Pertanika Proceedings 1 (1): 5 - 9 (2025)

PERTANIKA JOURNALS

PERTANIKA PROCEEDINGS

Journal homepage: http://www.pertanika.upm.edu.my/

Evaluating the Process Quality of Taking CSR Through the Lens of Stakeholder Service

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ABSTRACT

Improving the performance of corporate social responsibility (CSR) is often contemplated in terms of the quality improvement of taking CSR. In this context, measuring CSR performance is viewed as a foundational step. Given the qualitative essence of CSR, improving the quality of taking CSR should extend beyond the measurement of CSR performance—quantitative performance metrics. Nevertheless, within academic discourse, there is a notable absence of methodologies for evaluating the quality of taking CSR alongside performance measurement. This paper aims to develop a framework for evaluating the quality of taking CSR by treating CSR as a service directed towards various stakeholder groups and, in turn, linking service quality with the quality of taking CSR. The (CSR-related) literature is scrutinised by employing a mapping approach to elucidate CSR narratives from different perspectives. Drawing upon the Service Quality Gap Model, these perspectives and their stories are applied to evaluate the quality of taking CSR. The research contributes to evaluating the quality of taking CSR by presenting an evaluation framework grounded in the Service Quality Gap Model. Such evaluation is essential if corporations intend to improve their CSR performance, become more socially responsible, and align with the UN's sustainable development goals (SDGs).

Keywords: Corporate Social Responsibility (CSR), quality evaluation, service quality, stakeholder group

INTRODUCTION

He (2023) explored the developmental history of CSR. Over the past seven decades, the main debate on CSR focused on various questions: "Do social responsibilities exist in business?" (the 1950s–1970s); "What should CSR be like?" (the end of the 1970s); "To whom should corporations be responsible?" (the 1980s–1990s); "What results should CSR achieve?" "How to benefit from CSR?" (the 2000s–2010s); and "How can CSR be sustainable?" (the 2010s–2020s). Despite

ARTICLE INFO

Article history:
Received: 09 January 2025
Published: 17 February 2025

DOI: https://doi.org/10.47836/pp.1.1.002

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e-ISSN: 3083-9475

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this extensive development, the quality of taking CSR has not been a central focus in academia until now. The debate on "How can CSR be sustainable?" implies a need to seek an approach to maintaining and improving the quality of CSR. However, existing research lacks a focus on CSR quality. Specifically, regarding the evaluation of CSR, existing research contributes to the performance of CSR and the quality of CSR reporting. It seems that quality is rarely taken into consideration until the outcomes of CSR are observed; however, maintaining quality is an ongoing process, which involves evaluating the quality of the process of taking CSR from stakeholder expectations to delivery. In this context, this paper aims to develop a framework for evaluating the quality of taking CSR.

The following session explains the application of the Service Quality Gap model in the CSR context. Subsequently, it presents the results of contextualising the Service Quality Gap model and develops a framework for evaluating the quality of CSR based on existing CSR-related literature. Finally, the research is reviewed, and further relevant research is proposed.

It should be noted that the existing literature on CSR primarily focuses on the Western world. Consequently, frameworks developed from this literature may be better suited to a Western context. It remains questionable whether such frameworks can effectively evaluate the quality of taking CSR in countries with different contexts. One is China, an emerging economy with a unique socialist system and a history of semi-colonisation by the UK. The concepts of CSR and SDGs are intertwined in existing research, sharing similarities with notable differences. The embryo of CSR in China can be tracked back approximately 2500 years to the introduction of Confucianism, which promoted the idea of "Great Harmony" and linked to the development of a harmonious society in modern China. In contrast, the SDGs in China originated from the development of China National Sustainable Communities (CNSCs) in 1986. The seeds of CSR in modern China were sworn around the same period, as 1978 marked a pivotal shift from a socialist planned economy to a socialist market economy. Before this transition, the primary focus since the founding of the People's Republic of China (PRC) was economic and poverty alleviation. By 1992, marketisation had gained prominence, leading to increased cooperation with Western multinational corporations (MNCs). They introduced the Western concept of CSR, particularly concerning labour standards (anti-sweatshop). Since then, CSR in China has increasingly focused on addressing the needs of foreign (business) stakeholders.

The United Nations (UN)' Global Compact was launched in 2007, encouraging firms to commit to ten principles in labour, environment, human rights and anti-corruption, with around 200 Chinese companies joining in the subsequent year. Today, CSR in China also encompasses specific social objectives such as education, health care, and environmental protection. Similarly, following China's commitment to the UN's 2030 Agenda, there has been a highlighted focus on achieving SDG 1 (No Poverty), SDG 3 (Good Health & Well-

being), and SDG 4 (Quality Education), along with increased attention to SDG 7 (Affordable and Clean Energy) and SDG 13 (Climate Action). Overall, CSR in China tends to adopt a state-centric approach, viewing governmental social responsibility as paramount, while achieving SDGs is often seen as a discretionary commitment in China.

MATERIALS AND METHODS

In terms of service quality and stakeholder expectation and perception, the Service Quality Gap Model (Parasuraman et al., 1985) is a suitable reference for evaluating the quality of CSR. Among the four approaches suggested (2020) for developing conceptual articles, *theory adaptation* is an appropriate methodology for this research. The Service Quality Gap Model to evaluate the quality of taking CSR (Parasuraman et al., 1985) was adapted to define potential gaps and logicise these gaps in the CSR context based on CSR-related literature (i.e. CSR-GAP). This approach aids in evaluating the quality of CSR as a whole.

RESULTS AND DISCUSSION

In the CSR context, the topics related to bridging quality gaps, each of which can serve as an independent CSR research theme, are summarised below:

(a) What stakeholders are identified, and how can their expectations be met?
(b) How can CSR be translated into implementation?
(c) How do we implement CSR in practice?
(d) How do we communicate CSR implementation legitimately?
(e) How do we align stakeholders' perceptions with their expectations regarding CSR?

As shown in Table 1, this framework can carry out surveys (interviews or questionnaires) and engage many management-level individuals of an organisation and specified stakeholders in responding to the questions in this framework. It should be noticed that the questions under GAP1-GAP4 are applied to enquiry the organisation's management-level individuals, while the rest are expected to be responded to by the organisation's stakeholders. By systematically addressing the questions under each topic, every CSR quality gap can be clearly articulated. This process facilitates the development of CSR strategies that bridge these gaps, ultimately enhancing the overall quality of CSR initiatives.

Table 1
Framework for evaluating the quality of taking CSR

CSR quality gap (GAP)	The questions for evaluating the quality of CSR taken by an organisation (Q)
CSR-GAP1: Stakeholder Expectation on CSR-Management Perception on CSR Gap	**Q1a**: Who are your organisation's stakeholders in particular? **Q1b**: What issues do these stakeholders expect you to address? **Q1c**: How important are these issues?

Table 1 *(continue)*

CSR quality gap (GAP)	The questions for evaluating the quality of CSR taken by an organisation (Q)
CSR-GAP2: Management Perception on CSR-CSR Quality Specification Gap	**Q2a**: How far would your organisation stretch its responsibilities in its CSR strategies? **Q2b**: What issues would you take up based on these CSR strategies? **Q2c**: How meaningful do you think taking up these issues is? **Q2d**: How does your organisation combine economic, social, and environmental strategies? Do you have any successful cases to share? **Q2e**: Do your organisation's CSR strategies consider "context" when taking up each issue? **Q2f**: Specifically, do your organisation's CSR strategies have global or local concerns?
GAP3: CSR quality specification-CSR delivery gap	**Q3a**: What principles motivate your organisation to implement CSR? **Q3b**: What are the processes your organisation uses in implementing CSR? **Q3c**: What are the outcomes your organisation achieves from its CSR implementation?
GAP4: CSR delivery-external CSR communication gap	**Q4**: What are the purposes of your organisation for externally communicating CSR?
GAP5: Expected CSR-perceived CSR gap	**Q5a**: What is CSR in your concept? **Q5b**: What CSR do you expect to be taken by this organisation? **Q5c**: What CSR expected needs to be improved in your perception?

CONCLUSION

This paper develops a framework for evaluating the quality of taking CSR by adapting Parasuraman et al. (1985) Service Quality Gap Model. In this theory adaptation, CSR is defined as a stakeholder-oriented CSR-related service quality (Teixeira et al., 2018), and the key to improving the quality of taking CSR in each perspective is discussed with support from CSR-related literature. This paper is initial theoretical research exploring the quality of CSR. He (2023) stated that all CSR, ESG, and SDGs are in the realm of sustainability. Further research could link the quality of CSR with ESG and SDGs, followed by categorising this quality on the basis of sustainability, e.g. social sustainability, environmental sustainability, and economic sustainability. Besides, empirical research is expected to apply this evaluation framework in practice, engaging the corporations, which are the representatives in taking CSR and/or taking the quality improvement of considering CSR – in evaluating their quality of taking CSR.

ACKNOWLEDGEMENTS

The author expresses his appreciation to the Faculty of Business Administration, Guangdong Baiyun University, for financial support through the Grant Scheme of Provincial-level First-

class Major Construction Site of Logistics Management, Guangdong Baiyun University, in preparing the paper.

Additionally, the author thanks Dr. Farhad Shafti and Dr. Georgios Kominis, his supervisors at the University of Glasgow, for their insightful advice on his PhD research, which includes a comprehensive literature review of the developmental history of CSR. This review has significantly contributed to enlightening this research.

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