國立臺灣大學管理學院國際企業學系

碩士論文

Department of International Business

College of Management

National Taiwan University

Master's Thesis

不同國家對企業社會責任的消費者感知度調查

— 以台灣、馬來西亞、美國、阿根廷為例

Consumer Perception of Corporate Social Responsibility (CSR) in Different Countries – Take Taiwan, Malaysia, the United States, and Argentina for example

李哲柔

Che - Jou Lee

指導教授：陳瑀屏 博士

Advisor: Yu-Ping Chen, Ph.D.

中華民國 113 年 1 月

January 2024

# 國立臺灣大學碩士學位論文
# 口試委員會審定書

## (不同國家對企業社會責任的消費者感知度調查
## — 以台灣、馬來西亞、美國、阿根廷為例)
## (Consumer Perception of Corporate Social Responsibility (CSR) in Different Countries – Take Taiwan, Malaysia, the United States, and Argentina for example)

本論文係李哲柔君（R09724033）在國立臺灣大學國際企業學研究所完成之碩士學位論文，於民國113年01月26日承下列考試委員審查通過及口試及格，特此證明。

口試委員：

　　　　　　　　　陳詢如

　　　　　　　（指導教授）
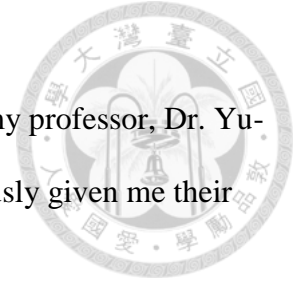
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中華民國　113　年　1　月　26　日

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# Acknowledgement

This thesis would not have been possible without the guidance of my professor, Dr. Yu-Ping Chen, as well as the help of some other individuals who have generously given me their assistance in the preparation and completion of this study.

I would like to thank my family and friends for kindly providing me any assistance unconditionally. Since the questionnaire of this study is conducted in four different countries, it wouldn't have finished if it weren't for their help. Moreover, I'm not very good at using the statistical software, so all the friends that are willing to answer my questions and also helped me in discussing some possible ways to conduct the analysis are also the ones that I give highest honor and gratitude for this study.

I'd also like to thank International Business Department for the courses it provided and every single professor and classmate I've met in this program. It was them that I could gain all the knowledge I should learn from here, and the CSR idea was also built up in the learning process in this school.

Last but not least, I would like to thank God for this incredible journey that I have gone through all the way from the beginning of 2023. The mesmorizing travelling to Malaysia, the States, Argentina, and several other places have inspired me to the topic and direction of this thesis. This wouldn't happen without God's provision and protection. Glory to Him!

# 摘要

隨著企業社會責任（CSR）理念越來越受到重視，許多跨國企業（MNE）開始將CSR工作落實到營運中，然而鮮少有證據顯示消費者對跨國公司企業在社會責任營運的感知度與公司所付出之努力是吻合的。過去的研究顯示初：企業每年公告的社會企業責任年度報告可能不足以完整傳達給消費者，且過去有研究針對美國和歐洲國家之間的消費者認知差異進行調查，但過去文獻上缺乏了與亞洲國家之比較。本研究旨在更深入了解所選取的四個國家之消費者對跨國公司和特定公司在社會企業責任項目上的看法（所選定的國家為中華民國、美國、馬來西亞和阿根廷，所選定的公司是微軟公司和蘋果公司）；此外，本研究也分析了企業社會責任子項與消費者購買意願和成功企業社會責任形象之間的關係。

為了衡量四個國家的消費者對跨國企業以及微軟、蘋果等特定公司企業社會責任項目的看法，首先生成了研究模型並採用量化研究方法的問卷，並在線上在四個國家分發；為了確保受訪者是在共同的基本認知下填答，問卷中提供了相關 CSR 項目資訊。蒐集完問卷資料後，採用 EXCEL 和軟體程式進行分析。

結果顯示：儘管微軟和蘋果每年都會發布企業社會責任報告，但大多數受試者對微軟和蘋果的企業社會責任項目的認知仍不清楚；大多數受試者對微軟、蘋果等跨國企業的大部分企業社會責任工作持正面態度；然而，對蘋果企業社會責任工作的感知度分歧比微軟更為明顯；四個國家的消費者對企業社會責任的看法也有差異；收入、企業社會責任意識和環境層面是影響購買意願的最相關之因素；勞工權利和環境方面是影響消費者對蘋果和微軟成功企業社會責任公司形象的兩個主要面向，同時本文依據結果提出相關管理建議。

*關鍵字*：企業社會責任（CSR）、消費者認知、購買意願

# Abstract
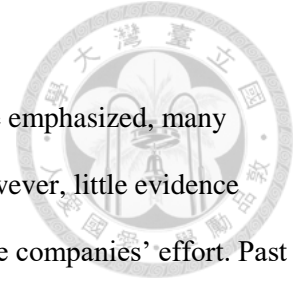
As the Corporate Social Responsibility (CSR) concept being more and more emphasized, many Multinational Enterprises (MNEs) started to put the CSR work in operations. However, little evidence shows that consumer perception toward the MNEs' CSR works is aligned with the companies' effort. Past research has shown the annual report might not be enough, and that consumer perception difference was tested between U.S.A-European countries, but there was a lack of comparison with Asian countries.
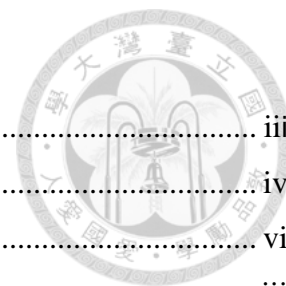
This study aims at digging more into consumer perception in four countries towards MNEs in general and in specific companies. The selected countries are Republic of China, U.S.A, Malaysia, and Argentina. The chosen specific companies are Microsoft Company and Apple Company. Moreover, this study analyzes the relationship between CSR sub-categories and purchase willingness among consumers.

In order to measure consumer perception in four countries on CSR works of MNEs and specific companies as Microsoft and Apple, the first step was to generate a model and adopts quantitative method. Questionnaire was adopted for quantitative method and was distributed online in four countries. Related CSR work information is provided within the link for respondents to answer under common basic understanding. After data collection, analysis was performed through EXCEL and software program.

The results show that most of the respondents had an ambiguous understanding toward the CSR work that Microsoft and Apple perform even with these two companies generating CSR reports yearly. Most of the respondents have positive agreement towards the majority of CSR works in MNEs and individual companies of Microsoft and Apple. However, disagreement and diverged agreements towards Apple's CSR work is shown more than Microsoft. Differences of CSR consumer perception are also found within four countries. Income, awareness of CSR, and environmental aspects are the factors found to have highest relation versus the purchase intention generation. Labor rights and environmental aspects are the two major aspects that lead to consumer perception of successful CSR company image on Apple and Microsoft. Managerial implications and suggestions are made according to the results.
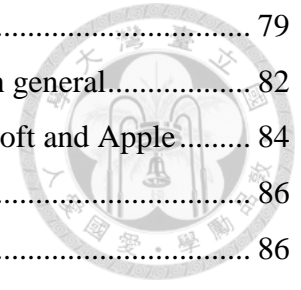
*Key Words*: Corporate social responsibility (CSR), consumer perception, purchase intention
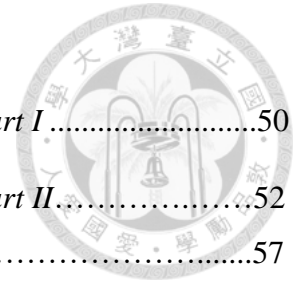
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# List of Abbreviations

| | |
|---|---|
| CSR | Corporate Social Responsibility |
| MNEs | Multinational Enterprises |
| B Corps | B Corporations |
| SPCs | Social Purpose Corporations |
| L3C | Low-profit Limited Liability Companies |
| TBL | Triple Bottom Line |
| M | Microsoft Company |
| A | Apple Company |
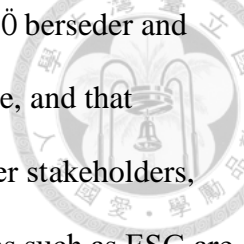
# 1. Introduction

## 1.1 Background
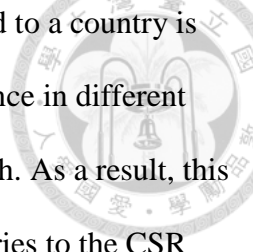
In recent decades, the idea of Corporate Social Responsibility (CSR) has been more and more emphasized with even some companies taking names of "B Corps (B Corporations)", "SPCs (social purpose corporations)", "L3Cs (Low-profit limited liability companies)", etc, as mentioned in Harvard Business School Business Insights (Stobierski, 2021). The realms of CSR is of multiple aspects as well as of multiple ways of practice, all the way from economy aspects such as striving for better working conditions or joining in fair trade, to the environmental aspects such as cutting down on the carbon footprints, and many others (Stobierski, 2021).

With the idea of CSR being more and more emphasized, many cases have been heard of Multinational Enterprises (MNEs) taking part in the CSR. For instance, Patagonia has put "fair trade" as one of the focuses in their CSR goals (Pantagonia, 2023). Toms, a shoe company, has the original goal for taking action in CSR for donating one pair of shoes when a pair is sold (Mulqueen, 2019). Not just small or medium companies, but also companies from top list MNEs also took part (Companies Market Cap, 2023) in the CSR actions. The Coca-Cola Company has put the aspects regarding water leadership, packaging, portfolio, climate, sustainable agriculture, people and communities into their business and sustainability report section (The Coca Cola Company, 2023). Microsoft has put "expand opportunity", "earn trust", "protect fundamental rights", and "advance sustainability" as the "four enduring commitments" in the corporate social responsibility focus (Microsoft, 2023). Hence, from the process of designing, developing, making policies, to helping consumers and partnerships, Microsoft Company has strived to make the actions be aligned with the mission they set.

As MNEs have started to take emphasis in CSR, it was suggested by Ö berseder and others that CSR has majorly be seen under the category of corporate issue, and that "treating CSR exclusively as a corporate issue neglects the voices of other stakeholders, aside from the company and its investors" (Öberseder et al., 2013). Terms such as ESG are also developed later with focusing more on the enterprises managerial aspect. Moreover, as the coverage of MNEs is around the world, they'd interact with consumers all around the world. As nowadays many companies launch annual report to update to the consumers and shareholders on their efforts in CSR and ESG fields, the consumer perception is also important in understanding the broader view of companies' effort on different aspects of CSR. Hence, this study aims to focus more on the other side of consumer perception in order to have a broader and comprehensive view on CSR practices and provide related insights.

Meanwhile, with current studies more and more focusing on consumer perceptions, more researchers have started to investigate on consumer perception towards CSR practices of MNEs in different countries. For instance, Chang and Cheng (2017) have studied the CSR in China with the reference company of IKEA. They found out that Chinese consumers do care about if CSR practices would bring any outcomes, and that when companies are considering communicating CSR to the consumers, they should take characteristics into consideration. A study towards the CSR consumer perception in the States (Ö berseder et al., 2013) showed that consumers would differentiate different domains of CSR when considering it, as the evidence of the different weight to different domains presented. However, most of the current work emphasize on consumer perception within one country. With one of the very important traits of MNEs is that they have

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different branches in different countries, and that the cultural background to a country is one of the key elements when applying managerial practices, the difference in different countries should be considered while doing consumer perception research. As a result, this study would love to focus on the consumer perception in different countries to the CSR concept and the MNEs that adopt this, in order to generate a more holistic understanding on it.

**1.2 Research Purpose**

This research aims at digging into consumers' perceptions on MNEs that conduct CSR practices in order to have a better understanding on whether the outcomes are successfully conveying to the consumers or not. Not just the general CSR practices, but this study also hopes to focus on specific MNE companies that possess significance in the CSR practices realm, to see if the work of such company is conveyed to the mass. Since the might be a possibility that what is considered good on the business side are not fully conveyed to the consumers, this study hopes to find results for both the general CSR practices in MNEs and specific companies. Moreover, this research would also see what are some possible CSR projects that affect the consumers' perceptions would generate the most prominent effect on purchase willingness, and whether country difference would contribute to the factors of it.

Since MNEs usually are with branches all over the world in different countries. This study also hopes to dig more into the difference between countries, to see if the consumer perception on similar or different CSR practices would vary.

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With the above desired results, this study hopes to provide companies with managerial insights on how they can better convey what CSR works they do to the mass and shareholders.
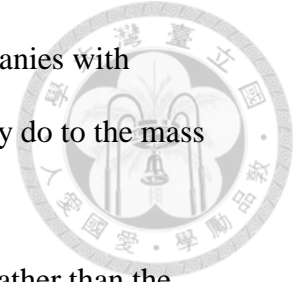
In order to have a more precise understanding on the consumer rather than the enterprises side, this study will focus on the broader CSR rather than ESG aspects, for ESG focuses more on the business operation strategy whereas the CSR focuses more on the society contribution concept as what will be explained as the following sections unfold.

## 1.3 Research Questions

With the above background, this study aims to dig more into the consumer perception in four different countries on different aspects of CSR practices of MNEs in general and to specific enterprises. With this aim, this author thus proposes the following research questions:
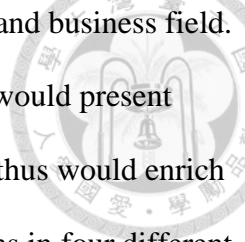
(1) How would the consumer perception toward CSR different aspects practices of MNEs in general differentiate in different countries, especially for the four chosen ones?

(2) How would the consumer perception toward CSR different aspects practices of MNEs in specific company differentiate in different countries, especially for the four chosen ones?

(3) How would the consumer perception toward CSR different aspects practices of MNEs between 2 specific companies differentiate in different countries, especially for the four chosen ones?

(4) What are the CSR sub-category projects that consumer have different perception on affect the purchasing willingness and successful CSR image in different countries?
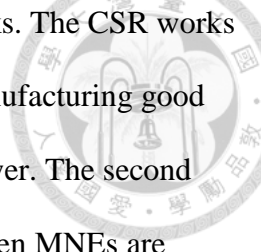
## 1.4 Contribution

This study has the following main contributions to the academic and business field. First, it provides insight on how the consumers from different countries would present different perceptions on the CSR and specific MNEs CSR practices and thus would enrich the related literature work. For this, we examine the consumer perceptions in four different countries as the previous study usually study merely on a specific country. Secondly, it provides managerial implication for the MNEs who have CSR practices all around the world. This study compares the consumer perceptions on similar MNEs in order to find out what are some possible aspects that would affect the consumer perception with the similar background on the MNEs. Third, this study will provide a deeper understanding on consumer perception on different aspects related to the CSR fields. This will provide an insight toward how consumers value differently on the different aspects CSR practices. Moreover, this study would see which aspects can affect purchase willingness the most, as it can be generated into positive effect on adding value to the maximizing profit goal that a company usually would hold.

## 1.5 Conceptual Framework

In order to achieve the above goal on the research purpose and the contribution, this paper will have the following organizing way: The following section will dig more into the previous studies on CSR and consumer perception, with conceptual model being provided. The third part will cover the methodology of this study with the followed section being the result. In the fifth section this author will discuss on the findings from the results and the conclusion as well as the suggestions for future research.

As for the research direction, the conceptual framework is that this research is divided into 2 major parts under the background of conducting in four different countries.

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The first one is the consumer perception on the overall MNEs CSR works. The CSR works will be divided into five major categories. The five are the ability of manufacturing good quality products, ethics, environment, philanthropic, and purchasing power. The second part is the consumer perception on specific MNEs CSR works. The chosen MNEs are Microsoft and Apple companies. The CSR works will be divided into nine major categories. The nine includes the overall execute perception/ image, efforts put, the reputation for trustworthiness, the social contribution, environment, philanthropic, labor, consumers, and purchasing power. This conceptual framework will demonstrate the correlations between the categories and the author hopes to draw insights from the outcome on which factor and country background would affect the consumer perception and purchasing willingness the most.

## 2. Literature Review
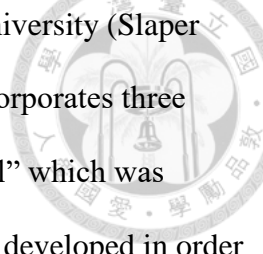
### 2.1 CSR Related Concept and Development

#### 2.1.1 CSR Definition, Origin, and Category

According to United Nations, Corporate Social Responsibility (CSR) is "a management concept whereby companies integrate social and environmental concerns in their business operations and interactions with their stakeholders." and is usually divided into aspects economic, environment and social ones (United Nations Industrial Development Organization). Harvard Business School Online defined in its Sustainable Business Strategy class of this term as "the idea that a business has a responsibility to the society that exists around it" (Stobierski, 2021). Stanford Social Innovation Review defined it "broadly as the efforts corporations make above and beyond regulation to balance the needs of stakeholders with the need to make a profit" (Doane, 2005)

The origin of CSR can be traced back to years ago as there were already companies performing some social responsibilities. Yet, this term itself first got illustrated in the publication of Howard Bowen in the book *Social Responsibilities of the Businessman* (Schoff, 2023). There he emphasized on how important companies are and how their operations can bring out outcomes and influences to the society and thus should strive to put effort to the related works.

In practice, "socially responsible" may vary to different corporation. However, in the business world, the idea that is commonly used is "triple bottom line (TBL)"(Stobierski, 2021), which is also used by the United Nations(2023) when explaining "What is CSR?" on its website. With this method being used, it is also "at the same time addressing the expectations of shareholders and
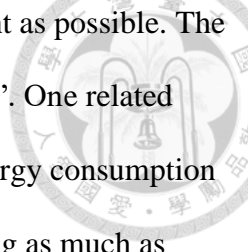
stakeholders (United Nations, 2023)". According to Indiana University (Slaper and Hall, 2011), this idea is "an accounting framework that incorporates three dimensions of performance: social, environmental and financial" which was proposed by John Elkington back in the mid-1990s. It was first developed in order to give a measurement towards the performance on sustainability. With this framework, the traditional methods of measurements were added up with the sustainable aspects such as environmental ones or the social aspects. That is to say, the triple bottom line framework has shifted the traditional measurement into a broader and more comprehensive view to see the relation of sustainability and others. Hence, the "three P's" which stands for "profit, people and planet" demonstrates the core value of this framework (Stobierski, 2021).

Since CSR covers many aspects of content including "environmental management, eco-efficiency, responsible sourcing, stakeholder engagement, labour standards and working conditions, employee and community relations, social equity, gender balance, human rights, good governance, and anti-corruption measures" as United Nations (2023) mentioned on the official website, certain categories would be needed in order to better understand the major aspects of CSR practices. With the framework introduced above being the pillar of most CSR practices in different sectors, CSR can thus be categorized into major aspects as the following: environmental, philanthropic, ethical and economic responsibility (Stobierski, 2021), and it'll be elaborated in the following:

### 2.1.1.1 Environmental Responsibility

The environmental focus emphasizes on how different organizations ought

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to take up as many practices that are good for the environment as possible. The initiatives are thus also called as "environmental stewardship". One related practices regarding this aspect is to take restriction on the energy consumption such as using renewable and sustainable resources or recycling as much as possible. Moreover, companies can decrease the things that would harm the environment such as one-time-use plastic, disposable materials, waste generation, greenhouse has emissions. Furthermore, they can positively take on some practices that can reduce the negative effects towards environment such as tree plantation, or to put fund into related research or the organizations that are fighting against adverse effects.

### 2.1.1.2 Ethical Responsibility

The ethical responsibility focuses more on that companies should adopt practices that coincide with fairness and ethics. Hence, they should have practices that do not treat stakeholders unjust. That being said is that companies would need to not just meet the minimum criteria or standard of a certain law, but to level up to an ethical and just view of practices adoption. Hence, with their employees, the companies wouldn't just give them the least amount of money according to the law, but to give according the "living standard" so that one can survive on the wage provided by the companies. Moreover, if the production process is related with exploit of labor, then the companies shouldn't use the raw materials of such source. In order to avoid using such exploited resources products, companies should also set up protocols to make sure that the chance of accidentally step into such field is highly reduced.

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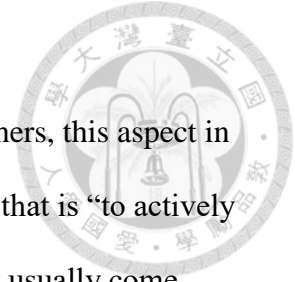
### 2.1.1.3 Philanthropic Responsibility

With the meaning of philanthropic being giving out to others, this aspect in CSR field is broadened not just in finance but toward a view that is "to actively make the world and society a better place". First thought that usually come about this is about money donation, yet, aside from companies donating their profit, others practices such as supporting charitable organizations, or founding one to raise money for the needs also are what the companies can do.
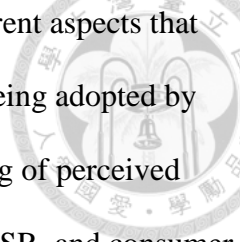
### 2.1.1.4 Economic Responsibility

In business field, one of the main goal is to maximize their profits. However, in the economic responsibility of CSR, it means that companies should make the financial decisions according to the purpose of doing kind and good with a dedication. Hence, instead of maximizing the profits, companies should make decisions that can positively impact the three aspects of the framework: environment, people, and society.

Something worth noticing is that, although philanthropic responsibility is part of the CSR category, CSR is different than mere charity, sponsorships, or philanthropy as it is stressed by the United Nations (2023).

Aside from the above category, a research (Chung et al,. 2015) conducted in China added some other aspects into the CSR realm including legal responsibility, etc.

Moreover, Tian, Wang and Yang (2011) proposed the following category framework of CSR in his study when he is organizing what are some possible aspects to detect consumer perception. In their framework, awareness of CSR,
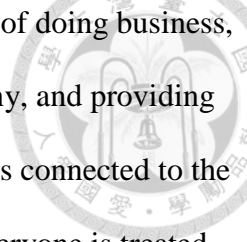
trust of CSR, product, consumer demographics etc are all different aspects that would affect the purchasing willingness. This idea is later on being adopted by Chang and Cheng (2017) to build a conceptual model consisting of perceived CSR, trust of CSR, awareness of CSR, consumer response to CSR, and consumer demographics, which will later be elaborated in details in section 2.3 in this current study.

### 2.1.2 CSR Development

The development of the aspects that CSR covered can be said as to be from narrow to broad. According to Ecolytics (Schoff, 2023), the companies which participated in the CSR works originally only focused more on the charity giving and to help cutting down the working hours of their employers. However, as time went by, it has developed to a point where it started to shift how the business operates and the process for how it's done.

Looking back in the history timeline, back in the late 1800s, businesses started thinking about Corporate Social Responsibility (CSR) as a way to do good in response to problems like bad working conditions. They began doing charitable things and improving how they treated their workers. In 1953, economist Howard Bowen officially coined the term "CSR," emphasizing that companies should play a role in making society better. Since then, CSR has changed a lot, moving beyond just doing good things to tackling various issues and influencing how businesses make decisions. In the 1960s, scholars linked CSR to big societal problems, and it became part of how businesses operate. In the 1990s, as the world became more connected, CSR became something that multinational
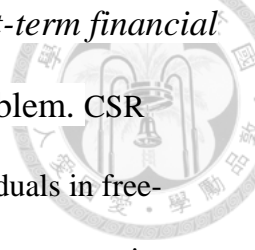
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companies needed to think about. Today, CSR is a normal part of doing business, affecting what customers like, who wants to work for a company, and providing benefits like a better reputation and saving money. Now, CSR is connected to the UN's goals for a better world and is also tied to making sure everyone is treated fairly. As technology makes companies more transparent, CSR becomes even more important under the concern of climate change and running out of important resources.

As for the TBL framework that is mentioned above, Slaper and Hall (2011) mentioned the development of adopting this within companies have been growing since it was proposed. Not just in business organizations, but it was also adopted in many of the nonprofit organizations as well, even some of the government sectors also started to use this as an evaluation method nowadays. Hence, in modern times, this have more and more influence in the business world.

### 2.1.3 CSR Myths

With CSR getting more and more valued in recent decades, some relative myth has also come into existence. Hence, there are some major CSR myths that need to be clarified while discussing this topic according to Stanford Social Innovation Review (Doane, 2005)

First of all, some would think that CSR can definitely help generate profits for the companies. However, While CSR strategies may prove successful in certain scenarios, they are prone to market failures like imperfect information, externalities, and free riders. Importantly, there frequently exists a substantial disparity between what advantages a company and what benefits society as a
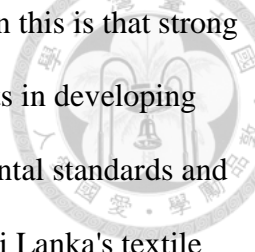
whole. With the idea of "*The market can deliver both short-term financial returns and long-term social benefits"* might pose a problem. CSR assumes alignment between business and social goals as individuals in free-market capitalism act rationally for self-interest. The belief is that promoting wealth, stable societies, and healthy environments results in both profitability and social responsibility. However, limited empirical evidence challenges this, making it hard to prove that socially responsible incentives directly benefit a company's profitability. Short-term stock market pressures hinder long-term investments in areas like the environment, impacting CSR. Prioritizing short-term gains by shareholders, termed "extractors" by Marjorie Kelly, can impede CSR efforts.

Another myth is that "The ethical consumer will drive change." While a small market rewards ethical business practices, the majority of consumers prioritize factors like price, taste, and expiration date over ethics, according to consistent survey findings. According to Doane (2005), data from the United Kingdom and the United States of Roper ASW indicates that only a small percentage consistently engages in ethical purchasing behaviors, despite expressing concern about environmental and social issues. U.S. consumer environmental attitudes since 1990 reveal a significant gap between the most and least environmentally conscious, with approximately 9 percent being "True-Blue Greens" and around 33 percent being "Basic Browns." Joel Makower, co-author of "The Green Consumer Guide," notes minimal change in the behavior of ethical consumers over the years, emphasizing the considerable disparity between green consciousness and actual green consumerism. The enduring popularity of gas-

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guzzling SUVs, even with rising fuel prices, highlights limited influence on consumer behavior regarding climate change, especially for future generations.

"There will be a competitive "race to the top" over ethics amongst businesses" is also one of the myths proposed by Doane (2005). The misconception about CSR suggests that increased competition for ethical practices, as seen in awards like the Business Ethics Awards and "Best Companies to Work For" competitions, may not prompt genuine behavioral change. Companies often embrace CSR for positive public relations, risking "greenwashing" and strategic use of organizations like the United Nations for PR advantages. Seeking recognition on Socially Responsible Investment indices, like the Dow Jones Sustainability Indexes, may inadvertently reward companies with mixed ethical records. Efforts by companies to appear socially responsible may conceal socially irresponsible behavior, such as lobbying or tax avoidance, potentially limiting government resources for public services. This dual approach can be used for positive PR, as seen in CSR initiatives like supporting schools by leading companies such as Cisco Systems and Tesco.

The last but not least major myth that Doane(2005) stated was that "In the global economy, countries will compete to have the best ethical practices." Since CSR's growth is linked to the increasing dependence on developing economies, assuming that opening up their markets will make human and environmental rights better. This idea relies on bringing oppressive governments into the global economy, with watchful multinational companies practicing CSR. However, companies often don't meet the suggested standards in developing countries and

usually claim they are following local laws. The problem within this is that strong

competition for foreign investment has made those governments in developing

nations loosen the requirements for human rights or environmental standards and

thus would make the whole situation worse. For example, in Sri Lanka's textile

manufacturing, the competition from China led to efforts to have employees work

longer hours. Companies can't do much about the bigger issues causing low wages

in developing countries. Still, many people might choose to work in multinational

factories because of better pay and what they think is better protection of their

rights compared to being doctors or teachers.

The above myths on the CSR practices are one of the reasons that inspire the

author of this paper to investigate more on the consumer side of these issues. For

instance, what would the consumer perception on with the CSR ethical-related

projects? Would this affect their purchasing willingness? Would this vary in

different countries? These all remains unanswered hence will be included in the

investigation of current paper.

### 2.1.4 CSR versus ESG versus SDGs

As the concept of CSR developed, terms such as ESG and SDGs have also

come into place. Hence, to know the difference between these becomes a critical

step in digging into this issue.

According to Malaiya (2022), ESG, SDGs, and CSR are different but

connected ideas. CSR is when a company chooses to do activities that benefit

society without thinking only about its own interests. It was in the universal

agreement launched in United Nations in 1999. ESG is an investing principle
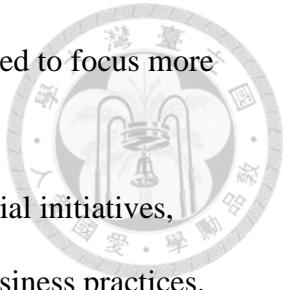
provided by the United Nations in 2006. It looks at how well a company is doing in terms of being sustainable, considering its impact on the environment, social responsibilities, and governance practices. Agencies providing ESG ratings help investors judge how a company performs in these areas. Hence it focuses more on the investment side or practicing sustainability operation. SDGs are goals set by the United Nations back in 2015 for a sustainable future by 2030, and companies adopt them in their strategies to meet ESG standards. Companies can use CSR initiatives to contribute to SDGs and improve their ESG ratings. These three concepts are linked, each having its own importance. Companies are realizing the need to address environmental, social, and governance aspects to be liked by investors and consumers.

Moreover, Domi (2023) explained the difference and relationship between ESG and CSR as the following. Navigating the landscape of corporate responsibility involves understanding concepts like CSR (Corporate Social Responsibility) and ESG (Environmental, Social, Governance). In simpler terms, CSR can be seen as the broader vision of sustainability, emphasizing the overarching principles that guide a company toward responsible practices. On the other hand, ESG serves as a practical application of CSR, providing a method to assess how well a company is incorporating these sustainability principles into its operations. ESG evaluates a company's performance in terms of environmental impact, societal contributions, and overall management practices.

With the ESG focuses more on the investing side as well as the governing operation side of a company, and that SDGs are more of a set of checked goals set

by the United Nations for a sustainable future, this author decided to focus more on CSR aspect for following reason.

First, CSR traditionally encompasses a wider range of social initiatives, including philanthropy, community engagement, and ethical business practices. To understand how consumers perceive a company's overall societal contributions, CSR can provide a more comprehensive view. Secondly, CSR has been a recognized concept for a longer period nearly decades earlier than ESG and SDGs concepts, consumers are generally more familiar with it. Choosing CSR for this study might offer a more established framework for consumers to understand and evaluate a company's commitment to social responsibility. Moreover, CSR tends to be a simpler and clearer concept for consumers to grasp. It often involves tangible, visible actions such as community projects, charitable donations, or ethical sourcing. This simplicity might result in more straightforward and accessible responses from study participants. Another reason is out of literature review cause. Viewing this topic from a historical data or to compare a company's past and present social initiatives, CSR is a well-documented field. It is more eligible to analyze a company's philanthropic efforts, community involvement, and ethical practices over time to observe trends and changes. CSR initiatives often align with a company's stated values and mission. Studying consumer perceptions of CSR allows this study to explore how well a company's actions with CSR projects resonate with its declared values, providing insights into the alignment between a brand's image and its social responsibility efforts.

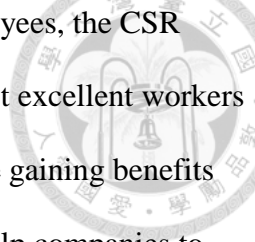Hence, while ESG has its advantage of a more comprehensive framework,

particularly in assessing environmental and governance aspects, this study adopts

the focus on CSR aspects in order to provide a more solid ground for investigation

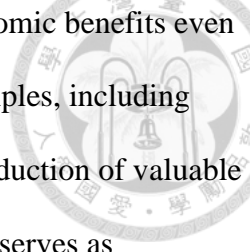on consumer perception.

## 2.2 CSR in Enterprises

### 2.2.1   Benefits for Enterprises

With the traditional view of the corporate' goal being "maximizing profits

for shareholders", many are afraid that adopting CSR practices would harm the

shareholders' value and thus have the companies fail to succeed in their major

goal. However, according to the Harvard Business School (Stobierski, 2021), by

practicing CSR projects, businesses can actually gain benefits from it. This

include serving as a strong marketing tool and raising the engagement rate of the

workers as well as their welfares, helping them to gain competitive employees

more easily, and helping companies reexamine their current practices and

optimize them into a better organization. As nowadays the awareness of the fields

that CSR emphasizes on is more and more popular, adopting CSR practices and

conveying this to the mass can make CSR practices a very good marketing tool

for the companies. With the issues which are highly related to the stakeholders

that companies put effort on, the CSR practices can help companies build up

brand image and value in their eyes. Moreover, with the employee welfare that

companies focus on, it can also bringing the employees together more in the

companies, and with their satisfaction being more achieved, it's more possible

that the employees would be more incentive-driven and thus help the companies

to keep the excellent employees within the companies and achieve a higher

retention rate. Other than higher retention rate of current employees, the CSR practices on achieving worker welfare would also help to attract excellent workers to come apply for the related positions in the companies. While gaining benefits on the personnel, starting to adopt CSR practices would also help companies to reexamine their current or past practices within the organizations. This would help them to identify some possible problems. Hence, while they're reexamining the current practices in order to adapt them into the ones that fit CSR field, companies would also benefit from eliminating some practices such as using unjust source of materials that probably would harm the companies.

One of the examples that bring long-term benefits to the participated enterprises is the Kalundborg industrial symbiosis in Denmark (Kalundborg Symbiosis, 2023). The Kalundborg industrial zone in northern Denmark, facing challenges of distance from the city center and limited resources, has evolved into one of the world's foremost ecologically conscious industrial areas. Before the 1950s, a lack of stable freshwater supply for the region's factories was a significant issue. However, in the 1960s-1970s, a refinery implemented innovative solutions, establishing pipelines to a nearby freshwater lake and collaborating with energy companies to manage water resources collectively. This initiated collaborative discussions among various factories, leading to the inception of industrial symbiosis. Over three decades of development have seen Kalundborg become a global exemplar of industrial symbiosis, with interconnected factories forming a network that shares resources and exchanges by-products. The zone, encompassing diverse industries such as insulin plants, enzyme factories, and
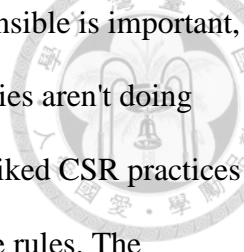
power plants, has achieved significant environmental and economic benefits even for the participated companies through mutual symbiosis principles, including water savings, carbon dioxide emission reductions, and the production of valuable by-products. The success of Kalundborg's industrial symbiosis serves as compelling evidence of the economic advantages derived from cross-industry resource recycling, offering a sustainable model for interconnected and resource-efficient industrial development and can benefit the included companies in long-term.

### 2.2.2 Communication with stakeholders and consumers

Corporations which takes up the CSR practices would usually formed in a certain way so that they can be taking part in the CSR work in a socially responsible attitude and method in order to positively affect the world. According to each company's goal, they'd either take the initiatives or strategy to perform self-restrain on different aspects. In order to carry out what each company is currently doing and making effort in CSR practices, most of the company would generate the "corporate social responsibility reports" according to a certain time periods, usually yearly (sometimes quarterly). Through this report, companies which do the CSR practices can better communicate what they do with the shareholders and consumers (Stobierski 2021).
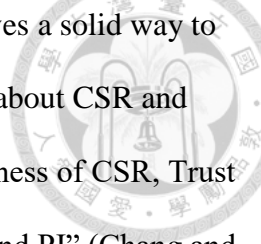
Bashar (2020) looked into ways to convey CSR to stakeholders through focusing on how people see and think about things, using information from past studies. The study showed how the meaning of companies being responsible has changed because of the world getting more connected and how companies are

managed. Even though more companies know that being responsible is important, the study found that 75% of people they asked thought companies aren't doing enough for important social and environmental issues. People liked CSR practices that include reducing pollution, being ethical, and following the rules. The research suggested that consumers think only a few companies are going beyond just making money and are actually helping society, hence it's important for companies to tell people about their CSR work. Usually, people trust information from experts, social and consumer groups, and schools. Hence, these are some possible ways that companies can communicate their CSR works to the society. Most people prefer to hear about CSR from books, the internet, and newspapers, which is different from what other studies say about using corporate reports or newsletters. With the current corporate communication method mostly being using CSR report, Bashar (2020) suggested that companies can take more effective ways rather than CSR reports to tell people about CSR in a way that brings the most benefit to companies.

## 2.3 Constructs of Conceptual Model

In two studies regarding Consumer Responses to Corporate Social Responsibility (CSR) in China, both of them (Tian et al., 2011) mentioned the conceptual model of CSR (Chang and Cheng, 2017). The reason to use the conceptual model is because it'll help clarify "the relationship between consumer response and consumer perception of CSR" (Chang and Cheng, 2017). Information Processing Theory (IPT) explains how consumers deal with Corporate Social Responsibility (CSR) info in four steps of paying attention, judging sincerity, connecting with companies, and deciding whether or what to buy. The

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Perceived CSR model, supported by past research (Tian et al., 2017), gives a solid way to understand CSR activities and how consumers react. Usuallt the studies about CSR and consumers would vategorizes the variables into "Perceived CSR, Awareness of CSR, Trust of CSR, Corporation Evaluation (CE), and Purchase Intention (PI). CE and PI" (Chang and Cheng, 2017), commonly looked at as what gets affected, are shaped by what consumers think. That being said, how consumers see CSR is tied to their satisfaction, trust, and commitment. Trust and Awareness of CSR are crucial signals, forming the base for what consumers think about CSR activities. Studies show people are ready to pay more for companies into CSR. Trust is a big deal in how consumers and companies relate. CE and PI, the things often studied, feel a big impact from what consumers trust and know.

### 2.3.1 Perceived CSR

Investigating how customers perceive CSR activities provides insights into factors influencing their purchasing decisions, where trust and awareness play significant roles (Boysselle, 2015).Customer perceptions and reactions are influenced by CSR actions, with positive responses amplifying the benefits of such initiatives (Lichtenstein, et al., 2004). In essence, digging more on the customer perspectives on CSR sheds light on how they perceive a company's obligations beyond profit-making, impacting their decisions on whether to make a purchase. According to Chang and Cheng (2017), the "reasonable hypotheses" are "H1-a) A higher level of consumer perceived CSR leads to a higher level of corporate evaluation" and

"H1-b) A higher level of consumer perceived CSR leads to a higher level of purchase intention."

### 2.3.2 Trust of CSR

Trust is key for good relationships and long-term cooperation (Vitasek, 2022). Affect-based trust, often tied to the emotional side of Corporate Social Responsibility (CSR), is crucial in the consumer-company relationship (Kang and Hustvedt, 2013). According to Coulter and Coulter (2002), trust in CSR is vital, defined as how people see a company's confidentiality, honesty, and ethical standards. Consumers trust that companies involved in CSR will keep their promises honestly and with goodwill (Blomqvist, 1997). This trust is a quick result of a company's social actions, significantly impacting how consumers react to CSR (Pertiwi and Balqiah, 2021). Consumer trust in a company's CSR can lead to positive buying behavior and strengthen the relationship between consumers and companies. Jusuf (2023) highlighted that a company's active involvement in social activities builds consumer trust. Trust acts as a link, influencing how CSR activities connect to buying intentions (Ali et al., 2023). Higher trust leads to a strong intention to purchase (Wang et al., 2022). Hence, Chang and Cheng (2017) proposed that the hypotheses for this section can be "H2-a) A higher level of consumer trust of CSR leads to a higher level of corporate evaluation", "H2-b) A higher level of consumer trust of CSR leads to a higher level of purchase intention", and "H3 A higher level of consumer perceived CSR leads to a higher level of consumer trust of CSR."

### 2.3.3 Awareness of CSR

According to Pomering and Dolniar (2009), the concept of awareness of CSR for consumers is that if they are aware of the CSR projects that the

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companies are conducting. In the conceptual model, consumer awareness of CSR

is influenced by political traditions, culture, and economic development, varying

between societies and countries (Chanf and Cheng, 2017). Take India for example,

according to Hazarika and Saikia (2018), there is a lack of CSR awareness among

most of the consumers. This lack of awareness may explain the limited

consideration of CSR when evaluating a company and its products. However,

Pomerina and Dolnicar(2009) also provided data to support that consumer' level

of awareness on CSR projects are always rather low, so usually this aspect

wouldn't bring much change to the perception and purchase intentions. If they

receive stronger information intensity , then the level might be higher. If they

receive more of positive views of CSR projects, they might have a better company

image towards the perceived companies. If not, then the consumers would be

more inclined to make purchasing decisions based on rationality out of analysis of

the company and the products itself. Hence, under the circumstance of well-

receiving informations, consumer awareness of Corporate Social Responsibility

(CSR) plays a crucial role in shaping purchasing decisions. That being said, is that

if consumers are familiar with a company's CSR efforts, including their ability to

recognize if a company is involved in such practices, it'll have higher chance to

affect their purchasing decisions.. Conversely, higher CSR awareness correlates

with a better understanding of CSR activities among consumers (Lee and Shin,

2010). Hence, Chang and Cheng (2017) indicated the hypotheses being "H4-a) A

higher level of consumer awareness of CSR leads to a higher corporate evaluation"

and "H4-b) A higher level of consumer awareness of CSR leads to a higher

purchase intention"

### 2.3.4 Consumer Response to CSR

Consumer responses to a company's CSR initiatives display mixed results, with some studies suggesting a positive connection and others finding no link(Chang and Cheng, 2017). Previous research on consumer reactions to CSR was mainly about perceived responses and behavioral outcomes (Bhattacharya and Sen, 2004). Thus, for the consumer response to CSR, it can be majorly categorized into 2 parts – internal perceived reaction and external behavioral responses. Perceived reactions shape how consumers internally perceive a company, influencing their evaluations of both the company and its products. In contrast, behavioral responses encompass external reactions such as purchase intention, customer loyalty, and if they are willing to pay extra(Chang and Cheng, 2017). The relationship between a company's CSR actions and consumer attitudes is explored through factors like purchase willingness and overall corporate rating. According to Brown and Dacin (2007), positive beliefs on a companu equity and products are affected under the related CSR projects, and would also affect the consumers' purchase plans. Moreover, consumers with higher ethical manner may be more willing to pay extra for the socially responsible products. Research also suggests that if a company engages more in robust CSR practices, including philanthropic contributions, would positively influences consumer perception of a company, leading to more favorable judgments.

### 2.3.5 Consumer Demographics

As for different consumer demographics, it can be found that consumers that

belong to a older age group would contribute higher moral responsibility in buying (Hettich et al., 2017). Tian and others (2011) suggested that consumers in higher education and income level would be more willing to support CSR projects. Men demonstrated less support for it. This highlights the significant role played by demographic variables such as gender, age, income, and education in influencing consumer reactions to CSR under perceptions towards MNEs. Hence, considering consumer demographics is also very important when discussing consumer perception on CSR initiatives under MNEs. Since the previous study focuses more on one single country, this current study will consider this section in a broader view in 4 countries. According to Chang and Cheng (2017), they suggest the hypotheses of this section can be "H5: Consumer demographic variables (gender, age, income, educational level) affect consumer corporate evaluation" and "H6: Consumer demographic variables (gender, age, income, educational level) affect consumer purchase intention."

The above conceptual structure demonstrates the importance of the perceived CSR as well we the consumer responses. Moreover, from this model, we can see how important it is to put perception, trust, awareness, consumer response when addressing on the CSR issue. Thus, this will provide as a base for the current study on the analyzed factors of CSR.

## 2.4 CSR in Different Countries

In the past research, Pimentel et al. (2016) chose four countries as research targets. However, the countries that were chosen were all developed economy (USA, France, Norway and Italy) and in the European-USA countries. However, this study hopes to study

consumer perception in rather differentiate country background. Hence, in this study, this author also chose four countries as the designated research targets. However, the chosen countries are of half in western world and half in eastern world.
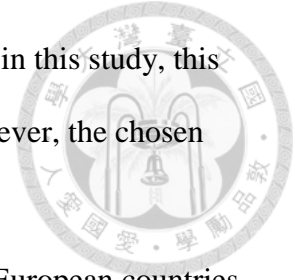
For the western world, it is divided into northern American and European countries versus Latin American countries. Since U.S.A is the biggest economy entity in the northern American and European countries, U.S.A is in one of the chosen countries. For Latin America, one of the most significant countries is Argentina. Once being the biggest economy entity in Latin America, Argentina has suffered severe economic failure and hyperinflation in the past decades. Especially in 2023, its currency rate to the USD has risen more than 200% in a year. Hence, Argentina is also taken as the countries of this paper to see how the consumer perception on CSR would be under this hyperinflation condition.

For eastern world, since the author is from Republic of China, it is one of the countries that is chosen in the eastern world countries. The last country was sought from the south-eastern Asia countries with Republic of China is already from a developed country category, the author hopes that the other eastern country can be from the developing economy unit. Within the south-eastern developing countries, according to the Democracy Index Report, Malaysia is the top in south-eastern countries in 2023. Moreover, according to Huang (2023), Malaysia is considered "the center of south-eastern Asia" for some following reasons. First, its cultural background is more similar to Singapore and Indonesia rather than what Thailand is to these countries. Second, it is with a rather more stable government than Thailand. Third, it is more available for the communication in English and Chinese in Malaysia, which is two of the most spoken languages around the world. Most

importantly, the governemtn has a policy that allows foreign investment and MNEs to enter Malaysia. This is freer than Thailand that holds a policy of tax reduction on limited foreign industry investment in local area. This would allow MNEs to enter most easily, making investigating on consumer perception of MNEs in a risen economy unit more available. Hence, Malaysia is chosen as the target countries for this study.
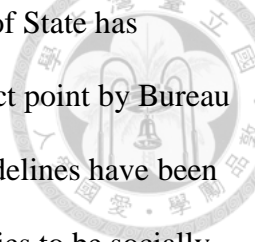
### 2.4.1 Republic of China (Taiwan)

The CSR development in Republic of China (Taiwan) can be traced back to 1997 when BCSD-Taiwan (The Business/Corporate Sustainability Development) organization is founded in May. It is an organization that belongs to the international WBCSD alliance, which focused on sustainability development from policy, environment management, education and training, etc.

With the importance of CSR concept being more and more emphasized, the official department also started to engage in CSR development. For instance, the Ministry of Economic Affairs has set "helping enterprises to apply CSR as operating strategy" as its guideline. Moreover, the Financial Supervisory Commission has passed laws on the CSR Disclosure Regulation (Li, 2018).

According to the National Council for Sustainable Development (2023), they've launched an operating structure with departments addressing different CSR issues such as climate change, poverty elimination, gender equality, etc.

### 2.4.2 The United States (U.S.A.)

Camillerti (2017) examined in his work of the government policies in the United States (U.S.) regarding CSR practices. Companies in the U.S., as well as government agencies and non-profit groups often have their own ideas about how

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to do business ethically in the past. Yet, The U.S. Department of State has announced in 2012 of an OECD guideline and a national contact point by Bureau of Economic and Business Affairs department. The OECD guidelines have been main set of rules supported by governments for MNEs companies to be socially responsible. These guidelines offer optional advice to encourage sustainable development via ethical corporate practices in multinational companies. They cover important areas like human rights, environment, consumer interests, etc. As for the National Contact Point, the United States and other countries, including those outside the OECD, launched national contact points (NCPs) to enforce the OECD Guidelines for Multinational Enterprises. The NCP in the States collaborates with U.S. corporations, trade units, society, and government agencies with the responsibilities being increasing awareness about the emphasized aspects, collaborating with international partners, and providing a platform for private conversations between businesses and stakeholders. This includes proactive discussions on potential CSR-related risks and aiding in resolving disputes through a specific process. The U.S. NCP serves as a helpful resource for different groups, contributing to the Department's efforts to promote responsible operations in the private units.

### 2.4.3 Argentina

According to Langan (2007), the CSR concepts took its increasing development back in the 1990s in Argentina. However, with the economic crises happening in 2001 and the following years made it hard to nourish in Argentina with the hardships for corporate to take long-term CSR strategies. However, the

crises made the CSR concept to be shifted in both institutional level and personal

level. People are more willing to assist the volunteering programs launched within

a company. The corporate-community relationship is also newly emphasized

when addressing on the CSR practices. Hence, after the 2001 crisis in Argentina,

people became more aware of corporate social responsibility (CSR), which

initially focused on helping communities and traditional charity. As the country

recovered, companies started adopting long-term CSR strategies, including

protecting the environment, promoting sustainable development, building

relationships with stakeholders, being accountable, and supporting employee

growth. However, most CSR efforts still concentrated on areas like education and

reducing poverty. The larger companies led the way in making CSR a formal part

of their operations, often having social reports, ethics protocols, and quality

certificates, etc. Business organizations played a crucial role in spreading

awareness about CSR, but smaller companies were not as informed. Special

groups like the Argentine Institute of Corporate Social Responsibility (IARSE)

and the local chapter of the World Business Council for Sustainable Development

(CEADS) contributed to CSR practices. Although media coverage on CSR is

increasing, the public's involvement and awareness, particularly in areas like fair

trade and responsible spending, is limited. The government recognized the

importance of CSR after the 2003 election, encouraging collaborations among

different sectors. The Argentinean Institute of Corporate Social Responsibility

(IARSE) aims at being a top national center for CSR and sustainable corporate

operation. To achieve this, IARSE takes different steps, such as running a CSR

News, offering CSR training and education programs to corporations. However, there isn't enough information about companies' CSR practices for a complete understanding, and most available data comes from studies or reports by larger corporations, thus might create a bias.
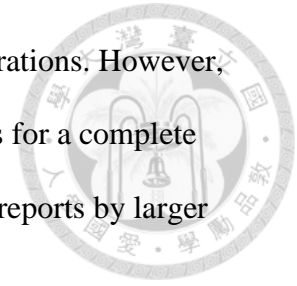
### 2.4.4 Malaysia

According to a research done on Malaysia (Hamid et al., 2014), in Malaysia, people started to notice corporate social responsibility (CSR) around 2000, thanks to groups like the Federation of Malaysian Consumers Association, Consumers Association of Penang, and the World Wide Fund for Nature (WWF). In 2002, the Association of Chartered Certified Accountants (ACCA) created the first CSR reporting awards for Malaysian companies, later named Malaysia Sustainability Reporting Awards (MESRA). This aims at promoting the corporate that operate according to the social responsibility and sustainability ideas. The Ministry of Finance launched CSR guidelines known as the "Silver Book" in 2006 for Government Link Companies (GLCs). This guideline teaches GLCs the ways to contribute responsibly to society while balancing business success and CSR works. The introduction of the Silver Book in 2006 led to increased CSR disclosure in GLCs, although differences in findings across studies are due to variations in measurement units. Moreover, to promote CSR, there's also CSR Malaysia that acknowledges enterprises that engage in CSR words. With annual awards giving, this also encourages enterprises to take on CSR works and value sustainability more and more in Malaysia.
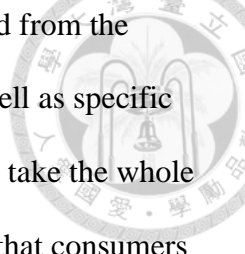
## 2.5 MNEs rankings around the world

According to Forbes (2023) and Global Ranking (2023), the largest companies by market cap in 2023 are Apple, Microsoft, Saudi Aramco, Alphabet, Amazon, Nvidia, Meta, Tesla, Berkshire Hathaway, and Eli Lilly. In Investopedia (Reiff, 2023), the top ten world's biggest companies by market cap are with the same top 9 ones as global ranking and TSMC at the 10th up to June 23, 2023.

To compare the Top 10 rankings with the CSR report as well as the historical data, we can see that come companies coincide with the CSR top ones as well. Take Microsoft for example, it earned the best CSR reputation back in 2012 as well as 2013 according to Forbes announcements of a result released by Reputation Institute. This result was conducted with a basis of nearly fifty thousands of consumers joining a study on the top 100 companies with the best reputations. The selected countries are all multinational businesses with global existence so as to be more approachable to the consumers who are invited from 15 different markets. Under this report, the dimensions that they investigate on also fell into the CSR categories in governance, workplace, etc, so that this result can better reflect the consumers' perceptions on the CSR practices of theses well-reputational corporations. Not just in 2012 and 2013, but after 10 years the 10 best and most reputable companies are also with the list of Microsoft, Nvidia, Apple, Alphabet Companies which coincides the top market cap companies list Gonçalves, 2020).
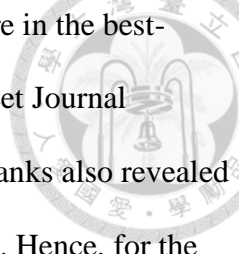
For the current enterprises, this study will focus on MNEs more since the SMEs are still under promotion with the UN goal (United Nations, 2023). Moreover, since this study also wants to focuses on how consumer perceptions would vary in different countries, MNEs would better fit as it would create universal reference for comparison among consumers from different countries.

Under the CSR practices of MNEs, this study hopes to understand from the

consumer point of view toward the general CSR practices in MNEs as well as specific

MNEs companies. As the CSR reputation is one side, this study hopes to take the whole

MNS which do CSR practices as a whole, and study on the general idea that consumers

from different countries would hold toward the MNEs that performs CSR work in different

CSR realms. Moreover, this study selects Microsoft as the target specific MNE, as well as

another prominent company in the same industry, Apple Company. Since Microsoft holds

one of the highest MNE ranking in CSR projects as well as market share, and that the

product it produces is emerged into consumers' daily lives, choosing Microsoft would be

one of the optimal options for this study. Meanwhile, Apple also holds a great market share

and provides products in operating system that is aligned with Microsoft's position in this

industry. Hence, considering the market share and CSR contributions, this study will focus

on consumer perception on these two companies' CSR works.

## 2.6 MNEs Enterprises CSR Practices

With the above ranking of market cap and also CSR reputation, the idea of studying

consumer perception in different countries is first aimed for taking all MNEs which do

CSR works as a whole. However, this study would also like to focus more on the different

within specific companies. Hence, to choose the companies that can serve as strong

representative for this topic needs to possess high influence in both the market cap and CSR

reputation. This study thus chooses Microsoft and Apple as the targets. Choosing these two

companies as the targets to dig more into under the topic of CSR consumer perception is

based on some following reasons. First, both of these companies fall into the category of

MNEs, and they both fit into the top market cap companies, this strengthens the
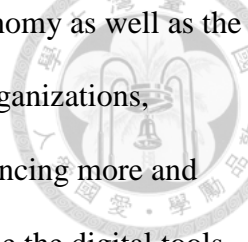
significance of their roles in the global influence. Moreover, they both are in the best-managed companies (top 1 and top 2) of 2023 according to the Wall Street Journal (Corrigan, 2023). Moreover, under the CSR reputation report, their top ranks also revealed that their influences in CSR field are also something to be reckoned with. Hence, for the reason of the influences that Microsoft and Apple possess in both the economic global influence of being the top ones in market cap rakings as well as the CSR reputation, this study will dig more into their CSR practices. Moreover, the product of software of these two companies are the two most common operating systems around the world, so consumers would have high chance of using either of the two systems in their whole life. Hence, there will be a low change of the consumer not knowing what these two companies are. Hence, in hope of serving better target for understanding consumer perception on specific CSR enterprises, this study adopted Microsoft and Apple for the investigating example. The following will be the summarization and the reorganization of the details by this author from the report provided by both companies.

### 2.6.1 Microsoft

For Microsoft's corporate social responsibility work, this company (Microsoft, 2023) has set four major aspects: expanding opportunities, earning trust, protecting fundamental rights, and advancing sustainability. With their commitment being "pursue our mission to empower every person and every organization on the planet to achieve more", they design the products, policies, and providing other services accordingly. The four aspects are demonstrated in the following.

### 2.6.1.1 Expanding opportunity

Microsoft highlights in the importance of growing in economy as well as the chances being given to multiple ends including individual, organizations, communities, or even nations. With now the technology advancing more and more rapidly, it is very important the people knows how to use the digital tools as well as having digital transformation in organizations. Hence, Microsoft would empower people via teaching them how to acquire digital skills including advocating for computer science education and fill in gaps for people with courses and certificates providing for the mass. Cooperating with LinkedIn, Microsoft is providing more opportunities for digital skills learners to be connected to jobs. Microsoft has helped more than 80 million learners and has trained over 70 thousands teachers.

Moreover, Microsoft helps to provide human resources to help combat the digital talents supply and demand problems. As for the computer science education, Microsoft cooperated with Technology Education and Learning Support (TEALS) to provide computer science learning programs and to help them to have access to more Black and African American pupils. Not just TEALS, but they also cooperate with different organizations to empower the needs. As for digital world, they also connect the medical field and have their AI be more helpful in protecting public health. Hence, when it's COVID times, Microsoft also contributed money and tech to help providing support for COVID responses.

### 2.6.1.2 Earning trust

The idea for earning trust is "to create positive impact with technology,
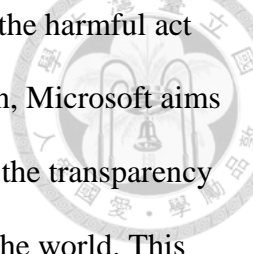
people need to be able to trust the technologies they use and the companies

behind them". This being said, is that Microsoft aims at providing a safe

environment for their users to use their products without having to worry about

being under attack of harmful content. Meanwhile, they have a Digital Crimes

Unit to fight against cybercrime. In order to advocate for the harmless

communities composed of the users, Microsoft also promotes the digital

diplomacy to be coherent with their goal. As for training AI, Microsoft strives to

create responsible AI so that the shareholders can deploy AI under a safe

environment.

With the earning trust being emphasized, it is also important to provide

transparency in order to gain people's trust. Hence, in Microsoft's report, they

also provide thorough information so that people can know about their means of

running the business. Another important realm is about privacy protection.

Microsoft empowers customers having access to their data and having choices

to make choices with their privacy being protected.
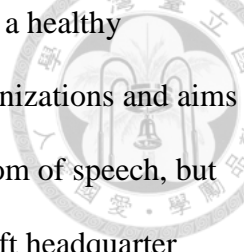
### 2.6.1.3 Protecting fundamental rights

The fundamental rights protection in Microsoft includes "promoting

responsible business practices, expanding accessibility and connectivity,

advancing fair and inclusive societies, and empowering communities." This

includes the human rights protection as in being aligned with the international

standards to meet the human rights, transparency, supply chain integrity

standards, etc. Moreover, Microsoft also devotes to make technology more

accessible for people to reach. Meanwhile, as one of the fundamental rights is

freedom of expression, Microsoft gives people right to avoid the harmful act

from arbitrary and illegal interference. As for the supply chain, Microsoft aims

at reaching integrity. This means that they hope to make sure the transparency

and ethical standards can be met in the supply chain all over the world. This

includes the process of sourcing, producing, distributing, etc. The Microsoft

Supplier Code of Conduct (SCoC) also helps the company to be more

committed in such realm. For CSR, only meeting the official requirements is not

enough. Hence, Microsoft also develops their own accountability strategy in

order to apply and extend it to the shareholders to Microsoft. As for disabled

people, Microsoft also provides them with job opportunities in order to

empower them in the job rights, one of the fundamental rights of human being.

Microsoft also strives to support and enhance democracy by fostering a robust

information environment, securing electoral processes, and endorsing corporate

civic responsibility. Moreover, with individuals and organizations that are in

need of legal services, Microsoft champions just and compassionate

immigration policies and offer pro bono assistance. Since legal services are

inaccessible or unaffordable to many, Microsoft works with different

organizations to develop different projects. This includes the Policing Project

with New York University School of Law or cooperating with organizations

such as Just Communities Arizona, to promote justice reform.

Democracy is also one of the rights under Microsoft's CSR fundamental

right practices. The Democracy Forward initiatives as well as the journalism hub

are the departments of Microsoft that work on this. With these two departments,
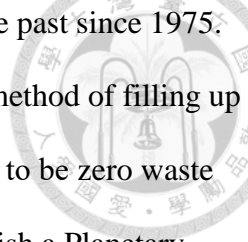
Microsoft protects open and secure democratic processes and a healthy

information ecosystem, as well as supporting local news organizations and aims

to help restore trust in the news. Not just democracy or freedom of speech, but

the fair immigration is also very important. With the Microsoft headquarter

being in the States which is a country with multiple immigrates; they also

support the reform of US immigration system. Since there are many talents

within the immigrant, making them harder to stay in the States would be an

unwise thing to do. Hence, by supporting the reform act on the immigration

system, companies are easier to retain skilled talents in their companies, or to

recruit excellent employees.

Looking into the history of human being, there has been racism everywhere.

In order to combat this problem, Microsoft also help address this issue. Starting

from investing in the inclusion of culture, they help to create a more inclusive

society without issues such as "Black Lives Matter" happen again.

As for community, Microsoft helps them to be empowered. Since nowadays

with the world more and more converged, it is easier to see a cultural heritage

being gone. Hence, Microsoft helps preserve cultural heritages with AI

technology. With the help of AI, it is able to preserve languages, habitat more

than it used to be.

### 2.6.1.4 Advancing Sustainability

Sustainability is also one of core values in Microsoft's CSR value. This

company has taken technological innovation to fight issues such as climate

change. In this realm, Microsoft focuses on issues such as making carbon

negative by 2030 and will get rid of all the emissions from the past since 1975. Moreover, they try to make water positive by 2030 with the method of filling up more water than their water usage. Meanwhile, they're trying to be zero waste by the same year. Before 2025, Microsoft also plans to establish a Planetary Computer to be a part of land protection in order to fight for ecosystem protection and preservation. With the help of AI, Microsoft hopes to reach the accelerating sustainability faster than the majority of the companies.

For carbon aspect, in order to fight against climate impact, Microsoft has founded a Climate Innovation Fund to provide innovative technologies to provide greater impact for the globe. Thermal Energy Center is another unit cooperated with the company to help with the Redmond Campus Modernization project. In order to achieve carbon removal, Microsoft also establishes the carbon dioxide removal equipment to help contribute to the world of the lower carbon density. On Redmond campus, Microsoft also started up the all-electric kitchen to provide the process such as tech details or the decision-making process.
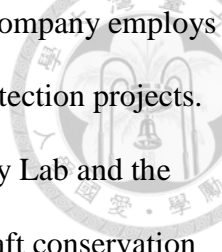
For water aspect, Microsoft is actively involved in projects to replenish water, with the goal of replenishing more than they consume. They are also sharing their insights openly to assist others in similar endeavors. Their commitment to achieving water positivity goes beyond just reducing water-use intensity and replenishing sources; it encompasses providing global access to water and sanitation services, engaging in public policy, and promoting innovation. Teaming up with Ecolab, Microsoft has launched the water risk

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monetizer, a free tool designed to assess the actual value of water and related risk exposure. Furthermore, Microsoft's Silicon Valley campus is actively pursuing Net-Zero water certification, positioning itself to be among the first tech campuses to attain such recognition.
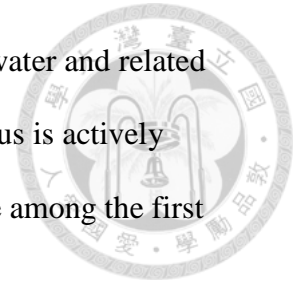
As for waste, implementing Circular Centers at their campuses, Microsoft is dedicated to enhancing materials management throughout the life cycles of devices and products. Actively involved in research and investment, they are focusing on designing products with repairability in mind. The goal is to expand options for safe, effective, and sustainable device repairs for customers. Microsoft's recent Surface products underscore this commitment by incorporating various replaceable components. Additionally, the company is strongly committed to reducing packaging waste and has actively contributed to the collaborative development of an industry white paper exploring alternatives to stretch wrap.

For ecosystems, actively contributing to the preservation of biodiversity in the Western US, Microsoft is directing investments into projects under the guidance of the National Fish and Wildlife Foundation. These efforts, bolstered by the Western Big Game Migration Program, play a pivotal role in safeguarding migration corridors essential for endangered species such as mountain lions, grizzly bears, and Canada lynx. Aligned with their dedication to sustainability, Microsoft is propelling the development of the Planetary Computer. This innovative tool harnesses the cloud's capabilities to facilitate sustainability decision-making for both individuals and organizations.

Embracing a science-based approach to land protection, the company employs

the Last Chance Ecosystems framework to prioritize land protection projects.

Additionally, Microsoft collaborates with the UN Biodiversity Lab and the

Group on Earth Observations Biodiversity (GEO BON) to craft conservation

management tools.

Carbon emission reduction, water waste reduction, and protecting

ecosystems are the main goals for Microsoft under the advancing sustainability

category.

Other than the above projects, according to Forbes (2012), Microsoft has

cooperated with different parties including governments, shareholders, NGOs, etc,

to perform CSR works. Back in 2012, they have started to providing youth with

better chances with their Microsoft YouthSpark project, which focused on the 3

Es together – entrepreneurship, employments, and education.

Not just the youth and education, but they also focus on providing their

employees with better chances to take part in the CSR projects. By providing a

volunteer program within the company, their employees were able to part in the

social service.

In the latest corporate social responsibility awards and recognition updated

in the Mircrosoft's website, there are some related awards that showed the

approval of Microsoft's CSR works. This includes (Microsoft, 2023) being the top

3 of the JUST 100 rankings. It also ranked the third in the Ranking Digital Rights

Corporate Accountability Index. As for the environmental and social aspects,

Microsoft also is in the first top group in the ISS Environmental and Social

QualityScore. Hence, Microsoft is one of the tops to perform CSR project in its industry.

**2.6.2 Apple**

For Apple Company's CSR projects, it can be discussed in the following aspects: local communities contributions which includes education and social justice etc, labor and human rights, environment, supplier responsibility, governance, and customers (Dudovskiy, 2023).

### 2.6.2.1 Local communities contributions

For reusable energy for local community, Apple has been helping to generate beneficial cause for the local communities around the world. Take its origin country for example, it has collaborated with Bluestone Natural Farms to convert biodegradable items into nutrient organic ingredients for the local farm. Moreover, in Philippines, Apple set up solar panels on the roof of a school in the Philippines to provide them electricity, helping kids who are facing challenges with poverty hence have little affordability for electricity there. This happened not just in Philippines, but also in Thailand. Apple installed a solar power device equipped with battery to provide electricity to a fishing community in Thailand that doesn't have access to the regular power grid as well.
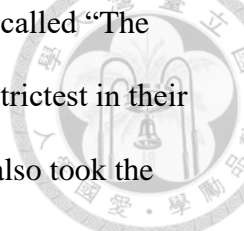
For education, to general public, Apple has launched four million equipping classes. To their employees, Apple has provided since 2021 in their university of more than 80 thousands hours of training courses on managing.

For racial equity and social justice, Apple is committed to addressing racial equity and justice through its Racial Equity and Justice Initiative (REJI). Apple

is working hard to make things fair for everyone, especially for Black, Hispanic/Latinx, and Indigenous communities. They started the Racial Equity and Justice Initiative (REJI) in June 2020 to focus on giving more access to education, supporting changes in the criminal justice system, and removing barriers to money for these communities. Apple is putting a lot of money into solutions that make education and the criminal justice system fairer. In education, they're teaming up with schools that serve minorities, supporting programs like Propel Center for HBCUs and the HSI Innovation Hub for HSIs. They're also supporting initiatives like the HBCU C2 Initiative, which helps communities learn how to code. In the criminal justice area, Apple is giving money to organizations that are working to stop too many people from being put in jail and to make sure everyone's rights are protected. They're also partnering with community colleges to help people who are in jail or on parole learn new skills. For economic empowerment, Apple is helping Black, Hispanic/Latinx, and Indigenous business owners with money commitments, including investments in new businesses and support for financial institutions. Apple also runs programs like the Impact Accelerator, Entrepreneur Camp, and Apple Developer Academy to give opportunities to communities of color. The company is actively trying to make sure its employees are diverse and that they spend money with a variety of suppliers. Recognized of its effort, Apple was also awarded Financial Times Innovative Lawyers Award for Inclusion, Diversity and Social Justice in 2020.

**2.6.2.2 Labor and human rights**

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In basic implementation of the law, Apple has strict rules called "The Supplier Code of Conduct". This conduct is reviewed as the strictest in their industry. Not just setting the conduct, but since 2008, Apple also took the responsibility of teaching over 19.4 million supplier employees about the rights they hold. For those suppliers that failed to abide to such conduct, Apple would have no defense for them as well. For instance, Apple cut ties with five of its mineral suppliers in 2018, for they didn't pass or refused to join human rights audits provided by Apple. Apple also does not just hear from the employer side, but this company has set meetings and talked with more than 50 thousands supplier employees know more from them about their side of story.

As for employee health and safety, Apple set AC Wellness department to provide clinical service to its employees so that they or their family members can go for health check. This practice was not just launched in the States, but it also expanded to Asian countries such as Vietnam, China, and India, etc. This practice was also recognized internationally. Apple got an A+ rating two years in a row from Safer Chemicals, Healthy Families for getting rid of harmful chemicals for their employees and was awarded for this.

Apple also regards gender equality and minorities as one of the emphasis in their CSR practices. Take Tim Cook for example, the CEO of Apple and the only Fortune 500 company openly gay CEO, is highly-valued for supporting diversity at work. With salary, Apple pays everyone fairly, no matter their gender, race, or ethnicity. In 2021, almost half of the leadership roles worldwide are taken by women, and about one-fourth of leader roles in U.S. retail stores

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are Black candidates.

### 2.6.2.3 Environment

In terms of energy consumption, Apple gets all its buildings around the world powered by 100% renewable energy. Also, over two hunndred suppliers that are involved in the iPhones producing process promised to use only renewable electricity for the process. Apple is also known for its environmental efforts, like cutting the power use of their products by 57%, making the Mac mini as efficient in energy as possible, and they even go beyond the ENERGY STAR guidelines. For the recognition from others, Apple received a credit from Greenpeace's Clicking Clean Report as the only Clean Energy Index score of 100%.

On water consumption, Apple's campus, Apple Park, uses three-fourth of recycled water that's not for drinking. The cooling systems in their data centers help the water circulation and reuse more than 30 times than the original water usage. Moreover, about ten percent of all the water Apple used came from recycled sources. In 2021, Apple used more than one billion gallons of water. It is composed of a bit of recycled water and temporary freshwater. This shows that Apple resesrved 133 million gallons of regular freshwater in 2021 since they launched projects from 2017 to use water more efficiently since.

For water recycling, About 20% of the stuff in Apple items is made from recycled materials. In 2016, Apple launched Liam, a bunch of robots that can take apart an iPhone in about ten seconds. These robots would get the good parts that can be recycled out. With Apple's Zero Waste Program, they stopped tons

of waste from going to landfills. Only 1% of the Apple operating countries isn't equipped with recycling programs, and the rest has kept electronic waste of over five hundred million pounds to stay away from landfills with over a decade. In 2019, supplier sites aiming for zero waste went up by 53%.

As for carbon emission reduction, Apple is the very first enterprise that worth $1 trillion to became carbon neutral in 2020. With the highest point being in 2015 of carbon footprint, Apple has cut down it by almost half ever since, and it plans to be completely carbon neutral in everything it does before 2030, including in the products.

On sustainability sourcing, Apple joined forces with The Conservation Fund to take care of more than 30 thousand acres of North Carolina and Maine sustainable forest, and tons of wood were also collected with orders.

Moreover, Apple makes sure all the product packaging fibers come from sources that can hold accountability. In 2022, only 4% of Apple's packaging was made of plastic. Apple's suppliers in different materials are also get checked by outside experts of their supplies.

### 2.6.2.4 Supplier responsibility

Apple set up Supplier Code of Conduct as well as Supplier Responsibility Standards in order to list all the items that need to be done from the suppliers in terms of employment, environment, ethics, etc (Apple, 2022). The Conduct also isn't unchanged after being set up, but Apple makes adjustment according to the current situation every year. After the publishing of the adaptation, Apple would also make sure that the idea is successfully conveyed to its suppliers. The
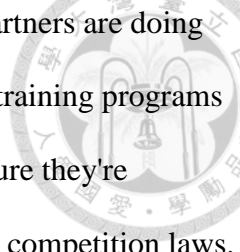
Conduct and Standards comply with the international standards, including of those international organizations. Meanwhile, Apple would also treat their suppliers in a responsible way, of how it asks its suppliers to behave.
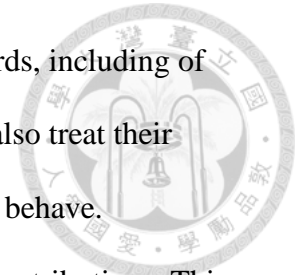
For Apple, they include their suppliers all into the CSR contributions. This embodies in the labor and human rights, health/ safety/ wellness, responsible material sourcing, education and professional development, as well as environment. This includes to create feedback channels within the supplier chain, safeguard health from chemicals, to use only recycled and renewable minerals as well and materials, to launch Apple Education Hub, and to minimize resource usage.

### 2.6.2.5 Governance

As part of its Corporate Social Responsibility (CSR) initiatives, Apple has organized its corporate governance to promote ethical behavior, well-informed decision-making, and effective monitoring of compliance and performance. They've set up rules to make sure everyone acts ethically and makes smart decisions, and they keep an eye on how well they're following these rules. They care about the environment, social issues, and doing things right in their company. Apple wants to be totally carbon neutral, meaning they won't add to pollution, by 2030. They're working on these responsible initiatives in all parts of their business, and specific groups within the company look after different important areas. Apple's leaders watch out for risks in areas like health, safety, the environment, privacy, and legal matters. They also make sure everyone in the company acts ethically, follows laws, and sticks to a global set of rules.

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Apple even has a program to check that their suppliers and partners are doing things right too. They teach their employees through various training programs to help them make good choices. Apple also wants to make sure they're following anti-corruption, export and sanctions, antitrust, and competition laws. They're open about how much tax they pay and make it clear that people can report problems without fear of punishment.

### 2.6.2.6 Customers

Apple's CSR focus for customers lie in the fact that they try to make customers' live richer with the products they provides, as well as providing accessibility, privacy with security, and reasonable pricing. In order to achieve this, all the Apple products are with internally-equipped privacy technologies to help control others' access to a certain device. Employees are all educated to pay attention to customers' privacy, hence the personal data that they would access would need to be processed according to the sets of protocols. Moreover, foe the devices provided to customers, Apple also takes the responsibility of educating users and to create accessibility for customers. To do this, teaching tools are provided for all customers who would like to know more about how to use a certain products.

## 3. Methodology

With the previous literature review being introduced, this study would focus on consumer perception towards MNEs in general and specific MNEs in four countries, in hoping to gain more understanding on the difference between different countries.

This study adopts a qualitative method, with questionnaire being the major research tool, and data analysis after collection.

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**3.1 Data Collection**

In total, this study has collected 240 questionnaires from 4 different countries. The four countries are Argentina, Malaysia, Republic of China (Taiwan), The United States. The questionnaire was distributed in 3 different languages, Mandarin, English, and Spanish.

**3.2 Research Design and Context**

The questionnaire is divided into two parts. The first part is about the consumer perception on MNEs CSR works in general. The CSR aspects are divided into different parts, including charity, environment, ethics, purchasing willingness, etc. The second part is about the consumer perception on MNEs CSR practices of specific companies, Microsoft and Apple. The measuring aspects include labor rights, environment, charity, social community contribution, trustworthiness, etc.

**3.3 Quantitative Research**

Quantitative research was adopted in this study to provided basis for analysis. Comparing to qualitative research, adopting the quantitative research allows the research to get an understanding of a larger size.

**3.3.1 Sampling**

In order to achieve efficiency and accessibility in multiple countries, this study adopts an online questionnaire. The questionnaire is with a mechanism that allows respondent to answer once and the system records respondents' answers automatically. Afterwards, this questionnaire was sent out to respondents in four countries for answer collection.

To collect respondents' answers as wholesome as possible. However, to make sure that the respondents knows about the issue, questions regard their

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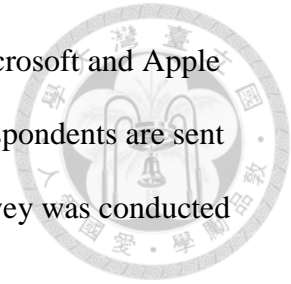
understanding of this issue as well as the CSR practices by Microsoft and Apple companies are provided in the questionnaire. Moreover, the respondents are sent of an invitation link for them to invite others to come. The survey was conducted online from Nov. 28th to Jan 3rd.

The population basis is of consumers in Taiwan, Malaysia, Argentina, and the States, who are aware of the CSR works of MNEs and Microsoft as well as Apple.

### 3.3.2 Measurements

With the reference to a CSR consumer perception study conducted by Chang (2017), the questionnaire adopts a seven Likert scales for all the questions in both part I and part II. In this scale, the "strongly disagree" is set as 1 while "strongly agree" is set as 7 (Bryman and Bell, 2007).

In order to generalized the questions into categories, this study has adopted selected items from previous research and questionnaires to make sure the validity is established. The questionnaires model of the construct and items of part I and part II are listed in the following Table 1 and Table 2.

**Table 1** *Research constructs and items included in the questionnaire in Part I*

| Construct | Item | Measure Items | Source |
|---|---|---|---|
| Product association | PA1 | Socially responsible behaviors wouldn't diminish companies' ability to provide the best possible products. | Sen and Bhattacharya (2001) |
| | PA2 | Socially responsible firms do not produce worse products than those that do not | Sen and Bhattacharya |

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| | | worry about social responsibility. | (2001) |
|---|---|---|---|
| | PA3 | A company can be both socially responsible and manufacture products of high value. | Sen and Bhattacharya (2001) |
| | PA4 | Socially responsible behaviors of a firm are not a cover-up for inferior product offerings. | Sen and Bhattacharya (2001) |
| | PA5 | Those firms that apply environmental technology can produce better products. | Sen and Bhattacharya (2001) |
| | PA6 | Products produced by firms that actively engaged in charitable programs tend to be more reliable. | Sen and Bhattacharya (2001) |
| Awareness of CSR | AW1 | I would buy the products that are fine and inexpensive, regardless of whether the provider is socially responsible or not. | Maignan (2001) |
| | AW2 | I care about environmental protection in the daily consumption. | Poemring and Dolniar (2009) |
| | AW3 | I pay attention to some social issues that involve firm's charitable donations. | Perez and Rodriguez del Bosque (2013) |
| Trust | TR1 | Businesses should avoid sacrificing ethical standards to achieve corporate goals | Chang and Cheng (2017) |

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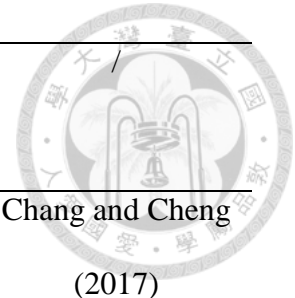
| Community | CM1 | I think companies should allocate part of their budgets for charity aspects in CSR. | |
|---|---|---|---|
| Purchase Intention | PI1 | If the price and quality of two products are the same, I would be more willing to buy from the firm that has a socially responsible reputation. | Chang and Cheng (2017) |
| | PI2 | I am willing to pay more to buy products from a socially responsible company. | Chang and Cheng (2017) |
| | PI3 | I am willing to purchase the products again from those companies that have strong society responsibility. | Chang and Cheng (2017) |
| | PI4 | I am willing to purchase a product from the company that pays attention to charity activities | Espejel et al., (2008) |

**Table 2** *Research constructs and items included in the questionnaire in Part II*

| Construct | Item | Measure Items | Source |
|---|---|---|---|
| Perceived CSR | PCSR1 | I feel that Microsoft is a good socially responsible company. | Marin and Ruiz (2006) |
| | PCSR2 | I feel Microsoft is an ethical business when I use its products. | Chang and Cheng (2017) |
| | PCSR3 | I feel that Microsoft abides by business moral principle in conducting business. | Sen and Bhattacharya |

| | | | |
|---|---|---|---|
| | | | (2001) |
| Corporate Evaluation | CE1 | I think Microsoft is a corporation that successfully performs corporate social responsibility. | Chang and Cheng (2017) |
| | CE2 | I consider the CSR work that Microsoft does is positive. | Chang and Cheng (2017) |
| | CE3 | I think that Microsoft is a trustworthy corporation. | Mohr and Webb (2005) |
| | CE4 | I think Microsoft company took a lot of effort to be socially responsible. | (cf. Ellen et al., 2006; Osterhus, 1997 |
| Awareness | AW1 | I think that Microsoft play responsible roles in society, and it has surpassed the economic benefits they bring. | Salmones et al. (2005) |
| Trust | TR1 | I believe that Microsoft is a brand with good reputation. | Chang and Cheng (2017) |
| | TR2 | I believe that Microsoft has the ability to deliver what it promises. | Newell and Goldsmith (2001) |
| | TR3 | I think Microsoft is sincerely contributing to society. | Chang and Cheng (2017) |
| Community | CM1 | I think that Microsoft creates jobs for people in the region. | Ö berseder et al. (2013) |
| | CM2 | I think Microsoft's socially responsible | Chang and Cheng |

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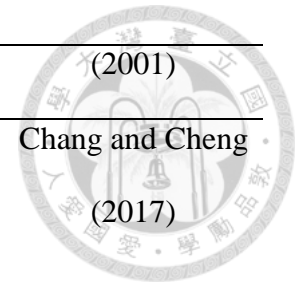
| | | practices made a substantial contribution to the society. | (2017) |
|---|---|---|---|
| Philanthropy | PH1 | I think Microsoft has a budget set aside to support charitable giving programs. | Chang and Cheng (2017) |
| | PH2 | I have a positive view of Microsoft donating to charity. | Chang and Cheng (2017) |
| Employee | EM1 | I think that Microsoft treats employees equally. | Ö berseder et al. (2013) |
| | EM2 | I think Microsoft sets working conditions which are safe and not hazardous to health. | Ö berseder et al. (2013) |
| Shareholders | SH1 | I believe that Microsoft provides sustainable growth and long-term success for its shareholders. | Ö berseder et al. (2013) |
| | SH2 | I believe that Microsoft communicates openly and honestly with shareholders. | Ö berseder et al. (2013) |
| Customer | CU1 | I think Microsoft implements fair sales practices to customers. | Ö berseder et al. (2013) |
| | CU2 | I believe Microsoft offers safe (not harmful) products to their customers. | Ö berseder et al. (2013) |
| Environmental protection | EN1 | I believe that Microsoft has invested in research and development regarding environmental protection. | Ö berseder et al. (2013) |

| | | | |
|---|---|---|---|
| | EN2 | I think that Microsoft's corporate environmental protection standards are higher than legal requirements. | Ö berseder et al. (2013) |
| | EN3 | I believe Microsoft is selling green products. | Erdem and Swait (2004) |
| Purchase Intention | PI | I will be more willing to support and use Microsoft's products and services because it participates in social responsibility projects. | (cf. Berens et al., 2005) |

## 3.4 Statistical Tests

This paper adopts the following statistical test to process the data and perform the analysis:

First, perform data cleaning and then perform descriptive statistics on each section as a whole and in different countries.

Second, test the hypotheses using statistics software SPSS. This paper adopts the multinomial logiststic regression coefficient statistical test to process the data and perform the analysis.

## 4. Results and Alalysis

This section shows the quantitative research results with descriptive analysis and multinomial logistic regression coefficient test.

## 4.1 Consumer Characteristics

### 4.1.1 Gender

In this study, it includes 93 males, accounting for 61.25% within all respondents, as well as 147 females, 38.75%.

## 4.1.2 Age

As the following table shows, the biggest group of this study's respondents is the 18-25 years of age. This might indicate a higher level of willingness and understanding of this issue which corresponds with what they are interested in, thus makes them more inclined to answer. Another reason might be of the digital usage rate among younger generation is more popular; hence have a higher chance to access to the questionnaire. Only one person below 18 and 6 above 65 took part in answering the questions. Hence, an unbalanced distribution is founded in this group of different age group. With the idea that this focuses more on the CSR concept, this author believes that this questionnaire still hold validity, for it coincides with the majority of the consumers are between the 18-65 age group and they might be more aware of the CSR concepts.

## 4.1.3 Income (USD)

For the income, all income is transferred from each currency to USD so that it can hold a common criterion for comparison. With the results, most respondents have 1001-1500 USD of monthly salary with 17.5% of respondents. Most of the respondents with monthly salary below 500 USD are mostly from Argentina. Majority of income for respondents from Malaysia is 501-1500USD, while Republic of China is 1001-1500 USD and U.S.A is 1501-2000 USD. Considering the economy situation in the four countries, it is more aligned with the current reality. According to Chang and Cheng (2017), those from the middle class would
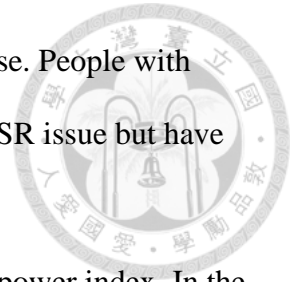
have higher awareness of CSR and more willingness to purchase. People with lower salary would have a dilemma of even caring about the CSR issue but have little strength to do things about it.

To compare the income level, this study uses purchasing power index. In the Numbeo calculation (2023), U.S.A. is the highest among the four with the ranking of $5^{th}$ and index number of 115.7, with Republic of China in $31^{st}$ place (71.3), Malaysia in $34^{th}$ place (65.7) and Argentina in $62^{nd}$ place (36.8)

### 4.1.4 Education

Among all the respondents, most of them have a degree of a degree of Bachelor's degree and Associate degree and College Degree (40.42%) as well as Master's degree (30%). In Chang and Cheng's report, higher education level would usually lead to higher awareness of CSR as well as leading to higher purchasing intention.
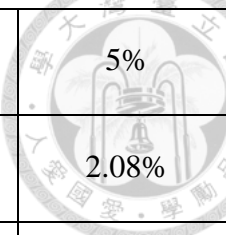
### 4.1.5 Country

With this study focusing on consumer perception in four countries, the questionnaire was distributed online in 4 countries. Among all the respondents, most of the respondents (45.83%) are from Republic of China (Taiwan), with Argentina of 20.42%, Malaysia of 19.17%, and U.S.A of 14.58%, each are with a frequency more than 30, the minimum number for statistical analysis.

**Table 3** *Demographics details for questionnaire (n=240)*

| Measure | Items | Frequency | Percentage |
|---------|-------|-----------|------------|
| Gender | Male | 93 | 61.25% |

| | | | |
|---|---|---|---|
| | Female | 147 | 38.75% |
| Age | Under 18 | 1 | 0.42% |
| | 18-25 | 112 | 46.67% |
| | 26-35 | 53 | 22.08% |
| | 36-45 | 17 | 7.08% |
| | 46-55 | 32 | 13.33% |
| | 56-65 | 19 | 7.92% |
| | Above 65 | 6 | 2.5% |
| Income | Less than 100 USD | 38 | 15.83% |
| | 100-300 USD | 35 | 14.58% |
| | 301-500 USD | 21 | 8.75% |
| | 501-1000 USD | 31 | 12.92% |
| | 1001-1500 USD | 42 | 17.5% |
| | 1501-2000 USD | 27 | 11.25% |
| | 2001-2500 USD | 13 | 5.42% |
| | 2501-3000 USD | 7 | 2.92% |

| | | | |
|---|---|---|---|
| | 3001- 3500 USD | 12 | 5% |
| | 3501-4000 USD | 5 | 2.08% |
| | More than 4000 USD | 9 | 3.75% |
| Education | No high school diploma | 9 | 3.75% |
| | High school diploma or equivalent | 58 | 24.17% |
| | Bachelor's degree/ Associate degree /College Degree | 97 | 40.42% |
| | Master's degree | 72 | 30% |
| | Professional/ Doctorate degree | 4 | 1.67% |
| Country | Republic of China | 110 | 45.83% |
| | U.S.A | 35 | 14.58% |
| | Malaysia | 46 | 19.17% |
| | Argentina | 49 | 20.42% |

## 4.2 Descriptive Analysis

Descriptive statistical analysis was performed for this questionnaire for both the first and second part as a whole and of different countries. With an average of ranging from 4 to 7 responses in most of the questions as a whole, most drops at the zone of 4 and 5.

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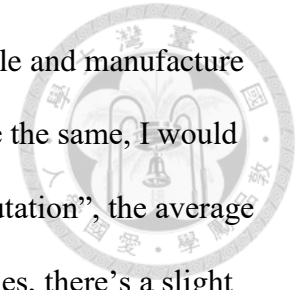
Specifically, in the question "A company can be both socially responsible and manufacture products of high value" and "If the price and quality of two products are the same, I would be more willing to buy from the firm that has a socially responsible reputation", the average score is the highest that is reaches 6.02 and 6.11. If analyzing by countries, there's a slight different lying in the highest average point position. For Republic of China, the highest average scores for the consumer perception/ agreement are "Businesses should avoid sacrificing ethical standards to achieve corporate goals" and "If the price and quality of two products are the same, I would be more willing to buy from the firm that has a socially responsible reputation" whereas in the States the highest are the 3 statements mentioned above with a disagreement towards the statement of "I pay attention to some social issues that involve firm's charitable donations" in an average score of 3.86. In Malaysia, there's only one item that the average agreement score is higher than 6 which is the "If the price and quality of two products are the same, I would be more willing to buy from the firm that has a socially responsible reputation" one (with an average score of 6.28). As for Argentina, it has one that is above 6 and one that falls into disagreement zone. The one higher than 6 is "A company can be both socially responsible and manufacture products of high value"(6.22) and the one (3.86) below 4 is the same as the States. Hence, for the first part, it can be organized as the following table 4 shows.

**Table 4** *Descriptive Statistics Average score for Part I in four countries – Specific higher or lower value in average score on agreements towards the questions*
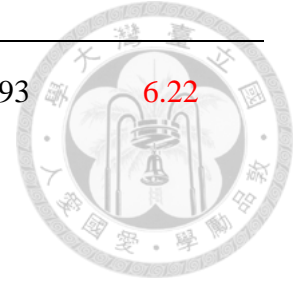
|  | Republic of China | U.S.A. | Malaysia | Argentina |
| --- | --- | --- | --- | --- |

| | | | | |
|---|---|---|---|---|
| A company can be both socially responsible and manufacture products of high value. | 5.82 | 6.49 | 5.93 | 6.22 |
| If the price and quality of two products are the same, I would be more willing to buy from the firm that has a socially responsible reputation. | 6.01 | 6.49 | 6.28 | 5.90 |
| Businesses should avoid sacrificing ethical standards to achieve corporate goals | 6.10 | 6.09 | 5.78 | 5.24 |
| I pay attention to some social issues that involve firm's charitable donations. | 4.19 | 3.86 | 4.24 | 3.86 |

As for standard deviation, most of the deviation zone falls between 1.1 to 1.7, and some specific questions have a higher standard deviation, stating the difference and diversion of respondents' idea toward the item. For Republic of China, the highest deviation lies in the question of "I would buy the products that are fine and inexpensive, regardless of whether the provider is socially responsible or not" with a score of 1.81. For the States, the highest and the only surpass 1.7 standard deviation is the same as its only disagreement statement "I pay attention to some social issues that involve firm's charitable donations" with a score of 1.93. In Malaysia, the highest and only surpass 1.7 standard deviation is "Businesses should avoid sacrificing ethical standards to achieve corporate

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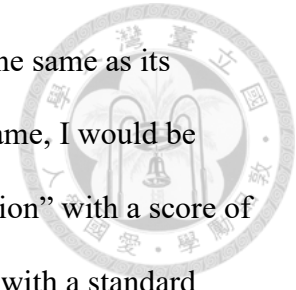
goals" with a score of 1.88 and the lowest and the only lower than 1 is the same as its highest average score "If the price and quality of two products are the same, I would be more willing to buy from the firm that has a socially responsible reputation" with a score of standard deviation of 0.91. For Argentina, there are multiple statements with a standard deviation higher than 1.7 with a total of four statements. These are "Businesses should avoid sacrificing ethical standards to achieve corporate goals" of 1.87, "I am willing to pay more to buy products from a socially responsible company" of 1.97, "I am willing to purchase a product from the company that pays attention to charity activities" of 1.89 and the one the same as its lowest average score "I pay attention to some social issues that involve firm's charitable donations" of 1.89. These can be presented in the following table.

**Table 5** *Descriptive Statistics standard deviation for Part I in four countries – Specific higher or lower value in standard deviation score on agreements towards the questions*

|  | Republic of China | U.S.A. | Malaysia | Argentina |
|---|---|---|---|---|
| I would buy the products that are fine and inexpensive, regardless of whether the provider is socially responsible or not. | 1.81 | 1.63 | 1.74 | 1.53 |
| I am willing to pay more to buy products from a socially responsible company | 1.54 | 1.76 | 1.26 | 1.97 |

| | | | | |
|---|---|---|---|---|
| If the price and quality of two products are the same, I would be more willing to buy from the firm that has a socially responsible reputation. | 1.18 | 1.07 | 0.91 | 1.31 |
| Businesses should avoid sacrificing ethical standards to achieve corporate goals | 1.35 | 1.67 | 1.88 | 1.87 |
| I pay attention to some social issues that involve firm's charitable donations. | 1.62 | 1.93 | 1.62 | 1.89 |
| I am willing to purchase a product from the company that pays attention to charity activities | 1.33 | 1.44 | 1.53 | 1.89 |
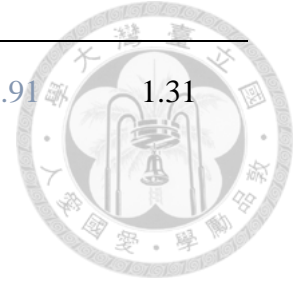
Of the consumer perception on CSR works of Microsoft and Apple in four countries, most of the items fell into the agreements between 4 and 6 in the average scores. However, there are some disagreement on a certain items and some higher agreements toward either Microsoft or Apple.

In Republic of China, agreements are shown for most of the statements. However, in "I think Microsoft/ Apple implements fair sales practices to customers", "I clearly knew before what the CSR projects that Microsoft/ Apple worked on are", and "I think that
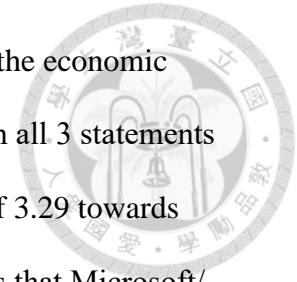
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Microsoft/ Apple play responsible roles in society, and it has surpassed the economic

benefits they bring", it shows a disagreement towards Apple company in all 3 statements

(with a score of 3.8, 3.39, and 3.87 individually), and it shows a score of 3.29 towards

Microsoft company on the "I clearly knew before what the CSR projects that Microsoft/

Apple worked on are" statement.

For the States, the same happens in the same statements as Republic of China does

with a score of 3.83, 2.37, 3.97 for Apple Company and 2.51 for Microsoft Company.

However, not just these three statements, but it also shows a lower score towards both

Microsoft (3.74) and Apple (3.57) Companies in the statement "I believe Microsoft/ Apple

is selling green products."Moreover, it shows a disagreement toward Apple Company in

another three statements as "I think Microsoft's/ Apple's socially responsible practices

made a substantial contribution to the society" (3.91), "I think Microsoft/ Apple sets

working conditions which are safe and not hazardous to health" (3.83) and "I will be more

willing to support and use Microsoft's/ Apple's products and services because it

participates in social responsibility projects" (3.86).

In both Malaysia and Argentina, only one statements was with disagreement

towards both Company which is "I clearly knew before what the CSR projects that

Microsoft/ Apple worked on are" with Microsoft's core being 3.43 and Apple's score being

3.61 in Malaysia and Microsoft of 3.41 and Apple of 3.51 in Argentina. However, for

Argentina, one more thing was disagreed when comparing with Malaysia. In "I think

Microsoft/ Apple is sincerely contributing to society", Argentina respondents showed a

score of 3.98 toward Apple Company. The above can be organized into the following Table

6.

**Table 6** *Descriptive Statistics Average score for Part II in four countries – Specific higher or lower value in average score on agreements towards the questions*

| | | Republic of China | U.S.A. | Malaysia | Argentina |
|---|---|---|---|---|---|
| I think Microsoft/ Apple implements fair sales practices to customers. | Microsoft | 4.18 | 4.66 | 5.02 | 4.73 |
| | Apple | 3.8 | 3.83 | 4.04 | 4.08 |
| I clearly knew before what the CSR projects that Microsoft/ Apple worked on are. | Microsoft | 3.29 | 2.51 | 3.43 | 3.41 |
| | Apple | 3.39 | 2.37 | 3.61 | 3.51 |
| I think that Microsoft/ Apple play responsible roles in society, and it has surpassed the economic benefits they bring. | Microsoft | 4.08 | 4.4 | 4.85 | 4.51 |
| | Apple | 3.87 | 3.97 | 4.52 | 4.24 |
| I think Microsoft's/ Apple's socially responsible practices made a substantial contribution to the society. | Microsoft | 4.75 | 4.29 | 5.04 | 4.41 |
| | Apple | 4.71 | 3.91 | 4.98 | 4.20 |

| | | | | | |
|---|---|---|---|---|---|
| I think Microsoft/ Apple sets working conditions which are safe and not hazardous to health. | Microsoft | 4.66 | 4.29 | 4.89 | 4.51 |
| | Apple | 4.65 | 3.83 | 4.87 | 4.37 |
| I believe Microsoft/ Apple is selling green products. | Microsoft | 4.53 | 3.74 | 4.76 | 4.16 |
| | Apple | 4.31 | 3.57 | 4.30 | 3.78 |
| I will be more willing to support and use Microsoft's/ Apple's products and services because it participates in social responsibility projects. | Microsoft | 4.78 | 4.31 | 4.87 | 4.27 |
| | Apple | 4.81 | 3.86 | 4.57 | 4.06 |
| I think Microsoft/ Apple is sincerely contributing to society. | Microsoft | 4.73 | 4.63 | 5.04 | 4.63 |
| | Apple | 4.68 | 4.06 | 5.09 | 3.98 |
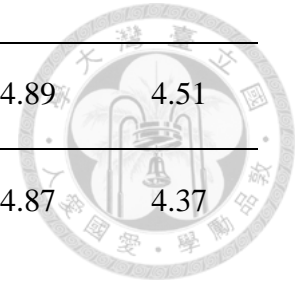
As for standard deviation in Part II, most of the countries have a standard deviation from 1.1 to 1.7 to most statements. Argentina holds the most of standard deviation higher than 1.8. In all of "I have a positive view of Microsoft/ Apple donating to charity", "I clearly knew before what the CSR projects that Microsoft/ Apple worked on are" and "I think Microsoft/ Apple is sincerely contributing to society", Argentina holds 1.82 standard deviation score toward Microsoft on the first statement, 1.95 for Microsoft and 1.82 for
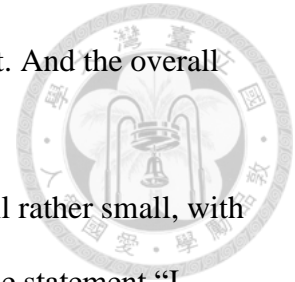
Apple on the second statement and 1.80 for Apple on the third statement. And the overall

score towards these three statements are all above 1.7 in Argentina.

For both Republic of China and U.S.A, the deviation score are all rather small, with

no specific that is higher than 1.8. For Malaysia, the deviation goes in the statement "I

clearly knew before what the CSR projects that Microsoft/ Apple worked on are" with the

score of 1.85 towards Microsoft and 1.97 towards Apple. The results are shown in Table 7.

**Table 7** *Descriptive Statistics standard deviation for Part II in four countries – Specific*

*higher or lower value in standard deviation on agreements towards the questions*

| | | Republic of China | U.S.A. | Malaysia | Argentina |
|---|---|---|---|---|---|
| I have a positive view of Microsoft/ Apple donating to charity. | Microsoft | 1.28 | 1.42 | 1.46 | 1.82 |
| | Apple | 1.32 | 1.70 | 1.59 | 1.71 |
| I clearly knew before what the CSR projects that Microsoft/ Apple worked on are. | Microsoft | 1.44 | 1.44 | 1.85 | 1.95 |
| | Apple | 1.55 | 1.37 | 1.97 | 1.83 |
| I think Microsoft/ Apple is sincerely contributing to society. | Microsoft | 1.16 | 1.29 | 1.32 | 1.78 |
| | Apple | 1.28 | 1.68 | 1.13 | 1.80 |

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## 4.3 Statistical Analysis

Using the statistical software R to run the multinomial logistic regression analysis, the following results can be generated:

In part I, with all the items that are dug of the relation with the purchasing willingness, the following items showed statistically significant. These are "I knew what CSR is" with the data of estimate being -0.219 and p-value being 0.0135 and "I care about environmental protection in the daily consumption" with estimate being 0.209 and p-value being 0.00217. The results are shown in Table 8.
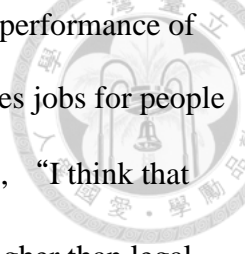
**Table 8.** *Multinomial Logistic Regression Coefficient Analysis for part I in four countries.*

|  | Coefficient (estimate) | std.error | statistic | p.value |
|---|---|---|---|---|
| Products produced by firms that actively engaged in charitable programs tend to be more reliable. | 0.0269 | 0.0646 | 0.416 | 6.77e-1 |
| I knew what CSR is. | -0.219 | 0.0885 | -2.47 | 1.35e-2 |
| I care about environmental protection in the daily consumption. | 0.209 | 0.0682 | 3.07 | 2.17e-3 |
| A company can be both socially responsible and manufacture products of high value. | -0.0480 | 0.0629 | -0.763 | 4.45e-1 |

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| | | | | |
|---|---|---|---|---|
| Socially responsible behaviors of a firm are not a cover-up for inferior product offerings. | -0.0485 | 0.193 | -0.251 | 8.02e-1 |
| Businesses should avoid sacrificing ethical standards to achieve corporate goals | 0.134 | 0.108 | 1.25 | 2.13e-1 |
| I pay attention to some social issues that involve firm's charitable donations. | -0.0448 | 0.0909 | -0.493 | 6.22e-1 |
| Those firms that apply environmental technology can produce better products. | 0.0416 | 0.0301 | 1.38 | 1.67e-1 |
| Socially responsible behaviors wouldn't diminish companies' ability to provide the best possible products. | 0.0387 | 0.168 | 0.231 | 8.18e-1 |
| I think companies should allocate part of their budgets for charity aspects in CSR. | 0.0824 | 0.100 | 0.824 | 4.10e-1 |

For the second part of Microsoft and Apple, multinomial logistic regression coefficient analysis is also used here to investigate on CSR consumer perceptions. Aspects are put into a correlation model to test which factor would a consumer think of a more successful image of a certain company that does CSR work. Among the four countries, the following arguments possess statically significance.

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Among different aspects toward what contributes to a successful performance of corporate social responsibility work, "I think that Microsoft/ Apple creates jobs for people in the region", "I think that Microsoft/ Apple treats employees equally"，"I think that Microsoft/ Apple's corporate environmental protection standards are higher than legal requirements"，"I believe that Microsoft/ Apple has invested in research and development regarding environmental protection" are the ones that show statistically significance in terms of CSR aspects. "I think that Microsoft/ Apple creates jobs for people in the region" has a coefficient estimate of -0.151, showing a negative estimate with p-value of 0.0185. "I think that Microsoft/ Apple treats employees equally" gives a coefficient of 0.0761 which shows positive estimate with p-value 2.66e-11 which is very close to 0. As for "I think that Microsoft/ Apple's corporate environmental protection standards are higher than legal requirements" and "I believe that Microsoft/ Apple has invested in research and development regarding environmental protection", both of them show a positive coefficient estimate (0.260 and 0.193) with p-value being 0.0309 and 5.16e-5 respectively.

As for the corporate evaluation, "I feel that Microsoft/ Apple is a good socially responsible company"，"I think Microsoft/ Apple is sincerely contributing to society"， "I believe that Microsoft/ Apple has the ability to deliver what it promises", and "I will be more willing to support and use Microsoft/ Apple's products and services because it participates in social responsibility projects" are the four that show statistically significance. The last one about purchasing willingness holds a coefficient estimate of -0.198 with p-value being 0.036. Each three show a positive estimate of 0.437 (with p-value being

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0.00546), 0.274 (with p-value being 0.0823), and 0.196 (with p-value being 0.00197)

respectively. The results are shown in Table 9.

**Table 9.** *Multinomial Logistic Regression Coefficient Analysis for part II in four*

*countries.*

| | Coefficient (estimate) | std.error | statistic | p.value |
|---|---|---|---|---|
| I think that Microsoft/ Apple creates jobs for people in the region. | -0.151 | 0.0639 | -2.36 | 1.85e-2 |
| I think that Microsoft/ Apple treats employees equally. | 0.0761 | 0.0114 | 6.66 | 2.66e-11 |
| I think that Microsoft/ Apple's corporate environmental protection standards are higher than legal requirements. | 0.260 | 0.121 | 2.16 | 3.09e-2 |
| I think Microsoft/ Apple has a budget set aside to support charitable giving programs. | 0.226 | 0.245 | 0.924 | 3.55e-1 |
| I think Microsoft/ Apple implements fair sales practices to customers. | 0.0354 | 0.110 | 0.323 | 7.47e-1 |
| I think that Microsoft/ Apple is a | 0.0519 | 0.0932 | 0.557 | 5.78e-1 |

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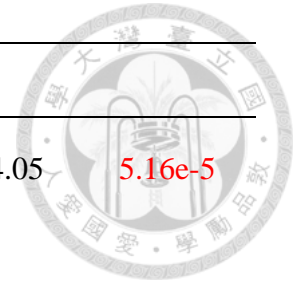
| | | | | |
|---|---|---|---|---|
| trustworthy corporation. | | | | |
| I believe that Microsoft/ Apple has invested in research and development regarding environmental protection. | 0.193 | 0.0478 | 4.05 | 5.16e-5 |
| I think Microsoft/ Apple company took a lot of effort to be socially responsible. | -0.00703 | 0.0749 | -0.0939 | 9.25e-1 |
| I consider the CSR work that Microsoft/ Apple does is positive. | -0.0507 | 0.0622 | -0.815 | 4.15e-1 |
| I feel that Microsoft/ Apple is a good socially responsible company. | 0.437 | 0.157 | 2.78 | 5.46e-3 |
| I think Microsoft/ Apple is sincerely contributing to society. | 0.274 | 0.158 | 1.74 | 8.23e-2 |
| I believe that Microsoft/ Apple is a brand with good reputation. | -0.0605 | 0.140 | -0.433 | 6.65e-1 |
| I feel that Microsoft/ Apple abides by business moral principle in conducting business. | 0.0991 | 0.135 | 0.732 | 4.64e-1 |
| I believe that Microsoft/ Apple has the ability to deliver what it promises. | 0.196 | 0.0634 | 3.10 | 1.97e-3 |
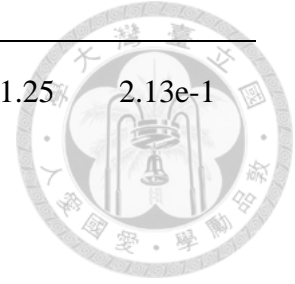
72

| | | | | |
|---|---|---|---|---|
| I think Microsoft/ Apple sets working conditions which are safe and not hazardous to health. | -0.151 | 0.121 | -1.25 | 2.13e-1 |
| I believe Microsoft/Apple is selling green products. | 0.166 | 0.207 | 0.800 | 4.24e-1 |
| I believe that Microsoft/ Apple provides sustainable growth and long-term success for its shareholders. | -0.0337 | 0.170 | -0.199 | 8.43e-1 |
| I believe that Microsoft/ Apple communicates openly and honestly with shareholders. | 0.159 | 0.177 | 0.899 | 3.69e-1 |
| I have a positive view of Microsoft/ Apple donating to charity. | -0.167 | 0.232 | -0.721 | 4.71e-1 |
| I believe Microsoft/ Apple offers safe (not harmful) products to their customers. | 0.0104 | 0.0416 | 0.249 | 8.03e-1 |
| I will be more willing to support and use Microsoft/ Apple's products and services because it participates in social responsibility projects. | -0.198 | 0.0946 | -2.10 | 3.60e-2 |

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| I clearly knew before what the CSR projects that Microsoft/ Apple worked on are. | 0.0550 | 0.0772 | 0.713 | 4.76e-1 |
|---|---|---|---|---|
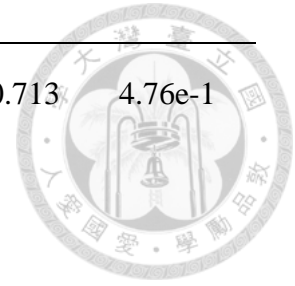
## 5. Discussion

### 5.1 Consumer perception on general MNEs CSR work

From the average towards the agreement of the statements, we can know that most respondents hold a positive attitude toward CSR works in MNEs in general. However, it is noticed that both the western countries Argentina and the States disagrees with the "paying attention to some social issues that involve firm's charitable donations" part, but both of them agrees the highest with the statement that a corporation can perform CSR works and produce high quality products as well. This difference might lie in the cultural dimensions theory proposed by Hofstede (1980) as well as the institutional theory (Scott, 1995) . In Hofstede's theory, it identifies cultural dimensions such as individualism-collectivism, power distance, etc. With the cultural dimensions considered, it might serve as the factor that brings difference to the attitudes toward CSR across different cultures. As for the institutional theory, it focuses on the nature and development level of institutions influence organizational behavior, which might contribute to different attitudes towards CSR in regions with distinct legal and regulatory systems. Western cultures emphasize individualism and individual rights, hence this may lead individuals to view corporate charitable donations as a personal choice rather than a corporate responsibility. The support for the notion that a company can balance social responsibility and high-value product creation aligns with Western values of innovation and market competition. As for

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constructing the corporate images as well as brand values, in the West, the acceptance of a company engaging in social responsibility while producing high-value products contributes to the construction of a positive corporate image, enhancing brand value and customer loyalty. Hence, this difference is observed among the representative western countries of the States and Argentina.
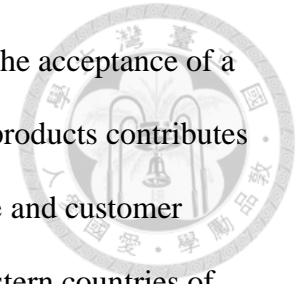
Within the higher income countries with a stronger purchasing power (Republic of China and the States), there is a tendency of higher agreement on the statement "Businesses should avoid sacrificing ethical standards to achieve corporate goals" statement. This might be related to the Resource Dependence Theory (Pfeffer and Salancik, 1978). Resource Dependence Theory suggests that organizational behavior is influenced by the external environment. In high-income countries, individuals may have greater resources and a higher willingness to focus on the moral standards of corporations. High-income countries may place more emphasis on moral and ethical values, hence supporting the idea that companies should avoid sacrificing moral standards. This indicates a heightened concern for the moral aspects of corporate behavior. Moreover, high-income countries, due to their higher overall economic levels, may have individuals with the capacity and willingness to focus on the moral aspects of corporate behavior, advocating for adherence to higher moral standards.
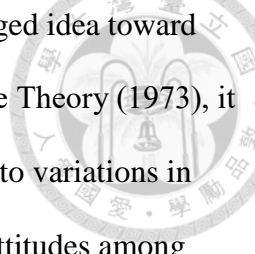
Another observation worth noticing is that, in the statement "if the price and quality of two products are the same, I would be more willing to buy from the firm that has a socially responsible reputation", all Republic of China, Malaysia, and the States, showed a high agreement in this with a score more than 6, yet Argentina is the only country that does not hit the same willingness level as the other three countries. With this item indicating a

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purchasing willingness and intention, this author thinks that it might indicate the less significance of a CSR origin in a certain product for Argentina when it comes to making the purchases.
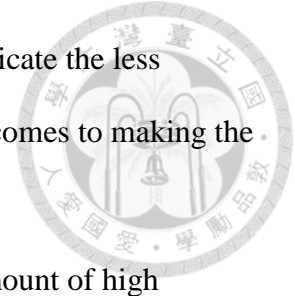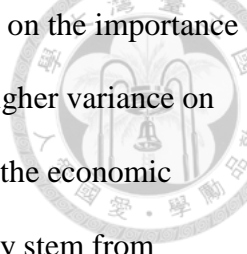
Among the four countries, we can see the States has the most amount of high agreements in statements as in the "A company can be both socially responsible and manufacture products of high value", "If the price and quality of two products are the same, I would be more willing to buy from the firm that has a socially responsible reputation" and "Businesses should avoid sacrificing ethical standards to achieve corporate goals". However, both Malaysia and Argentina only has one highest agreement statement, individually is "A company can be both socially responsible and manufacture products of high value" for Argentina and "If the price and quality of two products are the same, I would be more willing to buy from the firm that has a socially responsible reputation" for Malaysia. The author believes that the phenomenon can also be elaborated via institutional theory (Scott, 1995). Regulations on corporate social responsibility may vary from country to country. In the United States, the idea of social responsibility may be more supported by regulations and corporate culture, which could explain why higher levels of agreement amounts were observed among U.S. respondents

As for disparity among the responses, it is noticeable that Argentina hold the most diverged opinions towards certain the statements, especially in "I am willing to pay more to buy products from a socially responsible company", "Businesses should avoid sacrificing ethical standards to achieve corporate goals", "I pay attention to some social issues that involve firm's charitable donations" and "I am willing to purchase a product from the company that pays attention to charity activities". Among half of them is about purchase

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intention/ willingness. This reflects that Argentineans have a more diverged idea toward transferring CSR work into purchasing intention. Using Rokeach's Value Theory (1973), it highlights the distinct core values in different countries could contribute to variations in responses. Argentina's higher variability might be indicative of diverse attitudes among respondents towards incurring additional costs to support social responsibility, reflecting a range of value systems. Moreover, with the resource dependency theory (Pfeffer and Salancik 1978), it can be inferred that economic development levels and the social environment in different countries can influence attitudes towards CSR. Argentina's higher variance may be linked to a more complex social landscape, where diverse social issues and demands contribute to varied opinions on CSR-related questions.

Other than Argentina, all the other three countries only performs one high variance on different one item. Republic of China has the highest variance on "I would buy the products that are fine and inexpensive, regardless of whether the provider is socially responsible or not." Malaysia is "Businesses should avoid sacrificing ethical standards to achieve corporate goals". As for the States, it is "I pay attention to some social issues that involve firm's charitable donations." Moreover, Malaysia performs one specific low variance on "If the price and quality of two products are the same, I would be more willing to buy from the firm that has a socially responsible reputation." This indicates a higher level of agreement or alignment among respondents on this particular aspect, possibly reflecting a more homogeneous perception of the purchasing willingness in homogeneous products on CSR origin. As for the other three countries, Republic of China is known for its term of "little bliss" and "high CP value" in recent decade, which reflects a increasing pursuit of cheap and high quality products than before. Hence, the shift in cultural values

emphasizing practicality and affordability might lead to diverse opinions on the importance of social responsibility when making purchasing decisions. Malaysia's higher variance on this statement could be linked to the country's diverse ethical values and the economic context with its rich cultural background. Differences in perspectives may stem from varying beliefs about the role of ethical standards in achieving corporate goals within Malaysia's economic landscape. The United States, known for its philanthropic culture, may exhibit higher variance on this statement due to the diverse views regarding the significance of firms engaging in charitable donations. Cultural nuances and the prevalence of corporate social responsibility initiatives may contribute to varied responses.

Combining what are observed above, it can be also noticed that both Malaysia and Argentina have high variance on the item " and that the States has the same high variance with Argentina in "I pay attention to some social issues that involve firm's charitable donations". Using the resource dependency theory (Pfeffer and Salancik 1978), the level of economic development can impact expectations regarding corporate behavior. Higher-income countries may have a more stable economic foundation, prompting individuals to prioritize ethical standards as essential for long-term economic success. Conversely, lower-income countries as the two here might prioritize rapid economic development, potentially tolerating some ethical sacrifices for goal achievement. Moreover, in the States and Argentina common high variance one, the explanation would be based on the same as what was mentioned above of the individualism thus leading to the variance thinking that if firm should serve as charitable donations unit or if it should be for individual to do so.

These differences in variance underscore the complexity of attitudes and beliefs across different regions. Cultural norms, economic conditions, and societal expectations

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play pivotal roles in shaping responses to statements related to consumer behavior, ethical standards, and attention to corporate philanthropy. Examining these variations through the lenses of cultural and economic theories can provide insights into the diverse perspectives of respondents from each region.
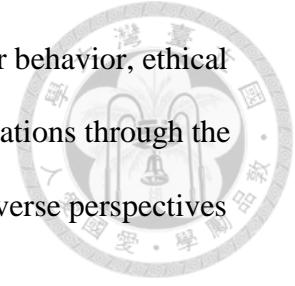
**5.2 Consumer perception on Microsoft and Apple**

From the average towards the agreement of the statements, we can know that most respondents hold a positive attitude toward CSR works in Microsoft and Apple. However, there are some parts that worth noticing within the difference between the agreement on these two companies in the four countries.

On average, it is shown from the results of the lower average score towards agreements on specific items that most of the countries have a lower agreement on knowing clearly before on what these two companies' CSR projects are. Although it is with complimentary information within the questionnaire so that the respondents can have an idea on what CSR projects these two companies are doing, it showed that little of the CSR projects were successfully conveyed clearly to the consumers.

Among the other lower average score items, the States holds the least agreement attitudes toward the CSR projects in these two companies, Microsoft and Apple. Among the two, it especially holds a lower agreement on the consumer perception in Apple's CSR projects in the items of other six. These items include the questions about if Microsoft/Apple implements fair sales to consumers, if their CSR roles surpass their economic benefits, if their CSR works makes substantial contribution to the society, if they provide safe working conditions to the employees, if they are selling green products, if the purchasing willingness will be higher for their CSR works. Among these six, respondents

from the States has a rather disagreement attitude of Apple company in these realm, and they averagely give Apple company a lower score than Microsoft in these realm. Hence, we can see that consumers in the States has a rather higher standard for Microsoft and Apple regarding the perception on their CSR works.
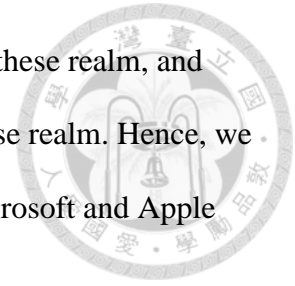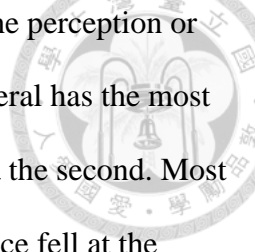
Moreover, in selling green products, both western countries of the States and Argentina has rather a disagreement to both Apple. For Argentina, the consumers generally disagree with Apple is sincerely contributing to the society. Using the green consumption theory, the author thinks that since consumers consider environmental characteristics when choosing products, the prevalence of green consumption concepts usually results in higher expectations for corporate environmental efforts in developed countries, hence the two western countries' consumer may disagree that the two companies abide by the principle. Although Apple has been striving to fight carbon emissions and even adapted their products to meet with the goal, the idea deliverance to the mass still has a long way for improvement. For the overall disagreement on CSR of Apple in the States might be because of the issues Apple faces. For instance, In the States, Apple Store employees are reported to be worried that the big tech company is avoiding responsibility for questionable labor practices (Harrington, 2023). In the report, it is stated that Apple had said they would have an outside check on how they treat workers in the US. However, employees at the Apple Stores with unions haven't heard from the company yet and worry the report might be skewed. Business Insider (Carter, 2023) also reported on a national Apple store staff strike in France right on the launch day of IPhone 15. Such conditions would make consumers doubt the credibility of the CSR work performed by the company. According to Stanic(2019) on the public relations theory, corporate image and transparency are crucial for public trust. If a company

fails to effectively communicate its CSR practices or its image is damaged, consumers may view its CSR initiatives with suspicion.

As for consumers, respondents from higher purchasing power countries, Republic of China and the States, have a rather disagreement on Apple providing fair sales practices to the customers. Not just disagreeing on fair sales, but consumers from these two countries both disagree with Apple playing responsible roles in society, surpassing the economic benefits it brings. With perceived CSR theory (Gond et al., 2017), it emphasizes that consumers consider a company's social responsibility performance. Higher expectations for CSR in high-income areas could influence consumer perceptions of Apple's CSR practices. In high-income countries such as the States and Republic of China, consumers might have higher expectations regarding product quality and service, potentially perceiving Apple's prices as too high due to elevated standards. Moreover, for the surpassing economic profits part, in these regions, a prevalent sense of social responsibility might lead consumers to expect companies to actively engage in CSR. If Apple's CSR efforts are perceived as falling short, dissatisfaction may arise.

Is can be seen that although respondents from four countries all have a self-evaluation of not agreeing on understanding the CSR works done by Microsoft and Apple, there is an overall lower agreement on understanding in countries except for the States, However, in the whole part II, respondents from all over the four countries have a general higher agreement on Microsoft's projects. This coincides with the hypotheses since in the literature review, Microsoft did win a higher position/ranking in CSR works than Apple Company.
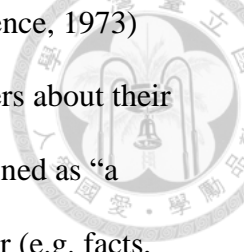
As for the standard deviation which reflected the divergence of the perception or agreement toward a specific item, the result shows that Argentina in general has the most amount of higher standard variance towards the statements and Malaysia the second. Most of the ones fell between 1.1 to 1.7. Meanwhile, most of the higher variance fell at the perception towards Apple Company. From a brand attitude theory (Fishbein, 1963), the substantial divergence in opinions on Apple could be linked to Apple's brand image, market positioning, or contentious issues. Apple's disputes such as labor issues might provoke extreme evaluations, with strong supporters praising innovation and quality, while detractors criticize pricing or marketing strategies.

For the ones that are higher than 1.8 are "I have a positive view of Microsoft/ Apple donating to charity", "I clearly knew before what the CSR projects that Microsoft/ Apple worked on are" and "I think Microsoft/ Apple is sincerely contributing to society" in Argentina. Malaysia has a standard deviation higher than 1.8 in both Microsoft and Apple company. Respondents from Republic of China and the States have no standard deviation higher than 1.8, showing a more coherent perception/ agreement among consumers in these two countries. Yet, in general, in the States the level of coherence lie more towards Microsoft Company rather than Apple.

## 5.3 Consumer perception aspects and Purchase Intention to MNEs in general

In the multinomial logistic regression coefficient analysis, three aspects are found to have statistically significance with purchasing willingness. In the awareness of CSR, the negative coefficient (-0.219) suggests that knowing or being aware of CSR is associated with a lower likelihood of being willing to pay more. The p-value indicates that this association is statistically significant at a 5% significance level. This may be possible to

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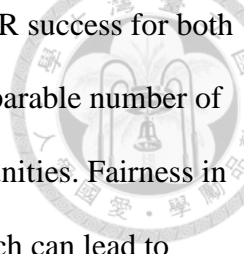
explained by signal ltheory and consumer skepticism. Signal theory (Spence, 1973) suggests that CSR activities serve as signals from companies to consumers about their ethical behavior and social responsibility. Consumer skepticism was defined as "a consumer's tendency to question any aspect…, in any form it may appear (e.g. facts, inferences, or claims)." (Morel and Pruyn, 2003). Combining the two theories above, consumers might be skeptical and perceive CSR signals as attempts to manipulate perceptions rather than genuine ethical commitment. This skepticism can lead to a negative association between awareness of CSR and willingness to pay more, as consumers may doubt the authenticity of CSR claims.

Another significant side is environment. The positive coefficient (0.209) suggests that being concerned about environmental protection is associated with a higher likelihood of being willing to pay more. The p-value (0.00217) indicates that this association is statistically significant at a 5% significance level. According to issue framing concept (Nelson, 2011) which emphasizes how the framing of information influences cognitive processing and decision-making, environmental issue being significant might be applicable of the explanation. Environmental issues are often framed in terms of immediate threats, such as climate change impacting weather patterns or pollution affecting air and water quality. These tangible and urgent frames can capture consumer attention more effectively than other CSR aspects such as abstract ethical or charitable frames, influencing their purchase decisions. Moreover, the market may offer a wider range of environmentally friendly products compared to products explicitly marketed for ethical or charitable reasons. The availability of green products provides consumers with tangible options to express their values through purchases.

**5.4 Consumer perception aspects and company perception to Microsoft and Apple**
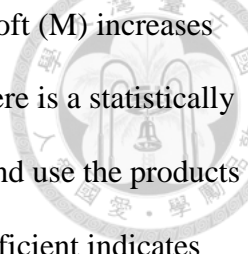
In this section, what contributes to consumers' perception on thinking a company performing CSR successfully was analyzed. With the original code in the regression model run with the R statistical software, if an item shows a positive or negative estimate with a p-value smaller than 0.05 (statistically significant), it implies that the corresponding variable is associated with a statistically significant increase or decrease in the odds of the event " I think Microsoft/ Apple is a corporation that successfully performs corporate social responsibility" occurring.

This paper will discuss the findings in 2 parts. In the first part, the results show that aspects related to successful CSR image are about labor/ employee and environmental aspects. This being said, if Apple can make a difference against Microsoft in this realm, the chance it'll be considered a more successful CSR company than Microsoft is more easily shifted. As we can see, on the labor side, the negative estimate suggests that as the difference in the aspect of "creating job opportunities for employees" between Apple (A) and Microsoft (M) decreases, there is a statistically significant increase in the odds of considering a company as successful in CSR (the dependent variable). In other words, when Apple is perceived to create less local employment compared to Microsoft, it is associated with a increase in the likelihood of being considered successful in CSR. This might be because of the relative deprivation theory (Townsend, 1979) which suggests that individuals assess their well-being not only based on absolute conditions but also in comparison to others. If one perceives a smaller gap between oneself and others, it can lead to increased satisfaction. If Apple and Microsoft are providing a similar number of jobs, consumers may feel less deprived in terms of job opportunities. This reduction in perceived

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relative deprivation could contribute to a more positive perception of CSR success for both

companies. Moreover, if both Apple and Microsoft are providing a comparable number of

jobs, consumers may view this as a fair distribution of economic opportunities. Fairness in

resource distribution is a key component of CSR, and a balanced approach can lead to

positive consumer perceptions. Aside from this, when it comes to job creation, it's not just

about the quantity of jobs but also the quality. If a company is providing huge amount of

job opportunities, this usually is related to more basic positions which often considered

distributed to developing countries which holds great human resource competitiveness.

However, it is also the jobs that create the most labor disputes in general. Most of the strike

that labor takes against Apple is on this level. Hence, providing more job creation might

lead to a diminishment of successful CSR image. On the other hand, the positive estimate

on the fair treatments on employees suggests that stakeholders perceive a positive

relationship between fair treatment of employees and CSR success. If Apple scores higher

in this realm against Microsoft, it has higher chance of being considered a more successful

CSR company. As for environment, since both "I think that Microsoft/ Apple's corporate

environmental protection standards are higher than legal requirements" and "I believe

that Microsoft/ Apple has invested in research and development regarding environmental

protection" are with positive estimates, this suggests that if Apple can score a larger

difference in these two realms than Microsoft, consumers would have higher chance of

considering it a successful CSR company.

  As for the corporate image/ evaluation, a negative estimate for " I will be more

willing to support and use Microsoft/ Apple's products and services because it participates

in social responsibility projects " suggests that, as the difference in the perception of CSR-

related support for products and services between Apple (A) and Microsoft (M) increases (or as the two companies are perceived more similarly in this aspect), there is a statistically significant decrease in the odds of individuals being willing to support and use the products and services of the company (the dependent variable). The negative coefficient indicates that when the perceived difference in CSR-related support for products and services (purchasing willingness) is reduced between Apple against Microsoft, there is a decrease in the likelihood that individuals would think Apple is a successful CSR company. This might be because that the consumers would rather contribute the success to their financial support rather than what the company work on its own, hence have the idea of having less successful perception towards the company. On the other side, if Apple can score a higher level in "I feel that Microsoft/ Apple is a good socially responsible company", "I think Microsoft/ Apple is sincerely contributing to society", "I believe that Microsoft/ Apple has the ability to deliver what it promises", three aspects about the social contribution, and competence of delivering the promises, it could make the consumers think it is a more successful CSR company.

## 6. Conclusion

*This section is the study and results summary based on the quantitative analysis. This section is organized into the following parts: summary, managerial implications, limitations, and suggestions for future research.*

**6.1 Summary**

CSR has been an increasing trend in recent decades and it has influenced the companies all around the world. More and more MNEs started to engage CSR projects into their operations, and they generate an annual report every year to notify the public what has

been done in their companies. Although many MNEs have performed CSR projects, whether the works are conveyed to the consumers remained unknown. This research studies the factors that affect consumer response in different countries toward CSR works in different aspects of MNEs and Microsoft as well as Apple.

This author adopted quantitative research method. A number of 240 surveys were collected via online questionnaire in four different countries, Republic of China, U.S.A., Malaysia, and Argentina. Results were analyzed with EXCEL and software system.

Under descriptive analysis, on the consumer perception on general MNEs CSR work part, there is an overall positive attitude de toward CSR in MNEs, but differences can be found across countries. Western countries agree with companies being able to perform both CSR works and produce high quality products at the same time, but have less agreement on paying attention to charity works of CSR philanthropy dimension. Higher-income countries (Republic of China and U.S.) emphasize ethical standards. Argentina has more divergent opinions on CSR and purchasing intention. Cultural values, economic development, and institutional factors contribute to variations in attitudes. Meanwhile, purchasing power of a country would affect CSR purchasing intention. On the consumer perception on Microsoft and Apple company part, an overall positive attitude can be seen, but there are differences across countries. Consumers in the States have higher standards for Microsoft and Apple, especially critical of Apple's CSR projects. Also, Microsoft enjoys a general higher consumer perception agreement on its CSR works rather than Apple. Apple has been shown of a greater diverged difference among consumers in all of the investigated countries. Disagreement on Apple's sincerity in contributing to society, fair

sales practices, and green product offerings can be found. Green consumption theory influences perceptions, and issues like labor practices impact Apple's image.
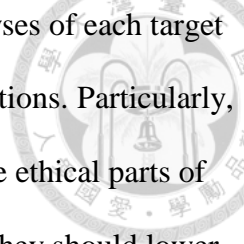
Under the multinomial logistic regression coefficient analysis, awareness of CSR negatively associated with willingness to pay more is found in consumer perception aspects and purchase intention to MNEs in general. Moreover, concern for environmental protection is positively associated with willingness to pay more. Meanwhile, economic factors and tangible aspects like green products play a role in consumer decision-making. As for Microsoft and Apple, aspects related to labor/employee and environmental factors influence CSR perception. Positive perceptions of fair treatment of employees and higher environmental standards contribute to CSR success. Less consumer willingness to support a company based on CSR projects would cause a lower perceived CSR success. A prove of a higher competence, social contribution, and ability to deliver promises would impact the perception of Apple's CSR successful CSR image to be higher.

Related theories such as the cultural dimensions theory (Hofsted, 1980), the institutional theory (Scott, 1995), the resource dependence theory (Pfeffer and Salancik, 1978), the Value Theory (Rokeach, 1973), the public relations theory (Stanic, 2019) and the CSR theory (Gond et al., 2017) are used to explain the results. The result also showed an average lower understanding of the CSR works performed by Microsoft and Apple despite their efforts of conveying to the mass.

## 6.2 Managerial Implications

### 6.2.1 Tailored strategies for MNEs in four countries

For multinational enterprises (MNEs) considering CSR initiatives across diverse countries and hopes to deliver it successfully to the consumers, it is

suggested that they begin by conducting in-depth cultural analyses of each target

country to understand local values, norms, and economic conditions. Particularly,

if MNEs wants to operate in Republic of China, focusing on the ethical parts of

the CSR would be a good choice. If MNEs operates in U.S.A, they should lower

the focus on charity donation, and rather emphasize on their ethical aspect as well

as providing the image of being able to provide high quality products under CSR

projects. In Argentina, the economic situations make it a better idea to lower the

tone in charity donations as well. However, in general, it is recommended that

MNEs focuses on the environmental aspects to transfer consumer perception into

purchasing willingness.

Overall, there is a rather low knowing or awareness of the CSR projects that

MNEs are doing. However, it is found in this paper that knowing too much

sometimes would bring adverse effect of making consumer think that the

company wants to manipulate the image. Hence, while performing the above

suggestions, in the meantime of delivering the message, make sure that it is

important not to cause a misinterpretation among the consumers about

manipulation. Moreover, countries definitely play an important role in shifting

consumers' focus on CSR emphasized aspects. Hence, for companies, they can

consider adapting the ways to communicate or perform the CSR works in

different countries according to the culture, purchasing power state, etc.

### 6.2.2 Tailored strategies for Microsoft and Apple in four countries

For Microsoft, it is suggested that it can focuses on labor rights and

environmental issues while taking CSR initiatives if it hopes a higher recognition

among the consumers.

For Apple, since it has a lower positive CSR consumer perception level, it is suggested that it can set the labor aspects as its main focus in the CSR initiatives before environmental one and others. Since in its origin country, it has the most doubtful one towards its labor aspect and that a higher score in the labor aspects brings a higher CSR image, addressing from here first might be a wise thing to do. Secondly, as for environmental aspects, setting a standard higher than the legal requirements as well as investing in green technique R&D might be the first concern. It would probably help this company the most in both generating future profits as well as raising successful CSR image. This might help raise its ability to fulfill commitments with the R&D investment and raise the image from corporate evaluation point of view. As for high-income companies, since the consumers there doubt more on the fair prices and whether their contribution is over their economic profits, communication with the consumers on these two aspects might be needed.

According to the results and analysis, this study is aligned with the previous finding that current CSR annual report might not be sufficient for communication to stakeholders on the CSR works that MNEs and the two specific companies are doing. However, it can be transferred into an advantage of building up communication and bond with the consumers. Hence, companies can consider adopting other methods to convey their CSR practices to the public, and they can have control over not over-advertising to the level of exaggerating or manipulation.

### 6.2.3 Limitations

This research studies on four specific countries and two specific enterprises due to the focus within a discussed range. No countries from Africa or other continents were chosen other than Asia and America.

In order to collect more responses, this study chose a quantitative research, hence would sacrifice the depth qualitative research can bring. Adopting an online method might restrict the accessibility of low digital-literacy respondents as well.

Many theories are available to explain the generated results, yet this study adopted limited ones due to the discussion length limits. Moreover, the accuracy of the selected explained theory still needs to be verified.

The built model also had limited space for the aspects selected for the convenience of questionnaire design as well as analysis. If more aspects can be included, there might be a more comprehensive understanding towards this issue.

Lastly, this study chose companies that are in technology industry, hence the result may not be applicable to all industries.

### 6.2.4 Suggestions for Future Research

For future research, it is recommended that the comparison can be expanded to more diversified countries selection, so that understanding toward this topic can be a broader and comprehensive sense.Qualitative research is also encouraged when doing research related to this issue since it can gain a deeper understanding on the reason behind the selection or perception. A paper questionnaire can be prepared and distributed to non-digital users would also increase the accuracy of presenting a research sampling closer to real-life population.

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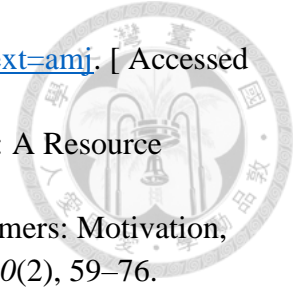
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## Appendix 1: Questionnaire (Chinese)

## Questionnaire for consumer perception/ responses to CSR company

消費者對跨國公司企業社會責任行為知覺/反應問題問卷

您好：

想請您協助填答該碩士畢業論文調查問卷。此份調查問卷是關於台灣消費者對跨國公司企業社會責任行為(CSR)的感受度。

第一部分將包含消費者對整體跨國公司企業社會責任行為的感受度之問題，

第二部分將包含消費者對微軟公司與蘋果公司企業社會責任行為的感受度之問題，

若您對這兩家企業之社會企業責任項目不太清楚，可參考以下歸類(若欲看詳細資訊，可點入連結查看)：

微軟 CSR 項目

教育(教育家社群、生涯體驗計畫)、安全(兒少網路安全)、環境(提供 AI 解決全球氣候變遷與物種保育議題)、健康(AI 支持健康)、弱勢族群(AI 為殘疾人提供支持獨立性和生產力)、人道關懷行動(與非營利組織、人道主義組織合作)、文化資產保存(AI 混合實境技術致力保護文化遺產)等

蘋果 CSR 項目

勞工權益與人權(職場權益培訓、杜絕強迫勞動)、健康安全與保健(保健教育)、教育(APPLE 教育平台、擴大教育機會)、原物料與資源(回收、負責任原物料採購、零廢棄物、水資源管理)、氣候(供應商脫碳與能源效率方案)等

第三部分則會是您的個人背景問題，

填答皆為匿名，且僅用於此論文調查結果，感謝您的參與。

第一部分：

　　在此部分當中，我們希望能夠知道您對以下陳述的贊同與不贊同程度。每個問題皆有 7 個選項(從 1 到 7，1 表示不贊同，7 表示非常贊同)，請您在回答問題時選擇一個選項。(線上出題時題目有打亂順序)

| 編 | 消費者對跨國公司企業社會責任行為反應問題 | 非常不贊同 ─────> 非 |
|---|---|---|

| 號 | | 常贊同 | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 1 | 公司所做的社會責任行為並不會減少提供最佳產品與服務的能力。 | □ | □ | □ | □ | □ | □ | □ |
| 2 | 執行社會責任的公司所生產的產品不會比不管社會責任的公司更差。 | □ | □ | □ | □ | □ | □ | □ |
| 3 | 一家公司可以又承擔社會責任，又能製造得出高價值的產品。 | □ | □ | □ | □ | □ | □ | □ |
| 4 | 公司的社會責任行為並不是為了掩蓋劣質產品。 | □ | □ | □ | □ | □ | □ | □ |
| 5 | 我會買那些質量好又便宜的商品，不管背後的企業是否是社會責任企業。 | □ | □ | □ | □ | □ | □ | □ |
| 6 | 企業應該避免為了實現企業目標而犧牲道德標準。 | □ | □ | □ | □ | □ | □ | □ |
| 7 | 對於同樣的價格和質量相同的產品，我更願意購買具備企業社會責任感美譽的產品。 | □ | □ | □ | □ | □ | □ | □ |
| 8 | 對於企業社會責任感很強的公司所生產的產品，我願意支付更多的錢去購買。 | □ | □ | □ | □ | □ | □ | □ |
| 9 | 我願意再次購買具備良好企業社會責任聲譽的公司所生產的產品。 | □ | □ | □ | □ | □ | □ | □ |
| 10 | 在日常消費中，我關注環境保護問題。 | □ | □ | □ | □ | □ | □ | □ |
| 11 | 那些應用環保技術的社會企業公司可以生產出更好的產品。 | □ | □ | □ | □ | □ | □ | □ |
| 12 | 我會關注涉及企業慈善捐款的社會問題。 | □ | □ | □ | □ | □ | □ | □ |
| 13 | 我認為企業應該要撥出部分預算做慈善。 | □ | □ | □ | □ | □ | □ | □ |
| 14 | 積極參與慈善專案的公司所生產的產品往往更可靠。 | □ | □ | □ | □ | □ | □ | □ |
| 15 | 我會購買進行慈善事業公司的產品。 | □ | □ | □ | □ | □ | □ | □ |
| 16 | 我知道 CSR 的概念是甚麼。 | □ | □ | □ | □ | □ | □ | □ |

第二部分：

在此部分當中，我們希望能夠知道您對微軟公司(Microsoft，以下皆以 Microsoft 代稱)及蘋果公司(Apple，以下皆以 Apple 代稱)陳述的贊同與不贊同程度。每個問題皆有 7 個選項(從 1 到 7，1 表示不贊同，7 表示非常贊同)，請您在回答問題時選擇一個選項。(線上出題時題目有打亂順序)

| 編號 | 消費者對特定跨國公司企業社會責任行為知覺/反應問題 | 非常不贊同 ──────> 非常贊同 | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 |

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| 1 | 我認為 Microsoft 是一個執行社會企業責任很成功的企業。 | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ |
|---|---|---|---|---|---|---|---|---|
| 2 | 我認為 Microsoft 付出很多努力在成為社會責任企業。 | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ |
| 3 | 我認為 Microsoft 所做的社會企業責任項目是好的。 | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ |
| 4 | 我相信 Microsoft 的社會責任的實踐，對社會做出重大的貢獻。 | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ |
| 5 | 我感覺 Microsoft 是一個具備良好的企業社會責任感的公司。 | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ |
| 6 | 我認為 Microsoft 正在真誠地致力於為社會做出貢獻。 | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ |
| 7 | 我認為 Microsoft 是值得信賴的公司。 | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ |
| 8 | 我相信 Microsoft 是一個具備美譽的品牌。 | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ |
| 9 | 當我在使用 Microsoft 產品的時候，我能感受到它的商業道德聲譽。 | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ |
| 10 | 我感覺 Microsoft 遵循著商業道德規則。 | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ |
| 11 | 我相信 Microsoft 有能力履行承諾。 | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ |
| 12 | 我能看到 Microsoft 負有社會責任感，並超越了他們的經濟利益。 | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ |
| 13 | 我相信 Microsoft 為該地區的人們創造就業機會。 | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ |
| 14 | 我認為 Microsoft 是公平對待員工的。 | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ |
| 15 | 我認為 Microsoft 為員工提供安全、不會危害到健康的工作環境。 | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ |
| 16 | 我相信 Microsoft 有投資環保研發。 | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ |
| 17 | 我相信 Microsoft 銷售的是綠色環保產品。 | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ |
| 18 | 我相信 Microsoft 的環保標準高於法律要求。 | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ |
| 19 | 我相信 Microsoft 為利害關係人打造永續成長與長期成功的企業。 | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ |
| 20 | 我相信 Microsoft 對利害關係人公開誠實的溝通。 | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ |
| 21 | 我認為 Microsoft 有撥出預算支持慈善捐款項目。 | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ |
| 22 | 我對 Microsoft 捐款給慈善機構持積極支持的看法。 | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ |
| 23 | 我認為 Microsoft 以公允的訂價銷售給顧客。 | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ |
| 24 | 我認為 Microsoft 提供安全(無傷害性)的產品給 | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | 顧客。 | | | | | | | |
| 25 | 我會因為 Microsoft 有參與社會責任項目而更加願意支持與使用其產品與服務。 | □ | □ | □ | □ | □ | □ | □ |
| 26 | 我以前清楚地知道 Microsoft 進行的 CSR 項目為何 | □ | □ | □ | □ | □ | □ | □ |

第三部分：個人背景問題

| | |
|---|---|
| 1. 您的生理性別 | □ 男　　□ 女 |
| 2. 您的年齡 | □ 18 歲以下(不含) □ 18–25 歲<br>□ 26–35 歲 □ 36–45 歲<br>□ 46–55 歲 □ 56–65 歲 □ 65 歲以上 |
| 3. 您的國籍 | □ 中華民國 □ 美國 □ 阿根廷<br>□ 馬來西亞 □ 中國 □ 其他：_____ |
| 4. 您的種族 | □ 亞洲人/亞裔<br>□ 非洲人/非裔<br>□ 高加索人/歐洲白人<br>□ 原住民<br>□ 拉美裔/西班牙裔<br>□ 其他: _____<br>□ 不確定/不知道 |
| 5. 您目前的居住地 | □ 中華民國 □ 美國 □ 阿根廷<br>□ 馬來西亞 □ 中國 □ 其他：_____ |
| 6. 您所居住最久的國家是？ | □ 中華民國 □ 美國 □ 阿根廷<br>□ 馬來西亞 □ 中國 □ 其他：_____ |
| 7. 您的教育程度 | □ 國中(含)以下 □ 高中/高職/五專<br>□ 大學/ 二技 □ 研究所 □ 博士<br>□ 其他：_____ |
| 8. 您的稅後月收入為？ | □ 少於 3000 新台幣 □ 3001-9000 新台幣<br>□ 9001-15000 新台幣 □ 15001-30000 新台幣<br>□ 30001-45000 新台幣 □ 45001-60000 新台幣<br>□ 60001-75000 新台幣 □ 75001-90000 新台幣<br>□ 90001-105,000 新台幣<br>□ 105,001-120,000 新台幣<br>□ 高於 120,000 新台幣 |
| 9.您平常使用的筆電作業系統為？ | □ Windows　□ IOS　□其他：_____ |

**Questionnaire for consumer perception/ responses to CSR company**

Hello. This questionnaire is designed to study consumer perception on CSR (Corporate Social Responsibility) implemented corporation in the market. The first part and the second part will be about the consumers' perception on the CSR implemented corporations, and third part will be about the basic information. All the answers will be collected anonymously, and the result will only be used for this study. Thank you for your cooperation!

Part I. In this section, we'd like to know how much you agree or disagree with the following statements regarding general CSR consumer perceptions questions. Each question has 7 options (from 1 to 7, 1 means disagree, 7 means strongly agree), please choose an option when answering the question. (The questions order are given randomly in the online questionnaire)

| No. | Questions about your perception/ responses to corporate social responsibility (CSR) | Strongly disagree ——> Strongly agree | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 1 | Socially responsible behaviors wouldn't diminish companies' ability to provide the best possible products. | □ | □ | □ | □ | □ | □ | □ |
| 2 | Socially responsible firms do not produce worse products than those that do not worry about social responsibility. | □ | □ | □ | □ | □ | □ | □ |
| 3 | A company can be both socially responsible and manufacture products of high value. | □ | □ | □ | □ | □ | □ | □ |
| 4 | Socially responsible behaviors of a firm are not a cover-up for inferior product offerings. | □ | □ | □ | □ | □ | □ | □ |
| 5 | I would buy the products that are fine and inexpensive, regardless of whether the provider is socially responsible or not. | □ | □ | □ | □ | □ | □ | □ |
| 6 | Businesses should avoid sacrificing ethical standards to achieve corporate goals | □ | □ | □ | □ | □ | □ | □ |
| 7 | If the price and quality of two products are the same, I would be more willing to buy from the firm that has a socially responsible reputation. | □ | □ | □ | □ | □ | □ | □ |
| 8 | I am willing to pay more to buy products from a socially responsible company. | □ | □ | □ | □ | □ | □ | □ |
| 9 | I am willing to purchase the products again from those companies that have strong society responsibility. | □ | □ | □ | □ | □ | □ | □ |
| 10 | I care about environmental protection in the daily | □ | □ | □ | □ | □ | □ | □ |

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| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|---|---|---|---|---|---|---|---|---|
| | consumption. | | | | | | | |
| 11 | Those firms that apply environmental technology can produce better products. | □ | □ | □ | □ | □ | □ | □ |
| 12 | I pay attention to some social issues that involve firm's charitable donations. | □ | □ | □ | □ | □ | □ | □ |
| 13 | I think companies should allocate part of their budgets for charity aspects in CSR. | □ | □ | □ | □ | □ | □ | □ |
| 14 | Products produced by firms that actively engaged in charitable programs tend to be more reliable. | □ | □ | □ | □ | □ | □ | □ |
| 15 | I am willing to purchase a product from the company that pays attention to charity activities | □ | □ | □ | □ | □ | □ | □ |
| 16 | I knew what CSR is. | □ | □ | □ | □ | □ | □ | □ |

Part II. In this section, we'd like to know how much you agree or disagree with the following statements regarding CSR consumer perceptions questions on specific companies. Each question has 7 options (from 1 to 7, 1 means disagree, 7 means strongly agree), please choose an option when answering the question. (The Microsoft Company will be presented as Microsoft and Apple Company will be presented as Apple in the following questions) (The questions order are given randomly in the online questionnaire)

| No. | Questions about your perception/ responses to specific companies' corporate social responsibility (CSR) | Strongly disagree ——> Strongly agree | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 1 | I think Microsoft is a corporation that successfully performs corporate social responsibility. | □ | □ | □ | □ | □ | □ | □ |
| 2 | I think Microsoft company took a lot of effort to be socially responsible. | □ | □ | □ | □ | □ | □ | □ |
| 3 | I consider the CSR work that Microsoft does is positive. | □ | □ | □ | □ | □ | □ | □ |
| 4 | I think Microsoft's socially responsible practices made a substantial contribution to the society. | □ | □ | □ | □ | □ | □ | □ |
| 5 | I feel that Microsoft is a good socially responsible company. | □ | □ | □ | □ | □ | □ | □ |
| 6 | I think Microsoft is sincerely contributing to society. | □ | □ | □ | □ | □ | □ | □ |
| 7 | I think that Microsoft is a trustworthy corporation. | □ | □ | □ | □ | □ | □ | □ |
| 8 | I believe that Microsoft is a brand with good reputation. | □ | □ | □ | □ | □ | □ | □ |
| 9 | I feel Microsoft is an ethical business when I use its products. | □ | □ | □ | □ | □ | □ | □ |
| 10 | I feel that Microsoft abides by business moral principle in conducting business. | □ | □ | □ | □ | □ | □ | □ |

| | | □ | □ | □ | □ | □ | □ | □ |
|---|---|---|---|---|---|---|---|---|
| 11 | I believe that Microsoft has the ability to deliver what it promises. | □ | □ | □ | □ | □ | □ | □ |
| 12 | I think that Microsoft play responsible roles in society, and it has surpassed the economic benefits they bring. | □ | □ | □ | □ | □ | □ | □ |
| 13 | I think that Microsoft creates jobs for people in the region. | □ | □ | □ | □ | □ | □ | □ |
| 14 | I think that Microsoft treats employees equally. | □ | □ | □ | □ | □ | □ | □ |
| 15 | I think Microsoft sets working conditions which are safe and not hazardous to health. | □ | □ | □ | □ | □ | □ | □ |
| 16 | I believe that Microsoft has invested in research and development regarding environmental protection. | □ | □ | □ | □ | □ | □ | □ |
| 17 | I believe Microsoft is selling green products. | □ | □ | □ | □ | □ | □ | □ |
| 18 | I think that Microsoft's corporate environmental protection standards are higher than legal requirements. | □ | □ | □ | □ | □ | □ | □ |
| 19 | I believe that Microsoft provides sustainable growth and long-term success for its shareholders. | □ | □ | □ | □ | □ | □ | □ |
| 20 | I believe that Microsoft communicates openly and honestly with shareholders. | □ | □ | □ | □ | □ | □ | □ |
| 21 | I think Microsoft has a budget set aside to support charitable giving programs. | □ | □ | □ | □ | □ | □ | □ |
| 22 | I have a positive view of Microsoft donating to charity. | □ | □ | □ | □ | □ | □ | □ |
| 23 | I think Microsoft implements fair sales practices to customers. | □ | □ | □ | □ | □ | □ | □ |
| 24 | I believe Microsoft offers safe (not harmful) products to their customers. | □ | □ | □ | □ | □ | □ | □ |
| 25 | I will be more willing to support and use Microsoft's products and services because it participates in social responsibility projects. | □ | □ | □ | □ | □ | □ | □ |
| 26 | I clearly knew before what the CSR projects that Microsoft/ Apple worked on are. | □ | □ | □ | □ | □ | □ | □ |

Part III. Personal Background

| 1. What is your biological sex? | □ Male  □ Female |
|---|---|
| 2. What is your age? | □ Under 18 □ 18-25 □ 26-35 □ 36-45  □ 46-55  □ 56-65 □ Above 65 |
| 3. What is your nationalities? | □ U.S.A. □ Republic of China □ Argentina □ China □ Malaysia |

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| | □ Others：_____ |
|---|---|
| 4. What is your ethnicity? | □ African/African-American/Black<br>□ Asian/Asian-American<br>□ Caucasian/White<br>□ Hispanic/Latino<br>□ Indigenous peoples<br>□ I'm not sure./ I don't know.<br>□ Others: _____ |
| 5. Where do you currently live? | □ U.S.A. □ Republic of China<br>□ Argentina □ China □ Malaysia<br>□ Others：_____ |
| 6. Where is the location you live the longest? | □ U.S.A. □ Republic of China<br>□ Argentina □ China □ Malaysia<br>□ Others：_____ |
| 7. What is the highest level of school you have completed or the highest degree you have received? | □ No high school diploma<br>□ High school diploma or equivalent<br>□ Bachelor's degree/ Associate degree /College Degree<br>□ Master's degree<br>□ Professional/ Doctorate degree<br>□ Others：_____ |
| 8. What is your average monthly disposable income?<br>(Disposable income is net income, the amount left over after taxes) | □ Less than 100 USD □ 100-300 USD<br>□ 301-500 USD □ 501-1000 USD<br>□ 1001-1500 USD □ 1501-2000 USD<br>□ 2001-2500 USD □ 2500-3000 USD<br>□ 3001-3500 USD □ 3500-4000 USD<br>□ More than 4000 USD |
| 9. Which software system do you use the most? | □ Microsoft □ IOS □ Others:_____ |
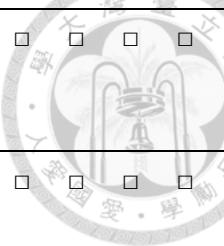
**Cuestionario para los consumidores en respuesta a a la RSE de la empresa**

Querido consumidor/a:
Este cuestionario está diseñado para investigar la percepción de los consumidores sobre la implementación de la RSE(responsabilidad social corporativa) en el mercado. La primera y la segunda parte tratarán sobre la percepción de los consumidores sobre la RSE que las empresas implementaron, y la tercera parte tratará sobre la información básica. Todas las respuestas se recopilarán de forma anónima y el resultado solo se utilizará para esta investigación. ¡Gracias por su cooperación!
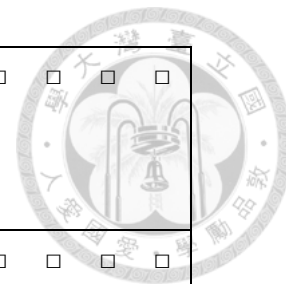
Parte I. En esta sección, nos gustaría saber qué tan de acuerdo o en desacuerdo está con las siguientes afirmaciones sobre las percepciones generales de los consumidores sobre RSE. Cada pregunta tiene 7 opciones (de 1 a 7, 1 significa en totalmente desacuerdo, 7 significa totalmente de acuerdo), elija una opción al responder la pregunta.(El orden de las preguntas se da aleatoriamente en el cuestionario en línea)

| Numero | Preguntas sobre su reacción a la responsabilidad social corporativa (RSC) | Totalmente en desacuerdo ←→ Totalmente de acuerdo | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 1 | El comportamiento socialmente responsable no restaría valor a la capacidad de las empresas para ofrecer los mejores productos posibles. | □ | □ | □ | □ | □ | □ | □ |
| 2 | Las empresas socialmente responsables no producen peores productos que las empresas que no se preocupan por la responsabilidad social. | □ | □ | □ | □ | □ | □ | □ |
| 3 | Una empresa puede ser socialmente responsable y fabricar productos de alto valor. | □ | □ | □ | □ | □ | □ | □ |
| 4 | El comportamiento socialmente responsable de una empresa no es un justificativo a oferta de productos inferiores. | □ | □ | □ | □ | □ | □ | □ |
| 5 | Compro aquellos productos que están bien y son económicos, independientemente de si la empresa fabricante es socialmente responsable o no. | □ | □ | □ | □ | □ | □ | □ |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 6 | Las empresas deben evitar sacrificar estándares éticos para lograr objetivos corporativos. | □ | □ | □ | □ | □ | □ | □ |
| 7 | Si el precio y la calidad de dos productos son iguales, compraría a la empresa que tenga una reputación socialmente responsable. | □ | □ | □ | □ | □ | □ | □ |
| 8 | Pagaría más por comprar productos de una empresa socialmente responsable. | □ | □ | □ | □ | □ | □ | □ |
| 9 | Volveré a comprar un producto de la empresa que tiene una gran responsabilidad social. | □ | □ | □ | □ | □ | □ | □ |
| 10 | Me preocupo por la protección del medio ambiente en el consumo diario. | □ | □ | □ | □ | □ | □ | □ |
| 11 | Aquellas empresas que aplican tecnología ambiental pueden producir mejores productos. | □ | □ | □ | □ | □ | □ | □ |
| 12 | Presto atención a algunas cuestiones sociales relacionadas a las donaciones de caridad de la empresa. | □ | □ | □ | □ | □ | □ | □ |
| 13 | Creo que las empresas deberían destinar parte de sus presupuestos a aspectos de la RSE. | □ | □ | □ | □ | □ | □ | □ |
| 14 | Los productos fabricados por empresas que participan activamente en programas solidarios tienden a ser más confiables. | □ | □ | □ | □ | □ | □ | □ |
| 15 | Compraré un producto porque la empresa presta atención a actividades de caridad. | □ | □ | □ | □ | □ | □ | □ |
| 16 | Sé que es RSE. | □ | □ | □ | □ | □ | □ | □ |

Parte II. En esta sección, nos gustaría saber en qué medida está de acuerdo o en desacuerdo con las siguientes afirmaciones sobre las percepciones de los consumidores sobre RSE de la empresa Microsoft y Apple. Cada pregunta tiene 7 opciones (de 1 a 7, 1 significa totalmente desacuerdo, 7 significa totalmente de acuerdo), elija una opción al responder la pregunta. (El orden de las preguntas se da aleatoriamente en el cuestionario en línea)

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| Numero | Preguntas sobre su reacción a la responsabilidad social corporativa (RSC) | Totalmente en desacuerdo ←→ Totalmente de acuerdo | | | | | | |
|--------|------------------------------------------------------------------------------|:-:|:-:|:-:|:-:|:-:|:-:|:-:|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 1 | Creo que Microsoft es una corporación que desempeña con éxito la responsabilidad social corporativa. | □ | □ | □ | □ | □ | □ | □ |
| 2 | Creo que la empresa Microsoft realizó un gran esfuerzo para ser socialmente responsable. | □ | □ | □ | □ | □ | □ | □ |
| 3 | Considero positivo el trabajo de RSC que hace Microsoft. | □ | □ | □ | □ | □ | □ | □ |
| 4 | Creo que las prácticas socialmente responsables de la empresa Microsoft hicieron una contribución sustancial a la sociedad. | □ | □ | □ | □ | □ | □ | □ |
| 5 | Siento que Microsoft es una empresa socialmente responsable. | □ | □ | □ | □ | □ | □ | □ |
| 6 | Creo honestamente que Microsoft está contribuyendo a la sociedad. | □ | □ | □ | □ | □ | □ | □ |
| 7 | Creo que Microsoft es una corporación confiable. | □ | □ | □ | □ | □ | □ | □ |
| 8 | Creo que Microsoft es una marca con buena reputación. | □ | □ | □ | □ | □ | □ | □ |
| 9 | Siento que Microsoft es una empresa ética cuando uso sus productos. | □ | □ | □ | □ | □ | □ | □ |
| 10 | Siento que Microsoft respeta los principios morales empresariales al realizar negocios. | □ | □ | □ | □ | □ | □ | □ |
| 11 | Creo que Microsoft tiene la capacidad de cumplir lo que promete. | □ | □ | □ | □ | □ | □ | □ |
| 12 | Creo que Microsoft desempeña un papel responsable en la sociedad y ha superado los beneficios económicos que aporta. | □ | □ | □ | □ | □ | □ | □ |

| 13 | Creo que Microsoft crea puesto de empleos para la gente de la región. | □ | □ | □ | □ | □ | □ | □ |
|----|---|---|---|---|---|---|---|---|
| 14 | Creo que Microsoft trata a los empleados por igual. | □ | □ | □ | □ | □ | □ | □ |
| 15 | Creo que Microsoft establece condiciones de trabajo seguras y no dañiñas para la salud. | □ | □ | □ | □ | □ | □ | □ |
| 16 | Creo que Microsoft ha invertido en investigación y desarrollo en materia de protección del medio ambiente. | □ | □ | □ | □ | □ | □ | □ |
| 17 | Creo que Microsoft está vendiendo productos ecológicos. | □ | □ | □ | □ | □ | □ | □ |
| 18 | Creo que los estándares corporativos de protección ambiental de Microsoft son más altos que los requisitos legales. | □ | □ | □ | □ | □ | □ | □ |
| 19 | Creo que Microsoft proporciona crecimiento sostenible y éxito a largo plazo a sus accionistas. | □ | □ | □ | □ | □ | □ | □ |
| 20 | Creo que Microsoft se comunica de manera abierta y honestamente con los accionistas. | □ | □ | □ | □ | □ | □ | □ |
| 21 | Creo que Microsoft tiene un presupuesto reservado para apoyar programas de solidaridad. | □ | □ | □ | □ | □ | □ | □ |
| 22 | Tengo una visión positiva de que Microsoft haga donaciones a organizaciones sin fines de lucro. | □ | □ | □ | □ | □ | □ | □ |
| 23 | Creo que Microsoft implementa prácticas de ventas justas para los clientes. | □ | □ | □ | □ | □ | □ | □ |
| 24 | Creo que Microsoft ofrece productos seguros (no dañinos) a sus clientes. | □ | □ | □ | □ | □ | □ | □ |

| 25 | Estaré más dispuesto a apoyar y utilizar los productos y servicios de Microsoft porque participa en proyectos de responsabilidad social. | □ | □ | □ | □ | □ | □ | □ |
| 26 | Sé cuáles son los proyectos de RSE de Microsoft. | □ | □ | □ | □ | □ | □ | □ |

Parte III. Informacion personal

| | |
|---|---|
| 1. ¿Cuál es tu sexo? | □ Masculino □ Femenino |
| 2. ¿Cuál es tu edad? | □ Menores de 18 □ 18-25 □ 26-35 □ 36-45 □ 46-55 □ 56-65 <br> □ Mayores de 65 |
| 3. ¿Cuál es tu nacionalidad? | □ EE.UU. □ República de China <br> □ Argentina □ China □ Malasia □ Otros:_____ |
| 4. ¿Cuál es tu origen étnico? | □ Africano/Afroamericano/Negro <br> □ Asiático/Asiático-Americano <br> □ Caucásico/blanco <br> □ Hispano/Latino <br> □ Pueblos indígenas <br> □ Desconozco <br> □ Otro : _____ <br> □ No estoy seguro(a)/ No sé. |
| 5. ¿Dónde vives actualmente? | □ EE.UU. □ República de China <br> □ Argentina □ China □ Malasia □ Otros:_____ |
| 6. ¿Cuál es el lugar donde has vivido más tiempo? | □ EE.UU. □ República de China <br> □ Argentina □ China □ Malasia □ Otros:_____ |

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| | |
|---|---|
| 7. ¿Cuál es el nivel escolar o titulo más alto que has obtenido? | □ Escuela secundaria sin finalizar<br>□ Diploma de escuela secundaria o equivalente<br>□ Licenciatura/tecnicatura<br>□ Maestría<br>□ Título profesional/doctorado<br>□ Otros: _____ |
| 8. ¿Cuál es su ingreso mensual promedio? (el ingreso disponible es la renta neta, la cantidad que restante después de impuestos) | □ Menos de 100 USD<br>□ 100-300 USD<br>□ 300-500 USD<br>□ 500-1000 USD<br>□ 1001-1500 USD<br>□ 1501-2000 USD<br>□ 2001-2500 USD<br>□ 2500-3000 USD<br>□ 3001- 3500 USD<br>□ 3500-4000 USD<br>□ Más de 4000 USD<br>(tasa de cambio utilizada: 1 dólar equivalente a 950 pesos ) |
| 9. ¿Qué tipo de sistema utilizas más? | □ Microsoft □ IOS<br>□ Otro: _____ |