

CONSUMER ATTITUDES TOWARDS SOCIAL RESPONSIBILITY AND THE ENVIRONMENT SURROUNDING BUSINESS

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ABSTRACT

This research aims to investigate consumer attitudes towards Corporate Social Responsibility (CSR). Specifically, the study examines how consumer attitudes toward CSR, encompassing the dimensions of: Economic Responsibility, Legal Responsibility, Ethical Responsibility, Philanthropic Responsibility (or Social Contribution Activities) influence the overall Social Responsibility of Business. The target sample group consists of 400 residents within the Bangkok Metropolitan Area. The research instrument utilized is a questionnaire whose quality has been verified for reliability. Data analysis will be conducted using Multiple Regression Analysis (MRA).

The research results revealed that consumer attitudes towards Ethical Responsibility ($\beta = 0.464$) ranked highest in influence. This was followed by consumer attitudes towards Philanthropic Responsibility (Social Activities) ($\beta = 0.437$), Legal Responsibility ($\beta = 0.265$), and lastly, Economic Responsibility ($\beta = 0.146$). The resulting prediction equation explained 51.6% of the variance in participation (Adjusted $R^2 = 0.516$). This indicates that consumers exhibited the strongest attitude towards the Ethical dimension with statistical significance. The findings can be effectively applied to develop policies and strategies concerning corporate social responsibility for businesses.

Keywords: Consumer, Attitudes, Social Responsibility

INTRODUCTION

The 20-Year National Strategy (B.E. 2561 – 2580 / 2018 – 2037), as mandated by Section 65 of the Constitution of the Kingdom of Thailand B.E. 2560 (2017), stipulates that the state shall establish the National Strategy as the goal for sustainable national development under the principle of good governance. This strategy is intended to serve as a framework for the coherent and integrated preparation of various plans, and must be operationalized to ensure Thailand achieves the vision: “Thailand is a secure, prosperous, and sustainable developed country, driven by the philosophy of the Sufficiency Economy” (Dhanarak Asset Development Co., Ltd.2022).

The dimension of management for sustainability, aimed at becoming a good corporate citizen, comprises three pillars: Environment, Social, and Governance (ESG), integrated with business operations. The goal is to sustainably build strength and stability for Thai society through the dimensions of human resource development, community, and society. This is combined with fostering consciousness in the conservation and restoration of natural resources and the environment, coupled with promoting participation and managing the impacts of business operations on the communities surrounding the establishments. This is considered a matter of business imperative (PTT Public Company Limited, 2022). Corporate Social Responsibility (CSR) is a concept that stimulates organizations to assume accountability

towards society. It is considered an element that helps establish a competitive advantage over rivals in the same business sector, thereby leading to consumer affection or loyalty toward the business (Carroll & Shabana, 2010). Consequently, CSR is viewed as another crucial strategy for conducting business in the contemporary, highly competitive era. This is because it is not merely about generating profit, but also about considering the impact on the public—including the community, society, and the environment. This practice helps to foster trust, credibility, establish a favorable corporate image, and garner support for various initiatives designed to stimulate social change, a matter which large business organizations have begun to prioritize in earnest (Khwanjai Techasensakul, 2021). The implementation of corporate social responsibility activities is also interconnected with the corporate image. If an organization possesses a thorough understanding and consistently conducts these activities, it demonstrates that the administration and management of the organization are voluntarily founded on virtuous principles. This involves considering comprehensive impacts on both internal and external society, thereby establishing an equilibrium among the economy, society, and the environment. This achievement is considered a genuine benefit derived from demonstrating social responsibility. These efforts and actions can be accurately and clearly communicated to consumers and the public, allowing them to perceive the organization through the dimension of a desirable corporate image (Piyapong Aimsamran and Siripak Siritho, 2012). Presently, consumers attach significant importance to businesses that demonstrate social responsibility. This is because such conduct influences consumer attitudes, as modern consumers are highly aware and increasingly concerned about society and the environment.

Consequently, the conventional business model focused exclusively on maximizing profit and minimizing costs may not meet the demands of the current global context. Businesses are therefore necessitated to adapt to ensure they can achieve mutually beneficial growth and generate sustainable returns. This adaptation is essential for building confidence and trust from consumers, which, in turn, leads to enhanced credibility and a positive corporate image. By studying consumer attitudes, businesses or marketers can effectively develop environmentally friendly marketing strategies. This includes planning production processes, and improving quality and standards. Such efforts lead to the creation of a competitive advantage and enable the resolution of issues to meet the demands of consumer segments that prioritize environmentally friendly businesses (Chanakan Unaphrom et al., 2023).

OBJECTIVE

To examine consumer attitudes regarding the social responsibility of business.

METHODOLOGY

For the calculated sample size of 400 individuals, data collection will be conducted using Convenience Sampling. This process involves collecting data from residents within the Bangkok Metropolitan Area. This sampling method is deemed appropriate because the population is large, highly dynamic (or fluctuating), and the true population size cannot be precisely determined/is unknown. The research instrument utilized in this study is a multiple-choice questionnaire, incorporating both open-ended and closed-ended questions, as well as Rating Scale items. The questionnaire was developed by the researcher through the study and synthesis of relevant documents, textbooks, and various research works, ensuring consistency and applicability to this specific study.

The questionnaire used in this research is divided into four sections, as follows:

Part I: Demographic Data / Personal Factors (Including Gender, Age, Education Level, Marital Status, Occupation, and Average Monthly Income)

Part II: Questionnaire on Consumer Attitudes Towards Corporate Social and Environmental Responsibility This section utilizes a Rating Scale questionnaire, where responses are measured and scored using a standardized rating scale (or summated rating scale) based on the total score. There are four dimensions available for selection: Economic Responsibility, Legal Responsibility, Ethical Responsibility, Philanthropic Responsibility (or Social Contribution Activities).

Part III: Questionnaire on the Level of Corporate Social Responsibility and;

Part IV: Other Suggestions / Recommendations. The finalized questionnaire was administered as a pilot test (Try-out) to a sample group to validate the instrument. The sample group used for this pilot testing was not the same as the sample group to be utilized in the main research study. A total of 30 subjects were used for the questionnaire pilot test. The reliability of the questionnaire (specifically the rating scale section) was determined using Cronbach's Alpha (α), which assesses internal consistency. The calculated reliability coefficient of the instrument will be compared against an appropriate standard reliability threshold. The criterion for an acceptable level of reliability for the test instrument is set at 0.7. If any section of the questionnaire yields a reliability coefficient below the established criterion, it must be revised and corrected before being utilized for data collection. The Cronbach's Alpha coefficients obtained from the test are displayed as follows: Economic Cronbach's Alpha is 0.872. Legal Cronbach's Alpha is 0.907. Ethical Cronbach's Alpha is 0.72. Philanthropic Responsibility (Social Activities) Cronbach's Alpha is 0.905. Overall Social Responsibility Cronbach's Alpha is 0.802.

Descriptive Statistics

Descriptive Statistics were employed to characterize the data collected from the study sample. Specifically, Percentages (%) were used to discuss and analyze the sample's demographic factors, including Gender, Age, Education Level, Marital Status, Occupation, and Average Monthly Income.

Arithmetic Mean

The Arithmetic Mean was used to analyze the questionnaire in Part II: Consumer Attitudes Towards Corporate Social and Environmental Responsibility. This includes the following dimensions: Economic Responsibility, Legal Responsibility, Ethical Responsibility, and Philanthropic Responsibility (Social Activities).

$$\bar{x} = \frac{\sum_{i=1}^N x_i}{n}$$

$\bar{x}$ Instead of the arithmetic mean of the sample

$\sum$ Instead of the sum of all points. and n Instead of the number of samples

Standard Deviation

The Standard Deviation was employed to analyze and interpret data, specifically for variables measured on the Interval Scale and Ratio Scale. It is used in conjunction with the Mean to demonstrate the dispersion/spread of scores for each instance/item.

Inference Statistics

Step 1: The researcher identified the independent variables hypothesized to be related to the dependent variable in the study. In this research, the researcher consulted relevant textbooks, documents, and research studies, which provided variables with substantial academic evidence. It was hypothesized that Economic Responsibility, Legal Responsibility, Ethical Responsibility, and Philanthropic Responsibility would be the independent variables related to the dependent variable: Corporate Social Responsibility.

Step 2: Checking the Relationship Between Variables

It is necessary to check the relationship between the variables, ensuring that all independent variables are not highly correlated with one another. If the independent variables are correlated, it will lead to the problem known as Multicollinearity. The method used to test for the existence of correlation among the independent variables is the Variance Inflation Factor (VIF). This analysis will be conducted using statistical software.

Step 3: The empirical model is constructed by writing the relationship in the form of a linear equation.

Step 4: The relationship between the independent variables and the dependent variable is examined using One-Way Analysis of Variance (ANOVA).

RESULTS

General Information of Respondents The analysis of quantitative data collected from a sample of 400 consumers is presented as follows:

Part I: Analysis of Demographic Characteristics

The analysis of the basic data of the 400 consumers is categorized by demographic factors, namely Gender, Age, Education Level, Marital Status, Occupation, and Average Monthly Income. This analysis utilized Percentage and Frequency Distribution statistics and is displayed in Table

Table 1
Shows the frequency and percentage of basic Data

Basic information	number	percentage
.1 gender		
1.1 Male	201	50.25
2.1 Female	193	48.25
3.1 Other	6	1.50
total	400	100
.2 age		
1.2 Age 24 - 18 years old	136	00.34
2.2 Age 35 - 25 years old	129	25.32

3.2Age 45 – 36 years old	78	50.19
4.2Age 55 – 46 years old	46	50.11
5.2Age over 55 years	11	75.2
total	400	100
.3Education Level		
1.3Below a Bachelor's Degree	143	75.35
2.3Bachelor's Degree	215	75.53
3.3Master's Degree	31	75.7
4.3doctorate	11	75.2
total	400	100
.4Marital Status		
1.4single	241	60.25
2.4marry	152	38.00
3.4Divorced/Widowed/Separated	7	1.75
total	400	100
.5Occupation		
1.5Students	201	25.50
2.5Business Owner/Entrepreneur	101	25.25
3.5Employees of private companies	54	50.13
4.5Civil servants/employees of state enterprises	18	50.4
5.5Self-employed	23	75.5
6.5other	3	75.0
total	400	100

From Table 1 : The frequency and percentage distributions of the respondents' basic demographic data are presented as follows: Gender The majority of the respondents were male (n = 201, 50.25%), followed by female (n = 193, 48.25%).AgeThe largest proportion of respondents was aged 18-24 years (n = 136, 34.00%). This was followed by the 25-35 age group (n = 129, 32.25%), the 36-45 age group (n = 78, 19.50%), the 46-55 age group (n = 46, 11.50%), and finally, the group aged over 55 years (n = 11, 2.75%), respectively. Education Level In terms of education, the majority held a Bachelor's degree (n = 215, 53.75%). This was followed by those with less than a Bachelor's degree (n = 143, 35.75%), a Master's degree (n = 31, 7.75%), and finally, a Doctoral degree (n = 11, 2.75%), respectively. Marital Status The majority of respondents were single (n = 241, 60.25%). This was followed by married individuals (n = 152, 38.00%), and finally, those who were divorced/widowed/separated (n = 7, 1.75%). Occupation The largest

occupational group consisted of students (n = 201, 50.25%). This was followed by business owners/entrepreneurs (n = 101, 25.25%), private company employees (n = 54, 13.50%), self-employed individuals (n = 23, 5.75%), government/state enterprise employees (n = 18, 4.50%), and finally, others (n = 3, 0.75%), respectively.

For this research, the researcher investigated data concerning consumer attitudes towards corporate social and environmental responsibility within the Bangkok Metropolitan Area. The analysis was categorized into the following dimensions: Economic Responsibility, Legal Responsibility, Ethical Responsibility, Philanthropic Responsibility (Social Activities), and the Level of Corporate Social Responsibility.

Table 2
Results of Multiple Regression Analysis

Independent variant	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-1.014	0.383		-2.647	.000***
Social aspects	0.437	0.034	0.455	12.759	.000***
Legal	0.265	0.061	0.282	4.383	.000***
Ethics	0.464	0.132	0.132	3.529	.000***
Economy	0.146	0.064	0.142	2.280	.000***
F-value	107.492				
Sig. (F)	.000***				
R	0.722				
R ²	0.521				
Adjusted R ²	0.516				

Based on the aforementioned table, the researcher can summarize the results of the hypothesis testing as follows: Research Hypothesis 1: Consumer attitude towards Economic Responsibility was found to have a significant influence on Corporate Social and Environmental Responsibility ($p = 0.000$), with a standardized regression coefficient of 0.146.

Research Hypothesis 2: Consumer attitude towards Legal Responsibility was found to have a significant influence on Corporate Social and Environmental Responsibility (0.000), with a standardized regression coefficient = 0.265.

Research Hypothesis 3: Consumer attitude towards Ethical Responsibility was found to have a significant influence on Corporate Social and Environmental Responsibility (0.000), with a standardized regression coefficient of 0.464.

Research Hypothesis 4: Consumer attitude towards Philanthropic Responsibility (Social Activities) was found to have a significant influence on Corporate Social and Environmental Responsibility (0.000), with a standardized regression coefficient = 0.437.

The analysis revealed that the predictive equation developed from this research demonstrated an accuracy of 51.6% in predicting consumer attitudes towards corporate social and environmental responsibility Adjusted $R^2 = 0.516$. The form of the predictive equation is as follows: Consumer attitudes = $-1.014 + \text{Consumer attitudes towards economic responsibility Influence on social responsibility and the surrounding environment of the business } (0.146) + \text{Consumer attitudes Legal responsibility influences social and environmental responsibility around the business } (0.265) + \text{Consumer Attitudes on Ethical Responsibility Influence on social responsibility and the surrounding environment of the business} (0.464) + (0.437)$

CONCLUSION AND FUTURE WORK

Conclusion

Study consumers' attitudes towards business responsibility

It was found that the level of opinion of consumer attitudes on economic responsibility The overall average was 3.44, which is considered moderate It is subdivided into: A business that focuses on maximizing profits and being financially stable. will be more trusted by consumers. A business with transparent and auditable financial management is part of good ethics and social responsibility A business with a certain level of social responsibility is a business that creates jobs and pays fair compensation to employees. A business that continues to grow and is highly profitable will benefit society in the long run Businesses that pay taxes correctly and completely according to the law are the most important thing. This is in line with the concept of social responsibility management and economic responsibility ethics. The first responsibility is to sell products or services that must be satisfied with customers so that the business can sell and survive.

In terms of consumer attitudes towards legal responsibility The overall average is 3.35, which is considered moderate It is subdivided into Businesses that are reliable and socially responsible when they comply with the law. Ensuring that businesses pay taxes and fully comply with government regulations is the most fundamental and most important duty Compliance with labor laws and fair wages to employees is an important factor. Consumers will immediately have negative feelings about the business if they find that the law has been ignored or circumvented Consumers will support businesses that clearly demonstrate that they have transparent and auditable legal management This is in line with the concept of social responsibility management and legal responsibility ethics that all businesses should comply with the law and taxation Compliance with labor laws because if they do not do business, they will be prosecuted.

Consumer Attitudes on Ethical Responsibility The overall average is 3.02, which is considered moderate It is subdivided into businesses, must communicate information about products and services honestly and without exaggeration. Businesses must source raw materials ethically and fairly. Businesses must have a clear policy against corruption or bribery. Businesses must show respect for the diversity and equality of all employees. Non-discriminatory Businesses must be responsible for fully and quickly resolving issues arising from their products or services This is in line with the concept of social responsibility management and ethical responsibility. The ethical aspect of business is related to the

expectations of society that expects a very profitable business. There will be more ethical responsibility than a less profitable business.

Consumer attitudes towards social activities, the overall average was 2.95, which is considered moderate. By supporting businesses that participate in projects or activities that solve current social problems. Businesses that implement social projects continuously and consistently. Reliable Businesses should have social activities related to their products or services. Businesses that implement social projects continuously and consistently. Reliable. Businesses should have social activities related to their products or services. Businesses should innovate to directly solve social and environmental problems. Businesses should provide opportunities for consumers to participate in their social activities. This is in line with the concept of social responsibility management and social responsibility ethics, which is seen as something that businesses can do voluntarily. If the activity is carried out, it will be very popular with the society

A study of consumers' attitudes towards social responsibility and the surrounding environment around the business. The results of the joint multivariate regression analysis showed that

- Consumer Attitudes on Ethical Responsibility ($\beta = 0.464$) The next highest level is consumer attitudes towards social responsibility ($\beta = 0.437$) Consumer attitudes towards legal responsibility ($\beta = 0.265$) Consumer attitudes towards economic responsibility ($\beta = 0.146$) From the above sequence, it can be concluded that the ethical responsibility aspect of the business It has a direct impact on consumer attitudes rather than social activities, laws, and economics It also shows the effectiveness of the business's social responsibility, the driving force for the business's social responsibility views, policies, or strategies.

The results show that ethical responsibility, which consists in communicating information about goods and services, is honest and unpretentious. Raw materials are procured ethically and fairly. is a clear policy against corruption or bribery. Respect for the diversity and equality of all employees It is responsible for fully and promptly resolving problems arising from its products or services It has the highest regression coefficient ($\beta = 0.464$). This indicates that consumers value the ethical aspects of their business Both ethics for consumers and ethics for employees in the organization.

Responsibilities for social activities, which include: Having a project or activity that solves current social problems. There are continuous and consistent social projects Social activities related to products or services. Creating innovations to directly solve social and environmental problems Provide opportunities for consumers to participate in the social activities of the business ($\beta = 0.437$) This indicates that consumers attach importance to the social activities of businesses, such as solving social problems.

Legal Responsibilities This consists of strict compliance with consumer protection laws. Pay taxes and fully comply with government regulations Comply with labor laws and pay fair wages. Do not ignore or avoid the law. Transparent and auditable legal management has the second regression coefficient. ($\beta = 0.265$) This indicates that consumers attach importance to compliance with the law strictly This is what businesses need to do to avoid being prosecuted .

Economic responsibility, which includes Financially stable business. Financial management is transparent and auditable. Jobs are created and fair remuneration is paid to employees. It has the potential to create benefits for society in the long term Pay taxes correctly and completely According to the law, it has the least regression coefficient. ($\beta = 0.146$) This indicates that consumers value the economic side

of the business This aspect is the first responsibility that businesses must do on the basis of accuracy. And if this first step is not followed, it will not be possible to continue the business.

Policy Recommendations

According to the findings, consumers' attitudes towards social responsibility and the surrounding environment of the business § Significant Implications for Business Social Responsibility Therefore, to encourage the social responsibility of businesses. Businesses should consider doing the following:

1. Formulate business policies with an emphasis on creating shared value (CSV) By integrating responsibilities into core business strategies For example, develop products that reduce sugar and sodium. To meet consumer health problems Procurement of environmentally friendly raw materials. Reduce energy consumption and reduce waste in the production process.

2. Give importance to stakeholders to employees, customers, and partners. Community, Environment For example, providing a safe and fair working environment. Provide accurate and transparent product information Build good relationships with the surrounding community. Strictly comply with environmental laws.

Academic Feedback

1. Expand the knowledge of "Social Responsibility of Business" to raise awareness of social responsibility

2. Creating a network of academics and businessmen interested in CSR to exchange knowledge and experience, which will help achieve continuous development

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