



Attitudes of the General Public towards Corporate Social Responsibility in Nepal: The Influence of Gender and Generation

Bal Ram Chapagain^{1*}  and Amulya Acharya¹

¹ Central Department of Management, Tribhuvan University, Kathmandu, Nepal

*Corresponding Email: balram.chapagain@cdm.tu.edu.np

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Abstract

Background: Despite the increasing concerns about corporate social responsibility (CSR) among academicians and corporate managers, there is a lack of studies regarding the general public's attitudes towards CSR in Nepal. No previous studies in the Nepalese context have examined the influence of demographic factors, including gender and generation, on attitudes toward CSR.

Objectives: The paper aims to identify the general public's attitudes towards CSR in Nepal and examine the differences in attitudes toward CSR by gender and generation.

Methods: The study employed a questionnaire survey method by taking a sample of 212 general public, including males and females from Generation X, Generation Y, and Generation Z. Descriptive statistics, one-way-ANOVA, and t-tests were used to analyse the collected data.

Results: Although the general public of Nepal demonstrates above-average agreement on the four different business responsibilities towards society, they believe that the philanthropic responsibility of business is most important, followed by legal, economic, and ethical responsibilities. The t-tests and One-Way ANOVA tests show no statistically significant differences in attitudes toward CSR based on gender and generation, indicating that the demographic factors do not significantly influence participants' attitudes towards economic, legal, ethical, and philanthropic responsibilities of business towards society.

Conclusion: The results show that Nepal's general public perceives philanthropic responsibilities as the most important. The findings also indicate that gender and generation do not influence people's attitudes towards CSR.

Implications: The results suggest that business organisations in Nepal should consider all economic, legal, ethical, and philanthropic responsibilities while designing and implementing CSR strategies to get favourable evaluations of their CSR practices from the general public regardless of gender and generation. However, philanthropic and legal CSR can be given more priority over economic and ethical CSR.

Paper Type: Research paper

Keywords: Corporate Social Responsibility, Attitude towards CSR, Generation, Gender, Nepal

JEL Classification: M14

Introduction

The concept of corporate social responsibility (CSR) essentially revolves around the idea of what the role of business should be in society (Chapagain, 2018). Carroll (1979, 1991) describes CSR as encompassing economic, legal, ethical, and discretionary expectations society has of businesses. Scholars argue that the concept of CSR is essentially dynamic (Matten & Moon, 2020) and is co-constructed through repeated discursive interactions (Van den Broek, 2024).

Carroll (1999) notes that although CSR, initially termed social responsibility (SR), began in the 1930s, it gained prominence with Bowen's 1953 work "Social Responsibilities of the Businessman". Bowen emphasised business leaders' alignment with societal goals and values. Over the decades, CSR has shifted from focusing on social interest to becoming integral to many companies' strategic approaches (Matten & Moon, 2008; Moura-Leite & Padgett, 2011).

Different generations have distinct characteristics that may influence their perspectives on CSR. Generation X (born in the early 1960s to the early 1980s) grew up with economic uncertainty and technological transitions, valuing financial stability, pragmatism, and independence. Millennials (born in the early 1980s to mid-1990s) are tech-savvy, value education and work-life balance, and are socially aware and politically engaged. Generation Z (born mid-1990s to mid-2000s) is the most diverse, tech-friendly, entrepreneurial, and concerned about social and environmental issues (Ortega et al., 2019). Studies indicate that Millennials and Gen Z prioritise CSR and sustainability more than Generation X. Millennials support brands committed to ethical practices. At the same time, Generation X appreciates CSR efforts but prioritises practical impacts (Sudbury-Riley et al., 2015). Moreover, studies also indicate that gender matters in attitudes towards CSR (Jones et al., 2017; Rosati et al., 2018). Nevertheless, scholars have not yet reached a consensus on whether gender and generation influence the attitudes of CSR.

Although several studies have been conducted regarding the attitudes and views of employees and managers towards CSR in Nepal (Chapagain, 2013; Koirala et al., 2018), the study on the attitudes of the general public towards CSR is very scant. As far as the authors are aware, no previous studies in the Nepalese context have explored the influence of gender and generation on attitudes towards CSR.

Against this scenario, this study identifies the general public's attitudes towards CSR vis-à-vis Carroll's CSR pyramid. It investigates the influence of gender and generation on attitudes towards CSR in the Nepalese context. The findings of this study can provide much-needed insights into designing CSR policies and strategies by Nepalese businesses to obtain social legitimacy for their CSR practices. Policymakers can also use the study findings to inform regulations and incentives for CSR practices in Nepal.

The rest of this paper is structured as follows: Section 2 provides a literature review, while Section 3 details the research methods. Section 4 outlines the results and discussion, followed by the conclusion and implications in the final section.

Review of Literature and Statement of Hypotheses

Theoretical Review

There are several theoretical perspectives regarding business roles in society, also known as corporate social responsibility. The widely discussed CSR theories are the pure profit-making approach, constrained profit-making or shareholder approach, corporate philanthropy, stakeholder approach, Carroll's CSR pyramid, triple bottom line approach, creating shared value approach, and political CSR (Chapagain et al., 2024).

The shareholder approach, Carroll's CSR pyramid, and stakeholder theory are probably the most widely discussed theories. However, shareholder theory has a relatively narrow conceptualisation since it mainly focuses on short-term profit maximisation. It argues that there is only one responsibility for a business, which is to maximise profit without deception or fraud (Friedman, 1970). Stakeholder theory has a relatively broader view of CSR. It posits that it is the responsibility of businesses not only to fulfil the needs and expectations of shareholders but also other stakeholders. Fulfilling stakeholder interests is morally right and strategically appropriate (Freeman, 1984).

Carroll's CSR pyramid can be considered a reaffirmation and simplification of the stakeholder theory of CSR. It delineates four basic responsibilities of business: economic responsibility, legal responsibility, ethical responsibility, and philanthropic responsibility (Carroll, 1979; 1991). It provides a clear and accessible model for understanding CSR (Carroll, 2000). This model accommodates various stakeholder expectations, acknowledging that CSR extends beyond profit maximisation to include broader societal commitments (Matten & Crane, 2005). Its flexibility allows adaptation to different organisational contexts and societal expectations, avoiding a one-size-fits-all approach (Crane et al., 2014). Furthermore, Carroll's model integrates existing ethical theories and business practices, offering a robust framework for empirical research and evaluation of CSR performance (Carroll, 2016).

Different theories indicate that people's attitudes towards CSR, including economic, legal, ethical, and philanthropic responsibilities in business, may vary by gender and generation. For instance, social identity theory posits that a person's self-concept is significantly shaped by their belonging to various social groups, with gender playing a crucial role in influencing one's self-concept and value perceptions (Tajfel & Turner, 1985). Likewise, self-determination theory argues that the formation of individual attitudes and motivation is influenced by self-energy and external contextual interventions that largely vary across generations (Deci et al., 1994).

Empirical Review

There are several studies regarding the attitudes, views, and perceptions of employees, managers, customers, and other stakeholders regarding the expected roles of business in society. A study conducted among US executives indicated that a business's ethical responsibility is more important than philanthropic responsibilities (Holmes, 1976). However, Pedersen and Neergaard (2009) found that heterogeneity characterises the managerial perception of CSR. Managers mainly believed that businesses are responsible for enhancing the quality of living in the communities in which they operate and making environmental improvements.

Table 1 summarises some recent empirical studies regarding the attitudes and views of different stakeholder groups towards CSR, including the influence of gender and generation on their attitudes and views.

Table 1: Summary of selected empirical studies vis-à-vis attitudes and views towards CSR

Authors	Context	Method	Sample	Major Findings
Chapagain et al. (2024)	Listed companies of Nepal	Mixed	Questionnaire: 168 managers; Interview: 20 executives	Managerial understanding of CSR in Nepal is characterised by corporate philanthropy, stakeholder approach, and political CSR.
Thomas (2022)	Indian luxury hotels	Questionnaire survey	302 Generation Z customers	Female customers strongly agree with the responsibilities of business towards society more than male customers.
Titko et al. (2021)	Latvian citizens	Online Questionnaire survey	129 Latvian citizens	Gender influences CSR perception, with females being more positive about CSR. Generation also affects CSR perceptions, with older generations valuing CSR more.
Klopotan et al. (2019)	Public sector employees in Croatia	Questionnaire Survey	107 employees across four generations	Minimal generational differences regarding ethical responsibilities of business.
Jones et al. (2017)	University students in the US	Web-based survey	175 students	Gender impacts attitudes towards CSR, with females displaying more positive attitudes towards CSR.
Kahreh et al. (2014)	Iranian Companies	Questionnaire survey	100 employees	Both males and females have a similar perspective on CSR in the evaluated dimensions (economic, legal, ethical, and philanthropic responsibilities).
Chapagain (2013)	Nepalese manufacturing and banking sectors	Questionnaire survey	122 managers	Both sector managers have positive attitudes towards CSR. However, banking sector managers have a relatively high degree of positive attitudes towards CSR than manufacturing sector managers.

Table 1 indicates that despite several studies in this domain in Nepal and elsewhere, the attitudes and views towards CSR have been examined mainly from the employees' and managers' perspectives rather than from the viewpoint of the primary beneficiary groups, including the general public. Moreover, only a very few studies have considered the influence of both gender and generations on their attitudes towards CSR.

Statement of Hypotheses

The study proposes the following hypotheses based on the theoretical and empirical reviews above.

Hypothesis 1: There is a significant difference in attitudes towards CSR between males and females, with more positive attitudes of females.

Hypothesis 2: There is a significant difference in attitudes towards CSR among Generation X, Generation Y, and Generation Z, with older generations giving more value to CSR.

Methods

Study Sample

The study sample comprised 212 general public out of 250 randomly distributed questionnaires in Kathmandu Valley. Of these, 105 were male (49.53%) and 107 were female (50.47%). This near-equal distribution ensured a representative perspective from both genders, providing a comprehensive understanding of the demographic profile regarding gender.

Likewise, the study population covered three generational cohorts: Generation Z (1995-2010), Generation Y (1980-1994), and Generation X (1960-1979). The largest group of respondents belonged to Generation Z, accounting for 54.7% (116 individuals) of the sample. This is followed by Generation Y with 28.3% (60 individuals) and Generation X with 16.6% (35 individuals).

Note that the sample size confirms the requirement of generalised scientific guidelines for research activities suggested by Krejcie and Morgan (1970). In addition, it also meets the minimum sample size requirements for independent samples t-test, i.e., 140, while considering a priori (effect size $f=0.5$, $\alpha=0.05$, power = 0.9 and the number of groups=3) and for one-way ANOVA, i.e. 207, while considering a priori (effect size $f=0.25$, $\alpha=0.05$, power = 0.9 and the number of groups=3) using GPower 3.1 software as suggested by the scholars in the field (Karadag and Aktas, 2012; Sawyer, 2009).

Data Collection Instrument and Procedure

A self-administered structured questionnaire was the main tool used for gathering primary data. The questionnaire items were mainly adapted from the CSR scales Ehie (2016) developed based on Carroll's CSR pyramid. The following are the examples of some selected questionnaire items under different constructs to measure the attitudes towards CSR: The primary goal of business is to make as much profit as possible (economic responsibility); it is essential to comply with all state laws and regulations by businesses (legal responsibility); companies should avoid harming different stakeholders at all costs (ethical responsibility); and it is essential to assist those projects voluntarily by businesses which enhance a community's quality of life (philanthropic responsibility). The questionnaire items were also translated into Nepali and kept in brackets to facilitate a better understanding of the questionnaire.

The pretesting of the questionnaire was also done with experts in the field and the general public of different generational cohorts before finalising it. The final version of the questionnaire was then personally handed over to the identified respondents, along with a cover letter explaining the study's objective. Some respondents provided filled-in questionnaires during administration, while others returned after some follow-ups.

Data Analysis Tools and Techniques

This study used descriptive statistics like mean, standard deviation, and percentage to describe the data on respondent's demographics and the general public's attitudes towards various aspects of CSR vis-à-vis Carroll's CSR pyramid.

Two independent samples t-tests and one-way ANOVA techniques were used to test the stated hypotheses of the study. Two independent samples t-test was used to examine the differences in attitudes towards CSR between males and females. The study employed a one-way ANOVA to analyse the differences in attitudes towards CSR for different generational cohorts (Generation X, Generation Y, and Generation Z).

Results and Discussion

Attitudes of the General Public towards CSR

The study respondents agreed on the importance of the economic responsibilities of business, with an aggregate mean of 3.99 and a standard deviation (SD) of 0.97. This indicates there is nothing wrong with the business's profit maximisation goal. This is in line with the argument that the primary purpose of a business is to maximise profit without deception or fraud (Friedman, 1970). In a similar vein, Carroll (1991) also asserts that economic responsibility is a basic responsibility of business upon which all other responsibilities rest.

The attitudes towards business legal responsibilities were also positive, with an aggregate mean of 4.08 and a standard deviation of 0.88. Respondents also acknowledged that companies' responsibility is to run their business ethically (mean = 3.96, SD = 0.92). This implies that the general public of Nepal thinks that businesses should abide by the nation's laws and respect society's ethical norms beyond the minimum requirements of law.

Philanthropic responsibilities received the highest overall agreement, with an aggregate mean of 4.17 and a standard deviation of 0.81. Thus, it appears that contributing to social causes and helping needy people are the most critical responsibilities of businesses in the Nepalese context. This is in line with the argument that governments of developing and least-developed countries lack adequate resources and capacities to fill the developmental and governance gaps; hence, the participation of businesses in filling such gaps is highly essential (Pedersen & Jeppesen, 2015). Additionally, it may be attributed to the religious belief of "Swarga" (the heaven) and the "Narka" (the hell). Most of the Nepalese people believe in the Hindu religion. According to the Hindu religious belief, if someone makes a religious or philanthropic contribution, they will get a chance to go to heaven. Someone committing unethical practices will be sent to hell after death (Legal, 2006).

Differences in Attitudes Towards CSR by Gender

Independent samples t-tests and one-way ANOVA tests were conducted to analyse differences in attitudes towards corporate social responsibility (CSR) based on gender and generation. Table 2 shows the mean values of attitudes towards CSR for males and females and the t-test results for the difference between their means.

Table 2: Descriptive Statistics and t-tests for Attitude towards CSR by Gender

Attitudes towards CSR	Mean		Levene's Test Results		t-test Results	
	Male	Female	F	p-value	t	p-value
Economic responsibilities	3.98	4.00	3.651	0.057	-0.225	0.610
Legal responsibilities	4.06	4.10	0.895	0.345	-0.366	0.514
Ethical responsibilities	3.90	4.02	2.166	0.143	-0.239	0.611
Philanthropic responsibilities	4.12	4.22	3.362	0.068	-0.589	0.331
Overall attitudes towards CSR	4.02	4.09	2.5185	0.095	-0.325	0.432

The descriptive statistics in Table 2 show that females have more positive attitudes towards CSR than males. However, the t-test results indicate that the difference in attitudes towards CSR between males and females is not statistically significant ($p > 0.05$). Therefore, the first hypothesis of the study is not supported. It is similar to the findings of Kahreh et al. (2014) but contradicts the findings of Thomas (2022). Thus, attitudes towards CSR in Nepal appear to be influenced by external factors, which are common for males and females, rather than gender-based value perceptions (Tajfel & Turner, 1985).

Likewise, Table 3 shows the means of attitudes towards CSR for Generation Z, Generation Y, and Generation X and the one-way ANOVA results for the difference between their means.

Table 3: Descriptive Statistics and One-way ANOVA Results for Attitude towards CSR by Generation

Attitudes towards CSR	Mean			Levene's Test Results		One-way ANOVA results	
	Gen Z	Gen Y	Gen X	L-stat.	p-value	F	p-value
Economic responsibilities	4.06	4.01	3.95	3.651	0.057	0.225	0.410
Legal responsibilities	4.00	4.10	4.15	0.895	0.345	-0.366	0.714
Ethical responsibilities	3.88	4.02	4.06	2.166	0.143	-0.239	0.811
Philanthropic responsibilities	4.11	4.14	4.25	3.362	0.068	-0.589	0.431
Overall attitudes towards CSR	4.01	4.07	4.10	2.5185	0.095	-0.325	0.652

Although the older generations have more positive attitudes towards CSR than younger generations, the one-way ANOVA results in Table 3 indicate that the differences are not statistically significant ($p > 0.05$). This implies that there is not sufficient evidence to support the hypothesis that generational cohorts influence attitudes towards CSR. This finding agrees with some studies such as Klopota et al. (2019) and in contrast with other previous studies (Ortega et al., 2019; Titko et al., 2021). Thus, despite scholars' arguments and empirical evidence favouring the difference in attitudes towards CSR across generations, generational cohorts did not show any significant difference regarding the attitude towards CSR in Nepal.

Conclusion, Implications, and Future Research Direction

The results show that the general public's attitudes towards all dimensions of CSR vis-à-vis Carroll's CSR pyramid are positive in the Nepalese context. It implies that the general public believes that business entities should be concerned not only about profit-making and legal compliance but also about avoiding harm to different stakeholders and doing the right things even when no one compels them.

More importantly, people believe that businesses should contribute to the well-being of society and needy people even when business has no tangible benefits. It is also noteworthy to mention that the government and policymakers should incorporate all aspects of CSR (i.e., economic, legal, ethical, and philanthropic) – not just philanthropic activities – while developing CSR-related laws and regulations to achieve a win-win situation between business and society, including the general public.

The results also make clear that there are no significant differences in attitudes towards CSR by gender and generation, highlighting a consistent view of CSR across these demographic groups. This implies that businesses can adopt a gender-neutral approach to developing and implementing CSR strategies in Nepal. Likewise, companies need not customise their CSR strategies across generations.

Since the study has a relatively small sample size, future researchers may take a larger sample size to increase the generalisability of findings. Likewise, future researchers may also consider the influence of other demographic variables, such as education, in identifying the attitudes towards CSR. Comparative studies among different groups like the general public, corporate leaders, and policymakers can be even more interesting in identifying the similarities and differences in their perspectives regarding business roles in society. Future researchers may also use mixed method research design, such as questionnaire surveys and semi-structured interviews, to facilitate a better understanding of the phenomenon.

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