

Consumers' Perception of Corporate Social Responsibility in Iraq's Kurdistan Region

Guleshan Mohsin Hamid

Assistant Lecturer, Accounting and Finance, Accounting Techniques Department, Technical College of Administration, Duhok Polytechnic University, Kurdistan Region, Iraq

Email: guleshan.hamid@dpu.edu.krd

Orcid: <https://orcid.org/0000-0001-8988-2641>

Gulizar Abdullah Mohammed

Assistant Lecturer, Business Administration, Accounting Techniques Department, Technical College of Administration, Duhok Polytechnic University, Kurdistan Region, Iraq

Email: gulizar.mohammed@dpu.edu.krd

Orcid: <https://orcid.org/0000-0002-9860-8035>

Dr. Kurdistan M. Taher Omar

Lecturer, Mathematics, Mathematics Department, Faculty of Science, University of Zakho, Kurdistan Region, Iraq

Email: Kurdistan.taher@uoz.edu.krd

Orcid: <https://orcid.org/0000-0002-8985-6512>

Shelan Mohammed Rasheed Haji

Assistant Lecturer, Economic, Economics Department, College of Administration and Economics, University of Duhok, Kurdistan Region, Iraq

Email: shelan.haji@uod.ac

Orcid: <https://orcid.org/0000-0002-0593-684X>

Abstract

Managers and researchers are paying more and more attention to corporate social responsibility (CSR), especially in the area of consumer perception and response to CSR. The purpose of this study is to determine how Iraqi consumers in the Kurdistan Region perceive corporate social responsibility, as well as the importance of philanthropic, economic, environmental, ethical, and legal aspects of corporate social responsibility. The study will also compare the findings to those of numerous studies on social responsibility conducted in various countries with the current study. A questionnaire was designed to collect data from 75 participants, including (56%) women and (44%) men ranging in age from (Less than 20) to (More than 30). An appropriate random sample of undergraduate students, staff, and lecturers from Duhok Polytechnic University's Technical College of Administration was taken as a research community. Then comparing the finding of the study with other studies from different countries. The research presented in this paper improves our comprehension of corporate social responsibility from the consumer's perspective in the Kurdistan Region of Iraq. The finding of this study demonstrates that the importance of ethical responsibility was prioritized by the study sample, with economic responsibility coming in second and legal responsibility coming third.

Keywords: Corporate Social Responsibility, philanthropic, economic, environmental, ethical, legal.

1. Introduction

Today's current topic is how businesses can better carry out their social responsibility in the growth of the new era since stronger standards for CSR performance across numerous industries have been introduced with the passage of time. Public awareness of corporate social responsibility has risen during the last three decades. This is supported by several academic studies and surveys that looked at the issue to understand how social responsibility affects business marketing performance and how it helps to improve relationships between businesses and consumers. According to related research, market consumers are concerned about corporate social responsibility performance (Mohr et. Al. 2001).

It is no longer viable for businesses to maximize economic profits while ignoring social responsibilities as market consumers become more conscious of environmental preservation,

safety, ethics, and the legal system. Relevant domestic and international studies have shown that a moderately high level of CSR can positively impact consumers' buying intentions, as mentioned in (Yu et al. 2021). In addition to corporate executives' efforts to find a formula to balance their responsibilities to owners and shareholders with their responsibilities to other parties. The study's objective is to ascertain the perceptions of corporate social responsibility among Iraqi consumers in the Kurdistan Region. The study also intends to compare the findings with those of numerous studies in the area of social responsibility conducted in various countries.

The purpose of this paper is to ascertain the perception of corporate social responsibility among Iraqi consumers in the Kurdistan Region, as well as the significance of the philanthropic, economic, environmental, ethical, and legal aspects of corporate social responsibility. It also seeks to ascertain consumers' willingness to respond to socially responsible businesses through purchasing decisions and to provide effective support to them. The study also intends to compare the findings with those of numerous studies in the domain of social responsibility conducted in different countries.

The two primary issues that this study seeks to address are: 1.How important is each aspect of social responsibility to Iraqi consumers in the Kurdistan Region in comparison to consumers in other countries? 2.Are Iraqi Kurdish consumers willing to use their purchase intentions to support companies that practice social responsibility? To conduct empirical research to assess the effect of CSR on customers' perspectives, it is important to first review the pertinent literature, explain the pertinent theoretical concepts, and then create a conceptual model that incorporates five dimensions of corporate social responsibility perception. Finally, a survey should be conducted to gather samples from students, staff, and lecturers at the technical college of administration at Duhok Polytechnic University.

Research hypotheses

Main hypotheses

There is a relationship between Consumers' Perceptions of Corporate Social Responsibilities.

Sub-hypotheses

- 1- There is a relationship between Consumers' Perceptions of Philanthropic responsibility
- 2- There is a relationship between Consumers' Perceptions of Economic responsibility

- 3- There is a relationship between Consumers' Perceptions of Environment Responsibility
- 4- There is a relationship between Consumers' Perceptions of Ethical Responsibility
- 5- There is a relationship between Consumers' Perceptions of Legal responsibility

2. Literature Review

2.1. Corporate Social Responsibility

The 1950s: The Beginning of the Modern Era of Social Responsibility

In 1953, Bowen provided the first definition of corporate social responsibility: the need to develop commercial strategies or initiatives to advance civic goals and ideals (Bowen & Johnson, 1953). Social responsibility (SR) rather than CSR was the term used to describe CSR in early literature. This may have been the case because the era of the contemporary corporation's dominance and control in the commercial sector had not yet occurred or been established. The landmark book *Social Responsibilities of the Businessman*, written by Howard R. Bowen and published in 1953, is regarded as the start of the contemporary age of literature on this topic. There were either no businesswomen during this time period, as the book's title implies, or they were not recognized in formal works (Carroll, 1999, 296). Therefore, the term "social responsibility" points to a person's duty to take into account how his choices and actions will affect the entire social system. Businesspeople perform responsibly when they consider the requirements and desires of individuals who might be touched by their decisions. They look beyond the constricted economic and technological interests of their company by doing this (Davis & Blomstrom, 1966, 12).

In 1967, Keith Davis reintroduced the idea of CSR in an effort to overcome the puzzle of social responsibility. He expanded on his earlier notion in a paper on what businessmen owed society. He argued that a concern for how one's activities may affect others' interests in an ethical manner is the foundation of social responsibility (Davis, 1967, 46). He demonstrates how social responsibility extends beyond the finite scope of interpersonal interactions: "Social responsibility goes a long way beyond by emphasizing institutional actions and their impact on the entire social system." As a result, social responsibility broadens a person's perspective on the entire social system" (Davis, 1967, 46).

Johnson (1971) went on to say, the business operates within a socio-cultural system that specifies specific methods of reacting to specific cases through norms and business roles,

and it outlines the recorded procedures of doing commercial matters in detail. In business, social responsibility refers to the pursuit of socioeconomic objectives out of the development of social norms in predetermined commercial roles (Johnson, 1971, 51).

In 1980, Thomas M. Jones entered the CSR discuss with an intriguing point of view. He started by outlining CSR: Beyond what is mandated by legislation and collective bargaining agreements, corporate social responsibility (CSR) is the idea that businesses have obligations to the various stakeholder groups in society. In two ways, this definition is essential. First, the obligation must be freely chosen; a union contract or the law are examples of coercive forces that may influence conduct. Second, the obligation is broad, including obligations to customers, employees, suppliers, and nearby communities in addition to the traditional duty to shareholders (Jones, 1980, pp. 59-60)

If CSR is to be accepted by the conscientious businessperson, Carroll (1991, 40) said, "CSR should be presented in such a way that the complete range of business obligations is embraced." This article presents the claim that total CSR fall under four categories: charitable, legal, ethical, and economic. Moreover, these four CSR components or categories could be represented by a pyramidal graphic. While each of these responsibilities has evolved in some capacity for some time, the importance of ethical and philanthropic obligations has just recently emerged.

Carroll (1999) demonstrates that the expectation behind CSR is that businesses will be able to satisfy customers within a specific time frame.

CSR is classified into six dimensions by Li Haiqin and Zhang Zigang (2010): economy, environment, employees, consumers, law, and charity.

Burga et al. (2017) assert that CSR includes a company's ethical and moral commitments to society as well as other responsibilities that promote societal progress.

Li Haiqin and Zhang Zigang (2010) constructed the six dimensions by Yang Haiting (2015 cited in J.K. and Xin, 2021, 3) from the consumer's point of view to determine the effect of the above six dimensions on customers' buying intention.

The method investigates the impact of CSR achievement on consumer purchase intentions. He mentioned that, in the academic world, CSR has not been given a uniform definition or content.

2.2. Categories of Corporate Social Responsibility

This article categorizes CSR into five areas of responsibility: philanthropic, economic, environmental, ethical, and legal.

2.2.1. Philanthropic Responsibility

In contrast to the other nondiscretionary entities, is voluntary and discretionary (Carroll, 1983). The term "philanthropy" defines corporate actions made to satisfy society's demand that businesses behave responsibly. Including actively advancing human welfare or goodwill through deeds or initiatives. Philanthropy includes business donations of money or executive time to the community, the arts, or education (Carroll, 1991, 42).

2.2.2. Economic Responsibility:

Economic responsibility implies that businesses are anticipated to output perfect services that society requires profitably. Profitability is required for taking on other responsibilities, but is solely focused on profit with disregard for other responsibilities will not be tolerated by society (Carroll, 1991), (Edmondson & Carroll 1999).

2.2.3. Environment Responsibility

Environment responsibility is a component of social responsibility in organizations, according to this definition, the European Commission defined social responsibility as an organization's promise to support society and the environment in 2002 (Yang et al., 2020, 2). Before 2005, many researchers used the term "social responsibility" to describe an organization's environmental problems (Graff Zivin and Small, 2005; Fig, 2005; Tschopp, 2005 cited in Lynes, & Andrachuk, 2008, 378). Recent research has gradually carved out environmental responsibility from social responsibility. Environment responsibility refers to an organization's commitment to improving its environmental performance (Cai et al., 2015 cited in Yang et al., 2020, 2).

2.2.4. Ethical Responsibility

A company's ethical responsibilities are the standards, norms, or expectations that demonstrate a concern for what stakeholders, including customers, employees, shareholders, and the community, deem to be fair, just, or in line with or protective of their moral rights (Carroll, 1991, 41). According to Agiaban et al. (2017, 44-45), ethical responsibilities refer to social norms and customs that businesses must follow but cannot be compelled by law.

2.2.5. Legal Responsibility:

The laws and regulations published by the federal, state, and municipal governments serve as the standards by which businesses must operate. Society has not only accepted companies that operate for revenue. Companies are supposed to carry out their economic objectives within the bounds of the law as part of the "social compact" between industry and society. Legal obligations represent the idea of "codified ethics" since they reflect fundamental ethical standards that have been established by our legislators. Though it is true that they exist alongside economic obligations as essential principles of the free business system, they are shown as the following layer on a pyramid to demonstrate their historical evolution (Carroll, 1991, 41).

2.3. Consumer Perception of Social Responsibility

The terms "socially responsible consumption" and "consumer perception of CSR" should be distinguished right away. Customer experience in the former is "thought to have a favorable or less adverse effect on the physical environment and/or the use of shopping power to communicate social issues" (Francois-Lecompte and Roberts, 2006, 52). Consumers' capacity to "discern between corporate economic duties on the one hand and corporate legal, ethical, and philanthropic responsibilities on the other" is discussed in the latter (Maignan, 2001, p. 65). To put it another way, the first address the social responsibility of a consumer's deeds and/or inactions, whilst the second addresses the value of socially conscious companies to customers. A consumer may support a business by making ethical purchases on its behalf if they feel that the company's obligations outside of the realm of commerce are significant. The consumer's perception of CSR is the main focus of this article as it is of Ramasamy and Yeung's research in 2008.

Little research has been done on the lengths consumers will go to in order to reward socially responsible businesses and punish irresponsible ones. Industry surveys have provided preliminary evidence. According to a Walker Research study, a socially responsible company is more likely to attract the business of 88% of US consumers (Smith, 1996 cited in Maignan, 2001, 58). Similarly, according to a survey conducted by the Council on Foundations, 16% of US consumers seek out do-gooders when shopping, while 40% consider corporate responsibility to be a deciding factor (Council on Foundations, 1996 cited in Maignan, 2001, 58). These studies, however, only look at social responsibility generally and neglect to look at how customers perceive corporate social

responsibility, which is discouraging for firms that care about the environment (Maignan, 2001, 58).

3. Methodology

3.1. Measure

Carroll's scales were used in a survey that was conducted (Carroll,1979). In this study, Carroll's method is expanded to include environmental responsibility as a new responsibility. The scales have been used to measure consumer perceptions of CSR in the Kurdistan region of Iraq. From 1 (strongly disagree) to 5 (strongly agree), the scale is used. We created a three-part questionnaire using the same scales. The first section collects data on the respondents' (Sex, Age, Certificate, Specialization, and Job). In the second section, we assessed consumers' perceptions of CSR using a total of 20 attributes made up of five social responsibility groups (i.e., philanthropic, economic, environmental, ethical, and legal). In the third section, we assessed consumer support for responsible businesses. The following statements had to be evaluated by the respondents in the third section: 1) I could very well spend more for products from a socially aware company, 2) I think about a company's ethical reputation when purchasing, 3) I avoid purchasing goods from businesses that have engaged in unethical actions, 4) I would pay more for goods from a firm that proves concerned for the well-being of our society, 5) If the quality and price of two products are equal, I would choose the company with a good reputation for being socially conscious, and 6) I am ready to go a long distance in order to purchase a good from a business that takes part in social responsibility initiatives.

3.2. Data collection

As an exploratory study, we used a convenient sample of undergraduate students, staff, and lecturers from Duhok Polytechnic University's Technical College of Administration. There are 75 usable surveys, with 56% female and 44% male participants.

3.3 Research variables

Table 1: Research variables (Independent variables and Dependent variable).

| Independent variables | Dependent variable |
|----------------------------|--------------------------|
| X: Social Responsibility | Y: Consumers' Perception |
| Secondary variables | |

| | |
|--------------------------------------|--|
| X_1 : Philanthropic responsibility | |
| X_2 : Economic Responsibility | |
| X_3 : Environment Responsibility | |
| X_4 : Ethical Responsibility | |
| X_5 : Legal Responsibility | |

3.4. Analysis and Findings

Using the Statistical Package for Social Sciences (SPSS) tool, the data were examined and the study's hypotheses were evaluated. The following procedures were used:

Demographic data are described using descriptive statistics (Sex, Age, Certificate, Specialization, and Job). The mean and standard deviation of the independent and dependent variables are then calculated, as are the correlations between the input and output variables, and finally calculate the regression analysis.

3.4.1 Descriptive statistics

A sample of students, staff, and lecturers from the Technical College of Administration at Duhok Polytechnic University was chosen. The sample was chosen in this manner to ensure the degree of homogeneity in terms of culture, social status, and lifestyle. The demographic characteristics of the sample are shown in Table No.2.

Table 2: Percentage of (Sex, Age, Certificate, Specialization, and Job).

| Data | Category | No. | Percentage |
|-------------|------------------|-----|------------|
| Sex | Male | 33 | 44% |
| | Female | 42 | 56% |
| Age | Less than 20 | 7 | 9.3% |
| | Between 20 to 30 | 40 | 53.3% |
| | More than 30 | 28 | 37.3% |
| Certificate | High school | 31 | 41.3 |
| | Diploma | 18 | 24% |
| | B.Sc | 12 | 16% |
| | MSc | 11 | 14.7% |

| | | | |
|-----------------------|-------------------------|----|-------|
| | Other | 3 | 4% |
| Specialization | Accounting | 45 | 60% |
| | Business Administration | 11 | 14% |
| | Banking and Finance | 5 | 6.7% |
| | Economic | 4 | 5.3% |
| | Other | 10 | 13.3% |
| Job | Student | 43 | 57.3% |
| | Employee | 20 | 26.7% |
| | Lecturer | 12 | 16% |

Tables 2 show the Demographic data percentages (Sex, Age, Certificate, Specialization, and Job), According to the table, 56% of research participants are female, while 44% are male. Furthermore, the majority of research participants are aged 20 to 30, with 53.3%, compared to 9.3% and 37.3% for those aged less than 20 and more than 30. In terms of certificates, a significant proportion of study participants have a high school certificate 41.3%. The percentages of Diploma, BScs., MSc., and other certificates involved in the study were 24%, 16%, 14.7%, and 4%, respectively.

Table (2) illustrates that Accounting is the most popular Specialization among research participants (45%), followed by Business Administration, Banking and Finance, Economics, and other Specialization (11%, 5%, 4%, and 10%, respectively). The largest percentage of study participants are students; they are DPU students in stages third and fourth, then employees, and finally lecturers, with 57.3%, 26.7%, and 16%, respectively.

3.4.2 Mean and Standard Deviation of the Independent and Dependent Variables

Table 3: Mean and Standard Deviation of the Independent Variables.

| CSR | | Mean | Std. Dev. | Total Mean | Total Std. Dev. |
|-------|---|------|-----------|------------|-----------------|
| X_1 | 1 | 3.97 | 0.838 | | |
| | 2 | 4.25 | 0.737 | 4.0867 | 4.7841 |
| | 3 | 4.13 | 0.600 | | |
| | 4 | 3.00 | 0.744 | | |
| | 5 | 4.15 | 0.800 | | |

| | | | | | |
|----------------------|----|------|-------|--------|---------|
| X₂ | 6 | 4.19 | 0.692 | 4.1367 | 0.53948 |
| | 7 | 4.12 | 0.869 | | |
| | 8 | 4.09 | 0.873 | | |
| X₃ | 9 | 4.23 | 0.894 | 4.0633 | 0.58137 |
| | 10 | 4.17 | 0.906 | | |
| | 11 | 3.97 | 0.805 | | |
| | 12 | 3.88 | 0.885 | | |
| X₄ | 13 | 4.19 | 0.849 | 4.1933 | 0.60484 |
| | 14 | 4.20 | 0.885 | | |
| | 15 | 4.03 | 1.078 | | |
| | 16 | 4.36 | 0.799 | | |
| X₅ | 17 | 3.99 | 0.951 | 4.1267 | 0.52048 |
| | 18 | 4.11 | 0.781 | | |
| | 19 | 4.19 | 0.817 | | |
| | 20 | 4.23 | 0.746 | | |

Table 3 reported the mean of variables as a measure of research central tendency and Standard Deviation as a measure of data dispersion.

According to Table 3, the average scales' means range from 3.00 to 4.25, and the items related to ethical responsibility and economic responsibility had the highest means, at 4.1933 and 4.1367, respectively. The item related to environmental responsibility had the lowest mean, which was 4.0633 with a 0.58 standard deviation. All of the scales had means higher than 3.00, according to Table 3; this suggests that respondents gave them highly favorable responses.

Table 4: Measures of the dependent variable' (Consumer Perception) mean and standard deviation.

| Consumer Perception Y | | |
|------------------------------|-------------|-----------------------|
| | Mean | Std. Deviation |
| 1 | 3.96 | 1.058 |
| 2 | 4.13 | 1.044 |
| 3 | 3.91 | 1.141 |

| | | |
|--------------|--------|---------|
| 4 | 4.14 | 0.881 |
| 5 | 4.21 | 0.874 |
| 6 | 3.99 | 1.033 |
| Total | 4.0573 | 0.64117 |

Table 4 reported the mean of variables as a measure of research central tendency and Standard Deviation as a measure of data dispersion.

According to Table 4, the average scales' means range from 3.91 to 4.21, and the Y_5 has the highest mean, at 4.21 with a 0.874, standard deviation, and Y_3 has the lowest mean, which was 3.91 with a 1.141, standard deviation. All of the scales had means higher than 3.50; this suggests that respondents gave them highly favorable responses.

3.4.3 Correlations between the Dependent Variables and Independent Variables

Table 5: Correlations between the Dependent Variables and Independent Variables.

| Variables | y | Corporate Social responsibility | | | | |
|-----------|---------|---------------------------------|---------|---------|--------|---------|
| | | X_1 | X_1 | X_1 | X_1 | X_1 |
| X_1 | 0.055 | 1 | 0.346** | 0.405** | 0.277* | 0.189 |
| X_1 | 0.377** | 0.346** | 1 | 0.532** | 0.273* | 0.314** |
| X_1 | 0.331** | 0.405** | 0.532** | 1 | 0.188 | 0.269* |
| X_1 | 0.022 | 0.277* | 0.273* | 0.188 | 1 | 0.214 |
| X_1 | 0.240* | 0.189 | 0.314** | 0.269* | 0.214 | 1 |

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

Table 5 demonstrates that the correlation coefficient between the independent variables (economic responsibility, environmental responsibility, ethical responsibility, and legal duty) and the dependent variable (consumers' perception) is significant at the 0.01 and 0.05 levels. There is a strong positive relationship between consumers' perception and both economic responsibility and environmental responsibility, with respective correlation coefficients of 0.377** and 0.331**. At a significant level of 0.05, there is also a significant correlation between consumers' perceptions and legal responsibility of 0.240*.

3.4.4 Regression Analysis.

Table 6: Regression Analysis

| | y | F-test | R^2 | T-test | Model |
|-------|---------|----------|--------|---------|--------------------------|
| X_1 | 0.055 | 0.223 | 0.003 | 0.472 | |
| X_1 | 0.377** | 12.107** | 0.142 | 3.479** | $Y = 2.203 + X_2(0.448)$ |
| X_1 | 0.331** | 8.995** | 0.110 | 2.999** | $Y = 2.573 + X_3(0.365)$ |
| X_1 | 0.022 | 0.034 | 0.0004 | 0.184 | |
| X_1 | 0.240* | 4.454* | 0.058 | 2.110* | $Y = 2.838 + X_5(0.295)$ |

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

3.5. Developing Research Hypothesis:

First Hypothesis

There is a relationship between Consumers' Perceptions of Philanthropic responsibility.

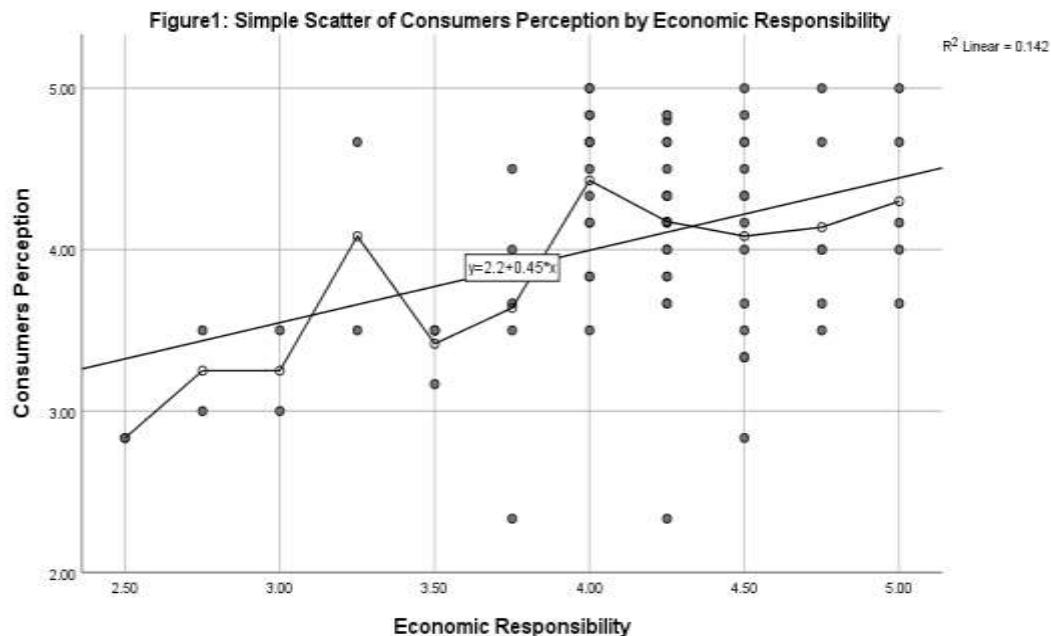
Table 6 highlights the lack of a correlation between consumer perception and philanthropic responsibility at a significant level of 0.01 and 0.05, with a coefficient of correlation of 0.055. As a result, the first hypothesis cannot be accepted.

Second Hypothesis

There is a relationship between Consumers' Perceptions of Economic responsibility.

The second hypothesis is accepted because there is a correlation between consumers' perception of economic responsibility and it at a significant level of 0.01 and the coefficient of correlation is 0.377 as shown in table (6). Consumer perceptions and economic responsibility are positively correlated, meaning that as consumer perceptions rise, so does economic responsibility. The value of the F-test is 12.107 at a significance level of 0.01, indicating that there is an association between consumers' perceptions and economic responsibility. Additionally, because the value of the R^2 is 0.142, the economic responsibility changes by 14.2% and is still 85.8% influenced by other factors, in addition to random error resulting from the selection of the sample space and the unit of measurement. Since the T-test value has not yet reached zero, it refers to the impact of economic responsibility on consumers' perceptions.

It implies that Consumer Perception is Affected by Economic Responsibility. Where $Y = 2.203 + X_2(0.448)$ is the regression formula in Table (6) and Figure (1). We can estimate consumers' perceptions of economic responsibility using the regression model.



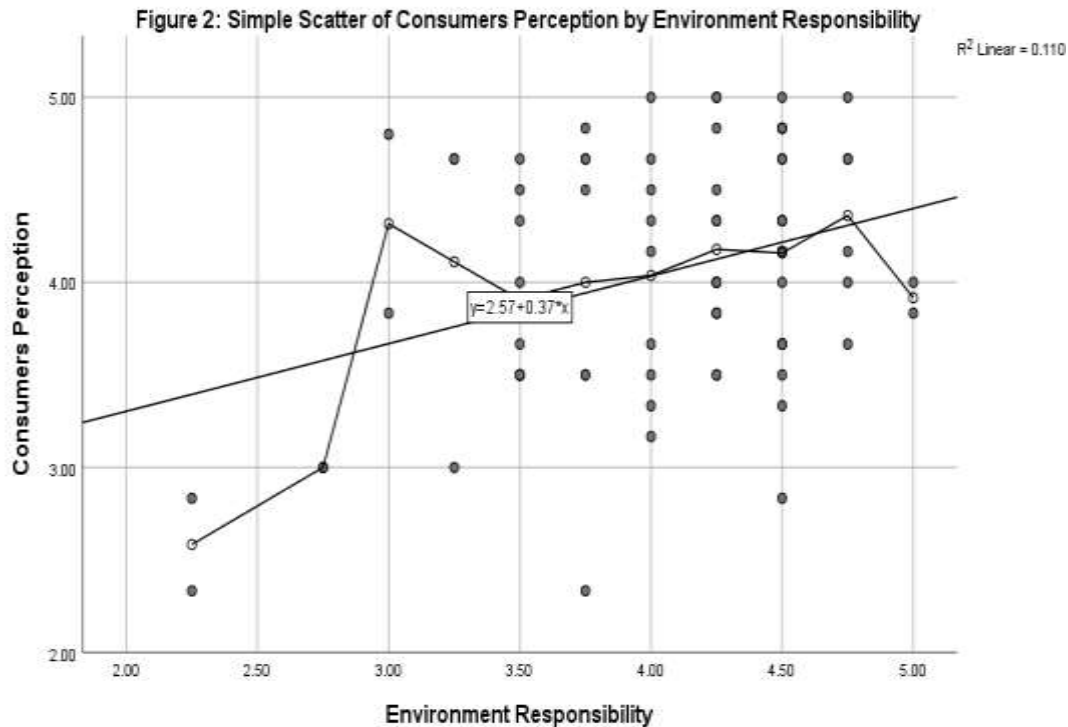
Third hypotheses

Consumers' Perceptions of Environmental Responsibility and each other are related.

The third hypothesis is accepted since Table 6 shows that there is a correlation between consumer perception and environmental responsibility at a significant level of 0.01 and a coefficient of correlation of 0.331.

Consumer perceptions and environmental responsibility are positively correlated, implying that as consumer perceptions increase, so does environmental responsibility. The value of the F-test is 8.995 at a level of significance of 0.01, suggesting that there is an association between consumers' perceptions and environmental responsibility. Furthermore, because the value of the R^2 is 0.110, the environmental responsibility changes by 11%, with the remaining 89% being influenced by other factors. So because the T-test value has still not dropped to zero, it refers to the influence of environmental responsibility on consumers' perception. It means that Environment Responsibility affects the Consumer's Perceptions.

Where the Regression formula in Table (6) and figure (2) is $Y = 2.573 + X_3(0.365)$. By the Regression model we can estimate Consumers Perception from the Environment Responsibility



Fourth hypotheses

Consumer perceptions of ethical responsibility are related to

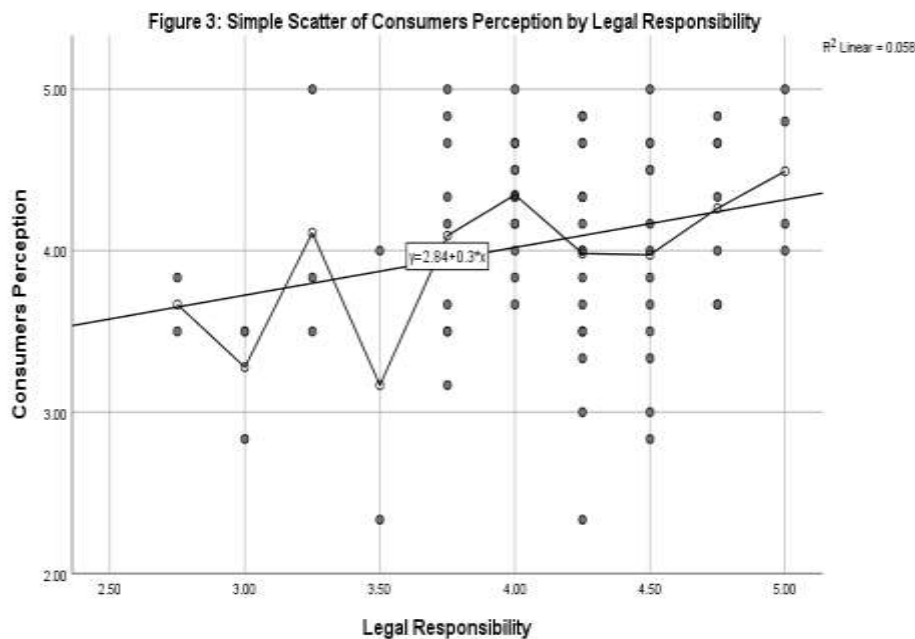
Table 6 demonstrates that there is no relationship between Consumer Perception and Ethical Responsibility at a significant level of 0.01 and 0.05, with a coefficient of correlation of 0.022, indicating that the Fourth Hypothesis cannot be accepted.

Fifth hypotheses

There is a relationship between Consumers' Perceptions of Legal responsibility

The fifth hypothesis is supported by Table 6's finding that there is an association between consumer perception and legal responsibility at a significant level of 0.05 and a coefficient of correlation of 0.240. There is a correlation between them. If consumer perceptions improve, legal responsibility improves as well. The F-test value is 4.454 at a significant level of 0.05, indicating that there is a relationship between Consumers Perception and Legal Responsibility. Moreover, the Legal Responsibility changes by 5.8% and remains 94.2% affected by other factors,

in addition to random error due to sample space and unit measurement. Because the T-test value has not reached zero, it refers to the effect of legal responsibility on consumer perceptions. There is a correlation between them. If consumer perceptions improve, legal responsibility improves as well. The F-test value is 4.454 at a significance level of 0.05, indicating a relationship between Consumer Perception and Legal Responsibility. Even though R^2 is 0.058, the legal responsibility changes by 5.8% while the remaining 94.2% is affected by other factors. Since the T-test value has not reached zero, it informs of how the impact of responsibility under law affects consumer impressions. It means that economic responsibility has an impact on consumer perception. In Table (6), the regression formula is $Y = 2.838 + X \cdot 5 (0.295)$. We can estimate Consumers' Perceptions of Legal Responsibility using the Regression Model.



Comparison of this study's findings with other country's studies

Consumer perceptions of social responsibility differ across countries, according to studies conducted in the United States, France, Germany, and America (Maignan, 2001), Indonesia (Arli and Lasmono, 2010), and China (Ramasamy & Yeung, 2008).

The study demonstrated in table 3, that respondents had high levels of perception of social responsibility; philanthropic, economic, environmental, ethical, and legal with mean of 4.08, 4.13, 4.06, 4.19, and 4.12 respectively, demonstrating that they were aware of the five different types of

social responsibility and their relative importance. Indicating that the study sample initially concentrated on the significance of the ethical, economic, and legal aspects. Priority was given to its commitment to ethical principles in order to keep its employees' behavior within ethical frameworks; however, respondents focused on the economic aspect, giving it priority over its ethical performance. Although Carroll's hierarchy of social responsibility ranks economic responsibility first. However, the outcomes of this research suggest that ethical responsibility is the most crucial variable for consumers in Iraq's Kurdistan Region.

The findings of this study are similar to those of the (Maignan, 2001, 57) study on consumer perceptions of social responsibility in Germany and France, where consumers were more interested in the Ethical responsibility of companies than in Economic responsibility, whereas consumers in America placed the greatest emphasis on Economic responsibility.

Another research reveals that Indonesian consumers are still unaware of and hesitant to support CSR (Arli and Lasmono, 2010, 46). People in Indonesia and other poor nations struggle daily to meet their basic necessities, thus it stands to reason that they would choose the most economical products, regardless of how much or how little a corporation invests in CSR activities (2009, 46). The consumer in Indonesia prioritizes economic and philanthropic responsibility over legal and ethical obligation, according to this information.

Research by (Ramasamy and Yeung, 2008, 119) also pointed out that consumers in China and Hong Kong prefer Economic responsibility, whereas philanthropic responsibilities seem to be the least important. There is no doubt that the reasons for preferring economic responsibility differ according to the economic, cultural, social, and political circumstances of each of the countries mentioned above.

4. Conclusion

This article divided corporate social responsibility into five dimensions; philanthropic, economic, environmental, ethical, and legal aspects, and analyzes their influence on consumer perception. The study also intended to compare its findings with those of numerous studies on social responsibility conducted in various countries. The following are the main research conclusions:

First, Consumer perception is affected by three out of five dimensions of corporate social responsibility namely; economic, environmental, and legal responsibility. As shown in Table 6, a connection existed between consumers' perception of economic and environmental responsibility at a significant level of 0.01 and the coefficient of correlation was 0.377 and 0.331, respectively. There was also a correlation between consumers' perception of legal responsibility at a significant level of 0.05, and the coefficient of correlation is 0.240. This indicates that Consumer perceptions and economic, environmental, and legal responsibility are positively correlated. On the other hand, there is no relationship between Consumer Perception and Philanthropic and Ethical Responsibility at a significant level of 0.01 and 0.05, with a coefficient of correlation of 0.055 and 0.022 respectively.

Second, according to the study, the respondents seemed to have a high level of consciousness of the various aspects of responsibility, demonstrating their understanding of the proportional significance of the five various aspects of social responsibility. The importance of ethical responsibility was prioritized by the study sample, with economic responsibility coming in second and legal responsibility coming third. Where its adherence to ethical standards was made a priority; however, the respondents also paid attention to the economic aspect, giving it priority over its legal performance. The findings of this study showed that consumers in Iraq's Kurdistan Region place the greatest importance on ethical responsibility. Compared to other studies in the same field, but with different nationalities; American consumers place a high value on corporations' economic responsibility; however, for French and German consumers, the most crucial factors in business practices are legal and ethical compliance (Maignan, (2001, 57), Indonesian consumer takes priority on Economic and Philanthropic responsibility, followed by Legal and Ethical responsibilities (Arli and Lasmono, 2010, 46), for Chinese consumers economic responsibilities being the most important and philanthropic responsibilities being the least important (2008, 119).

5. References

1. Agiabani et al. (2017.) An Empirical Study on Impact of Economic, Legal and Ethical Aspects on Corporate Philanthropy. Saudi Journal of Business and Management Studies, 2 (1), 44-51. <https://doi:10.21276/sjbms.2017.2.1.8>

2. Arli, D. I., & Lasmono, H. K. (2010). *Consumers' perception of corporate social responsibility in a developing country*. *International Journal of Consumer Studies*, 34(1), 46–51. <https://doi:10.1111/j.1470-6431.2009.00824.x>.
3. Bowen, H.R. and Johnson, F.E. (1953) *Social Responsibility of the Businessman*. Harper & Brothers, New York.
4. Burga, R., Leblanc, J., & Rezania, D. (2017). *Analyzing the effects of teaching approach on engagement, satisfaction and future time perspective among students in a course on CSR*. *The International Journal of Management Education*, 15(2), 306-317. <https://doi.org/10.1016/j.ijme.2017.02.003>
5. Carroll, A. B. (1983). Corporate social responsibility: Will industry respond to cutbacks in social program funding. *Vital Speeches of the day*, 49(19), 604-608.
6. Carroll, A. B. (1991). The pyramid of corporate social responsibility: Toward the moral management of organizational stakeholders. *Business Horizons*, 34(4), 39–48. [https://doi:10.1016/0007-6813\(91\)90005-g](https://doi:10.1016/0007-6813(91)90005-g)
7. Carroll, A. B. (1999). Corporate social responsibility: Evolution of a definitional construct. *Business & society*, 38(3), 268-295. <https://doi:10.1177/000765039903800303>.
8. Council on Foundations: 1996, *Measuring the Value of Corporate Citizenship* (Council on Foundations, Inc., Washington, DC).
9. Davis, K. (1967). Understanding the social responsibility puzzle: What does the businessman owe to society? *Business Horizons*, 10, 45-50.
10. Davis, K., & Blomstrom, R. L. (1966). *Business and its environment*. New York: McGrawHill.
11. Edmondson, V. C., & Carroll, A. B. (1999). Giving back: An examination of the philanthropic motivations, orientations and activities of large black-owned businesses. *Journal of Business Ethics*, 19(2), 171-179. <https://doi:10.1023/a:1005993925597>
12. Fig, D., (2005). Manufacturing amnesia: corporate social responsibility in South Africa. *International Affairs* 81 (3), 599–617. <https://doi:10.2307/3569636>.
13. Francois-Lecompte, A., & Roberts, J. A. (2006). Developing a measure of socially responsible consumption in France. *Marketing Management Journal*, 16(2).

14. Graff Zivin, J., & Small, A. (2005). *A Modigliani-Miller Theory of Altruistic Corporate Social Responsibility*. *Topics in Economic Analysis & Policy*, 5(1). <https://doi:10.2202/1538-0653.1369>.
15. <https://doi:10.1177/000765039903800303>
16. Johnson, H. L. (1971). *Business in contemporary society: framework and issues*: Wadsworth Pub. Co Belmont, Calif.
17. Jones, T. M. (1980). Corporate social responsibility revisited, redefined. *California management review*, 22(3), 59-67.
18. Li, H., & Zhang, Z. (2010). An empirical study on the effects of corporate social responsibility on corporate reputation and customer loyalty. *Nankai Business Review*, 13(1), 90-98.
19. Lynes, J. K., & Andrachuk, M. (2008). *Motivations for corporate social and environmental responsibility: A case study of Scandinavian Airlines*. *Journal of International Management*, 14(4), 377–390. <https://doi:10.1016/j.intman.2007.09.004>
20. Maignan, I. (2001). Consumers' Perceptions of Corporate Social Responsibilities: A Cross-Cultural Comparison. *Journal of Business Ethics*, 30 (1), 57-72. <https://doi:10.2307/25074480>.
21. Mohr, L.A., Webb, D.J. and Harris, K.E. (2001) Do Consumers Expect Companies to Be Socially Responsible? The Impact of Corporate Social Responsibility on Buying Behavior. *Journal of Consumer Affairs*, 35, 45-72. <https://doi.org/10.1111/j.1745-6606.2001.tb00102.x>
22. Ramasamy, B., & Yeung, M. (2008). *Chinese Consumers' Perception of Corporate Social Responsibility (CSR)*. *Journal of Business Ethics*, 88(S1), 119–132. <https://doi:10.1007/s10551-008-9825-x>.
23. Smith, C. (1996). Corporate citizens and their critics. *New York Times*, 8(11).
24. Tschopp, D. J. (2005). Corporate social responsibility: a comparison between the United States and the European Union. *Corporate Social Responsibility and Environmental Management*, 12(1), 55–59. <https://doi:10.1002/csr.69>.
25. Yang, R., Wong, C. W., & Miao, X. (2020). Analysis of the trend in the knowledge of environmental responsibility research. *Journal of Cleaner Production*, 278, 123402. <https://doi:10.1016/j.jclepro.2020.123402>.

-
26. Yu, M.J., Wang, J.K. and Xin, J. (2021) Research on the Impact of Corporate Social Responsibility on Consumers' Purchase Intention. Open Access Library Journal, 8: e7672. <https://doi.org/10.4236/oalib.1107672>.

Copyright © 2023 Guleshan Mohsin Hamid, Gulizar Abdullah Mohammed, Dr. Kurdistan M. Taher Omar, Shelan Mohammed Rasheed Haji, AJRSP. This is an Open-Access Article Distributed under the Terms of the Creative Commons Attribution License (CC BY NC)

Doi: <https://doi.org/10.52132/Ajrsp.en.2023.50.2>