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## An Investigation on Practicing Carroll's Pyramid in Bangladesh

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*Strictly as per the compliance and regulations of:*



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## I. INTRODUCTION

Corporate social responsibility (CSR) is a form of corporate self-regulation integrated into a business model. CSR can be viewed as a comprehensive set of policies, practices, and programs that are integrated into business operations, supply chains, and decision making processes throughout the company and include responsibilities for current and past actions as well as adequate attention to future impacts. CSR is a concept whereby companies integrate social and environmental concerns in their business operations and in their interactions with their stakeholders on a voluntary basis (Green Paper, 2001).

Today engaging in business activities is not like doing it in the past ten or twenty years ago. With the rapid advances in information and technology, globalization and liberalization; businesses are faced with stiff challenges to survive and maintain a competitive edge. The traditional view of business is essential to maximize profits. However, the traditional views are no longer accepted in today's business environment, where, as a result, corporations have adopted the concept of CSR, which is concerned with economic, environmental, and social performance.

The concept of CSR emerged in the 1950s and gradually developed over the last five decades. But in Bangladesh, it is still emerging as a way of doing business. Many companies in our country still view CSR as philanthropic activities. Others are investing in the communities in sustainable ways but view it as a natural

extension of traditional practice rather than new ways of doing business. CSR is practicing here at very limited extend. Like- Dutch-Bangla Bank Ltd. provides scholarship to the meritorious and needy students, Grameen Phone Ltd. has consolidated social investment initiatives in four core areas related to the Millennium Development Goals namely, poverty alleviation, healthcare, empowerment and education.

On the other hand, there are many industries in our country do not obey rules and regulations, especially, violet environment protection rules but they claim that they are practicing CSR activities. They do it because of two reasons. The first one is- in most of the cases, the companies do not understand the concept of CSR completely. They think that only involving in philanthropic activities is practicing CSR and obeying laws and regulations are not included in CSR which is quite wrong idea. The second reason is- they also do it for eye washing the customers. They want to show the customers that they are practicing CSR, but actually the most important part of obeying laws and regulations, they do not practice.

This research explores the nature of corporate social responsibility (CSR) in Bangladesh context, using modified Carroll's (1991) CSR Pyramid which is developed by the author as a framework for descriptive analysis. Carroll's (1991) CSR Pyramid is probably the most well-known model of CSR, with its four levels indicating the relative importance of economic, legal, ethical and philanthropic responsibilities respectively. The proposed model developed by author for practicing CSR in developing country like- Bangladesh, has four parts indicating the relative importance of economic, legal, environmental and philanthropic responsibilities respectively.

However, the exploration of CSR in Bangladesh is very much challenging as it is a new concept. In this study, we try to investigate that which part of CSR is the most important part of our country and which part of CSR should be given more priority by companies which comply with our economic and social conditions.

## II. LITERATURE REVIEW

Corporate social responsibility (CSR) is described as a set of policies, practices, and programs that are integrated throughout business operations and decision-making processes, and intended to ensure the company maximizes the positive impacts of its operations on society (Business for Social

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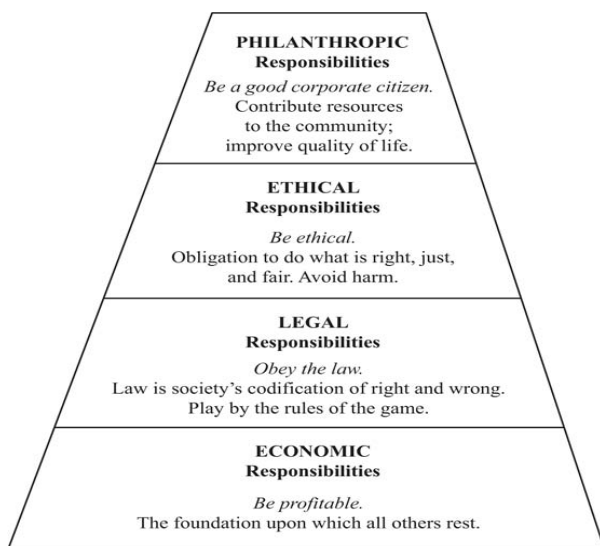
Responsibility, 2003). As per European Commission (2001) CSR is "A concept whereby companies decide voluntarily to contribute to a better society and a cleaner environment.

In the early 60s of the last century different scholars tried to define the concept of corporate social responsibility. A real discussion of CSR came to the public domain from 1970s (Visser, 2007) to express general concern over role of business in society (Griseri and Seppala, 2010).

Bowen's (1953) initial definition of CSR is the obligation of businessmen to pursue those policies, to make those decisions, or to follow those lines of actions which are desirable in terms of objectives and value of society.

Management experts and scholars fitted the meaning of CSR according to their own purpose. Most of the literature refers it as corporate activities that are beyond economic motives and legal requirements, adding ethical and voluntary responsibilities of business towards society (Jones, 1980; Carroll, 1999; McWilliams and Siegel, 2001; Kok et. al., 2001; Manakkalathil and Rudolf, 1995; Oppewal et al., 2006).

According to Carroll (1983), 'Corporate social responsibility involves the conduct of a business so that it is economically profitable, law abiding, ethical and socially supportive.' In 1979, Carroll proposed a four-part definition of CSR that was embedded in a conceptual model of CSP. In this model, Carroll (1979) differentiated between four types of corporate social responsibilities: economic, legal, ethical, and discretionary. He also presented the argument that firms wishing to effectively engage in CSP needed to have (a) a basic definition of CSR; (b) an understanding of the issues for which a social responsibility existed; and (c) a specification of the philosophy of responsiveness to the issues.



Source: Carroll (1991, p. 42)

Figure 1 : The Pyramid of Corporate Social Responsibility ( Carroll, 1991)

Carroll (1991) model entails that all business responsibilities rely upon the economic responsibility, which includes maximizing profitability and maintaining a strong competitive position. The legal responsibilities state firm's compliance with laws and regulations while doing business. Ethical responsibilities replicate societal standards, expectations and norms that have not been specifically legislated. Finally, philanthropic responsibilities comprise actions that are in response to society's expectation that businesses be good corporate citizens. These are distinguished from ethical responsibilities in that they are of a charitable nature and, as such, a company is not considered unethical if it does not provide them (Carroll 1991).

#### a) Criticisms of Carroll's (1991) Pyramid

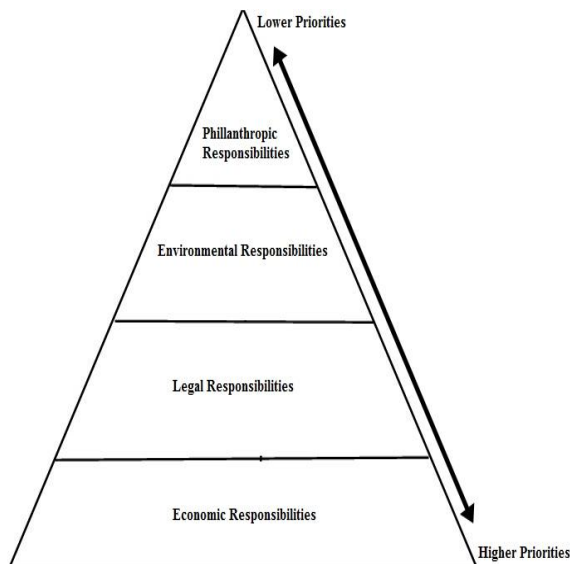
Despite the plethora of CSR definitions over the last 50 years, Carroll four-part conceptualization has been the most durable and widely cited in the literature (Crane & Matten, 2004). But like all models, there is also a criticism of Carroll's (1991) four part model.

- Carroll's pyramid is created in an American context, which is criticized by several people (Matten et al. 2005: 338, Visser 2006: 36). It is not fully applicable in the context of developing country. In the article "Revisiting Carroll's CSR Pyramid, An African perspective" of Visser (2006), he uses Carroll's CSR model to explore the nature of CSR in Africa. He found that the hierarchy of the pyramid is economic, philanthropic, legal, and ethical. He also states that this model has been used to survey in different countries and the importance of the hierarchy of the pyramid has been found different. So Carroll's CSR pyramid may not be the best model for understanding CSR in general.
- In Carroll's pyramid, the idea of philanthropic and ethical responsibilities are almost same. In developing countries, top executives cannot understand the difference between philanthropic and ethical responsibilities. They think that both are same ideas. There is an argument among scholars for including 'philanthropic' in the pyramid. Hatfield (1985) state that Carroll's philanthropic domain is 'difficult to ascertain and evaluate'. Strong and Meyer (1992) concludes that while there is strong support for the existence of economic, legal, and ethical components of CSR, it may be appropriate for the philanthropic category to be removed from Carroll's framework.
- In Carroll's pyramid, nothing is stated about environmental aspect. Protecting environment is also a firm's responsibility. Visser (2006) criticizes Carroll's model for not including the environmental aspect of CSR, which is an important part, especially in today's world, where the climate is high on the agenda.
- Although there is considerable value in Carroll's four part model, his use of a pyramid framework to

depict his CSR domains may be confusing or inappropriate for some applications. First, to some, the pyramid framework suggests a hierarchy of CSR domains. One may be led to conclude that the domain at the top of the pyramid, philanthropic responsibilities is the most valued domains and the one that all corporations should strive for, while the economic domain at the base of the pyramid is the least valued domain. For example- Reidenbach and Robin (1991) use a pyramid to depict their conceptual model of corporate moral development, suggesting that the top of the pyramid represents the highest stage of moral development, while the base of the pyramid portrays the least advanced stage.

*b) Proposed Model for Practicing CSR in Developing Countries*

Despite the criticism, Visser (2006) understands Carroll's model as "a durable and useful model for defining and exploring CSR." The different criticisms of Carroll's CSR pyramid have been taken into account, we modified this model in the context of developing countries.



Source : Developed by the Author

*Figure 2 :* Proposed Model of Corporate Social Responsibility in the Context of developing country

In this model, we include environmental responsibilities as a domain, because protecting our environment is also a firm's corporate social responsibility. The world's climate is changing and it affected the developing countries in horrible ways. Bangladesh is the most vulnerable nation due to global climate change in the world according to German Watch's Global Climate Risk Index (CRI) of 2011 ([http://en.wikipedia.org/wiki/Climate\\_change\\_in\\_Bangladesh](http://en.wikipedia.org/wiki/Climate_change_in_Bangladesh)). Moreover, many industries are growing in our country but they are indifferent about protecting the

environment. For example- there is no water management treatment plant in the areas of our garment industry. It mixes liquid poison near the rivers and water is fully black in dry season, which is changing the ecological balances of the areas. It is a threat to Bangladesh's society (The daily Ittefaq, 9 February 2007). So we include environmental responsibilities as a domain in our model.

We also remove ethical responsibilities from the pyramid, because top executives cannot understand the difference between philanthropic and ethical responsibilities in our country. They think that both are same ideas. Moreover, many ethical issues go under legal issues and philanthropic issues. So we modified this model by replacing ethical responsibilities with environmental responsibilities.

The pyramid framework suggests a hierarchy of CSR domains. It was stated before that one may be led to conclude that the domain at the top of the pyramid, philanthropic responsibilities is the most valued domains, while the economic domain at the base of the pyramid is the least valued domain, like the pyramid used by Reidenbach and Robin (1991) in their conceptual model of corporate moral development. So we indicated that the top of the pyramid represents lower priorities and the base of the pyramid portrays higher priorities.

It is important for our country for doing a study to find out to what extend CSR is practiced in our country. But very few studies are available on the CSR practices in developing countries, especially based on Carroll's (1991) pyramid. Most of the research on Carroll's CSR Pyramid has been in an American context. Crane & Matten (2004) address this point explicitly by discussing CSR in a European context using Carroll's CSR Pyramid. They conclude that "all levels of CSR play a role in Europe, but they have a different significance, and furthermore are interlinked in a somewhat different manner" (p.46).

Visser (2005) tested Carroll's model in the African context and his analysis shows that the four different responsibilities are relevant in an African context; however, it is the weight and the importance of the responsibilities that differ from Carroll's (1991) model.

In Bangladesh, this is the first empirical test related to Carroll's (1991) pyramid which is the basically modified version of his pyramid.

*c) Hypothesis Development*

The main hypothesis in this study is to test the significance of the proposed model developed by the author which is the modified version of Carroll's (1991) four part model. So it is very important to know the customers' viewpoint towards corporate social responsibility in this study.

Therefore, the study is interested to test the null hypothesis as follow:



Ho : Bangladeshi customers do not rank equally all CSR dimensions.

H1 : Bangladeshi customers rank equally all CSR dimensions.

It is also attempted to test about means for different variables. I attempt to test about the means for a mean ranking score of Bangladeshi customers. That is in this section I attempted to test the hypothesis:

$$H_0 : \mu \leq 3.0$$

Vs.

$$H_1 : \mu > 3.0$$

Where  $\mu$  is the mean ranking score that is obtained from the customer's point of view that is calculated on a scale of score 5.

### III. OBJECTIVE

The present study attempts to gauge the understanding of CSR concept of the view of Bangladeshi customers based on the proposed model developed by the author which is the modified version of Carroll's (1991) four part model. Specifically, the study sets out the following research objectives:

- To investigate the significance of the proposed model developed by the author which is the modified version of Carroll's (1991) four part model.
- To find out which part of CSR activities are the most important in the context of Bangladesh.
- To explore the true picture of practicing CSR in Bangladesh.

### IV. METHODOLOGY

I conduct exploratory research as well as conclusive research and the research design is described. The nature of the study is basically descriptive based on quantitative information. Theoretical part of the article significantly used secondary sources such as review of scholarly journals and reading materials, while the quantitative findings and interpretations are depending on primary data.

This study conducted is based mainly on primary data. It is collected through personal survey having the respondent answer the structured

questionnaire in person. A sample of 50 customers is selected as respondents. The respondents are full time job holders adult people of Dhaka city in Bangladesh during June 2013. All 50 respondents answered all of the questions they were provided with through the survey. Some information had also been collected from secondary sources, like- websites, books, journals etc.

To design the questionnaires, LIKET scale format is used in most of cases to get the answers of the respondents. It is a rating scale which requires the respondents to indicate a degree of agreement or disagreement with each of a series of statements about the stimulus objects. Due to the unavailability of specific database, describing their age and address probability sampling was not possible to conduct the survey. Therefore, a non-probabilistic convenient sampling method was followed in this regard.

The methods of analysis that are used in this study are: linear regression analysis for prediction, t- test for testing hypothesis, bivariate analysis (crosstabs), and chi-square analysis for test of association.

Regression analysis is performed to determine whether the independent variables explain a significant variation in the dependent variable—whether a relationship exists, that is, to examine the factors that affect the customer's satisfaction level. T-test is also used to test the mean value of customer response which also used to test the hypothesis.

Bivariate analysis examines the independent variables independently, that gives only a preliminary notion of how important each variable is by itself. The examination of percentage in bivariate analysis is an advantageous first step for studying the relationship between two variables, through these percentages do not allow for qualification or testing of that relationship. Chi-square test of independence is performed to test the existence of interrelationship among the categories of two qualitative variables.

### V. EMPIRICAL FINDINGS

In this research, we applied SPSS to explore the underlying assumptions of the research. The methods of analysis that were used in this study were- linear regression analysis for prediction, t- test for testing hypothesis, bivariate analysis.

Table 1 : Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.934 <sup>a</sup>	.872	.860	.406	.872	76.360	4	45	.000

a. Predictors: (Constant), Philanthropic responsibilities the fourth most important, Economic responsibilities the most important, Protecting environment the third most important, Legal responsibilities the second most important

### a) Testing Hypothesis

We obtained the value of  $R^2$  from the SPSS output and the value is .872 which is presented in the table-1. When  $R^2$  value is in the range of 0.80–1.0, the regression equation describes the data very well and does a good job of “explaining” the observed variation in the dependent variable. We can see that,  $R^2 = 0.872$  is in this range. Here  $R^2$  explains 87.2% of the total variance observed in the dependent variable-

Bangladeshi customers rank equally all CSR dimensions.

We also obtained the value of adjusted  $R^2$  of the SPSS output and the value of adjusted  $R^2$  is 0.860 which is also presented in the table-1. Here, the value of adjusted  $R^2$  is closer to the value of  $R^2$  which suggests that the association between the independent variables is strong. Therefore the model is well justified from the viewpoint of goodness of fit.

Table 2 : Anova<sup>b</sup>

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	50.273	4	12.568	76.360	.000 <sup>a</sup>
Residual	7.407	45	.165		
Total	57.680	49			

a. Predictors: (Constant), Philanthropic responsibilities the fourth most important, Economic responsibilities the most important, Protecting environment the third most important, Legal responsibilities the second most important

b. Dependent Variable: Bangladeshi customers rank equally

From the table-2, we can find out the value of F of model output and the value is 76.360 which is significant at 0.05 significance level.

The calculated value of  $F = 76.360$  is larger than critical value of  $F = 2.61$  for 4 & 45 degree of freedom. The significance level is  $0.000 < 0.05$ .

Thus the assumption of Null hypothesis can be rejected and the alternative hypothesis can be accepted, that is, Bangladeshi customers rank equally all CSR dimensions.

Table 3 : One-Sample Statistics

	N	Mean	Std. Deviation	Std. Error Mean
Bangladeshi customers rank equally	50	3.92	1.085	.153

We also performed t-test to test the null hypothesis. In this analysis, we count the ranking score of the customer out of 5. Here we would like to test the mean value of customer response on a scale of 5 starting from “Strongly disagree” to “Strongly Agree”.

That is, the hypothesis tested in this case was:

$$H_0: \mu \leq 3.0$$

$$H_1: \mu > 3.0$$

From the table-3, we can see that the mean value of equally ranking all CSR dimensions is 3.92 which is greater than 3.0. This test indicates that Bangladeshi customers rank equally all CSR dimensions.

### b) Test of Association

A crosstabulation is a joint frequency distribution of cases based on two or more categorical variables. Here, we also use the chi-square statistic ( $\chi^2$ ) to determine whether the variables are statistically independent or if they are associated.

The cross-tabulation result presented in the table-4 shows that 39 out of 41 respondents who said that a company's main CSR is to remain profitable have ranked equally all CSR dimensions.

*Table 4 :* Main CSR to remain profitable \* Bangladeshi customers rank equally Crosstabulation Count

Count							
		Bangladeshi customers rank equally					Total
		Strongly disagree	Disagree	Neither agree nor disagree	Agree	Strongly agree	
Main CSR to remain profitable	Strongly disagree	1	2	0	0	0	3
	Disagree	1	3	2	0	0	6
	Agree	0	0	2	19	7	28
	Strongly agree	0	0	0	4	9	13
Total		2	5	4	23	16	50

From the table-5 of Chi-Square test, we can see that the P-value =0.000. This result shows that the P-value is less than the significance level 0.05. Therefore, we can conclude that Bangladeshi customers' equally ranking of all CSR dimensions depends on whether a company's main CSR is to remain profitable or not.

The cross-tabulation result presented in the table-6 shows that 39 out of 41 respondents who said

that legal obligations are less important than a company's economic responsibility also ranked equally all CSR dimensions. On the other hand, only 7 out of 8 respondents have disagreed with it and only 1 respondent is neutral about it.

*Table 5 : Chi-Square Tests*

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	56.596 <sup>a</sup>	12	.000
Likelihood Ratio	51.586	12	.000
Linear-by-Linear Association	35.729	1	.000
N of Valid Cases	50		

a. 17 cells (85.0%) have expected count less than 5. The minimum expected count is .12.

*Table 6 :* Legal obligations less important than economic responsibilities \* Bangladeshi customers rank equally Crosstabulation

Count							
		Bangladeshi customers rank equally					Total
		Strongly disagree	Disagree	Neither agree nor disagree	Agree	Strongly agree	
Legal obligations less important than economic responsibilities	Strongly disagree	0	4	0	0	0	4
	Disagree	2	1	1	0	0	4
	Neither agree nor disagree	0	0	1	0	0	1
	Agree	0	0	2	16	8	26
	Strongly agree	0	0	0	7	8	15
Total		2	5	4	23	16	50

From the table-7 of Chi-Square test, we can see that the P-value =0.000.

Table-7 : Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	84.580 <sup>a</sup>	16	.000
Likelihood Ratio	54.589	16	.000
Linear-by-Linear Association	32.226	1	.000
N of Valid Cases	50		

a. 22 cells (88.0%) have expected count less than 5. The minimum expected count is .04.

Table 8 : Environmental responsibilities less important than legal responsibilities \* Bangladeshi customers rank equally Crosstabulation

Count							
		Bangladeshi customers rank equally					
		Strongly disagree	Disagree	Neither agree nor disagree	Agree	Strongly agree	Total
Environmental responsibilities less important than legal responsibilities	Strongly disagree	2	0	0	0	0	2
	Disagree	0	2	1	1	0	4
	Neither agree nor disagree	0	1	2	0	0	3
	Agree	0	1	1	17	7	26
	Strongly agree	0	1	0	5	9	15
Total		2	5	4	23	16	50

This result shows that the P-value is less than the significance level 0.05.

Therefore, we can conclude that Bangladeshi customers' equally ranking of all CSR dimensions depends on whether a company's legal obligations are less important than a company's economic responsibility or not.

The cross-tabulation result presented in the table-8 shows that 38 out of 41 respondents who said that environmental responsibilities are less important than a company's legal responsibility also ranked

equally all CSR dimensions. On the other hand, only 4 out of 6 respondents have disagreed with it and only 2 out of 3 respondents are neutral about it.

From the table-9 of Chi-Square test, we can see that the P-value =0.000 which is less than the significance level 0.05. Therefore, we can conclude that Bangladeshi customers' equally ranking of all CSR dimensions depends on whether a company's environmental responsibilities are less important than a company's legal responsibility or not.

Table 9 : Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	85.752 <sup>a</sup>	16	.000
Likelihood Ratio	44.706	16	.000
Linear-by-Linear Association	24.683	1	.000
N of Valid Cases	50		

a. 22 cells (88.0%) have expected count less than 5. The minimum expected count is .08.

The cross-tabulation result presented in the table-10 shows that 38 out of 40 respondents who said

that charitable responsibilities are less important than a company's environmental responsibility also ranked



equally all CSR dimensions. On the other hand, only 5 out of 7 respondents have disagreed with it and only 2 out of 3 respondents are neutral about it.

From the table-11 of Chi-Square test, we can see that the P-value =0.000 which is less than the

significance level 0.05. Therefore, we can conclude that Bangladeshi customers' equally ranking of all CSR dimensions depends on whether a company's charitable responsibilities are less important than a company's environmental responsibility or not.

*Table 10 :* Charitable responsibilities less important than environmental responsibilities \* Bangladeshi customers rank equally Crosstabulation

Count							
		Bangladeshi customers rank equally					Total
		Strongly disagree	Disagree	Neither agree nor disagree	Agree	Strongly agree	
Charitable responsibilities less important than environmental responsibilities	Strongly disagree	1	1	0	0	0	2
	Disagree	1	2	2	0	0	5
	Neither agree or disagree	0	0	2	1	0	3
	Agree	0	1	0	12	9	22
	Strongly disagree	0	1	0	10	7	18
Total		2	5	4	23	16	50

*Table 11 :* Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	55.221 <sup>a</sup>	16	.000
Likelihood Ratio	43.572	16	.000
Linear-by-Linear Association	22.953	1	.000
N of Valid Cases	50		

a. 21 cells (84.0%) have expected count less than 5. The minimum expected count is .08.

## VI. LIMITATIONS OF THE STUDY

We are considering the following factors as our limitation of the study:

- Since obtaining the opinion of customers was the sole objective of the study, the sample size was kept limited to 50 consumers of various companies of Bangladesh.
- Limited period to complete the research affected the analytical output.
- The respondents were selected from the urban areas only.

## VII. CONCLUSIONS

This paper provides evidence that CSR is seen as important and relevant from the view of Bangladeshi customers. This research has sought to explore the nature of CSR in the Bangladesh context, using the

proposed model developed by the author which is the modified version of Carroll's (1991) pyramid. Evidence of how CSR is practiced in the Bangladesh context has also been used to challenge the accuracy and relevance of Carroll's Pyramid. However, this research is one of the first empirical studies on how CSR is perceived in Bangladesh.

More critically, it is suggested that the relative priorities of CSR in Bangladesh are likely to be different from the classic, American ordering. This research also proves the significance of our proposed model which is the modified version of Carroll's (1991) pyramid. This finding remains speculative and provocative and would therefore benefit from further empirical research.

The concept of CSR is relatively a new term and suddenly gets into its momentum in Bangladesh. It is a very broad concept that addresses various corners within the business and social communities. If more

research will be conducted in this field then it will be helpful for doing fair business in our country. We hope that this research will encourage scholars to conduct more potential research in this field and contribute to our country.

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