR practices (Bhattacharya and Sen, 2004). Quota sampling would help ensure that the sample is as representative as possible of the population being studied. The sample population would be divided into strata according to the main ethnic groups in Malaysia (30% Malays, 30% Chinese, 30% Indians, and 10% other ethnic minorities), gender (50% males and 50% females), and employment sectors (50% from the government sector and 50% from the private sectors). The IBM Statistical Package for Social Science (SPSS) software version 22 was employed to analyse the data gathered in this study. Descriptive statistics were employed to describe the demographic characteristics of the respondents. Exploratory factor analyses (EFA) were undertaken to test the validity and uni-dimensionality of items of the CSR Dimensions, and finally, reliability analysis was carried out by gauging the Cronbach's alpha coefficient in order to test the reliability of the questionnaire items (Papadas, Avlonitis, & Carrigan, 2017). The EFA is deemed to be more appropriate in the early stages of scale development as compared to confirmatory factor analysis (CFA), which is not able to show how items load on non hypothesised factors (Öberseder, Schlegelmilch, Murphy & Gruber, 2014; Joo, Miller, & Fink, 2019). Another justification for the underlying use of EFA is that the misspecification of the number of variables during the early stages of scale development is usually not detected by CFA (Kelloway, 1995).

5. FINDINGS

A total of 950 questionnaires were collected, out of which 41 were deemed unsuitable, bringing the total usable questionnaires to 909. Males made up 50.9% (463 male) of the total population. The highest number of respondents was from the 30-39 years age group, with a total of 349 (38.4%) respondents. In terms of ethnicity, the highest respondents were Malays, with a total of 404 respondents (44.4%), the second highest respondents were Chinese, with a total of 249 respondents (27.4%), followed by Indians, with a total of 205 respondents (22.6%) and the final group of respondents was 41 (5.6%), representing other ethnic groups in Malaysia. Table 7 presents the socio-demographic profile of the respondents.

Table 8: Respondents' Socio-Demographic Profile.

		Frequency (N 909)	Percentage (%)
Gender	Male	463	50.9
	Female	446	49.1
Age	20 – 29	284	31.2
	30 – 39	349	38.4
	40 – 49	179	16.9
	Above 50	97	10.7
Ethnicity	Malay	404	44.4
	Chinese	249	27.4
	Indian	205	22.6
	Others	41	5.6

5.1 Exploratory factor analysis for CSR Instrument

EFA was performed to test the validity of the scale used in measuring corporate social responsibility dimensions, which included, value creation (VC), legal responsibility (LR), good governance (GG), philanthropical engagement (PE), workplace concerns (WC), and environmental integrity (EI). The analysis began with the evaluation of the appropriateness of the data or correlation matrix for factor analysis. For the data matrix to be appropriate for factor analysis (factorability of the correlation matrix), there must be a sufficient number of statistically significant correlations in the matrix, as indicated by the Kaiser-Meyer-Olkin (KMO) measure of sampling adequacy and Bartlett's test of sphericity. The KMO measure should be at least 0.6, and Bartlett's test of sphericity should be significant ($p < 0.05$) (Abbasi et al., 2021; Tariq et al., 2021; Hair et al., 1998; Pallant, 2003)

Table 8 shows that WC3 and LR1 recorded loading values below 0.45 and cross-loadings above 0.30. LR1 fell within its factor but had a loading value of 0.369, and WC 3 did not fall within its factor and had a loading value of 0.369 with a cross-loading value of -0.373. The readings of both these items before being removed in the subsequent factor analysis were as follows: -

Table 9: Items with Poor Loadings

Item No	1	2	3	4	5	6
LR1: The organization performs in a manner consistent with expectations of the government and law.					.369	
WC3: The organization maintains a safe and healthy working environment.				.369	-.373	

Therefore, these items were deleted from the items of the CSR instrument. Table 9 summarises the result of the analysis based on SPSS outputs. All the items for the CSR dimensions loaded onto six factors with eigenvalues exceeding 1. All the loading values exceeded the threshold of 0.45, with cross-loadings below 0.35. Therefore, the data matrix satisfies the conditions of factor analysis. The KMO measure of sampling adequacy is 0.940, above the recommended level of 0.60, and Bartlett's test of sphericity is significant ($p < 0.01$). Therefore, the items are appropriate for factor analysis. These six factors explain 57.31% of the variance in the data.

Table 10: Rotated Factor Loadings for Corporate Social Responsibility

Variable	Item No	Item	Component					
			1	2	3	4	5	6
Environment Integrity	EI3	The organization adopts green practices when manufacturing and marketing products.	.738	.211	.125	.165	.088	.065
	EI4	The company is committed to eliminating waste.	.723	.095	.119	.107	.185	.116
	EI5	Organizations should be committed to ensure that its activities do not harm the environment and its biodiversity.	.715	.105	.166	.125	.144	.207
	EI2	The organization tries to explore and utilize alternative and renewable energy sources.	.657	.175	.121	.131	.162	.031
	EI1	The organization is committed to protecting and preserving the environment.	.589	.275	.129	.134	.229	.082
Philanthropical Engagements	PE2	The organization should provide aid and support the arts, cultural and community programmes.	.121	.734	.082	.129	.203	.010
	PE4	It is important to provide assistance to private and public educational institutions.	.144	.727	.156	.140	.114	.096
	PE3	It is important that managers and employees participate in voluntary and charitable activities within their local communities.	.133	.718	.065	.183	.163	.085
	PE5	The organization tries to assist in projects that enhance a community's "quality of life."	.197	.664	.170	.088	.082	.238
	PE1	Organizations should try to fulfill the charitable expectations of society.	.217	.582	.179	.081	.155	.159
Legal Compliance	LR4	Organizations should fulfill their legal obligations.	.120	.133	.757	.216	.106	.105
	LR3	It is important to be a law-abiding corporate citizen.	.160	.148	.741	.216	.102	.102
	LR5	Organizations should provide goods and services that meet legal requirements.	.165	.157	.673	.231	.090	.206
	LR2	It is important to comply with various	.160	.166	.618	.299	.116	.071

		federal, state, and industrial regulations.						
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Variable	Item No	Item	Component					
			1	2	3	4	5	6
Value Creation	VC3	A successful firm should contribute towards the society and the country.	.174	.130	.136	.706	.082	.202
	VC2	To maintain its competitive position organizations should operate efficiently.	.163	.099	.197	.671	.047	.091
	VC4	Organizations should sustain itself for greater economic good.	.146	.123	.192	.659	.139	.158
	VC5	It is important for firms to make products and services that are value added.	.111	.095	.174	.646	.182	.182
	VC1	Organizations need to be profitable to sustain themselves.	.037	.139	.160	.547	.121	.062
Workplace Concerns	WC1	Organizations should perform in a manner that is consistent with the expectations of employees.	.105	.258	.038	.161	.692	.007
	WC5	It is important to have business engagements only with those organizations that are fair to their employees	.207	.145	.081	.064	.683	.096
	WC2	Firms should be committed to preserving and enhancing the wellbeing of employees.	.169	.183	.198	.222	.661	.059
	WC4	It is important to be fair and provide equal opportunities regardless of gender, race or status to all employees.	.269	.099	.139	.130	.599	.205
Good Governance	GG1	Corporate leaders should be accountable for all their actions.	-.061	.136	-.073	.178	-.108	.629
	GG5	Organizations should adopt ethical practices to prevent corruption, bribery and any other unethical actions.	.319	.115	.289	.107	.194	.604
	GG4	It is important to have clear ethical guidelines and policies.	.208	.147	.408	.100	.277	.585
	GG2	Organizations should maintain transparency in terms of honest disclosure of information to the government and the public,	.295	.175	.270	.144	.259	.546
	GG3	Leaders and managers should be exemplary in their conduct in the organization.	.230	.142	.385	.120	.280	.523
Eigenvalues			9.299	1.823	1.522	1.267	1.141	.994
Percentage of Variance Explained			33.212	6.510	5.437	4.526	4.076	3.550
Total Variance Explained (%)			57.31%					
Kaiser-Meyer-Olkin (KMO)			.940					
Bartlett's Test of Sphericity			9693.470**					

5.2 Reliability Analysis

As demonstrated in table 10, all constructs exceeded the recommended 0.7 Cronbach's Alpha value, except for good governance. The researcher decided to drop GG1 as the value of Cronbach's Alpha would increase by a large degree from 0.541 to 0.829. According to DeVellis (2012), ideally, a Cronbach alpha coefficient of a scale should be more than 0.7. Consequently, Cronbach's alpha for all the variables shows a value higher than 0.70, as suggested by Bryman & Bell (2010), DeVellis (2012) and Nunally, (1978). Thus, it can be concluded that all the measures have acceptable levels of reliability.

Table 11: Reliability Analysis

CSR DIMENSIONS	Items	Initial Cronbach's Alpha	Number of Items Deleted	Final Cronbach's Alpha
Value Creation	5	0.757	-	0.757
Legal Compliance	4	0.809	-	0.809
Good Governance	5	0.541	1	0.829
Philanthropical Engagements	5	0.811	-	0.811
Workplace Concerns	4	0.733	-	0.733
Environmental Integrity	5	0.817	-	0.817

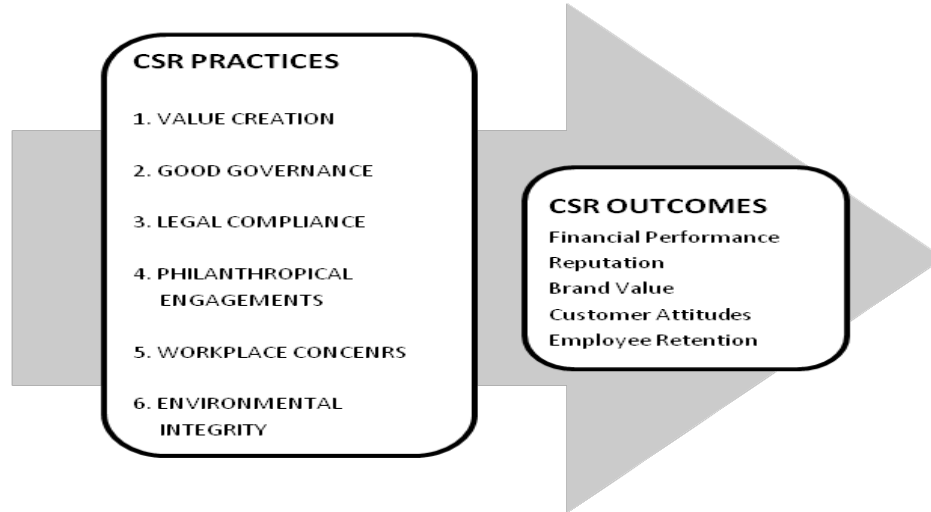
6. DISCUSSION AND CONCLUSIONS

Theoretical Contributions: Over the years, researchers have been clinging on to Carroll's (1991) CSR pyramid model and the forced-choice instrument by Aupperle et al. (1984) in carrying out a host of CSR related studies. There was a need to review Carroll's (1979, 1991) model and develop a new one, leading Visser (2010) to develop the CSR 2.0 Model. Visser's (2010) model could be considered as an evolutionary model of CSR, in which he replaced the ethical responsibility of Carroll with good governance and renamed philanthropical responsibility as the societal contribution, which also included fair labour practices and introduced a new dimension, environmental integrity, to signify the increasing role organisations have towards the environment in the wake of global warming and climate change. Visser's (2010) model was relatively new and has not been subjected to much research to test its empirical robustness. Bursa Malaysia (BM), formerly known as KLSE (Kuala Lumpur Stock Exchange), the governing body of the stock exchange in Malaysia, has also put forward a CSR framework that can be used as a guideline for Malaysian corporations keen to embark on CSR. This model was also considered a normative approach to corporate social responsibility and lacked empirical evidence about its effectiveness. The research study benchmarked three models of CSR. It proposed a contemporary CSR model that individually depicts six dimensions representing organisational commitments or practices..

The second contribution of the study was the development and validation of a new CSR scale based on the proposed model. The new CSR scale is valid when it comes to measuring consumer perceptions of the CSR practices undertaken by organisations. The scale was developed carefully by adapting the Aupperle (1984) and Herrera et al. (2017) scales and referring to key indicators of the contemporary CSR of a model proposed in the conceptual framework. All the items were then screened based on Shimp and Sharma's (1987) criteria, followed by a screening process undertaken by a panel of experts (DeVellis, 1991; Ouellett, 2007), after which a pilot test was conducted to ascertain the internal consistency of all the scales. Finally, a large-scale empirical study was carried out to test the scale's validity, which was gauged through the exploratory factor analysis and reliability analysis via the Cronbach's alpha. The final version of the scale comprised 27 items across six CSR dimensions: 5 for value creation, 4 for legal compliance, 4 for good governance, 5 for philanthropic engagement, 4 for workplace concerns, and 5 for environmental integrity. The contemporary model of CSR and the new CSR scale adds to the pool of knowledge and references available to future researchers, which could be expanded and used in a different context in terms of respondent groups, countries, and industries. To sum up, , this new emerging model certainly provides a new platform for future CSR related research.

Managerial Contributions: It is hoped that the findings of this study will render greater motivation to managers and organisational leaders to adopt CSR practices and search for ways to ensure that all of its CSR practices are aligned to the requirements of the stakeholders in order to generate positive outcomes from a most important stakeholder group, the customers. The findings have confirmed the validity and suitability of this based on the views of consumers. This new model, together with potential CSR related outcomes, is presented in figure 2.

Figure 2: Dimensions and Outcomes of Corporate Social Responsibility.



Given the fact that discussions about how organisations should develop their CSR activities were rather limited in past studies (Petkeviciene, 2015), the emerging model of CSR from this study can be used as a guideline by organisational leaders and practitioners in devising CSR related strategies and planning initiatives based on the key indicators corresponding to each of the dimensions proposed. The key indicators indicate the type and nature of the practices undertaken by organisations committed to embarking on the social responsibility agenda. The key indicators can also be used as a benchmark against which all CSR initiatives undertaken can be assessed and measured. In other words, the new model can be used both as a guideline and as a compliance tool. Hence the new model is descriptive rather than normative due to its specific and self-explanatory nature.

Management should lead by example and cascade CSR-related objectives from top down through various communicational means. CSR should be embedded within organizations' core values and philosophical sets and should be exemplified in all organisational decisions and actions. CSR ideas should be nurtured continuously so that they become a norm and part of the everyday life of an organisation or in other words organisational culture, which will pave the way for natural CSR thinking at all levels in an organisation. This is further substantiated by Hoskins (2005), who argues that CSR needs to be implemented by incorporating it to become a part of the management culture and normal business process. CSR should be a part of the decision-making process, employee and management's incentive programmes, business planning processes as well as a performance measurement process. This study also provides practitioners with a reliable and valid instrument for measuring customers' perceptions as well as for monitoring the effectiveness of CSR decision-making.

Limitations and Future Research

Despite targeting a relatively large sample size of customers from culturally diverse backgrounds across 12 states of Malaysia, the study's findings should be treated with caution when applied to any specific industry. The proposed CSR scale (arising from the proposed CSR Model) was tested and validated based on consumer perceptions in general as it intended to gauge whether organisations should undertake CSR practices. Future studies can attempt to apply this scale to different industries and cultural contexts to determine the degree of adaptability of the CSR scale and the new CSR model unveiled in this study.

The scale's predictive validity can also be improved with new studies relating CSR dimensions from the emerging CSR model with other variables or outcomes established in past studies, such as consumer responses and customer satisfaction concerning organisations CSR activities (Butt, 2016; Rahim et al., 2011; Ellen et al., 2006; Luo and Bhattacharya, 2006), consumer – company identification (Shuh Lii, 2011; Tsao and Chen, 2011; Lichtenstein et al., 2004), company reputation and image (Abdullah and Aziz, 2013; Vlachos et al., 2009) brand

value (Tuan, 2012; Melo and Galan, 2010), financial performance (Nyongesa, 2017; Navarro and Martinez. 2009), employee commitment and satisfaction (Lee and Chen, 2018; Jiang and Wong, 2016; Carmeli, 2005). All other variables which have a significant relationship with CSR could also be evaluated.

Given the fact that CSR awareness among consumers and stakeholders is on the rise (Rahim et al., 2011; Dusuki and Maimunah, 2008; Ramasamy and Ting, 2004; Dusuki and Dar, 2005), this research assumes that Malaysian consumers have a certain degree of knowledge about CSR and its importance in general to prevent unreliable responses. However, consumers' awareness about organisations' CSR practices is usually low (Du et al., 2010), which could be a limitation when the scale is applied in different organisations. Therefore, when applying this scale in future studies, researchers should consider providing consumers with prior information to bring to memory the CSR practices undertaken by organisations to enable consumers to make reliable evaluations, an approach that has been used in the past studies of Berens et al. (2007) and Sen and Bhattacharya (2001). The CSR scale was tested and validated based on exploratory factor analysis (EFA) and reliability analysis using the SPSS statistical software, more appropriate in the early stages of scale development (Kelloway, 1995). Future researchers can consider validating the scale through an alternative EFA analysis, known as confirmatory factor analysis (CFA).

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