Corporate Social Responsibilities of Food Processing Companies in Vietnam from Consumer Perspective

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Abstract: Corporate social responsibility (CSR) has been receiving increasing attention in the international community since the Sustainable Development Goals (SDGs) emphasise effective corporate partnership. CSR is one of the most critical instruments linking corporate activities to the SDGs. Among various stakeholders, consumers can play an essential role in motivating companies to become socially responsible. However, there is little evidence from developing countries about the linkage between CSR and consumers. This paper, therefore, examines the relationship between consumers' perception of a company's CSR practices and their attitudes towards and intentions on purchasing its goods with empirical evidence from the Vietnamese food industry. The primary data was collected from 622 consumers using processed food in a self-administered survey in Northern Vietnam. Based on the structural equation modelling (SEM) analysis, this study shows that perception of CSR toward community has the most substantial influence on consumers' attitude, followed by the perception of CSR toward employees and perception of fair operating practices responsibility. Although Vietnamese consumers have knowledge of the CSR in the food processing industry, their response to either good or bad CSR practices is still insufficient. Hence, the Vietnamese government and civil society should actively intervene to strengthen CSR regulations and enhance consumers' CSR awareness.

Keywords: corporate social responsibility; Vietnamese food processing industry; consumers' CSR perception; consumers' attitude towards CSR; consumers' intention

1. Introduction

The rising public distrust with private companies has been urging corporate social responsibility (CSR) practice. After the 2008 economic crisis, the world economy entered "a new equilibrium characterised by higher risk, low growth and diminished capital flow" [1]. Capital flows and trade in goods and services among countries significantly retreated. Foreign direct investment declined from around 2 trillion dollars in 2007 to around 1.1 trillion in 2018 [2]. As the economy slowed down, trust in private firms' ability to take responsible, self-regulated activities to bring about desirable social changes was waning [3]. In response to it, the international community and national and local governments strengthened regulations to monitor TNCs' activities, including mandating CSR disclosures, such as the European Union's Non-Financial Disclosure Directive [4–7]. According to the Global Reporting Initiative (GRI), the number of instruments requiring or encouraging CSR disclosures rose to 400 across 71 countries in 2016, from 180 instruments across 44 countries in 2014 [8]. Under such pressures,

recently, 323 Fortune 500 companies have set CSR-related management targets they regularly report [9]. Currently, 93% of the world's largest 250 corporations report their sustainability performance [10]. These corporations are not only publishing sustainability reports (traditional reporting) but also using digital reporting on their websites [11]. In 2017, 63% of the largest 100 companies and 75% of the Global Fortune 250 (G250) applied the Global Reporting Initiative (GRI) framework [10].

As external and public pressures increase, private firms and corporations are no longer treating CSR as business cost or only philanthropic and ethical activities, integrating it into the process of central decision-making. Whether CSR practices augment corporate profitability and competitiveness remains unclear and controversial. Nevertheless, an increasing number of companies seem to understand it as central to strategic decision making and day-to-day operations and continues to report their CSR practices [12]. As Chandler (2019) says, "CSR is no option; it is what businesses do" [13]. Now, CSR must be seen as a part of value creation processes. In viewing CSR as integral to strategic decision making for value creation, one of the essential components is effective management of stakeholders. For example, corporate governance, which is a critical aspect of CSR in the relationship with the owners and shareholders, was proved to contribute to firm value significantly [14]. Furthermore, among various stakeholders, consumers are one of the first layers or primary groups to be considered. From the value chain perspective, they are the origins of value creation. Consumers' perceptions of and attitudes toward firms and corporations substantially and decisively affect the demand for their products and their financial and, in the long run, social profitability. As social responsibility and accountability of firms has become a salient issue which draws a growing international and domestic public attention, methods of implementing CSR will have an enormous influence on consumers' perception and attitudes with regards to firms and the products they produce. Therefore, from a stakeholder's perspective, this study focuses on the impacts of consumer perception of CSR practice on their attitudes toward and intentions to purchase products in the Vietnamese food processing industry.

Since the turn of the 21st century, Vietnam has been rapidly integrated into the international community and deepened relationships with the world economy. As the country became more extensively and intensively linked with the global economy and society, CSR observance became pivotal for Vietnamese companies to effectively adapt to expanding global value chains (GVC) in the world market. However, although the concept of CSR in Vietnam was recognised for decades, its implementation remains at the embryonic stage [15,16]. For instance, when the U.S. textile importers required local Vietnamese suppliers to implement CSR codes in return for access to the U.S. market, only 50 Vietnamese businesses got CSR standard certifications among 200,000 businesses currently operating in the country [17]. The most common corporate response to CSR issues in Vietnam is still in the form of charitable deeds and donations, rather than a strategic approach to meet different needs and interests of stakeholders inside and outside a company [15,16]. Many companies even neglect their social responsibilities and indulge only in profit-making regardless of stakeholders' interests in society. As a result, socially illegal corporate activities, such as unsafe working conditions and low wages, unhealthy and even harmful products, violation of local and national laws and environmental pollution are severely undermining the international reputation of Vietnamese firms. Hence, CSR is a severe challenge that Vietnamese companies must face to become competitive in external and internal markets.

In the Vietnamese food processing industry, many companies are accused of running their businesses for short-term profit regardless of its adverse effects on consumers and the community. Currently, nearly 10 million farm households and 500,000 food-processing facilities are involved in food manufacturing and processing businesses, 85% of which are seasonally operating small and medium-sized enterprises (SMEs) [18]. One of the most severe issues in the food processing companies is food safety incurred in the production chain. Most companies in the food processing industry are pre-occupied with cost reductions and seldom observe rules of food safety. As a result, most of their production equipment and facilities fail to meet the requirements for food safety. According to Do (2018), only 33.6% out of 408,821 food processing facilities meet the requirements of maintaining a

clean and safe production system. In 2017, when authorities checked 625,060 production facilities, 123,914 facilities did not meet basic standards of food safety, which accounted for 19.8%. From 2015 to 2018, 713 cases of food poisoning occurred nationwide, which affected 19,543 people and resulted in 108 fatalities [18]. Consequently, the issue of proper CSR practices emerged as a hot topic in Vietnam. Do (2018) argues that food processing companies in Vietnam are aware of their responsibility to the society but neglect to fulfil it because of weak pressures from the government and consumers who are directly using the products [18]. In the absence of sufficient pressures and enforcement from the three major stakeholders of governments, society and consumers, food processing firms tend to disregard the weight of CSR observance for profitability and sustainability. In such a context, two main questions are raised in this study: (1) how do the consumers in the Vietnamese food industry perceive the CSR concept and its aspects? (2) do the Vietnamese consumers' CSR perceptions influence their attitude and behaviours when buying food products? These two questions can be answered by examining the relationship between the CSR perception, attitude and behaviour intention of the Vietnamese consumers based on empirical data.

This paper is organised as follows. Section 2 briefly reviews the literature that discusses the research challenges and open issues related to CSR in the Vietnamese food processing industry. Section 3 addresses an analytical framework, hypotheses, measurements and sampling methods. Section 4 presents the findings from the data analysis, which is collected from a self-administered survey by consumers in the Vietnamese food industry and their practical implications. Section 5 concludes with some limitations of this study and suggestions for future work.

2. Literature Review

2.1. Theoretical Perspectives of Corporate Social Responsibility (CSR)

CSR is a complex and ambiguous concept with no unified definition. Bowen (1953) defined CSR as "an obligation to pursue policies to make decisions and to follow lines of action which are compatible with the objectives and values of the society" [19]. Since that early approach, the term CSR was elaborated. Broadly, there are four theories to address CSR, which are instrumental, political, integrative and ethical. While the instrumental theory assumes that wealth creation is the sole social responsibility of a corporation, the ethical theory argues that the relationship between business and society is embedded with ethical values and that firms should accept social responsibilities as an ethical obligation [20]. Recently, with the rising importance of a corporate role in the public sector, the political theory highlighting a responsible use of social power by a firm has been catching growing attention among academics and policymakers. However, as CSR has been established as central to value creation in the business community, the integrative or strategic view tends to dominate. Therefore, the European Commission CSR definition that is widely accepted sees CSR as "a process whereby companies integrate social, environmental and ethical issues into their business operations and strategy in close interaction with their stakeholders, going beyond the requirements of applicable legislation and collective agreements." This new concept shows that a strategic approach to CSR is increasingly vital to the competitiveness of enterprises, helping them to create value for both owners and shareholders to win the trust and respect of citizens.

When CSR is approached from a strategic perspective that is labelled as strategic CSR, one of the key management questions is whether implementing CSR affects firm competitiveness [21]. According to Porter, a competitive firm has a large market share and strong power over its suppliers and customers and works in a sector with large entry barriers with no strong substitute products. Thus, some key determinants to firm competitiveness centre on issues strongly influenced by CSR practices, such as brand equity, reputation and innovation, to name a few. For example, the so-called Porter hypothesis contends that stringent environmental regulations could force firms to look for innovations to cut down production costs and improve their competitiveness to lead to a positive relationship between environmental and economic performance. In this regard, integrating CSR into the strategic

management process can contribute to implementing a successful strategy in the firm insofar as it can help to improve the understanding of the complexity of a competitive environment and develop consistent and foreseeable long-term goals. Many studies have proposed that competitiveness is indeed one of the key drivers for adopting a CSR approach [22,23]. Moreover, an increasing number of studies show a positive correlation between social responsibility and financial performance of corporations, although such correlation is hard to measure [20].

Both stakeholder theory and the concept of CSR are concerned with the relationship between business and society [24]. According to some studies, the stakeholder theory promotes a practical, efficient, effective and ethical way to manage organisations in a highly complex and turbulent environment [25,26].

Stakeholders treated well tend to reciprocate with positive attitudes and behaviours towards a company, such as sharing valuable information (all stakeholders), buying more products or services (customers), providing tax breaks or other incentives (communities), providing better financial terms (financiers), buying more stock (shareholders) or working hard and remaining loyal to the organisation, even during difficult times (employees) [14,27]. In this regard, the essence of stakeholder theory lies in balancing diverse interests of various stakeholders of a firm in order to optimise the process of value creation [13].

Chandler (2019) defines strategic CSR as "The incorporation of a holistic CSR perspective within a firm's strategic planning and core operations so that the firm is managed in the interests of a broad set of stakeholders to optimise value over the medium to long term" [13]. For a strategic CSR initiative to effectively work, "understand[ing] and respond[ing] to the need of stakeholders and managing resources and relations with key stakeholders" are essential. In this sense, stakeholder theory and strategic CSR are inextricably interwoven. Consumer groups are a major stakeholder that creates demand and constitutes the beginning and the end of value chain streams. This research is theoretically embedded in stakeholder theory and analyses the impacts of CSR practices on consumer choice from a perspective of strategic CSR.

2.2. Corporate Social Responsibility (CSR) and Consumer Perception, Attitude and Intention

If CSR is positively correlated with competitiveness, a very crucial factor is consumer perception of CSR practice because it may play a mediating role between the two by significantly affecting the demand for products. Several studies were conducted to explore consumer perception and behaviour towards CSR and their purchase intention. Studies on consumer CSR perception showed that although CSR is understood differently around the world, consumers believe that CSR is the commitment of a company to bear social responsibility and that companies should pay attention to the surroundings where they run businesses [28]. Most consumers tend to link the CSR concept to environmental protection responsibility. Intermittently, they discern the real CSR activities [29].

Regarding consumer attitude towards CSR activities, the literature review reveals that consumers may have different attitudes when exposed to different sources of information about CSR. Some research shows that consumers who have the information that enterprises implement good CSR practices tend to have a positive attitude towards the companies and buy their products [30,31]. In this case, the consumers create significant challenges for companies to implement CSR since their expectations usually increase. On the contrary, the negative attitude of consumers may appear when they receive information on violations of CSR. They may resent business violations and thereby come to despise and boycott goods and services of enterprises. According to Folkes et al., (1999), when consumers notice irresponsible actions of the business, they immediately lose their interest in the business, regardless of how superior the products are [32]. Information that a firm has acted unethically provides stronger evidence of the firm's characteristics than does information that a firm has acted in an ethical way [32]. In turn, the negative information of unethical actions will have immediate impact on consumers' attitude, while the information of ethical actions does not necessarily change consumers' attitude positively. This finding is explained by the fact that people make attributions for

firms' behaviours and believe that companies, like individuals, sometimes act ethically for extrinsic rather than intrinsic motives. Notably, the attitudes of consumers towards the company often depend on how they evaluate businesses' motives for CSR practices. CSR activities which are perceived as disingenuous, illegitimate or offensive to competitors cause perceived oppositions and negative attitudes of consumers [33,34]. Thus, businesses should develop an effective communication strategy on CSR and actively promote CSR activities to readily deal with public criticisms of irresponsible behaviours because, in today's information society, information spreads extremely fast [35].

In terms of behavioural intention and the actual behaviour of consumers, previous studies demonstrated that consumers consider CSR as a criterion in selecting products and services. However, the impact of CSR activities on purchasing behaviour may be direct or indirect. Some studies showed that consumers' CSR perception directly affected their purchase intentions [36]. However, when purchasing, consumers also consider other factors in addition to CSR such as product quality, price, brand popularity, service quality and convenience [33,34]. Particularly, when consumers buy products of the same price and quality, CSR is still considered to be a factor affecting purchasing decisions [37]. On the other hand, other studies suggest that impact of CSR perception on the intention and buying behaviour of consumers depends on mediating variables such as consumer attitude and link between companies and consumers [31,38].

In Vietnam, some studies have investigated the importance and significance of the CSR issue from the perspective of consumers. Bui (2010) studied how Vietnamese consumers think about CSR and their intention towards sustainable consumption. According to Bui (2010), from the consumer perspective, three key elements constituting CSR were selected by the respondents, such as economic responsibility (59%), environmental responsibility (54%) and social responsibility (32%) [17]. More than 50% of the interviewed consumers said they now believed that Vietnamese companies implemented CSR activities only when they were required to integrate into the global supply chain. Moreover, Hieu (2011) researched to explore the level of CSR perceptions of Vietnamese managers and consumers as well as publications of CSR reports of companies [16]. The study showed the following results: (i) there is a big gap in CSR perception between manager group and consumer group; (ii) high CSR perception of managers does not ensure that companies will fulfil their social responsibilities; (iii) consumers have low CSR perception, and they care about the price of products rather than CSR activities.

2.3. Corporate Social Responsibility (CSR) in the Vietnamese Food Processing Industry

A study by [16] on CSR in consumer goods manufacturing industries with a sample of 125 manufacturing and processing food enterprises, 55 leather and footwear enterprises and 85 textile enterprises indicated that managers and employees at the surveyed firms had relatively different assessments of the implementation of CSR activities. Nevertheless, most of these companies were accomplishing CSR by funding the community with charity activities. According to Hieu (2011), CSR projects in Vietnam are carried out in various forms, such as (i) granting social programs through a lead agency like the Red Cross, Save the Children Fund and so on; (ii) funding advertising programs which combine social activities with the products or services of the company, for example, sponsoring football tournaments, concerts, TV programs and so on; (iii) participating in educational programs like a scholarship fund for underprivileged students; or (iv) directly organising humanitarian activities for the community [16]. However, these CSR activities lack a clear purpose except for the belief and personal values of top executives and implemented at their discretion [16]. CIEM research on CSR practices in 2013 with a sample of 8000 enterprises revealed that CSR practices in companies are mostly to comply with corporate governance regulations. Few companies implement CSR practices that focus on their external stakeholders. Less than 30 percent of the surveyed companies implement external CSR activities such as environmental protection and poverty reduction [15,16,39]. Furthermore, most companies implementing CSR activities are in the exporting industries such as textile, leather and shoe and seafood processing that must strictly obey CSR requirements, for example, good labour practices (SA8000) and food safety standards (HACCP).

With most small and medium-sized enterprises in the food processing industry, raising the awareness of the significance of CSR and promoting its implementations is an urgent matter. According to national environmental reports of 2009 and 2010 announced by the Ministry of Natural Resources and Environment, the number of enterprises that installed equipment to treat waste into the environment was quite small. The proportion of recurrent expenditure for environmental protection was only 3% to 5% of the total recurrent expenditure of enterprises [16]. Consequently, the average value of equipment and environmental protection projects of enterprises are much lower than the requirements to deal with the negative impact of production activities. In food processing industries, CSR practices for customers and communities remain very poor. Many food processing companies are accused of running the business for short-term profits regardless of negative effects on consumers and communities. The most conspicuous cases are food safety violations. The ratio of producer perception of food safety—one of the important aspects of CSR in relations with consumers—reached 55.7% in 2008, while for the group of food trading, the ratio was only 49.0%. Recently, authorities also discovered many businesses imported hundreds of tons of expired or microbial infected meat, animal organs and fat [15]. In summary, CSR implementations in food processing companies have been controversial for years.

From the demand side, research on CSR in Vietnam showed that consumers pay little attention to CSR issues and seem to react passively in protecting their interests. According to Bui (2010), when asked to name the companies with SA8000 or WRAP certificates, only a few consumers answered, just naming several famous companies in textile industries, such as Viet Tien, Garco 10, Thanh Cong, Kymdan, Phong Phu, Bitis or some FDI firms like Unilever and Honda Vietnam. Only one company in the food industry, Minh Phu, was named [17]. It was found that consumers were susceptible to negative information like scandals and grave breaches of CSR in the food manufacturing and processing industry and that they were unable to recognise good CSR practices in this sector. Despite the lack of information and weak reaction to business cases infringing upon the interests of consumers, there is a minor group of consumers in Vietnam who is taking actions to protect themselves by selecting clean food products labelled "green" and avoiding harmful products to human health. However, Vietnamese consumers are not likely to become activists to put social and political pressures on businesses to comply with CSR standards. They may act individually for their interests [17].

It is believed that to gain a competitive advantage in the market, Vietnamese enterprises in the food processing industry need to implement good CSR practices to strengthen their positions in both local and international markets. To push these companies to pursue good CSR practices, the role of stakeholders is vital. In addition to internal stakeholders, external ones such as the government, suppliers and consumers must become more actively involved in the CSR movement for the welfare of the whole society. This study tries to explore how consumers can put more pressure on Vietnamese companies in the food processing industry. In that context, this paper tries to test the relationship among consumer's CSR perception, their attitude and behaviour intention, taking the Vietnamese food processing industry as a case.

3. Theory, Analytical Framework and Methodology

3.1. The Reasoned Action Approach

The research model in this study is based on reasoned action approach (RAA) [40] that has evolved from theory of reasoned action (TRA) proposed by [41] and theory of planned behaviour (TPB) developed by [42]. For the previous six decades, the most intriguing but controversial subject in social and consumer psychology has been the relationship between attitude and behaviour. On the assumption of attitude leading to behaviour, various theoretical and analytical models and approaches were proposed. Among the theoretical constructions, the models by Ajzen and Fishbein have received the most significant attention and remain the most reliable and widely used.

Fishbein et al. (2007) argued, "[A]t core, the processes underlying all human behaviour are essentially the same." With that premise, they have insisted upon the need to develop a general theory that could predict and explain human behaviour in any areas [40]. For that purpose, both scholars have tried to develop a simplified conceptual model that applies to any social human behaviour by reference to a small set of constructs. Adopting the theory of propositional control by [43], Fishbein hammered out the analytical framework of "The Attitude Toward That Behaviour." This model contended that "Intentions were the immediate antecedents of behaviour" and viewed them as "a function of attitude toward the behaviour and the sum of normative belief weighted by motivation to comply" [40]. Extending the analytical model, Fishbein et al. (1980) formulated the TRA that made a path-breaking contribution to the study of individual behaviours [42]. The TRA assumes that individuals decide on their intentions before taking voluntary behaviours. Therefore, intentions are the best predictors of people's behaviours. In the TRA, the behavioural intention is determined by two factors: the attitude toward that behaviour and subjective norms. An individual attitude toward the behaviour is about whether a person is favourable or unfavourable in performing the behaviour. Hence, the attitude is determined or influenced by beliefs about the likely outcomes of performing the behaviour (behavioural beliefs or outcome expectancies) and by outcome evaluation of whether the expected consequences will be positive or negative.

Subjective norms are the sum of normative beliefs possessed by an individual in a social world he or she lives in. To rephrase it, it concerns whether performing that specific behaviour is acceptable or appropriate in society. Subjective norms are subject to two factors. The first is the person's important people's opinions. The second is his or her motivation to comply with them. After implementing many empirical and experimental tests, Fishbein et al. (2007) [40] realised that many human behaviours were "not under complete volitional control." At times, people cannot behave as they like or intend because of external and internal constraints. Ajzen captured and incorporated this point into the TRA and developed the TPB by adding the construct of perceived behavioural control that indicates beliefs about the presence or absence of factors that may facilitate or impede performance of the behaviour, such as personal abilities, skills and resources. The TRA and the TPB do not disregard various background factors influencing and affecting behavioural beliefs, normative beliefs and control beliefs. The theoretical models fully recognise the potential influence of various background factors on the three kinds of beliefs, such as personal traits, age, gender, ethnicity, nationality, socioeconomic status, education, religious affiliation, social support, information and so on. Those different factors may, directly and indirectly, affect an individual's behavioural, normative and control beliefs in different ways under different situations.

The RAA is the synthesis of the TRA and the TPB. According to the RAA as depicted in Figure 1, behavioural, normative and control factors in combination, mediated by actual behaviour control, determine behavioural intention. However, each factor's weight in influencing intentions depends upon the specificity of a given behaviour and the situation in which a person makes a decision. For example, while behaviours such as prejudice and political voting may be more sensitive to normative and behavioural control, consumer choice might reflect attitudinal factors more like personal taste and preference constituting the attitude toward a purchase behaviour. The RAA does not clearly show how attitudinal, normative and control variables are interacting in the cognitive process of forming an intention. Nevertheless, it is possible to separate the impact of one factor from the other two to test and measure how distinguishable and significant is its sole distinct effect on behavioural intention. According to neoclassical economics or market theory, if a consumer chooses among various goods with different features but the same price, the decision will be based upon the attitude toward purchasing a good more than perceived norms and behavioural control about the commodity. In this case, examining the attitude-intention link is imperative and it would by itself provide critical and useful information to understand consumer behaviour, though insufficient when considering all three factors together. This research refers to the point and, as the linkage between the solid-lined boxes in Figure 1 shows, adopts the part of the RAA framework to highlight and stress the significance of the

linkage between attitude and intention in understanding consumer behaviour concerning CSR practice by firms in Vietnam. In practice, as aforementioned, the concept of CSR was recently learned and recognised among Vietnamese consumers. Even though the awareness of CSR is increasing in Vietnam, consumers' purchase behaviour seems little affected by firms' CSR practices. There is inadequate action by public and private institutions to enforce CSR practice in Vietnam effectively. Therefore, the low CSR-related consumer behaviour might stem from this lack of actual behavioural control over CSR practice and thus, the low perceived behavioural control or the low perception of self-efficacy in [44]. By focusing upon the attitude toward purchase behaviour and decisions related to firms' observance of CSR, this research explores whether consumer choice or purchase behaviour reflects the absence of effective actual behavioural control mechanism or the low awareness of the significance of CSR by consumers.
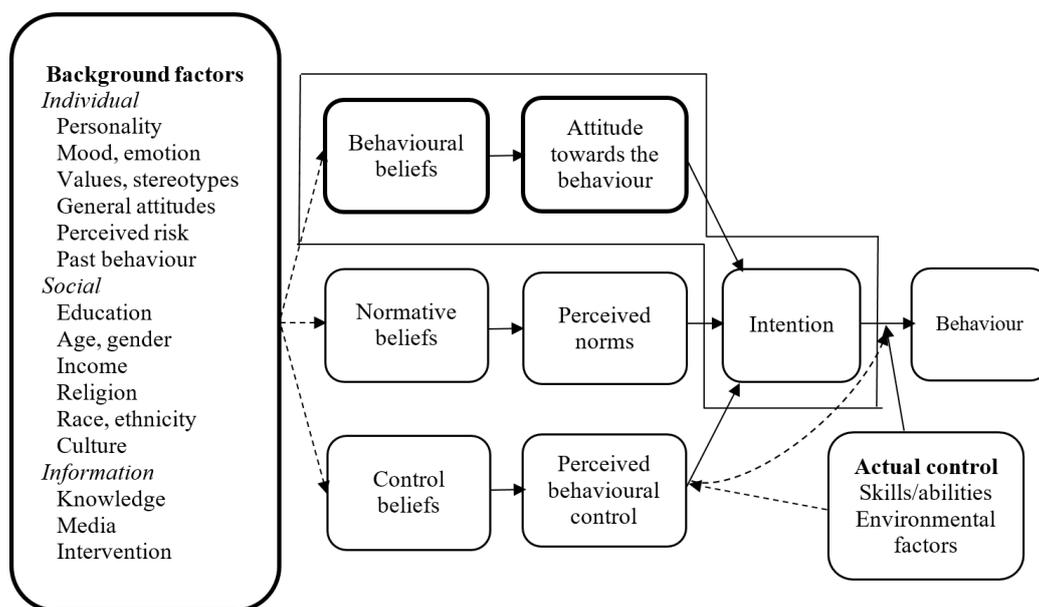
Figure 1. Reasoned action approach model.

3.2. Hypothesis

According to the RAA, people have beliefs about positive or negative (rewarding or harmful) consequences of their decision and behaviour. The outcome expectancies or behavioural beliefs determine their attitude toward personally forming the behaviour. It means that their attitude toward the behaviour depends upon their positive or negative evaluation of the consequences brought about by performing it. Therefore, the RAA postulates as follows. If people expect their performance of the behaviour to bring up more positive than negative results, they get to have a favourable attitude towards performing the behaviour. If they anticipate more negative outcomes, their attitude will turn out to be negative [40]. Based upon the RAA's postulation, the research develops the hypotheses as shown in Figure 2.
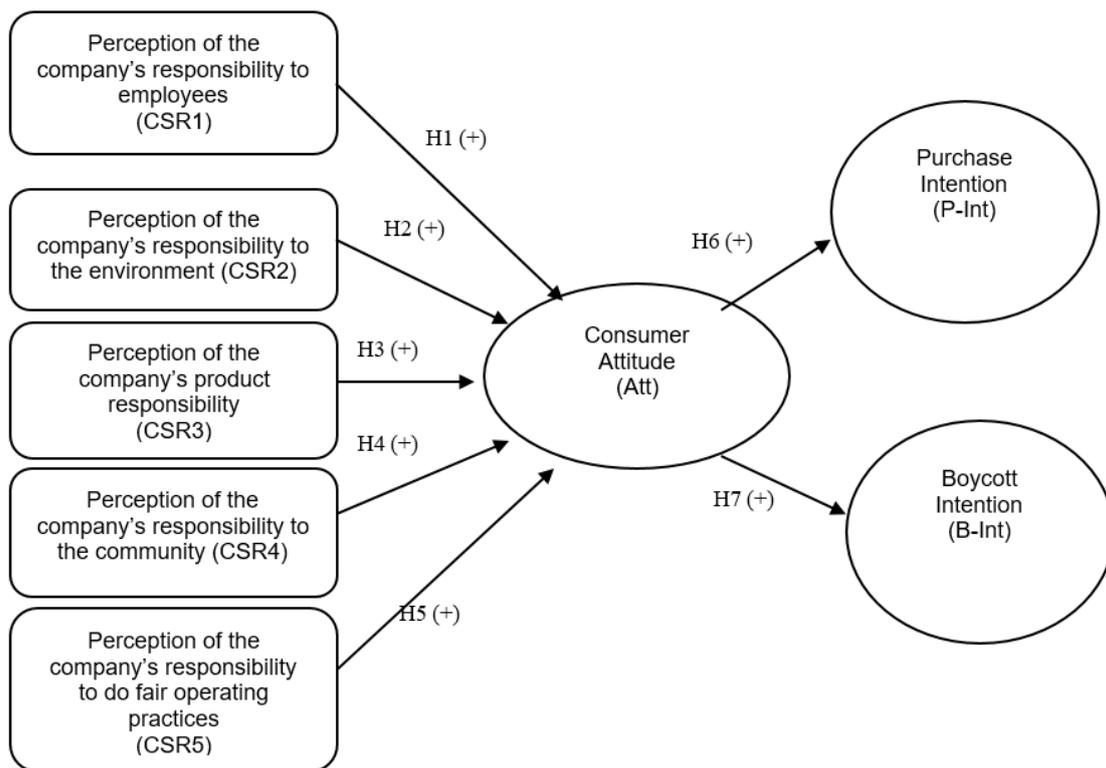
Figure 2. Research model.

The five hypotheses from H1 to H5 were designed to test the relationship between consumers' CSR perception and their attitude towards buying processed food products as below.

Hypothesis 1 (H1). *Consumer's perception of food processing company's responsibility to employees has a positive impact on their attitude.*

Hypothesis 2 (H2). *Consumer's perception of food processing company's responsibility to the environment has a positive impact on their attitude.*

Hypothesis 3 (H3). *Consumer's perception of food processing company's product responsibility has a positive impact on their attitude.*

Hypothesis 4 (H4). *Consumer's perception of food processing company's responsibility to the community has a positive impact on their attitude.*

Hypothesis 5 (H5). *Consumer's perception of food processing company's responsibility to adopt fair operating practices has a positive impact on their attitude.*

The five hypotheses presume that consumer's perception of CSR aspects is supposed to be positively correlated to their attitude towards buying processed food. It means the higher the CSR perception is, the more favourable consumers' attitude will be toward buying food products. Two hypotheses were added to test the relationship between consumers' attitude and their behaviour intention as follows.

Hypothesis 6 (H6). *Consumer's attitude has a positive impact on their intention to purchase products of food processing companies that have good CSR practices.*

Hypothesis 7 (H7). *Consumer's attitude has a positive impact on their intention to boycott products of food processing companies that violate CSR standards.*

3.3. Instruments

A survey questionnaire was developed, including questions on consumer CSR perception of food processing companies, their attitude and behaviour intention. Questions on demographic and socioeconomic characteristics were also included.

3.3.1. Perception of CSR

A 25-item instrument adapted from ISO26000, SA8000 and some related studies such as [33,45,46] was used to measure the consumers' perception of CSR dimensions. Five CSR dimensions conveyed in 25 statements of the questionnaire were measured with a Likert-five-point scale ranging from "totally disagree" (1) to "totally agree" (5).

3.3.2. Attitude and Behaviour Intention

The construct of consumers' attitude consists of four items which were adapted from [34,38]. The behaviour intention measurement is developed from the studies of [37]. In this study, the consumers' behaviour intentions were classified into the two kinds of intentions: purchase intention towards companies with good CSR image and boycott intention towards those with bad CSR reputation. This way of classification helped to avoid the potential biased respondent issue. Table 1 lists the descriptions of the variables with the number of corresponding items.

Table 1. Measurement scale.

Code	Description of Variable	Number of Items
CSR1	Perception of the company's responsibility to employees	8
CSR2	Perception of the company's responsibility to the environment	5
CSR3	Perception of the company's product responsibility	4
CSR4	Perception of the company's responsibility to the community	4
CSR5	Perception of the company's responsibility to do fair operating practices	4
Att	Consumer's attitude	4
P-Int	Purchase Intention	2
B-Int	Boycott intention	2

3.3.3. Sample and Data Collection

A self-administered structured questionnaire survey was conducted delivering 2000 questionnaires to food consumers through both online and offline channels in 10 Northern provinces of Vietnam using snowball and convenience-sampling method. Initially, the survey team approached consumers at places where they often buy food such as supermarkets and traditional markets. After that, an online Google Form format of the questionnaire was sent through email. In parallel, it was posted on the Facebook account of research team members and sent through Viber and Zalo applications to people on the list. The initial potential respondents were motivated to introduce the survey to others in their networks by spreading out the survey link. This way, the survey got to be recognised by more and more people. Finally, 622 responses were collected, reaching the response rate of 31.1%.

The age of potential respondents was over 18 years. As shown in Table 2, the majority of respondents were female (61.9%), and nearly 80% of them were from 18 to 35 years old. In terms of educational level, most of the respondents had a university degree or higher. Besides, 72.4% of respondents reported that they bought and used processed food at least once a month.

Table 2. The demographic profile of the respondents (*n* = 622).

No.	Demographicvariable	Frequency	Percent (%)
1	**Gender**		
	Male	237	38.1
	Female	385	61.9
2	**Age**		
	From 18 to 25	305	49.0
	From 26 to 35	171	27.7
	From 36 to 45	67	10.8
	From 46 to 55	31	5.0
	From 56 to 65	35	5.6
	Over 65	12	1.9
3	**Educational level**		
	Primary school	1	0.2
	Secondary school	10	1.6
	High school	94	15.1
	University	473	76.0
	Graduate school	44	7.1
4	**Monthly income**		
	Below 130 USD	299	48.1
	From 130 to 260 USD	177	18.8
	From 260 to 390 USD	87	14.0
	From 390 to 520 USD	79	12.7
	Over 520 USD	40	6.4
5	**The frequency of buying or using processed food**		
	Never	88	14.1
	Less than one time per month	84	13.5
	Once per month	73	11.7
	Once per 2 weeks	53	8.5
	Once per week	131	21.1
	Several times per week	193	31.0
6	**Sources of CSR information**		
	Television	375	60.3
	Radio	196	31.5
	Magazine or newspaper	129	20.7
	Relatives and friends	151	24.3
	Specialized topic workshop	68	10.9
	Other (the Internet)	77	12.4

4. Findings and Discussion

4.1. The Relationship between Consumers' Perception, Attitude and Intention

The collected data were processed in SPSS version 20.0 to test the validity and reliability scales using Cronbach Alpha and EFA analysis. SEM analysis was run to test the hypotheses. All scales were subject to validity and reliability tests in SPSS. Moreover, to test the validity of the scales, EFA analysis was run for CSR items of perception, consumer's attitude and behaviour intention. For the CSR scales, four items of CSR1 were removed from the scale because the loading factors failed to meet the requirement. Other scales remained unchanged as all items had loading factors higher than 0.5 and they were loaded correctly to their initial scales. As shown in Table 3, all scales were valid for further analysis.

Table 3. Reliability of scales.

Code	Description of Variable	Crobach Alpha	Number of Item before the EFA Test	Number of Item after the EFA Test
CSR1	Perception of the company's responsibility to employees	0.94	8	4
CSR1	Perception of the company's responsibility to employees	0.94	8	4
CSR2	Perception of the company's environmental responsibility	0.90	5	5
CSR3	Perception of the company's product responsibility	0.92	4	4
CSR4	Perception of the company's responsibility to the community	0.90	4	4
CSR5	Perception of the company's responsibility to do fair operating practices	0.91	4	4
Att	Consumer's attitude	0.85	4	4
P-Int	Purchase intention	0.85	2	2
B-Int	Boycott intention	0.89	2	2

A SEM analysis was run in AMOS 20.0 to test the relationship among variables in the research model. When running the SEM analysis for the first time, CSR3 variable did not show any relationship with consumers' attitude and intention. The model indexes were not good at all. Thus, with CSR3 removed, a SEM analysis was run, once again. This time the model indexes were better. The result of SEM analysis is presented in Table 4 below.

Table 4. The SEM analysis results.

Relationship	Unstandardized Coefficients	Standardized Coefficients	S.E.	C.R.	p	R Square
Att ← CSR1	0.114	0.170	0.061	1.869	0.062	
Att ← CSR2	−0.177	−0.253	0.074	−2.409	0.016	
Att ← CSR4	0.545	0.730	0.062	8.865	0.000	
Att ← CSR5	0.104	0.135	0.046	2.244	0.025	0.570
P-Int ← Att	1.291	0.811	0.091	14.242	0.000	0.657
B-Int ← Att	1.278	0.880	0.094	13.598	0.000	0.775

As shown in Table 4, the relationship among CSR perception, attitude and behaviour intention of consumers can be summed up as follows. Firstly, regarding the relationship between perception of CSR and consumer attitude, 3 out of 5 hypotheses including H1, H4 and H5 are accepted as $p < 0.1$. Thus, it stands to reason that consumer perception about the company's responsibility to employees

and the community and fair operating practices has a positive impact on consumer attitude at a significance level of 10%. Consumer perception of company's responsibility to the community has the strongest impact on their attitude (0.730), followed by perception of company's responsibility to employees (0.170) and fair operating practices (0.135). This result can be explained by the fact that CSR to the community is more visible to consumers than the other two types of CSR. In general, good deeds of a company to the community will immediately be heard by the consumers and eventually affect how they think about the company's brand image and products. It is also undeniable that responsibility to employees, a primary stakeholder, is the fundamental thing that any company should fulfil. This type of responsibility is regarded as an internal CSR. However, it draws the attention of consumers and affects their behaviours. In Vietnam, it is not compulsory for companies to report their CSR activities to any local authority. Only a few companies announce publicly about their CSR programs [47]. Consequently, consumers often have very little information on the company's internal CSR activities. Moreover, they are not direct beneficiaries of these internal CSR activities so that the perception of these CSR activities does not have a significant impact on consumers' attitude. This result is consistent with the study of Bui (2010) [17] on the Vietnamese consumer perception of CSR.

Second, it is interesting that there is not enough statistical evidence to show the impact of consumers' perception of product responsibility on their attitude (at the significance level of 10%) as the *p*-value in the SEM analysis is greater than 0.1. The result was verified through direct interviews with five groups of consumers to identify the reasons. The interviewed consumers reported that the items of the company's product responsibility are considered basic or "must-have" features of the product. As Kano (1984) [48] stated, product attributes are grouped into three categories with different impacts on customer satisfaction, such as primary factors, excitement factors and performance factors. "Must-have" features are the actual basic requirements of a product. When the company completely supplies "must-have" features of a product, the satisfaction level of consumers will not necessarily increase. They may not buy more products or be more loyal to the brand. Based on the Kano model, it is implied that Vietnamese consumers think food processing companies have to fulfil product responsibility as a prerequisite for any business basically. Therefore, the consumers' attitude will be either positive or negative regardless of their perception of product responsibility.

Third, the results of SEM analysis reveal that consumer perception of the company's environmental responsibility has a negative impact on consumers (-0.253). This means the higher consumers' perception of environmental responsibility, the less favourable attitude they give to the company. This finding is contrary to previous studies done by [49] with Vietnamese consumers, [50] with Swedish consumers, [51] with American consumers buying organic personal care products and [37] in the Indonesian market. However, this result is supported by some other studies suggesting that consumers will punish companies that are perceived as insincere in their social involvement [33] rather than blindly and positively reacting to CSR information that companies announce. In other words, potential positive associations stemming from a social initiative depend on the consumer's evaluation of that initiative in relation to the firm, rather than simply the act itself [52]. The reverse impact can also be explained as the "backfire effect," a kind of cognitive bias that causes people who encounter evidence that challenges their beliefs to reject that evidence and to strengthen their support of their original stance. As this effect happens to consumers when consumers have higher perception of environmental responsibility that companies should show, they may doubt the information about CSR practices that companies claim. Consequently, instead of a good attitude towards company products, consumers may have negative ones. Another interpretation could be that the reverse impact might be due to the consumers' limitation of access to CSR information, their insufficient understanding of companies' CSR practices and their low income in a developing country like Vietnam, thus downgrading the importance of environmental protection.

Fourth, the SEM analysis shows that consumer attitude explains 65.7% of purchase intention and 77.5% of boycott intention with the regression coefficients of 0.811 and 0.880, respectively. These results prove that Vietnamese consumers are susceptible to negative information on CSR violation

cases and then immediately turn to boycott intention. These results are similar to findings of [53] that consumers can express their concerns by buying products for their positive ethical qualities (e.g., fair trade, organic or environmental) or by boycotting products for their perceived unethical characteristics. Although not many Vietnamese consumers have high CSR perception, they are changing their attitude towards CSR along with the economic development of the country. Eventually, Vietnamese consumers will be more proactive in protecting themselves from harmful processed foods.

4.2. The Demographic Factors and Consumers' Intention

One-way ANOVA was applied to test the influence of demographic factors such as age, educational level and monthly income on consumers' intention to buy and intention to boycott products of food processing companies. The ANOVA test was conducted to verify the effect of demographic variables.

As shown in Tables 5 and 6, all the p-values in the ANOVA test for three demographic factors are higher than 0.05. Consequently, it is inferred that there is no significant difference between intention to buy or intention to boycott across the groups of consumers classified by age, educational level or monthly income. This result sounds reasonable in a developing country like Vietnam where the living standard and GDP per capita are still low and the society is not yet diversified. Moreover, this result is also consistent with the findings by [54] that demographic factors are not good predictors of socially responsible behaviour of consumers.

Table 5. One-way ANOVA analysis of consumers' intention to buy processed food.

Variable	F Value	*p*-Value	Conclusion
Age	0.781	0.564	Not statistically significant
Educational level	0.252	0.909	Not statistically significant
Monthly income	2.057	0.085	Not statistically significant

Table 6. One-way ANOVA analysis of consumers' intention to boycott processed food.

Variable	F Value	*p*-Value	Conclusion
Age	0.511	0.727	Not statistically significant
Educational level	0.406	0.844	Not statistically significant
Monthly income	1.630	0.165	Not statistically significant

4.3. Practical Implications

This study's findings suggest that the respondents reported increased CSR awareness of food processing companies with more than 90% of them exposed to CSR concept from television or radio. This is a positive sign compared to only 63% in the study by [17]. However, they still respond very weakly to CSR violation in the food processing industry. They do not play the role of activists to put high pressure on companies to comply with CSR regulations. In such a context, in order to push companies to implement good CSR practices, it is necessary to have strong pressure or enforcement from the government or other civil society organizations (CSO), such as Vietnam Standard and Consumers Association (VINASTAS), Vietnam Chamber of Commerce and Industry (VCCI), and so on, as suggested below.

First, the government should improve on the current legal system with clearer, systematic and complete regulations of CSR standards. Furthermore, it should make frequent investigations into how companies are implementing their mandatory CSR activities so that any CSR violation can be found and punished. Moreover, the government and VCCI must effectively communicate with enterprises about CSR awards and other incentives for good CSR practices. With those measures, enterprises in the food processing industry would be more motivated to implement CSR practices.

Second, the government should create mechanisms to promote programs or activities to enhance consumer understanding of CSR and raise public awareness about protecting their interests. To increase consumer awareness of CSR, public authorities should regularly provide knowledge and information about CSR-related laws and standards in a specific business. Simultaneously, state authorities must make public access to related legal documents easier. Legal documents should be updated regularly in order to enable the public to understand whether there are conflicts between the rules and codes of conduct and how to settle them. State authorities can also make use of mass media to heighten and enrich people's understanding of CSR-related concepts and activities in order to improve their awareness and attitudes. For example, the government may request national and local TV stations to broadcast short documentaries on various aspects of CSR.

Third, the governments and the CSOs should make the best efforts to foster and nourish CSR concepts and philosophies into the linkage between companies on the supply or value chain of food processing. The analysis above shows that the CSR3 variable shows no relationship with consumers' attitude and intention. Such a low awareness of product responsibility means that most Vietnamese people are still preoccupied with meeting their basic needs. Under the situation, only when food processing companies have clean materials can product responsibility be ensured.

5. Conclusions

Recently, Vietnamese enterprises have been eager to join global economic integration and value chain. However, to get effectively engaged in global value chain requires CSR observance by Vietnamese firms. The requirement is more likely to become compelling and strict with the emergence of the SDGs regime. Under the SDGs framework, CSR has been forming an international norm and code of conduct for business activities all over the world. On the other hand, it has been emerging as one major instrument for enterprises to contribute to the SDGs and cultivate new business opportunities. Therefore, implementing good CSR practices is crucial to the management and operation of businesses. CSR also provides a strategic tool for enterprises to build brand reputation and customer loyalty and to effectively deal with risks and crisis. A bad reputation may hamper and even put a company into jeopardy. Good CSR practice can help a company with its social legitimacy and avoid or preclude a potential crisis. In that context, this paper dealt with the relationship between consumers' CSR perception, attitude and behaviour intention. Based on research findings, Vietnamese consumers seem to have a good perception of CSR issues. However, their response to either good or bad CSR practices remains weak.

This research has some limitations. The sample is relatively small and not diverse in terms of locations and other backgrounds, concentrating mostly on the northern provinces of Vietnam and the student groups. Therefore, the snowball and convenient sampling method might lead to a relatively biased distribution of respondents. In addition, this research addresses only consumers as a unit of analysis to the exclusion of other stakeholders. Thus, it cannot provide a holistic view of the utility of the strategic CSR-based analytical approach. In terms of the research model, this study has partially adopted the RAA, not including the impacts of other factors than consumer attitudes on actual purchase and boycott decision. As a result, it cannot fully demonstrate the usefulness of the RAA in this research area. Finally, this study has a practical limitation. It deals with the CSR issue only in the manufacturing sector in Vietnam, where service sectors are expanding. For the above-mentioned incompleteness of this research, further studies need to be methodologically more inclusive and diverse and analytically more comprehensive.

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