

# Corporate Social Responsibility of a Fair Trade Company: A Cross-Country Study of Taiwanese and American Business Students' Perceptions

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## Abstract

This study investigated and compared Taiwanese and American business students' perceptions of the corporate social responsibility (CSR) of a fair trade (FT) company. A total of 402 and 470 questionnaires were collected in United States and Taiwan, respectively, of which 384 and 432 were usable, respectively. Nationality, gender, work experience, and religion were the four variables that affected the participants' understanding of an FT company's CSR in this study. The findings of this study have implications for business school curricula in Taiwan and the United States and provide useful ideas for enhancing social responsibility in business schools.

**Keywords:** corporate social responsibility, fair trade, corporate social responsibility education, business student

## 1. Introduction

### *1.1 Corporate Social Responsibility in Business Education*

Although corporate social responsibility (CSR) has been studied extensively (Cacioppe, Forster, & Fox, 2008), business education remains overly focused on financial concerns (Giacalone & Thompson, 2006). Elias (2004) highlighted that the increasing attention given to CSR has led to more studies recruiting business students as participants. Many researchers believe that providing CSR education in universities is crucial because business education is essential for students' moral and ethical development (Gaa & Thorne, 2004; Bampton & Maclagan, 2005; Block & Cwik, 2007). Wood (2007) discovered that few studies have discussed an individual-level perspective regarding CSR. If business schools can invest in developing faculty research and proactive CSR education, they can also promote CSR awareness among stakeholders (Cornelius, Wallace, & Tassabehji, 2007).

Paul and Hall (1995) analyzed the influence of integrating CSR in the business curriculum. Gordon (1998) indicated that students can become aware of a corporation's social responsibility through extensive class discussion. Brown (1994) suggested that students can be cast in various stakeholder roles. Muijen (2004) believed that CSR as value education should be part of higher education. Gardiner and Lacy (2005, p. 174) mentioned that business strategist Michael Porter urges the need for the "right types and quality of education of future employees" as requirement for a business to invest successfully in CSR. Su (2006) indicated that the ethics of decision-making processes are expected to have considerable personal influence. CSR orientation is of particular interest to CSR researchers (Ibrahim, Angelidis, & Howard, 2006). Hamann, van Duin, Appels, Taylor, and Akor (2006) investigated the extent to and manner in which CSR-related topics are taught to business students. The top business schools accredited by the Association to Advance Collegiate Schools of Business often offer proactive CSR education, with the lower tier usually offering a more reactive CSR education (Cornelius et al., 2007). Co'rdoba and Campbell (2008) utilized systems thinking to develop business students' awareness of CSR and related intervention skills and to enhance their future engagement with CSR.

Nicholson and DeMoss (2009) revealed that all department coordinators in a sample expressed that coverage of social responsibility in their curricula was inadequate. Gray (2010) argued that university education should not only develop students' academic and social skills but also cultivate their moral, spiritual, and religious life dimensions. Maclagan and Campbell (2011) argued that faculties must retain focus on students' individual actions and moral judgments when teaching CSR-related topics. Jorge and Peña (2014) discussed studies related to CSR education in business school (MacFarlane & Ottewill, 2004; Özdemir & Sarikaya, 2009; Fernández &

Bajo, 2010; Rundle-Thiele & Wymer, 2010; Ceulemans, De Prins, Cappuyns, & Coninck, 2011; Setó-Pamies, Domingo-Vernis, & Rabassa-Figueras, 2011). CSR education related to ethics knowledge and societal values (Memon, Bhutto, Chanar, & Robson, 2015).

### *1.2 CSR Strategies*

Most businesses today embrace CSR because people strongly support and require CSR campaigns (Carroll & Shabana, 2010). The role of a corporation is to serve the public's best interests, including non-investing stakeholders and investing shareholders (Jensen, 2002; Calton & Payne, 2003; Jo & Harjoto, 2011; Sul, Choi, & Quan, 2014). Corporations embrace CSR to relieve social, environmental, and economic problems with a view to increasing public and stakeholder benefits (González-Rodríguez, Díaz-Fernández, Pawlak, & Simonetti, 2012), as well as achieving sustainable development (Coppa & Sriramesh, 2013). A CSR campaign should constitute an interrelationship to reflect social imperatives and business success as opposed to a zero-sum game (Murphy & Schlegelmilch, 2013). Hilson (2012) mentioned that consumers increasingly prefer products and services offered by socially responsible companies. Yu and Choi (2014) revealed that stakeholders may push companies to form a well-established CSR-oriented culture. Better CSR practices can improve society (Lam, 2014). Palihawadana, Oghazi, and Liu (2016) indicated that CSR is increasingly vital in business and academia.

When corporations face competition in the real world, they must develop CSR within the limits of economic reality and commercial feasibility. Although translating CSR policies into concrete activities requires new frameworks and enforcement of new solutions, FT may offset the conflict between profit and CSR.

### *1.3 CSR and FT*

FT and CSR are prime examples of social responsibility in consumer society (Castaldo, Perrini, Misani, & Tencati, 2009). Moore, Slack, and Gibbon (2009) agreed that FT is a great example of responsible business practice. FT promotes an ethical vision that enables businesses to profit by operating in developing countries and can help to combat poverty (Blowfield & Dolan, 2010).

Friedman (1962) noted that businesses must focus on maximizing profits for shareholders; however, this view has shifted because businesses are part of society and have a responsibility toward the greater good (Donaldson & Werhane, 1996; Joyner & Payne, 2002). Elkington (2002) emphasized that the concept of CSR is similar to the Triple P (people, planet, and profit) concept. The European Free Trade Association (2002, p. 24) described FT as "trading partnership based on dialogue, transparency, and respect that seeks greater equity in international trade. It contributes to sustainable development by offering better trading conditions to, and securing the rights of, marginalized producers and workers—especially in the South."

Through dialogue, companies can know where the products they purchase originate from and how they are produced. Therefore, companies take responsibility for sourcing and produce products to be transparent and accountable; this can enhance customers' purchase intentions and can meet sustainability goals and profit needs. Conscious consumers are usually attracted by FT products (Taylor, 2005). FT has three functions: to terminate poverty, empower producers and workers to enhance their social capital, and assist global trade reform (Nicholls & Opal, 2005). Randall (2005) revealed that if businesses maintain ethical standards, they acquire advantages from consumers' increasing social and ethical interests.

Low and Davenport (2006) mentioned that FT is becoming a complex ethical consumer movement demanding socially and environmentally sustainable production processes. Barnett (2007) urged that responsible consumption can be a useful tool to compel producers to incorporate social responsibility strategies. Mann (2008) called these FT goods "moral goods." Mohan (2009) noted that FT reminds consumers to make economic decisions to alter the social and ethical effects of other stakeholders on producers and workers. Small and medium-sized enterprises' FT engagement in CSR differs from that of larger companies (Davies & Crane, 2010). Witkowski and Reddy (2010) indicated that few studies on FT have been conducted in the United States. Consequently, Boluk (2013) suggested that exploration to gain understanding of FT and CSR practices is necessary in future studies.

### *1.4 The Purposes of Study*

Despite growing interest in CSR education, CSR has been investigated only studies in Western countries (Ng & Burke, 2010; Kolodinsky, Madden, Zisk, & Henkel, 2010). Meanwhile, FT has received increasing academic interest (Davies & Ryals, 2010). Memon, Wei, Robson, and Khattak (2014) revealed that in developing countries, CSR is incorporated into business curricula to a limited extent. CSR should consider the interests of stakeholders, and business schools are an example of this. Therefore, the relationship between business schools and firms is crucial (Tari, 2011; Gawel, 2014).

To create a suitable CSR education program, students' backgrounds and prior knowledge must be revealed to help educators target the specific weaknesses of CSR and ascertain whether misconceptions exist. Educators would then know how to bridge the gap between prior knowledge and new learning materials (Cook, 2014).

Currently, no model for CSR education is available in Taiwan for business schools to follow. With its advanced development of CSR and FT, the Western world may provide a suitable example for higher education in Taiwan. Cultures with different ethical values may generate different perceptions of CSR practice and FT. Even when studying CSR education experiences in the United States, we must pay attention to cultural differences. Tsakumis (2007) indicated that national cultural dimensions explain general similarities and differences among societies worldwide. CSR is evidently culture bound (Jamali & Mirshak, 2007; Ringov & Zollo, 2007). Azmat (2010) noted that cultural effects on individuals' ethical and moral perspectives lead to contrasting corporate practices.

Sohn, Han, and Lee (2012) suggested that CSR practices are increasingly common worldwide. Most studies on CSR have focused on the context of developed countries as opposed to that of developing countries (Denni & Lasmono, 2010; Pham, 2011); however, CSR seems more critical for developing countries (Khan, Lew, & Park, 2015). Lund-Thomsen, Lindgreen, and Vanhamme (2016) illustrated that this research gap was due to companies in developing countries more readily engaging in socially irresponsible behavior. The present study aimed to fill this research gap by examining how business students perceive CSR in FT companies in a developing and developed countries.

Shaw and Clarke (1999) illustrated that religion has a positive normative influence on FT. Witkowski (2005) indicated that patronage of an FT company may be positively associated with religiosity. Religious respondents may report more ethical consumption activities than their nonreligious counterparts.

This study investigated and compared Taiwanese and American business students' perceptions of the CSR of an FT company. The following research questions were formulated to guide this study. (1) To what extent do business students understand the CSR perceptions of an FT company? (2) What are the differences in business students' understanding of the CSR perceptions of an FT company based on the demographic factors of nationality, full-time work experience, gender, and religion?

## **2. Methodology**

A questionnaire was designed as a research instrument to investigate and compare Taiwanese and American business students' perceptions of the CSR of an FT company. The survey questionnaire was created based on research on the CSR perceptions of an FT company. The CSR questionnaire was based on the well-known Carroll's framework, which has philanthropic, economic, legal, and ethical components. The questionnaire draft was translated into Chinese and modified to fit the present study. Subsequently, three experienced scholars from the academic CSR field were invited to examine the questionnaire. The scholars were requested to evaluate the clarity of wording, rhetoric, and alteration of items. The expert panel assessed the questionnaire and offered detailed feedback as well as modifications of items for the study to achieve content validity. Subsequently, a pretest was conducted. Perneger, Courvoisier, Hudelson, and Gayet-Ageron (2015) recommended 30 participants as a pretest sample size in a psychometric questionnaire. Pretest data was collected from 30 business students to examine the reliability of the questionnaire. The final formal survey questionnaire was adjusted based on the pretest results.

Because of the difficulty of collecting responses, purposive sampling was implemented in this study. Briggs and Coleman (2007) defined purposive or judgmental sampling as an improvement approach where researchers apply their experience to select what is most representative or typical of the population. Data was collected by conducting a survey of 500 business students in Taiwan and the United States. Selected students were issued the survey with a cover letter requesting participation in this research attached as the front page. The survey was completed anonymously in class.

A 5-point Likert scale was used to identify participants' attitudes toward the CSR perceptions of an FT company. This study also examined differences in perceptions based on students' personal characteristics such as nationality, full-time work experience, gender, and religion. Descriptive statistics, t tests, and a one-way analysis of variance with a 0.05 level of significance were utilized for data analyses. Statistical analysis was conducted using SPSS version 21.0.

## **3. Results**

### *3.1 Descriptive Statistics*

A total of 402 questionnaires were collected in the United States, of which 384 were usable; the effective rate

was 96%. A total of 470 questionnaires were collected in Taiwan, of which 432 were usable; the effective rate was 92%. These questionnaires were used in the data analyses. The sample is characterized in Table 1.

Table 1. Participant demographics data descriptive statistics

	US (n=384, 47.1%)	Taiwan (n=432, 52.9%)	Total (n=816, 100%)
Work experience (%)			
Yes	85.7	78.5	81.9
No	14.3	21.5	18.1
Gender (%)			
Female	44.8	61.1	53.4
Male	54.4	37.0	45.2
Others	0.8	1.9	1.4
Religion (%)			
Yes	53.6	24.3	38.1
No	46.4	75.7	61.9

Most of the participants (more than 3/4) had work experience in Taiwan and the United States. More than half of the participants in Taiwan (61.1%) were female, whereas less than half were female in the United States (44.8%). Regarding religion, more than half of the participants in the United States (53.6%) were religious, whereas approximately one quarter of the participants in Taiwan (24.3 %) were religious.

### 3.2 Reliability of Measures

The questionnaire was developed to understand the CSR perceptions of an FT company. To perform a cross-national comparison, the same items needed to be used for the United States and Taiwan. For factor analysis, ten items were divided into two factor types, namely philanthropic and ethical (PE) factors and economic and legal (EL) factors, and were measured based on five items. The reliability value (Cronbach's alpha) for each sub-factor was calculated for the whole sample and demonstrated acceptable results (PE: 0.700, EL: 0.773). For the US sample, the reliability values were 0.672 for PE and 0.756 for EL. For the Taiwanese sample, the corresponding values were 0.739 for PE and 0.790 for EL. The results of the reliability test and factor analysis are shown in Table 2.

Table 2. The results of factor analysis

Items	US	TW	WHOLE
Philanthropic & Ethics (PE) Cronbach's alpha US=.672, TW=.739, Whole=.700			
1. Allow your employees to volunteer to help in the shelter	.742	.731	.724
2. Financial contribute annually	.779	.795	.784
3. Solve social problems in the community.	.780	.720	.750
8. Voluntarily & immediately recall (costly) and fix the products for potential safety issue.	.330	.446	.383
10. Primary goal of a fair trade company should be providing cultural, social, and economic benefits.	.574	.777	.680
Economic & Legal (EL) Cronbach's alpha US=.756, TW=.790, Whole=.773			
4. Move manufacturing plants overseas to maintain competitiveness and profitability.	.691	.678	.679
5. The only social responsibility of a fair trade company is economic concern.	.635	.677	.654
6. Terminate legal obligation for helping business associate.	.750	.653	.709
7. Lower the standard of air pollution level for gaining competitiveness.	.765	.847	.812
9. Allow bribe for specific purpose.	.712	.794	.749

Factor Analysis: US: Kaiser-Meyer-Olkin value=.753, Bartlett's test Sig=.000, Cumulative %: 47.935%

TW: Kaiser-Meyer-Olkin value=.787, Bartlett's test Sig=.000, Cumulative %: 53.337%

Whole sample: Kaiser-Meyer-Olkin value=.782, Bartlett's test Sig=.000, Cumulative %: 49.950%

The mean values for the CSR perceptions of an FT company were 3.47 (standard deviation [SD] = .52) in the United States and 3.43 (SD = .47) in Taiwan. The mean values for PE factors were 3.91 (SD = .67) in the United States and 3.96 (SD = .59) in Taiwan. The mean values for EL factors were 3.04 (SD = .85) in the United States

and 2.90 (SD = .83) in Taiwan. The Taiwanese participants had a higher mean score for PE factors than did the US participants; however, the US participants had a higher mean score for EL factors than did the Taiwanese participants. Overall, the US participants had a higher mean score for “the CSR perceptions of an FT company” than did the Taiwanese participants. These statistics are characterized in Table 3.

Table 3. CSR of a Fair trade company between US and Taiwan differences analyses

Item	US (n=384)		TW(n=432)		t-value (P)
	Mean	SD	Mean	SD	
Philanthropic & Ethics (PE)	3.905	0.667	3.959	0.587	-1.222(.222)
1. Allow your employees to volunteer to help in the shelter	4.016	1.050	3.900	0.865	1.689(.090)*
2. Financial contribute annually	3.820	1.104	3.942	0.814	-1.776(.076)*
3. Solve social problems in the community.	3.724	1.048	4.019	0.812	-4.448(.000)***
8. Voluntarily & immediately recall (costly) and fix the products for potential safety issue.	3.964	0.950	3.852	0.912	1.712(.087)*
10. Primary goal of a fair trade company should be providing cultural, social, and economic benefits.	4.003	0.901	4.083	0.709	-1.353(.176)
Economic & Legal (EL)	3.040	0.846	2.901	0.829	2.375(.018)**
4. Move manufacturing plants overseas to maintain competitiveness and profitability.	3.018	1.191	2.625	0.962	5.148(.000)***
5. The only social responsibility of a fair trade company is economic concern.	2.802	1.135	2.600	1.037	2.664(.008)***
6. Terminate legal obligation for helping business associate.	3.251	1.187	3.137	1.112	1.413(.158)
7. Lower the standard of air pollution level for gaining competitiveness.	3.219	1.169	3.097	1.220	1.448(.148)
9. Allow bribe for specific purpose.	2.912	1.257	3.046	1.263	-1.526(.127)
Total Average	3.473	0.523	3.430	0.467	1.230(.219)

### 3.3 Inferential Statistics

Significant differences existed regarding American business students' understanding of the CSR perceptions of an FT company based on work experience. The participants with work experience had a more positive attitude at a 1% significance level than did those without work experience in the United States. In addition, significant differences existed regarding Taiwanese participants' understanding of the CSR perceptions of an FT company based on work experience. The participants with work experience had a more positive attitude at a 10% significance level than did those without work experience in Taiwan. Overall, significant differences existed regarding all business students' understanding of the CSR perceptions of an FT company based on work experience. The participants with work experience had a more positive attitude at a 1% significance level than did those without work experience. These statistics are characterized in Table 4.

Table 4. CSR perception differences analysis based on Participants' Work Experience

Factor	Work Experience	US			TW			Whole Sample		
		M	SD	t-value	M	SD	t-value	M	SD	t-value
PE	yes	3.888	0.670	-1.228	3.982	0.593	1.560	3.936	0.633	0.204
	no	4.007	0.644	(.220)	3.875	0.561	(.120)	3.924	0.595	(.838)
EL	yes	3.119	0.810	4.599***	2.919	0.829	0.874	3.018	0.825	3.737***
	no	2.567	0.905	(.000)	2.834	0.829	(.383)	2.735	0.865	(.000)
Total	yes	3.504	0.530	2.865***	3.451	0.458	1.760*	3.477	0.495	3.295***
	no	3.287	0.443	(.004)	3.355	0.494	(.079)	3.330	0.475	(.001)

US: N for participants with work experience = 329, without work experience=55,

TW: N for participants with work experience = 339, without work experience=93,

Whole Sample: N for participants with work experience = 668, without work experience=148,

Significant differences existed regarding American and Taiwanese business students' understanding of the CSR perceptions of an FT company based on gender. The female participants had a more positive attitude at a 1% significance level than did the male participants in the United States and Taiwan. Overall, significant differences existed regarding all business students' understanding of the CSR perceptions of an FT company based on gender. Furthermore, the female participants had a more positive attitude at a 1% significance level than did the male participants. These statistics are characterized in Table 5.

Table 5. CSR perceptions differences analyses based on participants gender

Factor	Gender	US			TW			Whole Sample		
		M	SD	t-value	M	SD	t-value	M	SD	t-value
PE	Female	4.053	0.616	3.909***	3.996	0.516	1.433	4.015	0.558	4.023***
	Male	3.782	0.685	(.000)	3.905	0.690	(.153)	3.835	0.689	(.000)
EL	Female	3.259	0.842	4.772***	3.000	0.805	2.890***	3.103	0.829	4.917***
	Male	2.855	0.807	(.000)	2.763	0.852	(.004)	2.815	0.827	(.000)
Total	Female	3.652	0.500	6.526***	3.498	0.460	3.549***	3.559	0.482	6.866***
	Male	3.318	0.495	(.000)	3.334	0.465	(.000)	3.325	0.482	(.000)

US: N for Female=172, Male=209, TW: N for Female=264, Male=160, Whole sample: N for Female=436, Male=369.

No significant differences regarding American business students' understanding of the CSR perceptions of an FT company based on religion were observed. However, significant differences existed regarding Taiwanese participants' understanding of the CSR perceptions of an FT company based on religion. Religious participants had a more positive attitude at a 10% significance level than did nonreligious participants in Taiwan. Overall, significant differences existed regarding all business students' understanding of the CSR perceptions of an FT company based on religion. Religious participants had a more positive attitude at a 10% significance level than did nonreligious participants. These statistics are characterized in Table 6.

Table 6. CSR perceptions differences analyses based on participants' religion

Factor	Religion	US			TW			Whole Sample		
		M	SD	t-value	M	SD	t-value	M	SD	t-value
PE	yes	3.911	0.620	0.173	4.034	0.504	1.507	3.952	0.585	0.665
	no	3.899	0.719	(.863)	3.935	0.610	(.133)	3.922	0.650	(.506)
EL	yes	3.053	0.798	0.308	2.971	0.870	1.002	3.025	0.823	1.572
	no	3.026	0.899	(.759)	2.878	0.815	(.317)	2.930	0.848	(.116)
Total	yes	3.481	0.488	0.357	3.501	0.481	1.841*	3.489	0.485	1.756*
	no	3.462	0.523	(.721)	3.407	0.461	(.066)	3.426	0.499	(.079)

US: N for participant with religion=206, without religion=178, TW: N for participant with religion=105, without religion=327, Whole sample: N for participant with religion=311, without religion=505.

## 4. Discussion

### 4.1 Major Findings and Implications

This study investigated and compared Taiwanese and American business students' perceptions of the CSR of an FT company. Most business students had taken the business ethics course and understood the issue of ethical judgment. They have knowledge to identify unethical behavior. Bregman, Peng, & Chin (2015) indicated a strong relationship between consumers' ethical judgment and their purchasing intention of firm's products. Liu, Yang, Zeng, & Waller (2015) did the unethical consumer behavior research in China, and found out that unethical consumer behavior for consumers deeply combined with quanxi-oriented social culture, which is different from Western consumers. CSR gains increasing attention and interest worldwide. Although CSR is developing, translating CSR policies into concrete activities requires new frameworks and enforcement of new solutions. FT may offset the conflict between profit and CSR. Dialogue between faculties and students is a fundamental means of shifting businesses toward more socially responsible practices. CSR education refers to teaching and researching CSR. Faculty attitudes regarding the CSR perceptions of an FT company may influence students' awareness and enhance their understanding of the CSR of an FT company. In conclusion, the four

variables of nationality, gender, work experience, and religion affected the participants' understanding of the CSR perceptions of an FT company in this study.

#### 4.2 Limitations and Suggestions for Future Studies

Although this study provided answers to questions regarding the CSR perceptions of an FT company, it had a limitation in that it used a purposive sample of Taiwanese and American business students. Because FT is one of the most noteworthy sectors of ethical consumerism worldwide, it should serve as a suitable topic for investigating FT attitudes and FT behaviors among Taiwanese and American business students. Many conscientious consumers insist on making their economic decisions based on ethical values. When consumers are aware that business contributed to the society, consumers' purchase attitudes and behaviors were increased.

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