

Examining Corporate Social Responsibility in Thailand: A View from Thai companies

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Nutthanun Rajanakorn
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DEDICATION

I would like to dedicate my dissertation to my beloved husband
Krisada, and my lovely children Pimdao and Phufah, who joined me in this journey with
love and patience.

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ABSTRACT

This study aims to understand the perceptions and meanings of corporate social responsibility (CSR) in the context of Thailand. Phenomenology was used to explore the inquiry of how Thai executives perceived and implemented their companies' CSR. Twenty long-interviews were conducted with Thai executives who were directly involved in and in charge of CSR in their companies. Several themes emerged from the study, and the findings were presented in the aspects of their perceptions of CSR involvement, the motivations, the benefits, and the overall meanings of CSR. Giving back, caring for and helping /sharing, and developing and creating are three themes that emerged describing how Thai executives perceive CSR. Thai executives consider four important components in their CSR engagement: 4H's, which are heart, head, hands and heard. Sincere commitment and willingness to help, strategic and systematic plans, employee participation and selective and soft-sell communication represent four unique characteristics of CSR implementation. The motivations of CSR can be categorized into two themes: internal and external forces. The results and impacts of CSR are described for both society and business. The overall meaning of CSR is a convergence of social conscience and business strategy for balanced benefits. Findings indicated that Thai executive had mixed perceptions of CSR s influenced by Thai cultural values and religious beliefs, also by their concept of business strategy. Although based on cultural values and religious beliefs, CSR is likely to develop and evolve in a way in which CSR is integrated into business operations to create sustainability. Lastly, the strategic implications of CSR are presented.

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CHAPTER I INTRODUCTION

Justification for the Study

Corporate social responsibility (CSR) has increasingly gained attention and prominence internationally among research scholars and businessmen due to a highly competitive market environment and globalization. Growing public interest in the notion of CSR has stimulated companies to engage in CSR practices. Several studies suggest that companies should consider their actions to be socially responsible not only for making profits but also by contributing to society. Companies have progressively engaged in social responsibility activities beyond their economic activities. A survey conducted during 2008 and 2009 by the IBM Institute for Business Value shows that 60 percent of 224 business leaders worldwide believe corporate social responsibility (CSR) has increased in its importance over the past year (IBM Institute for Business Value, 2009). It has been suggested that for any company that wants to call itself “a good corporate citizen,” it ought to spend at least 1% of its previous year’s pretax profit for philanthropic purposes (Hindery & Weeden, 2008, July 8). Therefore, companies have been engaging in CSR activities on the premise that CSR is not only the “right thing to do” but also the “smart thing to do” (Smith, 2003, p. 52).

Another survey of 756 executives for the 2009 State of Corporate Citizenship in the United States reveals that despite the national and global recession, US companies of all sizes have generally maintained their support of CSR initiatives; charitable giving has declined, but more businesses have integrated CSR with their business strategy (Center for Corporate Citizenship, 2009). Moreover, it has been reported that business executives

have recognized the relationship between CSR and a company's reputation, which was mentioned as the top driver behind company's commitment to CSR.

Public perception has also increased about CSR. A survey study by Boston College Center and Reputation Institute conducted among American consumers during January and February 2010 shows that American consumers view US companies as more socially responsible than a year ago (Boston College Center and Reputation Institute, 2010). This study reports that companies such as Johnson & Johnson, The Walt Disney Company, Kraft Food Inc, Microsoft, and PepsiCo are on the top five companies ranked in the CSR index (CSRI), which measures the general public's perceptions of three dimensions of a company's activities: corporate citizenship (the community and the environment), governance (ethics and transparency), and workplace practices.

Statement of the Problem

Corporate social responsibility (CSR) is a widely defined concept concerning the responsibilities of organizations or businesses, in particular, toward society. CSR lacks a universally agreed upon definition (Wan-Jan, 2006). Even if the term CSR has been used widely, it does not necessary mean that CSR has been understood in concept and practiced in the same way. Different scholars and researchers seem to have different definitions of what CSR is. CSR can be defined as a broad range of programs or activities with different policies, different guiding principles, and a diverse background of company relationships within a society (Baughn, Bodie, & McIntosh, 2007).

Business practitioners also understand and practice CSR in different ways. CSR is a context dependent concept (Wan- Jan, 2006). CSR's meaning may differ from

organization to organization or from country to country. The variety of CSR sometimes causes confusion and requires clarification (Gray, 2000). Since the concepts and practices concerning CSR have been discussed and debated among scholars and business gurus without clear definitions of CSR, the results of CSR studies could be based on weak concepts (Wan- Jan, 2006). Therefore, there is a need to understand how CSR has been defined, especially from the real players.

It seems that currently CSR is becoming a common practice among businesses. By considering CSR as a standard of practice, a company may focus on its long-term goals, such as creating sustainability, rather than on short-term goals. CSR practices can trigger companies perceiving themselves as part of a community and society so they in turn act responsively to society. Although the motivations of CSR may contribute to cynicism toward business and CSR itself, CSR activities and programs such as volunteering and community development may have created positive effects on the welfare of consumers, community and society. Furthermore, there has been a great deal of research conducted on CSR in Western countries but unfortunately CSR in Asia is still “relatively under-researched” (Chapple and Moon, 2007).

Purpose of the Study

This study examines how CSR is defined, perceived and practiced by corporate executives of Thai-owned companies. The perspectives of CSR executives will reveal the managerial conceptions of corporate social responsibility (CSR) in the Thai business context through Thai managers’ understandings and involvement in CSR. It will explore the thinking and the influences that form their notions.

Therefore, the purpose of this study is not to find the perfect or the right definitions or categorizations of CSR, but to understand how CSR has been perceived by a group of people in a particular context. Moreover, as CSR is a context bound concept, this study will add the value to Thai CSR literature by learning how Thai business people perceive CSR concepts, which could reflect the hidden values of Thai business society and could be used as a reference in a comparative study in practices and motivations of CSR among other cultures.

The Significance of the Study

This study will make several contributions to CSR literature. Firstly, it helps gain in-depth understanding of CSR meanings, practices and motivations in the Thai context from corporate managers' standpoints. Secondly, it can represent the concepts of CSR among corporate managers of Thai-owned companies in the Thai context and how Thai businesses perceive their roles toward society. Thirdly, it will add knowledge to the CSR literature, whereby there is little in-depth examination of the meaning of CSR from the actual players, not from researchers or scholars' definitions or prescriptions. In doing so, it also fills a gap for more qualitative research in CSR literature.

The meanings of CSR present how CSR has been socially constructed through the nature and the context of a specific culture, in this case, Thai society. Since business is considered a member or an institution of a society, its actions can have affected and be affected by societal norms. The results of the study can reflect values and concerns that are embedded and prominent in Thai business and society. Examining the meanings and motivations of CSR can also help identify the roles of business in the society, possibly

lead to know what the public expects from the business community, and also build insight into the issues associated with business and society. Therefore, it is important to understand the notion that nowadays companies define and engage in CSR because we can address the issues that become or are expected to be important in that society and we can better our understanding of the relationship between business and society.

Organization of the Dissertation

The remainder of the paper is structured as follows: The following chapter begins with the literature review on CSR: the CSR definitions from the literature and the current CSR practices presented in order to provide a general and overall understanding of CSR. Attention is given to a review of literature concerning CSR definitions, the different interpretations of CSR from various countries and emerging findings on CSR implications.

Additionally, the background of CSR in Thailand is given attention in order to understand how CSR is culturally specific. The results of some previous studies are given to show the differences in CSR practices and understanding in various countries. Then, the next chapter describes the philosophical underpinnings and methodology that drive this study. The findings and the interpretation of the interviews are presented in the following section. The final chapter discusses the findings and the interpretations of CSR, and finally the implications and conclusion of the study will be assessed.

CHAPTER II LITERATURE REVIEW

This chapter gives an overview of the development of CSR concepts, CSR perspectives, various definitions of CSR, other concepts relating to CSR, motivations in CSR and CSR in the Thai context in order to understand the background and situations in CSR literature. CSR has been a prevalent issue among several fields e.g. marketing, management, policy and communications, and has been discussed and reviewed extensively among researchers since it is a broad and complex concept. Several countries have developed and practiced CSR by adapting to their cultures and contexts. This study examines the meaning of CSR in a particular context; that is, understanding Thai corporate executives' perspectives regarding CSR among Thai-owned companies. To understand what CSR is concerned especially in Thai context, it is important to be aware of how CSR has been defined and developed.

Evolution of Corporate Social Responsibility (CSR)

The concept of corporate social responsibility could be traced back and developed from the ideas about modern capitalism of Adam Smith from his work, *The Wealth of Nations* in 1776. Smith, a well-known economist, stated that when business is free to pursue its profits, it also benefits and serves both its interest and those of society (Lantos, 2001). He also mentioned that in capitalism, businesses help produce benefits to society even though their real intentions were the pursuit their own self-interest or benefits. Thus, in his point of view business will ultimately produce the greatest social good or desirable social ends.

The concept of CSR was developed in the middle of the 1920s as business people tried to act and build up trust for shareholders and social claimants (Frederick, 1994). Before the 1950s, corporate social responsibility (CSR) was more often referred to as social responsibility (SR) than CSR. Later, Bowen (1953) considered the father of corporate social responsibility, proposed the idea of broader social responsibilities of the business people than profit making. In this idea businesses could and should be responsible to serve society beyond their financial obligations (Bowen, 1953).

During the 1960s and 1970s, the concept of CSR was examined and discussed more in depth academically. Several researchers such as Davis, Frederick, McGuire, Walton and Carroll proposed more specific definitions of CSR (see further details in the definition section of CSR). Most of their definitions of CSR embrace additional responsibilities or obligations of businesses beyond making a profit and obeying the law, which has become more widely accepted due to the fact that the civil rights movement, consumerism, environmentalism and a backlash against large corporations have affected society's expectation of businesses ("Corporate Social Responsibility," 2010). This caused businesses to realize and act more responsibly in ceasing and solving societal problems, reconsidering equal and fair treatment for their workforces, producing products more safely for consumers, and being concerned with environmental issues. Furthermore, corporations have been expected to voluntarily act responsibly beyond their economic and legal responsibilities for the betterment of society.

However, during this period Milton Friedman had an opposing view of corporate responsibility; he argued that profitability is the ultimate social responsibility of business if done under the law and in an ethical way. He asserted that businessmen or corporate

executives are the agents of the corporations, so their primary responsibilities are to the corporations (Friedman, 1970). Therefore, when they make decisions for the corporations they should be concerned more with serving the corporations' benefits and interests than society's. Later, these two broad concepts have laid the foundation of corporate social responsibility, where one supports that corporations have responsibility to create promote the well-being of society, while another position is concerned only with the corporation's responsibility for profit-making.

Later, in the 1980s and mid 1990s the notion of CSR was expanded and developed into alternative concepts, theories, models and themes such as corporate social responsiveness, corporate social performance, business ethics, stakeholder theory and management (Carroll, 1999). One of the notions of CSR concerns responsibilities of businesses towards their various stakeholders, not just their shareholders in order to obtain a "license to operate" (McIntosh, Leipziger, & Coleman, 2003). As a result, CSR has often been related to the concept of stakeholders by specifying the particular groups and persons businesses should consider in their orientation. Stakeholder groups commonly are identified as shareholders, employees, customers, suppliers, local community, competitors, interest groups, government, media and society-at-large (Carroll, 1991). Therefore, some scholars define CSR as business's obligation to all stakeholders, sometimes even specific obligations to definitional stakeholders. This view of CSR concerning stakeholders is still prevalent in today's society.

Since the new millennium, the globalization and the growth of multinational companies operating all over the world has contributed to the interest in CSR, as well as interest in global problems such as poverty, pollution and human rights violations have

stirred the demand of business involvement in CSR for social betterment (Zadek, 2001). Moreover, due to the corporate scandals reported by the media, major western companies attempted to put more efforts on CSR such as producing CSR reports in order to enhance their corporate reputation (Hopkins, 2006). As such, CSR has become an essential part of business practice; CSR is considered by businessmen to be a business strategy. CSR is involved with the contributions toward both companies and society. Additionally, Branco and Rodrigues (2006) mentioned that CSR has been analyzed as a source of competitive advantage and not as an end to itself. Also, CSR has evolved from being considered as a beneficial factor to a company's profitability to being regarded as a company's investment by benefiting the whole company in the long-term, such as a company's reputation (Porter & Kramer, 2002; Smith, 2003). Currently there is a shift in business practices by integrating CSR into the core business strategy.

Furthermore, during the past decade CSR also expanded to address environmental concerns. From the Global Reporting Initiative 2000, CSR concerns three broad areas: the environment, employees and neighbors, and consumers. And CSR is also linked to the concept of social and environmental sustainability both in short and long terms. CSR concepts and practice have also been spread into the worldwide business arena. Europe and Japan have been advancing in this trend more than the United States (Hopkins, 2006). There has been an increasing interest among developing countries, too.

Perspectives of Researchers on Corporate Social Responsibility (CSR)

Researchers have varied points of views concerning the roles of business in society. They have separated CSR into different perspectives depending on their criteria.

Usually, their perspectives are based on the expected values in their society. Among these various perspectives, perspectives from two researchers are presented to help understand CSR concepts in broad pictures (as summarized in Table 1) before reviewing more specific CSR definitions in the latter section.

Table 1. Perspectives on Corporate Social Responsibility (CSR)

Components of CSR		Economic-oriented	Legal	Ethical	Societal-oriented	Important details
Perspectives on CSR by Branco and Rodrigues (2007)	1. Classical view <i>Lantos (2001)</i> -Purely profit making <i>Carr (1968)</i> -Constrained profit making <i>Levitt (1958)</i> <i>Friedman (1962)</i> <i>Sternberg (1997)</i> <i>Barry (2000)</i> <i>Jensen (2001)</i> <i>Sundaram & Inkpen (2004)</i> <i>Henderson (2005)</i>					This perspective has focused on maximizing shareholder values and later been developed into shareholder model. Some scholars such as Friedman and Henderson believed that CSR has negative effects on company or economy.
		X				
		X	X			
	2. Stakeholder View <i>Freeman (1998)</i> <i>Clarkson (1995)</i>	X			X	This perspective concerns both economic (shareholders) and societal goal (all other groups affected by companies), latter has been led to stakeholder theory.
Perspectives on CSR by Wan-Jan (2006)	1. CSR as an ethical stance <i>Mintzberg (1983)</i> <i>Moore (2003)</i> <i>Goyder (2003)</i>	X		X	X	This view considers CSR as an ethical obligation of a company, which can yield benefits to both company and society.

Table 1. Continued

Components of CSR		Economic-oriented	Legal	Ethical	Societal-oriented	Important details
	2.CSR as business strategy (Friedman, 1970) Lantos (2002) Henderson (2001, 2004) Lewis (2003) Porter (2003)	XX			X	Although this perspective supports CSR for society, the goal of making profit is more important than serving society as CSR is considered as a tool or an investment for company's wealth.

Classical View and Stakeholder View

According to Branco and Rodrigues (2007), CSR can be divided into two broad opposing positions: classical view and stakeholder view.

Classical View

In general, the classical view focuses on economic benefit or profit making as the role of business. From this viewpoint, Lantos (2001) also divides it into two stances: purely profit making and constrained profit making views. The pure profit making stance is supported by Carr (1968). For Carr (1968), businessmen have lower moral standards than the rest of society so they may have some degree of dishonesty in their successful strategy. A company, therefore, has a legal right to shape their strategy in pursuing profits and has no social responsibility other than obedience to the law. The constrained profit making view places emphasis on the responsibility of businessmen in maximizing shareholders' wealth within the rules of the game. Being socially responsible is considered as unethical and harmful to the foundations of a free market (Friedman,

1998). Social problems should be addressed by the state and government organization, not by businesses (Levitt, 1958).

Friedman (1998) believed that profitability is the only and ultimate social responsibility of business. Business people are agents using companies' resources to benefit their shareholders and increase the company's profits, which later became known as the "shareholder model." Other proponents of the classical view, which opposes social responsibility actions by companies, are such as Levitt (1958); Barry (2000); Henderson (2005); Jensen (2001); Sternberg (1997); and Sundaram and Inkpen (2004). Their points of views are a little different, but mostly they focused on shareholder value maximization as the foremost objective of all companies. Barry (2000) believes that decision making in engaging in CSR should be allowed as a form of rent-seeking. Henderson (2005) asserts that CSR has adverse effects on a company's performance, leading to ineffective markets, reduced wealth and poverty. Jensen (2001), Sternberg (1997) , and Sundaram and Inkpen (2004) are not against social responsibility actions by companies, but decisions in CSR engagement should be considered in order to enhance the outcomes for the shareholders' wealth or generate long-term owner value.

Thus, in this perspective, CSR has been strategically used by a company in seeking value maximization of the company, not for ethical reasons. The decision concerning CSR engagement should be treated as a form of investment.

Stakeholder View

The stakeholder view model or theory is concerned with the idea that besides shareholders, other agents, groups or constituents affected by companies' activities such as employees and local communities should be considered in managerial and business

decisions (Freeman, 1998). This perspective asserts that companies have to be aware of their responsibilities to various constituencies in society which are affected, directly or even indirectly, by companies' actions, and respect and take into account interests of such multiple stakeholders. Proponents of this perspective are such as Clarkson (1995); Freeman (1984); and Jones (1980). Stakeholders can be defined as "groups and individuals who benefit from or are harmed by, and whose rights are violated or respected by, corporate actions" (Freeman, 1998, p.174). Therefore, stakeholders include shareholders, employees, customers, suppliers and the community at large.

In sum, the classical view is very economic-oriented by presenting a clear differentiation between economic and social aspects, while the stakeholder view considers social and economic goals as connected.

CSR as an Ethical Stance and CSR as Business Strategy

A study by Wan-Jan (2006) reviewed the CSR academic literature and summarized that CSR definitions can be divided into two broad positions: CSR as an ethical stance; CSR as business strategy.

CSR as an Ethical Stance

The concept of CSR as an ethical stance comes from several scholars such as Mintzberg (1983), Moore (2003), and Goyder (2003). An ethical perspective in CSR focuses on creating a good society; a company should accept social responsibility as an ethical obligation. However, their concepts are varying in the degree of their intentions and expectations of the organizations, ranging from being socially responsible without an expectation to be rewarded, to committing to serve society in addition to sustaining and

supporting the development of the business. In general, they believed that in CSR as an ethical stance businesses should be concerned both with their survival or profitability and serving shareholders including society.

CSR as Business Strategy

However, some scholars argued that it is not possible that a company will be social responsible without any intentions of gaining benefits from their actions (Friedman, 1970; Henderson , 2001, 2004). Since managers who make decisions in engaging in CSR are considered as agents of the organization and the shareholders, they should be concerned more about serving the shareholders by making profit or gaining benefits. They view CSR as a business strategy or a very useful tool for business in order to maximize the shareholders' value or to make profit. For example, Lantos (2002) stated that strategic CSR, one type of his CSR categorizations, occurs when a company performs certain activities such as community service to accomplish strategic business goals. The concept of CSR as business strategy is also supported by Lewis (2003) who found that the role of companies' in society influenced public perceptions; and Porter (2003) who stated that CSR was an investment of a company in building its competitive advantage.

According two positions on CSR, Wan-Jan concluded that the two stances are connected, and both have stakeholders in the center. Wan-Jan, therefore, combined two stances and proposed "CSR as an undertaking that allows corporations to serve stakeholders without jeopardizing shareholders" (Wan-Jan, 2006, p. 181). In this perspective, CSR is used as an instrument for the company's wealth, and the company also expects returns or benefits from its social activities.

Definitions and Concepts of Corporate Social Responsibility (CSR)

As mentioned earlier, the notion of what corporate social responsibility (CSR) is and of what companies' responsibilities are have evolved into varying forms and meanings during the past 50 years. Over time, corporate social responsibility has been widely used as the acronym CSR. The term of CSR is broad and complex. People outside and inside the field have attempted to define and interpret CSR differently over the years. Several scholars, researchers and practitioners have conceptualized, discussed and presented various definitions and concepts of CSR. Additionally, some researchers have attempted to define the components and sub-components comprising the constructs of CSR. There is still no consensus on a universally acceptable definition of CSR (Carroll, 1991; McWilliams & Siegel, 2001). The definitions of CSR range from very conceptual and normative to very practical ones. Additionally, as a result of a wide range of existing CSR definitions, CSR has been practiced in a variety of ways (Welford, 2004).

In general, corporate social responsibility (CSR) is a widely defined concept concerning the responsibilities of organization or business in particular toward society. CSR's definition is involved with the interaction of the corporation with the social obligations to societies in which it operates. Some interpretations of CSR refer to the expectations by society of the organization and the normative roles and responsibility of businesses in society.

Definitions and Concepts of CSR from Academic Researchers

While researchers and practitioners have not yet agreed on a single definition by which CSR can be understood (Waddock, 2004), there are common elements among

these various definitions which share their similarity in meaning. Carroll's definition of CSR (1979, 1999) has been widely accepted and used as base point for referring to CSR concepts and definitions (Crane & Matten, 2004). Carroll (1979) attempted to integrate previous conceptualizations of CSR and offered four categories or components of corporate social responsibilities – economic, legal, ethical and discretionary or philanthropic responsibilities. The economic component refers to a business's fundamental responsibility to make a profit and grow. The legal component reflects the firm's duty to obey the law and to play by "the rules of the game." The ethical component reinforces the responsibility to respect the rights of others and to meet the obligations placed on them by society that ensure these rights. Finally, the discretionary or philanthropic component involves philanthropic activities that support the broader community.

Among existing CSR definitions, Carroll's definition seems to incorporate a full range of responsibilities of business. Furthermore, Carroll's model has been empirically investigated and largely supported by the findings (Aupperle, Carroll, & Hatfield, 1985; Pinkston & Carroll, 1994). As a result, this research uses Carroll's CSR definition as a framework to present a spectrum of definitions from a variety of scholars from literature concerning CSR definitions and motivations. The four components or elements of CSR by Carroll are used to help understand and distinguish the ideas from various definitions by various academic researchers. Table 2 illustrates a collection of definitions, presenting in historical order and being categorized into components or elements of CSR according to their descriptions and emphasis.

The first component of CSR which is economic or profited oriented has been viewed by most researchers as the fundamental responsibility of business to survive and grow. Some researchers such as Friedman and Henderson support this view that economic responsibility is the only social responsibility of business in order to increase profits. As Friedman put, the exclusive responsibility of business is “to use its resources and engage in activities designed to increase its profits so long as it stays within the rules of the game” (Friedman, 1970, p. 126). Consequently, the use of organizational resources for the larger good, such as donating to charities, is detrimental to firms since it may decrease profitability or increase product prices or both. Similarly, Henderson (2001, 2004) asserts that the primary role of business is as an agent of economic progress and to pursue profitability. He stated that CSR is a new model for organizational behavior in order to change how the market operates by forcing organizations to give unnecessary attention to societal needs. Although Friedman and Henderson’s definitions of CSR emphasize profit making, the descriptions of their definitions embrace the legal component, which reflects the firm’s duty to obey the law and to play by “the rules of the game.”

A number of researchers and scholars have delineated their definitions of CSR as the responsibilities of business beyond economic and legal obligations; such as Bowen (1953); McGuire (1963); and Davis (1973). They support the idea that business exists to serve the greater community and society in a way that goes beyond its economic obligation to serve the direct beneficiaries of the company’s operations. Their common idea of different definitions of CSR in social consideration is broader, including business practices that serve the needs and satisfactions of society. This point of view extends the

notion of social responsibility beyond economic and legal responsibility and embraces both ethical and philanthropic components. However, not all definitions directly were identified the ethical component of CSR. It should be noted that to categorize definitions into the components of CSR, the researcher looked into the key words and the overall descriptions they emphasized. Some definitions marked more than one component such as economic and legal, economic, ethical and societal, which the descriptions of the definitions can be interpreted as they encompass these components.

In addition to Carroll's four categorizations of CSR, some definitions of CSR identifying other concepts highlighted in the definition's description. These concepts also are presented in Table 2. One of the concepts that has been largely supported among researchers (e.g., Clarkson, 1995; Freeman, 1984; Jones, 1980) concerns multiple stakeholders in corporations, later developed into stakeholder perspectives. Freeman (1984) first proposed the definition of stakeholders as "any group or individual who can affect or is affected by the achievement of the organization's objectives" (p.32). As a result, according to the stakeholder perspective the definition of corporate social responsibility concludes that a company has not only a responsibility to its shareholders but also to other constituents of society. Researchers supporting this perspective believe that organizations have to allocate their resources in a way that take into account the impact of those allocations on various groups both within and outside the organizations (Jones, 1999). Clarkson (1995) stated that organizations must try to achieve their own objectives (e.g. profitability) and at the same time satisfy in a fair way the legitimate claims of their stakeholders. Clarkson (1995) also classified stakeholders into two groups: primary and secondary stakeholders. Primary stakeholders refer to those "without whose

continuing participation the corporations cannot survive (Clarkson, 1995, p.106),” which include shareholders, investors, employees, customers, suppliers, government and community. While secondary stakeholders are those “who influence or affect, or are influenced or affected by, the corporations, but they are not engaged in transactions with the corporation and are not essential for its survival (Clarkson, 1995, p.107).”

In addition, some definitions of CSR identify the expected outcomes from engaging in CSR. Some also identify the themes or the issues/ concerns that CSR has involved. Moreover, several later definitions of CSR seem to regard CSR as a strategic tool or investment of a company in order to achieve company’s goals (e.g., Porter, 2003; Lewis, 2003). Branco and Rodrigues (2006) mentioned that CSR has been analyzed as a source of competitive advantage and not as an end to itself. CSR has evolved from being considered as a beneficial factor to a company’s profitability to being regarded as a company’s investment by benefiting the whole company in the long run impacting, for example, the company’s reputation (Porter & Kramer, 2002; Smith, 2003).

Several concepts and definitions of CSR use a prescriptive or normative approach, especially placing emphasis on the greater responsibility and accountability to the wider society. Mostly, the normative definitions are concerned with activities that companies should undertake to benefit their organization and society or refrain from doing because they are harmful to society. This may be because the concept of CSR concerning corporative decision making and behaviors could have impacts on stakeholders and society involved with ethical and moral issues. So there are some expectations for businesses to consider their actions regarding CSR.

In sum, the definitions of CSR provided in the table 2 offer the variance of interpretation of the CSR from academic researchers from different fields and countries, which were collected from Carroll (1999) ; Kakabadse, Rozuel, and Davies (2005) and also compiled by the researcher.

Definitions of CSR from Business Organizations

In academia, CSR definitions have focused conceptually on the reasons for engaging in CSR and the beneficiaries of CSR actions. On the business side, most definitions of CSR among business gurus and practitioners have covered all four of Carroll's categorizations and have focused more on business ethics (as presented in table 3). Several definitions identify the expected outcomes from their CSR involvement. These definitions do not focus solely on the company's benefits such as its profitability or reputation, but also emphasize broader or national societal interests, such as for growth and sustainability in economic development and good governance. For example, the World Business Council for Sustainable Development (WBCSD) defines CSR as an idea concerning social, economic and environmental aspects: "the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large" (World Business Council for Sustainable Development (WBCSD), 2010).

Additionally, the definitions of CSR from business practitioners are likely to refer to specific activities, issues and/or concerns that constitute CSR rather than discussing the concept of CSR. Several definitions address concerns for environmental and social

issues. The definition by the European Commission (2010) is one of the examples, which includes environmental and social aspects as key issues. A World Bank paper also suggested that CSR should encompass environment, labor, human rights, community participation, business guidelines, and activities in organizational development, health, education and disaster handling (WBSCD, 2010). Based on these definitions, there are some common essences of CSR: businesses should be concerned with and take responsibilities for society and the environment; and businesses should integrate these issues into their business operations (Prayukvong & Olsen, 2009). Therefore, CSR seems to be a strategic tool to achieve economic goals and has been set as guidelines or standard practices for businesses in general.

In addition, some definitions from these organizations emphasized that CSR is based on either voluntary participation or enforcement by agreement or law. Similar to the definitions of academic researchers, the definitions emanating from business organizations are normative and very idealistic since they are associated with ethical and moral standards.

CSR Defined by Types/Classes/Activities

CSR has been also defined and put into different categories/types/classes with several criteria. Thai Corporate Social Responsibility (ThaiCSR) by Thaipat Institute, a non-profit organization supporting businesses in CSR has defined CSR by considering the intentions of the organization in engaging in CSR (ThaiCSR, 2010). Since several businesses have brought about CSR the concept as integrated marketing communication in order to build and enhance their competitive advantages, this creates the debate

whether businesses engage in CSR voluntarily or by law or by the force of the market. To define CSR by the involvement of the company, if a company practices CSR because they must fulfill their obligations or regulations required by law, this can be called as “compulsory CSR.” Whereas a company that voluntarily contributes to CSR activities in order to solve societal problems is considered as an example of “optional CSR.”

Another way to describe the type of CSR depends on the kinds of resources that organizations put into their CSR efforts (ThaiCSR, 2010). If a company employs its own resources such as its revenues or workforce in CSR activities, this is called “corporate-driven CSR.” But if a company uses outside resources to practice CSR, this is called “social-driven CSR.” An example of the latter occurs when a company has a campaign asking customers to buy its product and then gives some of its revenue to another non-profit organization or foundation to help serve good causes.

According to the Corporate Social Responsibility Institute of Thailand (CSRI) and ThaiCSR, CSR also can be divided into three types in terms of the roles and involvement of an organization: CSR-after-process; CSR-in-process; CSR-as-process (ThaiCSR, 2010). CSR-after-process refers to activities that a company, particularly a profit-organization, performs to help better the community or society, and these activities do not involve any of the operational activities of the company. Some of activities have been performed to lessen the negative effects that may have been created by the company itself. For example, a company engages in activities that help relieve the pollution of the surroundings of the community affected by the company’s operation. While CSR-in-process stands for responsible activities for the community and society of a company, which has been integrated or considered as a part of its operational activities. An example

of this type of CSR is when a company develops and improves its production process and management systems to control waste and pollution in order to ensure a clean environment for the surrounding communities.

CSR-as-process is comprised of activities performed by non-profit organizations or the organizations established for social benefits such as charitable organizations and foundations. Their main operational activities are basically for community and society without maximizing the organization's profitability.

Moreover, to comprehend the meanings of CSR is to understand the different types of CSR activities that exist. There are also various opinions about what types of activities social responsibility entails. From the studies of Sen and Bhattacharya (2001; 2004), CSR actions were identified and categorized from a database entitled "Socrates: The Corporate Social Ratings Monitor," which described and rated over 600 companies in terms of their CSR records. This database reduced the numerous CSR activities undertaken by these companies into six broad domains:

- (1) community support (e.g., support of arts and health programs, educational and housing initiatives for the economically disadvantaged, generous/innovative giving),
- (2) diversity (e.g., sex-, race-, family-, sexual orientation-, and disability based, diversity record and initiatives, or lack thereof, within and outside the firm),
- (3) employee support (e.g., concern for safety, job security, profit sharing, union relations, employee involvement),
- (4) environment (e.g., environment-friendly products, hazardous-waste management, use of ozone-depleting chemicals, animal testing, pollution control, recycling),

(5) non-U.S. operations (e.g., overseas labor practices [including sweatshops], operations in countries with human rights violations), and

(6) product (e.g., product safety, research and development/ innovation, marketing/ contracting controversies, antitrust disputes).

Kotler and Lee (2005) classified CSR into seven types of activities: cause promotion; cause-related marketing; corporate social marketing; corporate philanthropy; community volunteering; social responsible business practices; and developing and delivering affordable products and services.

As explained above, the definitions and classifications of CSR are varied. The mainstream research in CSR primarily examines the associations between specific types of CSR communication and consumers' responses or reactions to corporations and its products. In addition, CSR currently seems to be a standard of business practices. However, relatively little attention has been given to how company executives define the socially responsible roles and actions of a company. Their definitions could reflect how they think that a company is motivated to engage in CSR, and how a company should practice CSR. This would also provide important insight into how company executives have expectations of a company in CSR involvement. In sum, it would help to discover the schema of company executive concerning CSR, which is helpful in CSR further examination.

Table 2. Definitions of Corporate Social Responsibility from Academic Researchers

Authors/ Researchers	Definitions	Components of CSR				Expected goals	Consider stake- holders	Themes	Voluntary	CSR as business strategy
		Econo- mic	Beyond economic obligations							
			Legal	Ethical	Societal					
Bowen (1953)	CSR refers to the obligations of business to pursue those policies, to make those decisions, or to follow those line of actions which are desirable in terms of the objectives and values of society.	X			X					
Davis (1960)	CSR refers to businessmen’s decisions and actions taken for reasons at least partially beyond the firm’s direct economic or technical interest.	X			X	long-run economic gain and payback to society				
Frederick (1960)	Social responsibility in the final analysis implies a public posture toward society’s economic and human resources and a willingness to see that those resources are used for broad social ends and not simply for the narrowly circumscribed interests of private persons and firms.	X			X					
McGuire (1963)	The idea of social responsibilities supposes that the corporation has not only economic and legal obligations but also contain responsibilities to society which extend beyond these obligations.	X	X		X			Politics Welfare of community and employees, educations		
Friedman (1962)	The solely social responsibility of business is to use its resources and engage in activities designed to increase the profits within the rules of the game or in open and free competition without any deception and fraud.	X	X							

Table 2. Continued

Authors/ Researchers	Definitions	Components of CSR				Expected goals	Consider stake- holders	Themes	Voluntary	CSR as business strategy
		Econo- mic	Beyond economic obligations							
			Legal	Ethical	Societal					
Davis and Blomstrom (1966)	Social responsibility refers to a person’s obligation to consider the effects of his decisions and actions on the social system. Businessmen apply social responsibility when they consider the needs and interests of others who may be affected by business actions. In doing so, they look beyond their firm’s narrow economic and technical interests.	X	X	X	X	To fulfill obligation s for the whole social systems				
Walton (1967)	Social responsibility recognizes the intimacy of the relationships between the corporation and society and realizes that such relationships must be kept in mind by top managers as the corporation and the related groups pursue their respective goals. Social responsibility also includes a degree of voluntarism.	X			X				X	
Johnson (1971)	1 st view-A social responsible firm is one whose managerial staff balances a multiplicity of interests. Instead of striving only for larger profits for its stockholders, a responsible enterprise also takes into account employees, suppliers, dealers, local communities, and the nations. 2 nd view- Social responsibility refers to social programs of businesses to add profits to their organization. 3 rd view- The prime motivation of business firm is utility maximization; the enterprise seeks multiple goals rather than only maximum profits.	X		X	X		X (balance of multiplicity of interests)			

Table 2. Continued

Authors/ Researchers	Definitions	Components of CSR				Expected goals	Consider stake- holders	Themes	Voluntary	CSR as business strategy
		Econo- mic	Beyond economic obligations							
			Legal	Ethical	Societal					
Johnson (1971)	4 th view-His lexicographic view of social responsibility refers to profit-motivated firms may engage in social responsible behaviors and act as if social responsibility were important goals, once they attain their profit targets.	X		X	X		X (balance of multiplicity of interests)			
Davis (1973)	CSR refers to the firm’s consideration of, and response to issues beyond the narrow economic, technical, and legal requirements of the firm. The firm has an obligation to make decisions by considering the effects on external social system along with their economic gains. A firm is not socially responsible if it merely complies with the minimum requirements of the law, because this is what any good citizen would do.			X	X					
Eilbert and Parket (1973)	Social responsibility means the commitment of a business or Business, in general, to an active role in the solution of broad social problems, such as racial discrimination, pollution, transportation, or urban decay.				X					
Sethi (1975, 1979)	The author distinguished the differences between social obligation, social responsibility and social responsiveness. Social obligation refers to the actions that companies are forced to engage in because of market force or legal requirement, while social responsibility implies congruence of corporate behavior with prevailing social				X					

Table 2. Continued

Authors/ Researchers	Definitions	Components of CSR				Expected goals	Consider stake- holders	Themes	Voluntary	CSR as business strategy
		Econo- mic	Beyond economic obligations							
			Legal	Ethical	Societal					
Sethi (1975, 1979)	norms, values, and expectations of performance. Social responsiveness refers to the long-term role of business in a dynamic social system, which must be anticipatory and preventive.				X					
Fitch (1976)	CSR is defined as the serious attempt to solve social problems caused by wholly or in part by the corporation.				X	Solving social problems				
Carroll (1979, 1983)	CSR encompasses four categories of social responsibilities: economic, legal, ethical and discretionary or philanthropic expectations that society has for an organization. These four categories can be depicted as a pyramid, which economic responsibilities are the foundation for all other responsibilities and discretionary responsibilities are the apex.	X	X	X	X					
Jones (1980)	CSR refers to an obligation of a corporation to constituent groups in society other than stockholders, which extends beyond that prescribed by law and union contract and is voluntarily adopted.	X	X	X	X			X	X	X
Freeman (1984)	He believed that companies have responsibilities to multiple stakeholders, in addition to shareholders. He defines the concepts of stakeholders as any individual or groups who can affect or is affected by the achievement of the company’s objectives.	X			X		X			

Table 2. Continued

Authors/ Researchers	Definitions	Components of CSR				Expected goals	Consider stake- holders	Themes	Voluntary	CSR as business strategy
		Econo- mic	Beyond economic obligations							
			Legal	Ethical	Societal					
Wartick and Cochran (1985)	They proposed corporate social performance model by integrating three areas: the principles of CSR (four categories of social responsibilities by Carroll's): the process of CSR (reactive, defensive, accommodative, and proactive): and the policies developed to address social issues (social issue management).	X	X	X	X					
Epstein (1987)	CSR relates primarily to achieving outcomes from organizational decisions concerning specific issues or problem which (by some normative standard) have beneficial rather than adverse effects on pertinent corporate stakeholders. The normative correctness of the products of corporate action has been the main focus of corporate social responsibility.			X						
Wood (1991)	CSR is based on the concept that business and society are interwoven rather than distinct entities; therefore, society has certain expectations for appropriate business behavior and outcomes (the principle of legitimacy). CSR concerns the responsibilities of companies for solving problems they have caused, and they are responsible for helping to solve problems and social issues related to their business operations and interests (the principle of public responsibility).	X	X	X	X					

Table 2. Continued

Authors/ Researchers	Definitions	Components of CSR				Expected goals	Consider stake- holders	Themes	Voluntary	CSR as business strategy
		Econo- mic	Beyond economic obligations							
			Legal	Ethical	Societal					
Wood and Jones (1995)	Their corporate social performance refers to the ability of company to meet and exceed multiple stakeholder groups’ expectations regarding social issues.				X		X			
Clarkson (1995)	Corporate managers have responsibilities to fairly manage policies and programs to all stakeholder groups, not only to shareholders. They also must distinguish between stakeholder needs and societal issues.	X	X	X	X		X (primary and secondary stakeholde rs)			
Frederick (1978/1994)	He proposed that there were three perspectives of the interaction between corporations and society in management literature by terming them as CSR1, CSR2, and CSR3. CSR1 or corporate social responsibility was labeled as “an examination of companies’ obligation to work for social betterment.” CSR2 or corporate social responsiveness refers to “the capacity of a corporation to respond to social pressures.” CSR3 or corporate social rectitude includes “the notion of moral correctness in action taken and policies formulated.”				X					
Lantos (2001, 2002)	He considered the purposes of companies in engaging in CSR and classified three different types of responsibilities: ethical; altruistic; and strategic.									

Table 2. Continued

Authors/ Researchers	Definitions	Components of CSR				Expected goals	Consider stake- holders	Themes	Voluntary	CSR as business strategy
		Econo- mic	Beyond economic obligations							
			Legal	Ethical	Societal					
Lantos (2001, 2002)	Ethical CSR refers to morally mandatory fulfillment of a company’s economic responsibility, legal responsibilities and ethical responsibilities; even the fulfillment is detrimental to the company’s profitability. Altruistic CSR involves fulfillment of an organization’s philanthropic responsibilities, going beyond ethical responsibilities such as preventing possible harm to help alleviate public welfare deficiencies regardless of whether or not this will benefit the business itself. Strategic CSR refers to fulfilling those philanthropic responsibilities which will benefit the company through positive publicity and goodwill.	X 								

Table 2. Continued

Authors/ Researchers	Definitions	Components of CSR				Expected goals	Consider stake- holders	Themes	Voluntary	CSR as business strategy
		Econo- mic	Beyond economic obligations							
			Legal	Ethical	Societal					
Hopkins (2003, 2005)	CSR is concerned with “treating the stakeholders of the firm ethically or in a responsible manner. Stakeholders exist both within a firm and outside. The aim of social responsibility is to create higher and higher standards of living, while preserving the profitability of the corporation, for its stakeholders both within and outside the corporation.	X		X	X		X			
Smith (2003)	CSR is the “obligations of the firm’s stakeholders- those affected by corporate policies.” The motivations for engaging in CSR may be a mix between self-interest and desire to do good.	X			X		X			
Lewis (2003)	He asserts that CSR can become a competitive advantage edge/core competence for those companies who can exploit it properly.	X								X
Porter (2003)	He believes that today’s companies ought to invest in CSR as part of their business strategy to become more competitive.	X								X
Wan-Jan (2006)	CSR can be conceived “as an undertaking that allows corporations to serve stakeholders without jeopardizing shareholders.”	X			X		X			

Source: collected from Carroll (1999); Kakabadse, Rozuel, and Davies (2005); and compiled by author

Table 3. Definitions of Corporate Social Responsibility by Business Organizations

Organizations	Definitions	Components of CSR				Expected goals	Consider stake-holders	Themes	Volun-tary	Integrating CSR as core business
		Econo-mic	Beyond economic obligations							
			Legal	Ethical	Societal					
British Department of Trade and Industry (DTI)	CSR is described by the organization’s behaviors which have to abide by the laws and to consider the impacts that may have on the broad society they operate in, particularly on economic, social, and environmental and human rights issues.	X	X	X	X			Economic, Social, Environment, and Human Rights		
Business for Social Responsibility (BSR)	CSR is about working with business to create a just and sustainable world. (2006)CSR is used interchangeably with business ethics, corporate citizenship, corporate accountability and sustainability. CSR means “achieving commercial success in ways that honor critical values and respect people, communities and the natural environment.” (2010)CSR is the integration of environmental, social, and good governance practices into everything that business does, and the recognition of material aspects of nonfinancial issues that are integral to overall strategy and operations.	X	X	X	X	Good governance, Sustainability		Economic, Social, Business Ethics ,and Environment		X
CSR Asia	CSR is a set of values and activities that companies engage in to integrate environmental, social, and economic and governance considerations into their business model and to support the sustainable development of their communities. CSR program addresses the needs, concerns and aspirations of a company’s stakeholders.	X	X	X	X	Good Governance , and Sustainable Development	X	Economic, Social, and Environment,		X

Table 3. Continued

Organizations	Definitions	Components of CSR				Expected goals	Consider stake-holders	Themes	Voluntary	Integrating CSR as core business
		Economic	Beyond economic obligations							
			Legal	Ethical	Societal					
European Commission (2010)	CSR is a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis. Corporate Social Responsibility is part of the Europe 2020 strategy for smart, sustainable and inclusive growth. It can help to shape the kind of competitiveness model that Europe wants.	X			X	Sustainability	X	Social and Environment	X	X
International Business leader Forum (IBLF)	CSR can be defined as “open and transparent business practices that are based on ethical values and respect for employees, communities and the environment.” CSR concludes themes such as human right, labor and security; enterprise and economic development; business standards and corporate governance; health promotion; education and leadership development; human disaster relief; and the environment.	X	X	X	X	Economic Development, Corporate governance	X	Business Ethics, Environment, Human right, Labor and Security, Health Promotion, Education, Leadership Development, Disaster Relief.		
World Business Council for Sustainable Development (WBCSD) (2003)	CSR is the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large. CSR is the commitment of business to contribute to sustainable economic development, working with employees, their families, the local community and society at large to improve their quality of life.	X	X	X	X	Sustainable Economic Development				

Source: collected from Carroll (1999); Kakabadse, Rozuel, and Davies (2005); and compiled by author

Corporate Social Responsibility (CSR) Communications

When companies engage in CSR activities, they usually communicate their CSR activities to their various stakeholders. This is to ensure that these stakeholder groups acknowledge the companies' efforts, which can possibly create and evoke stakeholders' reactions or responses in terms of awareness, perceptions and behavioral intention toward the brands and the companies. Typically, CSR communication is a process of informing and reporting to stakeholders about corporate intentions and CSR activities. The messages in CSR communication can be delivered through different forms of communication vehicles such as corporate advertising (printed ad, TV commercial), annual report, corporate websites, and corporate releases. The content of the messages presented in CSR communication also varies in terms of different issues or topics (e.g., concerns, objectives, and claims) and different formats (e.g., ones-sided vs. two-sided messages; single sources vs. multiple sources; and endorsement). The different degree of the amount and the exposure of CSR communication may create different levels of consumer response.

One of the CSR communication efforts is corporate advertising, which can be classified into different categories depending on the purposes of the advertising such as advocacy advertising, issue advertising and social responsibility-related advertising. For example, Schumann, Hathcote, and West (1991) grouped corporate advertising into three categories: 1) sales-related corporate advertisements which promote the benefits of the products or services; 2) goodwill advertisements which relate to corporate social responsibility, including advocacy advertising, issue advertising; and 3) hybrid or umbrella advertisements, which combine the two above.

CSR reporting is also another tool for communications with various stakeholders concerning organization's CSR activities, which can ensure corporate transparency and help better communication and engagement with these stakeholders. CSR reporting can be presented in different forms or formats such as annual report and websites. Since the widespread use of the Internet and information technology, this stimulates businesses to present information about their organizations and their performance on their websites and allows the public to view their information. Corporate websites have become an important channel for businesses to publicize companies' objectives and goals, their CSR statements and their efforts and engagement in CSR (Bowd, Bowd, & Harris, 2006). Furthermore, cause-related marketing (CRM), which involves a company's promise to donate a certain amount of money to a non-profit organization or social cause when consumers purchase its products or services (Nan & Heo, 2007) can be included under the CSR communication umbrella.

Corporate Social Responsibility and Public Relations

The concept of CSR and public relations seem to be intertwined. In terms of definition, public relations has been viewed as a management function in communication with the purpose of achieving understanding between an organization and the public. Cutlip, Center & Broom (1994) define "public relations is the management function that establishes and maintain mutually beneficial relationships between an organization and the public on whom its success or failure depends" (p. 2). As such, the goal of public relations relates to the wellness of the organization and its stakeholders; it implies that public relations practitioners have to identify the public and manage communication in

favor of an organization and the public. The term “public” refers to diverse groups in which involve with an organization to some degree, including general public in society.

As mentioned before, CSR can be generally defined as commitment or responsibility of a company for benefiting both the company (economic responsibility) and its public or society (societal responsibility). CSR and public relations seem to have the same role toward the public. Both concepts are concerned with socially responsible acts with various stakeholders groups in society such as shareholders, employees, suppliers, customers, community, and the society. Also, the linkage between CSR and public relations is substantiated by Clark (2000) as she found similarities in several aspects between the two concepts: their evolution (in responding to societal needs), their responsibilities (managing function of companies) and their processes or practices. She suggested that both have the same objectives in seeking to enhance the quality of the relationship of an organization among its key stakeholder groups. She also compared Wood’s (1991) process of corporate social responsibility with Cutlip’s four stage management process and concluded that they are similar in the ways of doing research, planning and communication. Additionally, Clark (2000) emphasized that a major function of public relations is social responsibility and supported the two-way symmetrical model in corporate social responsibility.

Due to the similar functions, CSR is often considered as a tool for public relations practitioners to establish relations with particular groups (L’Etang, 1994). David, Kline and Dai (2005) also supported that CSR practices of an organization are a function of corporate communication activities, which is typically a public relations function. The public relations industry uses CSR for its organizations’ success by demonstrating to the

public and the organizations' stakeholders that they are good citizens and responsible to the community and society. Therefore, CSR becomes important for public relations practices because it creates the possibility for building the positive relationships and good will for an organization concerning the benefits of companies and stakeholders. Based on this concern CSR falls within the public relations portfolio because it can affect corporate image and reputation.

CSR and Corporate Image/ Corporate Reputation

Image is a subjective concept resulting from an individual's perception and point of view toward an object. According to Dowling (1986), corporate image can be defined as a set of beliefs, emotions and feelings held by an individual toward a corporation, which have resulted from his or her understanding, description, and memories of the corporation. Walters (1978) also suggested that a customer's emotional perception toward a company developed in response to the company and its activities. Additionally, he stated that since a company is considered as a member of society, all corporate social activities influence consumers' perceptions and impressions, resulting in corporate image.

Corporate reputation was identified as an asset of considerable interest and importance in its own right (Brammer & Pavelin, 2004), and company's CSR involvement could lead to positive evaluations of consumers toward company's products and reputation (e.g. Brammer & Pavelin, 2004; Brown & Dacin, 1997). An empirical study by Fombrun and Shanley (1990) also provided evidence that social responsiveness or CSR, as measured by the level of corporate charitable donations and the presence of a separately endowed corporate charitable foundation, is positively associated with

corporate reputation. Later, Williams and Barrett (2000) provided more evidence in support of a positive relationship between philanthropy and corporate reputation. In a more recent study, CSR-related activities were found to positively affect a company's likeability, contributing to a favorable corporate image and reputation (Schwaiger, 2004; Schwaiger, Sarstedt, and Taylor (2010)). Consequently, companies have attempted to adopt CSR activities in order to shape their image and reputation, which in turn could contribute significantly to the long run competitive advantage of those organizations (Dowling, 2004; Brammer & Pavelin, 2004).

Other Concepts or Terms Related to Corporate Social Responsibility (CSR)

A review of literature in CSR definitions shows that CSR has been defined variedly and there is no agreement on a singular definition of CSR. However, there are several terms and concepts related to CSR such as corporate philanthropy, corporate governance, corporate citizenship and corporate social performance that have been used to refer to CSR or used interchangeably. In this study, two of the terms most-related to CSR are presented.

CSR and Corporate Philanthropy

The concepts of CSR and corporate philanthropy are often intertwined as in Carroll's CSR model (1991), for which philanthropy is the top of four layers in a pyramid (economic, legal, ethical, and philanthropic). However, corporate philanthropy generally refers to the idea of a company giving back to society particularly in terms of financial

support as a form of thankfulness to the society for creating their wealth (Kakabadse, Rozuel, & Lee-Davies, 2005).

A company can engage in philanthropy by donating their money and time to help the welfare of a community. There is the charity principle introduced by Mitnick (1995), who stated that charity is as an obligation for the wealthy to support the less fortunate. It is an indispensable social cost for the existence and prosperity of a company, which should practice high ethical standards, especially toward the disadvantaged in the society (Toshiyuki, 2004). On the contrary, some believe that corporate philanthropy is motivated by economic rationality and must also yield positive financial results; that is, corporate philanthropy is considered to be as an investment toward the future (Drucker, 2002).

Therefore, the concepts of corporate philanthropy and CSR are similar in the way that they are viewed as either voluntary, responsible conduct for society or intentional practices for increasing a company's benefits. Furthermore, companies may have initially engaged in CSR primarily through corporate philanthropy, such as donations to local charities and interest groups, it is an "easy" form of CSR engagement requiring little organizational effort (Ronnegard, 2011).

CSR and Corporate Governance

Corporate governance and corporate social responsibility are two related, overlapping concepts (Aras & Crowther, 2009). The concept of corporate governance refers to the policies and procedures of organizations to reach certain sets of objectives and missions by efficiently using institutional resources with regard to stockholders,

employees, customers, suppliers and different regulatory agencies and the community at large (Wise & Ali, 2009). In other words, corporate governance is the method by which an organization is directed, administered, and controlled by trying to keep a balance between economic/organizational goals and social/ societal goals. Good corporate governance is concerned with how to govern an organization by committing to principles such as transparency, accountability, responsibility, fairness (Aras & Crowther, 2009, moral and ethical practices and stakeholders' interests (ThaiCSR, 2010).

Therefore, both the concepts of corporate governance and CSR seem to share principles such as accountability and transparency. They also have a common central tenet, which is an organization should be accountable to its shareholders and other stakeholders including society. However, the views of CSR and corporate governance are not conclusive. A study by Standberg (2005) reported that some leaders in the field of corporate governance believed that corporate governance is primarily about values rather than rules, which the company seeks to embody; and CSR is a part of the external execution of these values. According to Beltratti (2005), corporate governance and CSR are complementary in obtaining organizational goals and lessening constraints from outside the organization.

CSR Concepts and Practices in Different Countries and Cultures

The concepts and practices of CSR in different countries may have formed and developed in their own ways. In some countries, CSR may have been engaged in prior to the term CSR being created; some countries may have adopted the CSR concept from other countries. Since globalization, businesses have expanded from domestic into

international arenas, especially multinational companies, which enable local or domestic companies to receive and adopt organizational ideas and practices from foreign companies. In this process, local companies adapt the CSR concept and assimilate it with their own culture values. It is possible that each country formulates and implements CSR in response to its understanding, the business environment and the needs of their society. As a result, the term CSR can be perceived with different meanings as well as CSR practices in different cultures and contexts (Welford 2004; 2005).

CSR may be comprised of a broad range of programs with different policies, different guiding principles, and a diverse background of company relationships with a society (Baughn, Bodie, & McIntosh, 2007). Definitions and practices of CSR across countries may be not exactly the same, even though the same term CSR has been used. Previous research has also found that there are substantial differences in CSR practices in different countries, which reflect the differences in national contexts (Chapple & Moon, 2005). It has been observed that Western countries (European and the United States) are more progressive in CSR than Asian countries (Welford, 2004). However, Chapple and Moon (2005) noted that Asian countries such as China have improved their traditional involvement with communities and developed new forms of CSR practice in production and employee relations.

The different terms concerning corporate responsibilities represent different core emphases on which more concern or focus is placed in that society or context. Culture plays an important factor in determining the differences in CSR meanings and practices. However, culture is not the only factor; other national contexts such as governmental structure and legal system also affect how CSR has been perceived and practiced.

Welford (2005) reported that there is a relationship between a country's economic development and the progress of CSR policies and enactment. Similarly, Baughn et al. (2007) found a strong relationship between economic development and high level of CSR. When comparing developed and developing countries, companies in developed countries focused on economic contributions, legal compliance, ethical conduct and philanthropy respectively, whereas companies in developing countries emphasized economic contributions, philanthropy, ethical conduct and legal compliance (Visser, 2008). Thus, business people in developed countries were concerned more with legal compliance, while philanthropic activities in developing countries were more prominent.

A cross-cultural study between leading American and Chinese companies by Ray (2008) showed some differences between two cultures in terms of CSR policies and practices. Chinese companies presented more CSR policies than American companies on their corporate website, while American companies were more advanced in publicizing CSR efforts on their corporate websites.

A study by O' Dwyer (2003) reported that managers of Irish companies recognized broad responsibilities of companies to a broad range of groups other than shareholders. Generally, CSR is a broad moral sense of duty or obligation to the wider society in order to give something back to certain sectors of society that companies felt obligated to or owed regardless of economic consequences. He also found that managers were motivated to engage in CSR primarily because of economic self-interest for the companies. The form of proactive CSR was engaged in order to prevent and control negative business consequences such as uprisings of workers. Conversely, reactive or responsive CSR was primarily instigated by external pressures imposed on companies

through legislation, communities, pressure groups or media in order to avoid potentially damaging economic impacts.

For example, the view of CSR in France, like most of other European countries, is often depicted as possessing a “communitarian ideology” which asserts “the needs of the community and the benefits of consensus, as opposed to an individualist approach to society (Maignan & Ferrell, 2003).

Perceptions and Expectations of CSR in Different Countries

There has been substantial research in business and marketing examining the relationships between consumers' perceptions toward CSR. Most researchers agree that consumers are the driving force behind companies' CSR programs and practice (Auger, Devinney, & Louviere, 2004). An increasing awareness and expectation of people toward CSR could change the responsibilities businesses have toward society. Lewis (2003) found that there have been changes in public perceptions toward the role of companies in society. In this study, a large number of the public thought that large companies had a moral responsibility to society. The expectations of the companies toward society may not have been the same as what they thought the companies are actually did. Similarly, the perceptions of businessmen regarding their roles in society may differ from their actual CSR.

In addition, cultural characteristics and cultural tendencies shape expectations of the role of business (Welford, 2005). However, the relationship between CSR and the expectations or perceptions of businessmen from different countries are still relatively under-reported in the literature. It is important to understand the dimension that

influences their engagement in CSR.

As aforementioned, CSR may comprise a broad range of programs and activities so definitions and practices of CSR may be different across countries. Previous research has found that there are substantial differences in CSR practices in different countries, which reflect the differences in national context (Chapple & Moon, 2005; Maignan & Ralston, 2002; Welford, 2004, 2005).

Vogel (1992) indicated that the US approach in conducting business ethics and CSRs “is more individualistic, legalistic, and universalistic than in any other capitalist societies” (p.30). Moreover, American companies are likely to show their commitment to society by giving communities their resources (monetary and workforce) through their philanthropic programs (Baughn et al., 2007 & Ray, 2008). Ray (2008) also found that American companies ranked volunteerism as their top philanthropic practice.

Maignan (2001) used the underlying ideology of a country by Lodge (1991) as a conceptual framework in finding the differences across regions in CSR, such as explaining consumers’ expectations in CSR in a given country and the structure of the interaction of the government and businesses. Individualist ideology values short-term betterment of the individual, whereas communitarianism emphasizes the needs of the community and the benefits of consensus. The US is an example of individualistic ideology, while Germany and France are communitarian countries. These ideologies are congruent with Hofstede’s (1980, 1983) cultural dimensions explaining the characteristics of national cultures according to the values held by individuals, especially the pairs of individualism and collectivism. Maignan (2001) found that US consumers perceived economic performance as a leading responsibility of business, while French

and German consumers were most concerned with businesses conforming to legal and ethical standards. In addition, French and German consumers were more willing to actively support responsible businesses than their US counterparts.

Whelan (2007) reviewed Confucianism as an Asian value set reflected in Asian business practices, affecting CSR practices in Asian countries. Confucianism supports the belief that family and business are intertwined; the business group is perceived as a family and a community. Therefore, businesses are discouraged from pursuing self-interest that may harm the community; emphasis is placed instead on the importance of maintaining the harmony and welfare of a given social organism.

Much attention has been given to environmental issues by Asian countries (Baughn et al., 2007). Welford (2005) reported that Asian businesses engaged in CSR practices less than European and North American companies, especially regarding fair and equal treatment for employees, in-house education system.

Motivations of Corporate Social Responsibility (CSR)

Different organizations have different values, ethics, and goals, which can determine their CSR position and how and why they pursue on their choices of CSR engagement. Maignan and Ralston (2002) noted that the principles of social responsibility represent the motivation that drives a company's commitment to CSR. They also categorized the motivations of CSR: utilitarian view (to achieve economic performance); compliance view (to conform to stakeholder norms and expectations); and commitment view (to enhance corporate identity, value or strategy). Vogel (2005) stated that "there are many reasons why some companies choose to behave more responsibly in

the absence of legal requirements. Some are strategic, others are defensive, and still other may be altruistic” (p.2). Companies may engage in CSR because they believe that CSR will help create a competitive advantage in their business or payoff in the long run (Murray & Vogel, 1997) such as retaining good employees, building a good reputation, enhancing trust in investment, and increasing their profitability. In some cases, companies may practice CSR because they are afraid of negative repercussions.

Several other researchers have tried to categorize the motivations of companies for their CSR engagement (Aguilera, Rupp, Williams, & Ganapathi, 2007; Garriga & Mele, 2004; Windsor, 2006; & Meehan. J., Meehan. K. & Richards, 2006). For example, Aguilera et al. (2007) describe three types of motivations for corporate engagement in CSR: instrumental (e.g. to improve financial performance of the company); relational (e.g. to improve relationship with stakeholders); and morality-based.

Mainly, the motivations are categorized based on the expected results the company will gain from CSR involvement or the expected role that the company should want to have in the society. Some studies have investigated the motivations of companies involving in CSR by measuring stakeholders’ perceptions such as those of consumers, employees and the public at large. Graafland and Van de Ven (2006) conducted a survey to examine the motivations of CSR involvement of Dutch companies for practicing actual CSR efforts. The results suggested that the involvement of companies in CSR efforts were driven by moral (intrinsic) motives more than strategic (extrinsic) motives. Strategic motivation refers to a positive influence on a company’s financial results, whereas moral motivation refers to a moral duty of business towards society.

However, Graafland and Van de Ven's study was conducted only with Dutch companies; further studies should examine CSR motivations of other companies in other countries because the contextual factors such as economic and political structures may affect the results. Furthermore, research in the motivations of actual players of companies for their engaging in CSR efforts have not been adequately explored. Investigating CSR motivation would yield the results how CSR has actually been initiated from the real professionals. It also could help us to understand which values businesses in that society believe in such as short-term or long-term orientations.

Table 4. Motivations of Corporate Social Responsibility (CSR)

Authors	Business-oriented	Society-oriented
Maignan and Ralston (2002)	Utilitarian view / Commitment view	Compliance view
Vogel (2005)	Strategic/Defensive	Altruistic
Aguilera, Rupp, Williams, and Ganapathi (2007)	Instrumental	Relational/ Morality-based
Graafland and Van de Ven (2006)	Strategic (Extrinsic)	Moral (intrinsic)

Corporate Social Responsibility in the Thai Context

The Context of Thailand

Monarchy and Religion

Located in the middle of Southeast Asia, Thailand is the only nation in this region that has never been colonized, neither by western empires nor by neighbor countries. Thailand has a

population of approximately 65 million, consisting of around 80 % Thais, 10 % Chinese and 3 % Malays. Thai culture has been influenced by religious tenets, largely inspired by Buddhism. In addition, a nation of over 60 million, the Thai sense of identity is allied with Buddhism and the Monarchy. Thailand had been outright ruled by kings or absolute monarchs since the formation of the Kingdom in the thirteenth century and it has become a constitutional monarchy with a form of government like the system of the United Kingdom since 1932 (<http://www.thailandtoday.org>).

King Bhumibol Adulyadej

The current King of Thailand, His Majesty King Bhumibol Adulyadej (Rama IX) or the ninth Thai king from the House of Chakri, ascended the throne as King of Thailand in 1946, and is so far considered as the world's longest reigning monarch and the longest reigning Thai King in Thailand's history. He has served as spiritual leader of his people for over six decades, acting as a symbol of national identity, unity and stability. Although under the constitution the King of Thailand has little direct power, King Bhumibol is one of the most revered monarchs in Thai history and one of the most respected leaders in the world.

The Thai people's love and loyalty of King Bhumibol is founded not just on respect for the institution of the monarchy but on the King personally. The love and reverence the Thai people have for the King come from his moral integrity, close contact with Thai people and his lifelong, passionate commitment to the welfare of the Thai people. He has devoted his life and resources to help better the livelihood of Thai people, and the development of the country as fulfilling his oath he made on the day of accession to the throne: "to reign with righteousness for the benefit and happiness of the Siamese people" (www.thailandtoday.org).

Since 1952, the King has initiated more than 4,000 royal projects aiming at raising the standard of living of Thai people and helping alleviate the problems facing city dwellers, which include floods and traffic congestion. Royal projects cover a broad range of areas, including agriculture, water resources, conservation of the environment and its natural resources, education, occupational or employment promotion, public health, public welfare, and communication. The royal projects have often used his own funds or Royal Foundation funds and have been assisted by members of the Royal Family.

In recognition of his lifelong and devoted work, the King has been honored with numerous prestigious international awards. In 2006, the King was awarded the United Nations Development Program's (UNDP) Human Development Lifetime Achievement Award "for his dedication to develop and industriously uplift the living condition of Thai people all through his 60-year reign." Recently, in 2009 he was awarded the first World Intellectual Property Organization's (WIPO) Global Leaders Award, in recognition of his contribution to intellectual property both as an inventor and as an active proponent of intellectual property as a tool for development (Tourism Authority of Thailand (TAT), 2012).

Sufficiency Economy Philosophy

The UNDP Human Development Lifetime Achievement Award presented to the King is focused on his "Sufficiency Economy Philosophy", a philosophy of supporting sustainable long-term balanced development and growth. Tenets of this philosophy provide guidelines for Thai people at all levels to be applied to conducting their way of life at individual, family, and community levels. The Sufficiency Economy Philosophy emphasizes that individuals need a certain measure of self-reliance to deal best with the market, and countries need a certain measure of self-reliance to deal with globalization. Sufficiency has the dual meaning of "not too

little” and “not too much”. “The principle of moderation or middle way is a guide for finding the right balance between internal resources and external pressures, between the needs of society at the grassroots, and the imperatives of the global economy.” In its essence, it adheres to the Buddhist concept of the Middle Path in that it encourages individuals to avoid extremes, practice frugality and moderation, and avoid being lured by greed into taking big risks. It should be noted that the Sufficiency Economy Philosophy is not a theory about how the economy of a country works, but rather a guide for making decisions that will produce outcomes that are beneficial to development of the country.

Buddhism

Although there is an absolute freedom of religion in Thailand, Buddhism is predominant and accepted as the state religion of Thailand. Approximately 90% of Thai people are practitioners of Buddhism, specifically Theravada Buddhism, while the other major religions are Islam, Christianity and Hinduism. Thai constitutions have stipulated that Thai kings must be Buddhist, but the kings are entitled as the upholders of all religions in Thailand (<http://www.thailandtoday.org>).

The tradition of Buddhism encompasses such virtues as willingness to give and sacrifice for a greater good, morality, honesty, open-mindedness, diligence, compassion, perseverance and righteousness. This principle of Buddhism is based on the teachings of the Buddha in aiming to alleviate suffering. Buddhists also believe in reincarnation; one's life does not begin with birth and end with death, but it is a chain of lives. Acts of volition or karma are the results of previous acts. So Buddhists believe in the law of cause and effect, which suggests that selfishness and craving results in suffering, while compassion and love bring happiness and well-being.

Thai people are very respectful of religious beliefs, thus religion, particularly Buddhism has profoundly influenced the Thai's life styles. Buddhists should follow the 'middle path', the long road to enlightenment encounters and overcomes obstacles. In addition, the beliefs are expressed in Thais' tolerance and kindness towards their fellow men, regardless of race, creed or nationality. They also believe that they can acquire good merit by doing good deeds such as giving food to the monks and persons in need; by building and renovating temples; by constructing hospitals; and by showing kindness and compassion to all living creatures. Such merit favorably affects one's present as well as future incarnations (<http://www.thailandculturecustomguide.org>).

Economy

Thailand has an open, market-based, private-sector led economy that is integrated into the global economy. It is Southeast Asia's second largest economy with a gross domestic product (GDP) of around \$ 300 billion. Thailand also has a strong industrial sector (40 per cent of GDP) and a robust and growing services sector (50 per cent of GDP) focused on the tourism and financial services industries. With its strategic location and easy, convenient access, Thailand is considered as a gateway to a growing market of nearly 600 million people, attracting an increasing numbers of investors. In addition, Thailand has maintained its foreign policy in promoting friendly relations with other countries and participates fully and actively in international and regional organizations.

Currently, with the Association of Southeast Asian Nations (ASEAN) vision of One Community by 2015, making a connecting community and a single market, Thailand has been a key player in making the path towards an ASEAN Community happen. Thailand also plays an active role in the global community of nations especially at the United Nations where it has

supported international efforts to promote economic and social development, peace and stability, as well as human rights and human security (<http://www.tourismthailand.org>) (<http://www.thailandtoday.org>)

CSR in Thai Terminology and Thai Conceptualization

In Thai terminology, corporate social responsibility is known as “Kham-Rub-Pid-Choub-Tor-Sung-Kom” (ความรับผิดชอบต่อสังคม), which commonly has been used as meaning responsibility to society or responsible conduct for society. The meaning of “responsibility” in this CSR Thai term does not cover responsible conduct only by businesses or private sector, but also by organizations either in government, public and non-profit sectors. In other words, the Thai term of corporate social responsibility (CSR) means social responsibility (SR). The concept of social responsibility in Thailand has been related to the basic purpose of the governmental organizations in that they exist to help benefit and better the Thai people and society.

According to Richard Welford, chairman of CSR Asia, there is a belief that CSR is philanthropy among Asian countries (Prachayakorn, 2010). With no exception, the concept of CSR in Thailand has been rooted from philanthropy. Additionally, Phiphat Nontanathron, a Thai business guru, stated that the concept of CSR has been prevalent and practiced in Thai society since long ago in the form of the religious practices of Buddhism (ThaiCSR, 2010). Thailand also has a “patron-client culture” in which the higher ranking members of society have to provide for the welfare of the lower ranking, while the lower ranking members give service and loyalty in return (Asian Development Bank Institute (ADB), 2007). The practice of giving is a part of Thai culture and the Buddhist tradition of merit-making, which usually has been done through philanthropy, charity, sponsoring, volunteering and sharing (Prayukvong & Olsen,

2008). It is a fundamental practice recommended for good Buddhists. Some CSR activities have been common practices for Thais, although they have not yet been named or referred to as CSR. In the realm of business, there has also been a long tradition of Thai companies displaying gratefulness to their customers and society through donations and voluntary work. Therefore, Buddhist and Thai cultural tradition are important drivers encouraging socially responsible practices in Thailand.

In Thailand, the terms corporate citizenship (CC) and corporate governance (CG) are often used to refer to corporate social responsibility (CSR). Corporate citizenship (CC) is sometimes preferred over CSR because corporate citizenship broadly encompasses the aspects of corporate and stakeholder interaction including corporate governance, environmental management, labor treatment and community engagement (Bernhard, Ratchinda, & Trichakraphop, 2004). Corporate citizenship involves corporations as active participants in society, acting responsibly to minimize the negative and to maximize the positive impacts of their actions on society. Within this perspective, corporations should integrate societal interests with business objectives. Meanwhile, corporate governance (CG) deals with efficiently managing an organization by committing to transparency, moral and ethical practices and stakeholders' interests. It helps assure that corporations will obtain a return on their investment (Shleifer & Vishny, 1997). As the Stock Exchange of Thailand (SET) defines "corporate governance as a set of structures and processes of the relationships between a company's board of directors, its management and its shareholders to boost the company's competitiveness, its growth and long-term shareholder value with taking into account the interests of other company stakeholders"(SET, 2006).

Corporate governance became an important reform concept in Thailand after the economic crisis in 1997 by developing mechanisms for enhancing transparency both in the private and public sectors for economic recovery (Kanchanapoom, 2006). Since 1998, the Thai government placed emphasis on good corporate governance by establishing the National Corporate Governance Committee (NCGC) to work with other governmental agencies to improve the implementation of corporate governance standards (BOI, 2005). In 2002, the Thai Securities and Exchange Commission (SEC) adopted corporate governance mechanisms among listed companies and issued 15 corporate governance principles to be voluntarily adopted by the listed companies (Limpaphayom, 2001).

The main principles of SEC for promoting good corporate governance are fairness, transparency, accountability and responsibility (Vadhanasindhu, 2001). Transparency and responsibility are the principles most closely related to the CSR concept. Transparency in management is represented by the listed companies' disclosure of their financial and non-financial performance in annual statements, annual reports and through other channels such as company web sites for their shareholders, investors, and other stakeholders (BOI, 2005). The non-financial information disclosure also includes company's corporate governance policy and its implementation, including environmental and social issues. Moreover, the responsibility principle recommends that a company should have responsibility to its shareholders and stakeholders, including employees, consumers, suppliers, governments and surrounding communities. As a corporate citizen, a company has responsibility to protect the environment, health and safety of all stakeholders and the community (Vadhanasindhu, 2001). Therefore, the concepts of corporate citizenship (CC) and corporate governance are interrelated with the concept and practices of CSR in the Thai context.

CSR Development in Thailand

There is no substantial record of when and how CSR was introduced in Thailand. However, Prayukvong and Olsen (2009) believe after the World Trade Organization Ministerial Meeting in 1999, there were significant efforts in CSR among companies in Thailand through discussion forums, meetings and training sessions. The concept of CSR in these meetings focused on the important steps for businesses to show their commitment and take full responsibility not only on economic, but also environmental and social aspects (Prayukvong & Olsen, 2009). Furthermore, models of CSR came to Thailand through the efforts of multinational companies in the form of activities that aligned their business strategies with local CSR activities (Asian Development Bank Institute, 2007). CSR activities of multinational companies in Thailand are varied. For example, companies whose products appeal to teenagers such as Coca Cola and Nike implemented their CSR's activities concerning sports and music. While companies that tend to have environmental impacts such as Dow Chemical and Exxon focused on supporting environmental projects. For the past few years, CSR practices have become prevalent not only among multinational companies but also among other Thai-owned companies.

As a result, the concept of CSR became familiar among Thai businessmen and expanded beyond the existing philanthropic and voluntary activities; and later CSR was integrated into business strategy and adapted into the Thai context. Thai businesses also perceived the benefits of CSR engagement in terms of building good will and community trust, affecting positively their companies' reputations and images (Prayukvong & Olsen, 2009).

CSR Situations in Thailand

Although there has been an increasing in CSR awareness among businesses in Thailand during the past ten years, limited knowledge and practice of CSR remains (UNDP, 2008). A survey by CSR Asia Center found that many Thai companies have CSR policies but they are weak in actual performance or implementation of CSR (Prachyakorn, 2010). According to a survey by the consultancy Grant Thornton, only 11% of Thai companies donate to charities and 4% participate in communities activities compared with a global average of 65% and 55% in charity and community participation, respectively (Kesaparakorn, 2008).

Another survey from the Thaipat Institute and the Foundation for Thailand Rural Reconstruction Movement in 2009 reported on CSR awareness among 4,350 business respondents and found that 30.46 percent of the businesses in Bangkok had never learned about CSR, while the awareness among provincial businesses was only 38.22 percent (Yodprudikan, 2010). However, it was mentioned in the report that many respondents who indicated having no awareness in CSR changed their answers after having a listing of CSR activities to them. Although they engaged in several CSR activities such as good governance, ethical business conduct, product liability, donations, volunteerism, they were not aware that this wide range of activities was considered as part of CSR. One of the reasons that CSR became a buzz word among Thai businesses is because the Organization for Economic Co-operation and Development (OECD) issued new guidelines for multinational companies to engage in CSR practices and advised that they conduct business only with companies that showed social and environmental concern. Therefore, Thai companies were subjected to these rules or guidelines when doing business with European multinational companies (Sakornratanakul, 2010).

In Thailand, several working groups, government and public organizations were founded and placed effort in developing and promoting CSR policies and implementation. The Thai government has also encouraged CSR practices among Thai companies. First, the National Corporate Governance Committee (NCGC) comprised of representatives of government and the private sector and chaired by the Prime Minister, was appointed to promote principles of good corporate governance and ensure their implementation (National Corporate Governance Committee (NCGC), 2010). The Ministry of Social Welfare and Human Security also founded centers devoted to CSR. In the mean time, the Thai government declared a national policy of promoting good corporate governance and designated the year of 2002 as the Year of Good Corporate Governance (NCGC, 2010). The Office of the Securities and Exchange Commission (SEC) and the Stock Exchange of Thailand (SET) was also in charge of encouraging the implementation of good corporate governance by evaluating current practices and launching a baseline of the best practices in corporate governance of Thai-listed companies (Thai Institute of Directors (ThaiIOD) , 2002).

In 2001, the Kenan Institute Asia (K.I. Asia), a Thai-American development institute, developed training programs for corporate executives to increase the efficiency, effectiveness and sustainability of CSR programs (Asian Development Bank Institute (ADBI), 2007). Corporate Social Responsibility Institute (CSRI) by the SET was established in 2007 as a center to promote the concept and practices of CSR, particularly concerning environmental and social issues among Thai businesses, as well as to raise awareness of CSR among private and public sector and the public (CSRI, n.d.). Other organizations supporting CSR among Thai organizations include the Thai Bank Association (TBA); Thai Industrial Standard Institute (TISI); CSR Promotion Center, and National Center for Giving and Volunteering (NCGV) under

the Ministry of Social Development and Human Security (MSDHS); Institute of Directors (IOD); Thailand Volunteer Services (TVS); and the Thaipat Institute (Prayukvong & Olsen, 2008). Not only were several organizations concerning CSR founded, there are also awards and workshops to push the CSR agenda in Thailand. In 2006 The Stock Exchange of Thailand (SET) created the CSR awards for companies that performed the best practices of CSR, and a year later the CSR Institute established by the SET began to promote CSR guidelines for Thai companies (Thai Institute of Directors (ThaiIOD), 2008). CSR awards by SET were granted to listed companies that had been outstanding for their socially responsible operations, by promoting CSR systematically and strategically. For example, in 2006 the top ranked companies concerning CSR such as Siam Cement Plc and PTT Exploration and Production Plc, were given awards based on their disclosure of CSR activities.

Research on CSR in Thailand

Research on CSR in Thailand is very limited in terms of the number of studies and topics, and it has been focused just for the past five years. Kraisornsuthasinee and Swierczek (2006) stated that the perceptions and interpretations of CSR among leading Thai companies were varied. There was no clear specific definition and scope of CSR among them, and even half of the companies were not familiar with the term CSR. They also found that almost all companies in this study were concerned with CSR, but just a few had specific policies on CSR. Additionally, the motivations behind these companies engaging in CSR varied from an introverted (e.g. to strengthen their corporate culture) to an extroverted (e.g. to benefit their corporate image) orientation (Kraisornsuthasinee & Swierczek , 2006).

A survey by the Association of Thai Registered Companies conducted among 460 Thai - listed companies in the Stock Exchange of Thailand (SET) in 2008 reported that CSR among these listed companies was understood as corporate giving and charity by organizations that supported causes ranging from assisting the socially disadvantaged to education (Prayukvong & Olsen, 2009). Prayukvong and Olsen (2009) also reported different opinions on the definitions and scope of CSR among six organizations that were CSR supporting, which varied according to their context and the focus of their businesses (see appendix 1). For example, the Corporate Social Responsibility Institute (CSRI), a center for promoting CSR in Thailand, presented their definition on CSR on a broader level by associating CSR with corporate governance in order to create good citizenship within the society, while the definition and scope from the Thai Industrial Standard Institute (TISI) focused on industrial businesses being responsible for the environment and neighboring communities through giving and volunteerism.

In terms of the types of CSR activities practiced in Thailand, it has been reported that corporate philanthropy, employee volunteerism, and community service programs were the most prevalent forms of observable CSR programs (Prayukvong & Olsen, 2009). Similarly, Chambers, Chapple, Moon and Sullivan (2003) identified community involvement as the most prominent pattern of CSR in Thailand, while employee relations was the least prominent. Later, Chapple and Moon (2005) reported that the main issues of CSR reporting among Thai companies' web sites were education ,training, environment and conservation, arts, and youth. Ratanajongkol, Davey and Low (2006) also found that Thai companies in different industries placed emphasis on different themes in CSR disclosures. For instance, the manufacturing sector focused on the environmental theme, whereas the service and finance sectors concentrated on the human resource theme.

A five-year longitudinal content analysis of CSR reporting among top 40 Thai companies (1997-2001) reported an increase in CSR disclosure over the five years, particularly in finance and manufacturing sectors; and the key themes in CSR reporting were “human resources”; the “environment”; the “community”, which were different across different industries (Ratanajongkol, Davey, & Low, 2006). Prayukvong and Olsen (2008) also mentioned the findings from the same survey concerning the CSR budget that 36.7 % of the companies listed in the SET spent less than 1 million baht on CSR, another 31.6 % spent between 1-5 million baht, and the rest spent more than 5 million baht. CSR in Thailand is still in an early stage of development. For the past few years CSR has been implemented as social development, social and environmental contributions and attempts have been made to integrate CSR with corporate strategies.

Summary and Research Questions

A review of literature in this chapter has resulted in a range of definitions of CSR that academic researchers and business organizations have tried to define CSR conceptually and/or in practice. The wide range of CSR definitions stems from different understandings of CSR. Moreover, it is possible that it is difficult to define a universally agreed upon CSR concept because CSR has been perceived and practiced differently in different contexts and cultures. Moreover, the definitions from CSR literature are mostly from researchers or scholars, so there is still a lack of definition from the actual players such as corporate managers in this case.

Although Thai companies have adopted and engaged in CSR activities for several years, there has been limited research in this area. According to a few studies of CSR in Thailand, the issues that Thai companies are most likely to practice have been identified. However, there is a

gap to examine how and why CSR activities have been practiced by Thai companies, particularly from decision makers' perspectives. Therefore, the purpose of this study is to understand the meanings, involvement, and motivations in CSR and CSR communication of Thai companies from corporate executives' perspectives. In addition, although there has been much research in CSR, there is still not sufficient qualitative research in examining the definitions of CSR. There also is a call for future research in motivation behind CSR disclosure (Ratanajongkol, Davey, & Low, 2006).

Therefore, research questions proposed for this study are as follows:

RQ1: How do Thai corporate executives define and perceive the terms of CSR?

(Meaning and perception)

RQ2: Why do Thai corporate executives initiate and engage in CSR efforts? (Motivation)

RQ3: How do Thai corporate executives engage in CSR? (Involvement)

CHAPTER III METHODOLOGY

Methodology Overview

The study has adopted a constructivism paradigm in order to understand the phenomenon of corporate social responsibility in Thailand, particularly the meanings of CSR by Thai executives. The constructivist philosophy holds the assumption that there exist multiple truths or realities that are constructed by social beings as participants (Lincoln & Guba, 1985). The purpose of constructivism is to understand a phenomenon and to gain knowledge of realities through social construction in terms of the use of language, consciousness, shared meanings, documents, tools, and other artifacts, in which people have assigned the meanings to them (Klien and Myers, 1999)

As constructivists focus on understanding social reality on its own terms and finding meaning from people's experiences or perspectives on the social contexts, it is well-suited for the goal of this study in understanding the subjective reality of the research participants or in this case the meanings, the interpretations, the motives and intentions of Thai executives in their CSR involvement and practices. Therefore, this study operates under the assumption of constructivism of multiple realities that everyone understands, interprets and experiences the world in different ways, as it aims to find how individuals socially construct their worlds.

A qualitative research method was chosen in this study to provide the opportunity for the researcher to capture the meaning of the individual's experience and to gain insight into the studied phenomenon in depth and in detail. Strauss and Corbin (1990) mentioned that qualitative research is best used for exploratory or descriptive research to uncover and understand what lies deep within the complexity and process of any little-known phenomenon by conveying the

interaction of context, setting, and participants' frame of references. Moreover, qualitative research attempts to explore the deep understanding of human actions, motives and feelings of participants, to make sense of or to interpret a phenomenon in terms of the meanings participants attach to them. In other words, it is a “systematic investigation that attempts to understand the meanings that things have for individuals from their own perspectives” (Taylor, 1994, p. 266).

This approach with its "goal of understanding the social world from the viewpoint of the actors within it, is oriented toward detailed description of the actor's cognitive and symbolic actions, that is, the meaning associated with observable behaviors" (Wildemuth, 1993, p. 451); therefore, it is also appropriate for this study in order to find the interpretations of the reality of research participants by answering the research questions in exploring the definitions, motivations and perceptions of CSR from Thai executives' points of views.

The goal of qualitative research is to get rich data and information in detail about a phenomenon. As such, this study does not aim to test researcher-imposed hypothesis or preconceived definitions and explanations concerning CSR involvement. Rather, it aims to gain a deep understanding of the phenomenon of CSR and discover how the research participants have constructed and understood their experiences in CSR. Therefore, qualitative research allows the researcher to discover shared meanings and to obtain a deep understanding of the life experiences of research participants.

Additionally, this study focuses on understanding CSR in a particular context, where contextual factors are very important in influencing the meanings of a phenomenon and making it unique. In order to obtain a deeper understand of a phenomenon, qualitative research also allows the researcher to take contextual realities into account in designing the study. As a result, qualitative research usually involves a naturalistic approach or “study things in their natural

settings, attempting to make sense of, or to interpret, phenomena in terms of the meanings people bring to them” (Denzin & Lincoln, 2000, p.5). Moreover, there is very little qualitative research done in CSR, especially concerning understanding the perceptions of Thai executives toward CSR.

This qualitative study used a phenomenological approach in discovering the meanings, perspectives and common experiences in CSR of Thai executives from Thai-owned companies. According to Welman and Kruger (1999), phenomenological researchers are “concerned with understanding social and psychological phenomena from the perspectives of the people involved” (p. 189). Patton (1990) also stated that phenomenology focuses on the “description of what people experience and how it is that they experience what they experience” (p.71). This approach was employed to “capture people’s experience of the world” (p.71). As such, the concept of phenomenology aligns with the research questions of this study, which are concerned with the meanings of CSR that Thai executives have perceived and experienced from their everyday work and responsibility in CSR. Moreover, since the main aim of phenomenology is to understand the meaning, structure, and essence of the lived experiences or the central underlying meaning of a phenomenon for a person or a particular group of people (Patton, 2002), this approach is appropriate for this study in order to address meanings, perspectives and motivations of research participants about CSR.

Research Design

Long interview was employed in this study as the main method to investigate how and why Thai corporate executives understand and perceive their CSR efforts. McCracken (1988) stated that “the long interview is the most powerful method in the qualitative armory” (p.9), as it

gives researchers the opportunity “to step into the mind of another person, to see and experience the world as they do themselves” (p.9). According to Rubin and Rubin (1995) and Gubrium and Holstein (2002), qualitative interviewing is a way to find out what others feel and think about their world, so it “allows the researcher to capture and understand informants’ lives, experiences, or situations by their own expressions and words” (Taylor, 1994).

Through long interviews, researchers are able to draw meanings and understand the research participants’ experiences in order to understand how they create meanings and perform their behaviors by the interactions between the researchers and participants. As mentioned above, interviews allow participants to bring out their own terms and elaborate these terms and provide the context relevant to the studied of CSR, although CSR has been categorized and defined from previous research. Research participants were encouraged to talk freely about their perceptions of CSR and about their motivations and involvement in CSR. In this way, the researcher allows the phenomenon to present itself instead of imposing preconceived notions or ideas of CSR to the research participants. Furthermore, according to Holstein and Gubrium (1995), active interviewing is an ongoing interpretive process in which interviewers and interviewees create meanings because socially constructed meaning is naturally collaborative, so the interactions between participants and researchers contribute to the emerging concepts and categories as the interviews unfold.

In order to triangulate this study, an observation by doing fieldwork notes is another research method implemented in combining with the interview method. The researcher observed and took notes on the documents or data presented by participants or in their offices concerning their CSR plans and program, and other interesting and prominent details such as non-verbal behavior, connotations of the conversations during interviews and interactions with the

participants, and the surrounding and the atmosphere of the participants' offices. The reason for doing an observation by using field notes is to help verify interpretations from the interviews and to add more information from another source of data. Corbin and Strauss (2008) stated that observation is important because "it is not unusual for persons to say they are doing one thing but in reality they are doing something else...persons may not be consciously aware of, or be able to articulate subtleties of what goes on in the interactions between themselves and others (p. 29-30)".

Method

Participants

Selection Strategies/Criteria and Recruitment

Participants in this study are identified as Thai executive officers who are directly involved in or in charge of CSR in their companies and have experience in engaging in the CSR of their companies. As this study aims to investigate the meanings of CSR in Thailand, this selection criterion has been used to select participants who have significant experience with the phenomenon of interest and are considered as the key actors of CSR, the key informants of this study. The participants' positions may be varied depending on how companies' structure the CSR function. Prayukvong and Olsen (2009) mentioned that some companies consider CSR programs as part of their public relations function, while others create a new CSR office to solely take full responsibility for CSR activities and programs.

Purposive sampling was primarily employed to recruit participants. The particular group that the researcher first planned to select as the targeted participants was Thai business executives from 24 Thai listed companies that had been nominated or received the best CSR

awards from the Stock Exchange of Thailand (SET) during the period of 2006 to 2010. By using purposive sampling, this helped the researcher to select companies that were information-rich in CSR and performed the best practices in CSR. Snowball and convenience sampling were also used later to locate other participants by a referral technique from the contacted/interviewed participants, or from the researcher's networking in the public relations and CSR fields.

The SET-CSR Awards were created to give recognition to Thai companies in SET list that are excellent in CSR since 2006. The SET was responsible in 2006; and the Corporate Social Responsibility Institute (CSRI) founded later in 2007 took over in giving the SET Awards. The SET and CSRI are the main organizations promoting CSR in Thailand. CSRI also offers other SET Awards categories along with SET-CSR awards for different types of success in business of Thai listed companies, such as Best Performance Awards and Best Asset Management Company Awards. The companies were screened and selected from the listed companies in the SET by committees comprised of well-respected people in the Thai business community. There are five criteria for the SET-CSR awards used by the committees in making the considerations for giving awards (CSRI, 2010). They are as follows:

First, the company's CSR policy should be aligned with its core business (CSR-in-process), and the CSR policies could be involved with environmental concerns, fair business, fair employment, consumer responsibility and community and societal development. Second, the company may engage in CSR programs or activities that are beyond its core business (CSR-after-process), including community volunteerism and environmental and community development. Third, the consistency and the sustainable effects in implementing the company's CSR programs and activities will be considered.

Fourth, the innovation of the company's CSR policies and implementation (both CSR-in-process and CSR-after-process) and the positive benefits and impacts on community and society development also will be considered. Last, clear and measurable outcomes of CSR programs and activities will be examined by the SET-CSR committee.

From 2006 to 2010, twenty –five Thai listed companies received nomination or won the SET-CSR awards (SET, 2011)(See Appendix C). There were no SET awards given in 2007 due to the political situation in Thailand. The total number of Thai listed companies in the SET index of Thailand as of April 1, 2011 was 573 companies (SET, 2011). This study focuses only on Thai-owned companies in order to gain a true understanding of CSR in the Thai context. Since the nature of multinational companies is to adopt and operate under their main companies' policies and strategies, including their CSR policy and practices, a foreign-owned company was excluded from the targeted population.

The researcher identified potential research participants who were the main executive officers responsible for CSR in the 24 SET-CSR awarded companies from the Corporate Social Responsibility Institute (CSRI). The researcher then searched for names and contact information of the potential participants from CSRI (<http://www.csri.or.th>) and the Thai CSR Club (http://www.thailca.com/csclub/index.php?option=com_content&view=frontpage&Itemid=1) Websites. Requests for interviewing the executives were sent by email, followed up by more email and telephone calls when the researcher was on the research site. More than half of the targeted participants were willing to participate. However, due to the limited time of the researcher on the research site and the flooding situation in the Thailand in October through December, 2011, some companies could not make interview appointments during that time.

In total, twenty interviews were conducted by the researchers in this study. Specifically, 14 participants were purposively recruited from the 24 Thai listed companies nominated or receiving the best CSR awards from the Stock Exchange of Thailand (SET) from 2006 to 2010. The other six participants participated in this study were referred from the members of targeted participants or from the members of Thai businessmen working in the public relations or CSR field. The targeted participants were asked to provide the names and contact information of other CSR people from Thai-owned companies which are well-known in CSR engagement but might not be on the SET-CSR award list. In other words, the suggested companies were from the companies that strongly engaged in CSR but did not meet the criteria of being nominated for or receiving the SET-CSR awards. Among these six companies, four of them were Thai-owned companies which were not listed in the SET index of Thailand, meaning that they were not public companies that allowed the public to be shareholders and do securities trading.

In terms of sample size, according to Corbin and Strauss (2007), there is no specific standard number of research participants for qualitative research as the richness and depth of data are the most important, while the quantity of the sample is not the main concern (McCracken, 1988; Patton, 1990). The appropriate number of the research participants depends on the saturation or redundancy of the data, or the development of the categories of interest from the data analysis. Morrison, Haley, Sheenan and Taylor (2002) asserted that redundancy refers to the point at which the researchers are confident that they are hearing the same variety of perspectives over and over, pushing for diversity within the research population. Although, the researcher felt that she had achieved informational redundancy or saturation, or the point that no new information or themes emerged from the data after the fourteenth interview, she continued interviewing until all scheduled interviews with participants were concluded.

Therefore, most participants and the companies in this study were chosen by purposive sampling from companies performing the best practices in CSR. This helped the researcher understand the management perceptions concerning CSR of these leading companies and fully answered the questions of this study. Additionally, the participants recruited by snowball and convenience sampling were not from the SET-CSR awards list, this could show if there was any difference between different types of companies, especially listed and non-listed companies in the SET index.

Among these 20 participants, 11 were women and 9 were men. The companies that they worked for were from a variety of industries, including agro and food, energy and resources, petrochemicals and chemicals, construction materials, industrial materials, financial and banking, jewelry, telecommunication, electronic and technology, transportation, professional services, and media and publishing. All participants had at least college-level education and most of them had experienced in their companies' CSR policy or implementation for at least three years, except one participant had one year in CSR experience. The participants had a variety of job/position titles ranging from Chief Executive Officer (CEO), Executive Vice President (EVP), Director of Corporate Communication Division/Department, to PR or CSR managers, depending on how their companies structured their CSR function (see Table 5).

Data Sources and Collection

Interview Questions

The long interview was the chosen as the primary method to collect data in order to understand how the research participants perceived CSR and made sense out of it. A discussion

Table 5. Profiles of the Companies/Participants

No	Industry	Age	Education Level	Gender	Position Level	Department	Experience in CSR work
1	Information & Communication	50s	Master	M	Vice President/ Division Head	Corporate Responsibility	>10yrs.
2	Petrochemicals & Chemicals	30s	Doctoral	F	Senior Administrative Officer	Corporate Communication & CSR	3 yrs.
3	Banking	40s	Master	F	Manager	Corporate Relations	5 yrs.
4	Media & Publishing	30s	Master	M	Director	Learning Center	9 yrs.
5	Fashion	40s	Master	M	Manager	Public Relations	9 yrs.
6	Transportation & Logistics	50s	Master	M	Director	Corporate Relations	5 yrs.
7	Automotive	50s	Doctoral	F	Executive Vice President	–	>10 yrs.
8	Energy & Utilities	50s	Doctoral	M	Executive Vice President	–	>5 yrs.
9	Information & Communication Technology	50s	Master	M	CEO	–	>10 yrs.
10	Banking	40s	Bachelor	M	Manager	Corporate Communication	>5 yrs.
11	Banking	40s	Master	F	Vice President	Corporate Communication	>10 yrs.
12	Energy & Utilities	40s	Master	F	Manager	Corporate Relations	>10 yrs.
13	Agribusiness	50s	Bachelor	M	Executive Vice President	–	>10 yrs.
14	Construction Materials	40s	Master	F	Associate Director	Corporate Communication	>10 yrs.
15	Transportation & Logistics	40s	Master	F	Director	Research & Development	1 yr.
16	Agribusiness	40s	Master	F	Senior manager	Community Relations	>5 yrs.
17	Media & Publishing	50s	Bachelor	F	CEO	–	>10 yrs.
18	Food	40s	Master	F	Director	Corporate Communication	3 yrs.
19	Food & Beverage	30s	Master	F	Manager	Marketing	3 yrs.
20	Construction	30s	Master	M	Management Committee	Business	5 yrs.

or interview guide was developed based on initial insights from the academic literature and research questions. It was used as a way to begin and guide the conversation with participants. Since the goal is to understand the phenomenon from the participants' perspectives, the researcher must be allowed to probe, introduce new questions and modify or reject questions from the literature based on the participants' logic.

The questions asked in the interview were based on an interview guide (see Appendix A), which included main questions about their understanding of the concept CSR, their recent CSR involvement and implementation, their motivations of CSR, and the effects and benefits of CSR engagement. Before travelling to the research site, the researcher also did pilot telephone interviews with two Thai businessmen who were engaging in the CSR of their companies. The pilot interviews helped the researcher tailor and modify the initial interview guide and practice interviewing and probing the questions. The interview guide was modified to be more general in asking the questions; and some areas/aspects were added and placed in the new order. However, when conducting the interviews, the researcher realized that the interview guide was only a guideline. It became flexible and flowed according to the participants. Additional questions came up during each interview as this study used an emergent design, which allowed the researcher to investigate other areas concerning CSR that the researcher had not considered before.

Interview Procedures

All interviews were conducted face-to-face in the participants' offices or their natural settings as Morrison et al. (2002) pointed out that "context is very important determining meaning" (p. 46), so they were comfortable to have conversations, and the researcher also was able to observe other contexts of their settings. Furthermore, to create a comfortable atmosphere

in which the participants could feel at ease and discuss their points of view, at the beginning of each interview the researcher started by introducing herself and initiating a friendly conversation. Then, the researcher explained the purpose and the breath of the study, and asked the participant's permission to audio-record the interview. Additionally, a copy of IRB informed consent statement was presented to each participant to be read and signed. They were then asked about their general work and responsibility concerning CSR. The interviews continued as ongoing conversations using the interview guide as a guideline. However, as the information from collected data progressed from one interview to the next, the questions from the interview guide changed and were adapted from the prior interviews. The date and time of the interviews depended upon the participants' convenience, most of the interviews were conducted during their office hours: either in the morning (9:00 am- 12:00 pm) or in the afternoon (1:00 pm-5:00 pm), and in two cases interviews were conducted after their office hours (5:01 pm-6:00 pm). The length of the interview depended on each participant, but ranged from 50 to 90 minutes. The interviews were conducted in Thai. All interviewees gave permission to audio-record, the interview tapes were transcribed in Thai, and they were then translated into English.

Also, field notes were taken before, during the interview process and right after the interview's conclusion in order to help the researcher retain more data and detail about the participants and the settings in addition to information obtained from the interviews. Before each interview, the researcher wrote down her preconceived notions concerning CSR to record and keep track of the researcher's ideas about the participants' perspectives. The field notes taken during and after the interviews included descriptions of other information that the researcher had received and observed from the participants, the settings, the impressions and the reflections of the researcher's thoughts from the interactions between them.

The field notes in this study did not include all details and descriptions from the interviews, but focused on additional interesting details that caught the researcher's attention since they were used as a supplemental method to the recorded interviews. Moreover, field notes were used as a tool to reflect and access the researcher's thoughts and ideas. The field notes reflected the researcher's impressions and other thoughts about the participants and their interactions. This was another way to maintain and monitor the neutrality of the researcher on the topic. It is important to note that it is quite impossible for qualitative research to be totally value-free since the researcher is the instrument of the research and the research results are co-created by researchers and participants. As a result, the researcher used the field notes to refer back and critically examine her own thoughts, assumptions, and biases. The field notes helped remind the researcher to detach herself from the situation and to be aware of personal bias that might affect the data collection and analysis later on.

Data Analysis

In order to discover the meanings of CSR in this study, data analysis by the hermeneutic phenomenological tradition was used (Cohen, Kahn, & Steeves, 2000). This approach was employed to capture the meaning of experiences in the context of the lives of the participants. Also, in qualitative research the data analysis process is very dynamic and begins at the time of data collection or in this case at the time the researcher conducted the first interview (Corbin and Strauss 2008). First, after each interview, the researcher wrote down the possible labels for the CSR meanings that were constructed and began to analyze data at the time of the first interview. Second, each audio recording and filed notes were scanned and reviewed before conducting the next interview as the questions or the conversation of the later interviews might change and

develop due to the additional insights or the emergence of new data from the initial interviews. Additionally, during the entire interview process, the researcher was immersed into the data by repeatedly listening to audio interviews, transcribing audio interviews into Thai written transcripts (see sample Appendix C), rereading the transcripts, taking notes, gathering all other materials and writing memos. Third, specifically, the data analysis process used analytic induction, which is defined as a process that “consists of scanning...line by line for themes and categories” (Haley, 1996, p. 26). Therefore, the researcher carefully reread the transcripts line-by-line, coding by writing down similar words and phrases in order to find themes and categories. A working schema was then developed from the initial cases and later refined and modified on the basis of subsequent cases (Haley, 1996). In this process, the researcher attempted to access the data in a horizontal way and then used the data reduction process, which is an attempt to group and delimit the categories of the meanings. The categories were compared and tested to see if they held up across a number of different participants. Next, the researcher reassembled the data by clustering categories to find themes, internal relationship, and thematic connections in order to describe the meaning of CSR phenomenon.

Data Organization

The results of this study focused on the description of the themes and variation as emerging from the data, rather than counting the number of concepts or ideas. The report of findings included descriptions and “emic language” or the executives’ own words that described the studied phenomenon in order to represent the executives’ perspectives. Therefore, some terms and some examples of quotations used by executive were selected to elaborate and give a rich description of executives’ perspectives.

IRB Approval

Before data collection, this study was granted IRB approval under the review by the Institutional Review Board of the University of Tennessee in October 2011 in order to safeguard and respect the rights and welfare of human subjects in this study.

Quality and Trustworthiness

The goal of quality and trustworthiness in a qualitative study is different from positivism research in attempting to show validity and reliability of the study. Lincoln and Guba (1985) mentioned that the findings of qualitative research are “worth paying attention to” (p.290) if the researchers enhance the quality and trustworthiness of the study. They introduced four criteria for evaluating constructivism research: credibility, transferability, dependability, and confirmability (Lincoln & Guba, 1985).

Credibility is established when the results of qualitative research are credible or believable from the perspective of the participants of the research. Additionally, the credibility of qualitative research is considered as the equivalent of the concept of validity in positivism research. Credibility depends on whether researchers interpret data in the same way as the participants think and perceive. To ensure the credibility in this study, the researcher carefully paid attention to the procedure of data collection, for example, first, during interviews, the researcher often rephrased the participants’ answers and confirmed them with the participants. Second, the researcher did not translate all Thai interview transcripts to English until finishing data analysis in order to preserve the patterns and themes that emerged from the participants’ own words. Third, the transcripts and the summaries of interpretations were sent to each participant to ensure the actual content of the interviews. Fourth, some of the direct quotes from

participants' words were demonstrated in the findings in order to present the realities of the participants. In these ways, the quality of the research was enhanced, because it helped the researcher interpret data in the same way as the participants thought and perceived reality.

Transferability is the degree to which the findings of this inquiry can apply or transfer beyond the bounds of this study. To ensure this criterion, the researcher provided and documented contextual details and background information in data collection and data analysis as much as possible so that future researchers would be able to transfer the findings of this study or to repeat the findings in their future studies. Dependability refers to the need for the researcher to account for the ever-changing context within research occurs. So during interviews, the researcher was willing to adapt the questions or direction as the data emerged in an unexpected way according to the participants. Confirmability refers to the degree to which the results could be confirmed or corroborated by others. This had been achieved through the confirmation by participants during and after interviews as mentioned before, and also through the reviews of data interpreted by other researchers.

CHAPTER IV FINDINGS AND DISCUSSION

To help better understand how Thai business executives define CSR and what CSR means to them, first the researcher analyzed data and revealed emerging themes concerning Thai executives' experience in CSR. The findings include Thai executives' perceptions of their involvement, the motivations that drove them and the benefits expected and received from CSR. All participants, except one, had been involved with and experienced the CSR activities of their companies either in the policy or implementation level for at least 3 years. The analysis of the executives' perceptions is the first step in knowing how they actually involved and engaged themselves in their corporate CSR, later leading to an understanding of the meaning of their CSR.

CSR Involvement: What They Have Perceived in Their CSR Involvement?

This section shows how participants have perceived their CSR engagement. Their perceptions can be described in three categories which relate to Thai culture and beliefs presented later after these three categories. It should be noted that each participant may not feel and describe CSR involvement as only one category. Their perception toward CSR can be mixed across categories and can change over time.

We Feel Grateful: Giving Back or “Tob-Tan” (ตอบแทน) / Giving by Donating and Sponsoring

Giving back seems to be the first idea of CSR coming to the participants' minds. When discussing their feelings about CSR, the participants used the term “giving back” or “tob-tan” in Thai to explain that their CSR activities have been done for the benefit of society. The giving

back perception is described as companies feeling that they owe something to the society for their growth and success and that they have to do something in return. The executives believed that by giving back, a company would help itself keep growing and surviving in business. Some mentioned that companies earn profits from society so they should give back some part of their profits to society. Several participants stated clearly that they had to give back to society because their companies had gained profits from using the national resources and supplies belonging to society. Also, some executives believed that their companies caused some negative impacts on the environment from their business activities, so giving back is a means of compensating for these effects. Some also believed that if a company gained a lot of profit, it should pay back a lot to society, too.

“I think our company earns a large amount of profit. So to allocate some part of this profit to the community is a very good thing to do because the money that we have earned is from their collaboration with our company.”(Manager, 3-yrs. experience, Food and Beverage Industry)

“We are doing business, then we earn the money from that. In the mean time, we’ve also consumed national resources, so what we’ve been doing is from the idea that we need to return the profit to society.” (Executive Vice President, > 5 -yrs. experience, Energy & Utilities Industry)

“ CSR activities happened because we (company) have to survive and prosper at the same time as society.. When we make a profit, we need to give some of it back to society. Especially, our company has been involved with the concession of the national resources, we managed the resources and then we’ve gained benefits from that. This means that part of our profits should belong to our nation. So we must give back to our society, anything that can make better well-being of our society. So we (our company) and society will have sustainable growth, and we can live together happily... We have been giving back to society for a long time. But today CSR becomes a big issue. Everyone knows that we (name of company) are a big company. And everyone knows we make high profit, so they have an eye on us. And then they say we haven’t pay back to society as much as the profit we’ve gained. Someone doubts us, saying that we gave back less than we should have done. But in reality we return a lot to society.” (Senior Administrative Officer, 3-yrs. experience, Petrochemical & Chemical Industry)

“I think CSR is the company’s responsibility because we are part of making impacts on society. We can tell exactly that some companies have made impacts on our forests, so they helped planting forests back. Every company has one way or another that making impacts on society, at least on environment. If you make pollution into the air, you have to make the air better, so society’s well-being will get better too.” (Director, 1-yr. experience, Transportation & Logistics Industry)

Giving back has been practiced in the forms of donating and sponsoring, which are the most basic CSR practices with which most corporations are familiar. In order to maintain a good relationship with the community and society, participants admitted that donating and sponsoring, considered as philanthropic activities, were the most common forms of CSR practices before the blooming of CSR for the past five years. Charitable giving has been done by companies in donating money or necessities to charitable or non-profit organization in order to help vulnerable, impoverished, or disabled children and other people. Furthermore, when the community or society faces disastrous incidents such as flooding, companies are likely to donate money or food supplies to help with disaster relief. Additionally, sponsorship is another way for companies to perform philanthropic activities by supporting some local or national events concerning sports, education or religious custom.

“Because we are a financial institution and we have branches all over the country, people think that we have money. So, when they are having activities or events, they are asking for our help, our support (money). It is the fundamental support, that we can’t say no or refuse. We continuously help support because we are part of the community. So it is normal for us to continue donating and sponsoring.” (Managers, 5-yrs. experience, Banking Industry)

All these philanthropic activities allow companies to show their concerns for community and society and to contribute to their society’s well-being. Several companies are likely to

engage in these giving actions, donating and sponsoring, as their annual “making merit” tradition or their celebration on special occasions.

“When an auspicious time comes like the company’s birthday, instead of having a company birthday party, we celebrate by doing something good for society. We go to schools to give the kids free lunch. We got the donated money from our foundation and from our employees.” (Vice President, >10-yrs experience, Banking Industry)

The “making good merit” is rooted in Buddhist belief. Making merit is one of the most common religious practices among Thai Buddhists and can be practiced in various forms such as giving food and money to monks and others, helping others, and being a moral person (Dahlfred, 2009). By making merit, Thai Buddhists are hoping to gain happiness and prosperity, good luck and success. It is believed that the merit-making that yields the greatest result is something into which the giver puts the most effort. The more difficult the actions, the more merit a giver will gain. Giving by donating money is the most basic and almost lowest level of making merit.

The means of giving back are not limited to only donating and sponsoring. Some companies with limited budgets have found their own unique ways in doing CSR. They are engaging in CSR with their existing resources and expertise or with what they already have and own.

“When our company is strong enough, we want to give back to society. We cannot do something big like big companies do. Since we are a small to medium-sized enterprise, we don’t have a lot of budget, but we have knowledge in doing our business, knowledge about green living. So we contribute to society by giving back our knowledge. We wrote an article in a magazine for free. We gave lectures to college students.” (Management Committee, 5-yrs experience, Construction industry)

However, during conversations several participants mentioned that their perceptions of CSR has shifted from just giving back to the concept of CSR as more proactive (as described later in the second and third category), not defensive in nature, and aiming to create sustainability for society. As a participant put it:

“About five year ago, people talked about CSR as the way of a company returning their profits to society, but for the last two years people started talking about sustainable development. And people seem to be agreed because it gives us a bigger picture. Now CSR is not just giving back to society but it is also involved with other aspects such as employee welfare, information disclosure, transparency....So some people believe that CSR is a part of sustainability or some people use the these two terms interchangeably.” (Senior Administrative Officer, 3-yrs. experience, Petrochemical & Chemical Industry)

Moreover, some even corrected the terms used to describe their CSR perception from paying back or compensating to expressing their concern toward society’s well-being. Several participants asserted that nowadays donating and sponsoring should not be considered as “real” CSR activities since they are easy to get involved in and show little effort by companies in just allocating some money to support community and society. These activities alone may not reflect the full commitment and effort of the companies engaged in CSR. According to Ronnegard (2011), corporate philanthropy such as donations does not require a lot of effort, thus it is perceived as an “easy” form of CSR. Moreover, the participants believed that “real” CSR activities should be more thoughtfully planned and linked with the business, and CSR should contribute to sustainable results for society. This finding supports the result of one study that Thai companies tried to move away from conventional philanthropic activities, particularly donations, to more proactive CSR activities with higher involvement of companies (Kraisornsuthasinee & Swierczek, 2006).

“Donating money and supporting the religious ceremonies for me is not CSR. Although our company did it, too, I think it is more like we are making merit. We do not consider these helps as CSR. The same as giving sponsorship to others also is not considered as CSR...CSR has to be more than occasionally doing good deeds. CSR has to be consistently practiced, and CSR should yield results that help improve society.”
(Director, 1-yr. experience, Transportation & Logistics Industry)

“Several people talk about “real” and “fake” CSR. In my opinion, a company should engage in CSR no matter how it is judged. Either one of them is good for our society. Some may think that CSR is just having money and then donating it, having photos taken and releasing them to the public. But I think it is better than doing nothing for the society. The same as several companies like to give scholarships to students. Again they give the money and then they take the pictures. Somebody may call this “fake” CSR. But at least the kids got the scholarship. They may not follow up and think about what the kids are going to do with the money and think about the long-term effects. If one day they stop giving the money, what are the kids going to do. However, giving away and donating is the starting point. Some companies may need to begin like this because they still don’t know the process of CSR thinking.” (Associate Director, >10-yrs experience, Construction Materials Industry)

Although recently CSR practices have developed newer forms, the participants mentioned that these philanthropic activities are still necessary practices as the basic activities for doing CSR by Thai companies, especially companies with limited resources and funds or companies just becoming interested in engaging in CSR. Furthermore, although donating and sponsoring are considered the easiest ways to do CSR, the participants believed that at least they would be of benefit to society in some way. Also, it would be better than doing nothing if companies are willing to help out community and society by doing philanthropic activities. Moreover, the participants agreed that these kinds of activities were appropriate if companies took immediate actions to help the community during crises.

“In general, people still think that CSR activities are mostly about donation, and we cannot avoid donating, too. They say that our company is rich and has a lot of money, so we have to donate. One part we still donate, but the other part we want to help lay infrastructure of our society such as in education. When donating just money, when the money’s gone, everything ends. So we’ve tried to build the system. For example, in a

project aiming to provide for disadvantaged children in education, we managed to find good instructors from the top national institutes and took them to give lessons to these kids in this community during summer time... We've given back to society a lot. But now we've tried to shift ourselves, not doing CSR by just donating or sponsoring. We are more concerned in creating infrastructure for our society.”(Senior Administrative Officer, 3-yrs. experience, Petrochemical & Chemical Industry)

Several participants also expressed concern that their CSR initiatives would create a boomerang effect by encouraging people to wait for someone to help them rather than standing up and doing thing by themselves. CSR people also were afraid that people would feel satisfied to take their contributions for granted.

“When looking at another point of view, we are afraid that CSR could make people in the society wait for others to come to help them. Now we are afraid of this issue so much as it happened before when we were on the site of a school where we donated some money and they told us that they had been waiting for our help.” (Vice President, >10-yrs experience, Banking Industry)

We Care: Caring For and Taking Care Of or “Doo-Lae” (ดูแล) Helping and Sharing or “Bang-Pun” (แบ่งปัน)

The participants felt their companies needed to be responsible in caring for stakeholders by being concerned about the stakeholders' well-being or specific needs and interests. If there was an issue contributing to stakeholders' suffering, the companies would address it. The Thai term that most companies used to explain their feelings and actions of caring for and taking care of others was “doo-lae.” A participant defined her company's CSR toward society as “the responsibility to “doo-lae” (care for) everything in this world in order to live happily and not to harm each other,” (Executive Vice President, >10- yrs. experience, Automotive Industry). The participants further explained that this responsibility belonged to an organization and everyone in that organization by stating that not only the company has to “doo-lae” their employees and other

stakeholders, but also their staff and employees have to “doo-lae” their external stakeholders too. Other participants also expressed that the concept of “doo-lae” to stakeholders should be the same as the way they take care of their own family.

“We have been involved in CSR in the way that we have to “doo-lae” or care for the community. We have the concept that we have to understand our stakeholders and think that if we were them or in their shoes, what we would want. Or think and treat them as though they were our sisters, brother or relatives. We have to think as though they were our family. So we will go and talk to them, ask them what and how we can do for them. As for the community we went to talk with the head of the community and find out what they need and want.” (Manager, >10-yrs experience, Energy & Utilities Industry)

The feeling of responsibility in taking care of or “doo-lae” of other stakeholders will turn to actions in various ways. First, companies show their concerns about the impacts that their companies might have caused by their business activities both in terms of social and environmental aspects. They said that they have tried to make fewer impacts on the society and the environment and not to take advantage of their stakeholders and society. Companies employing the “doo-lae” concept would attempt to review their entire business operation; whether there is any possible way that they could make it better for the business and the people in the society. They are concerned about waste management, preserving energy, and reducing, reusing and recycling the resources. Companies in energy and manufacturing industries mentioned that they have tried to reprocess their production activities to use less of the national resources, to reduce waste and pollution from their operating processes, and to improve their products to be more environmentally friendly.

A company in the media industry mentioned that the company was concerned that its products and services not violate social norms. The CSR involvement for caring for and taking

care of could be anything that helps better community and society well-being since companies consider themselves members of the society. Their CSR involvement of caring for and taking care of environment and society by considering every aspect in running of the business was described in the term of “CSR-in-process.” Most companies mentioned that they have tried to integrate this concept in every business unit and to make their employees aware of doing that as a part of their routine work. The concept of “CSR-in-process” from participants’ perspectives is exactly the same as the definition of “CSR-in-process” defined by Corporate Social Responsibility Institute of Thailand (CSRI) and ThaiCSR, which refers to the CSR attempts of companies to integrate and consider CSR as a part of the companies’ operational activities. (ThaiCSR, 2010)

“We are concerned whether we have made negative impacts to others, for example, the communities near our plant. We care about our production processes in our plant. How we can manage the waste water from our plants and not release it improperly And we are concern about the noise, the accidents that might happen in the factory.” (Manager, >10-yrs experience, Energy & Utilities Industry)

“CSR is in every process of our business. We are concerned with our stakeholders and with the environment. We consider every process of our business whether it has affected others or not. We also consider the way that we can help and support our stakeholders with our competency that we have.” (PR manager, 9- yrs. experience, Fashion Industry)

“CSR is about being the organization that has responsibility for society and in which the environment comes first. It is the starting point in running our business. Suppose that if we plan to build another plant, we are looking for economy of scale. In the past, we were concerned about the economy aspect; how much money we earn, the return on investment, if we build the bigger plant, it will gain more profits. Also, anything concerning laws and regulations, we will follow as they are set. Then we begin to do community activities with surrounding community to build relationships. By doing all these things, we are already good people. But nowadays we change our thought process. If we build two plants, maybe we can make more money but we also will create more impacts on society and environment. So we have to consider more whether we should build them or not. We will not take advantage of the society. We have to consider the effects on not only on the economic aspects but also on social and environmental

dimensions. We are trying to balance benefits and impacts.” (Executive Vice President, > 5 -yrs. experience, Energy & Utilities Industry)

Second, to express good citizenship, when a company believes that it is strong enough to help others, the company is likely to make a contribution to the community and society. The act of giving and sharing is called “bang-pun” in Thai, as the companies share their resources and expertise with other stakeholders in society, especially the less fortunate and disadvantaged. Rooted in Buddhist belief, generosity of giving and sharing are moral acts that are cultivated from an early age and integrated with Thai people through their lifespan (Theravad Dhamma, 2012, January 7). Children may first learn to give and share by offering food to monks and to the less fortunate; later it becomes natural behavior or action when they grow up. Thai people believe that it is a moral thing to give and share their wealth and happiness with others, even poor people also can share what they have, so giving and sharing is not only about resources and materials.

“We feel that we are doing the business, meanwhile we have to “bang-pun” or share with others. It does not matter how much we share. It depends on how much we are able to share. It does not mean that we have this much money, then we need to share that much of money. We have to share and to sustain ourselves at the same time too.” (Vice President, >10-yrs experience, Banking Industry)

Some companies stated that sharing and helping communities and society does not require that company to spend money. The company’s social contribution could be done with anything they already have and own depending on their readiness. Participants in small-sized companies said that with their limited financial resources for CSR activities, they shared their competency and knowledge with society instead of giving money. Some also helped support existing projects that benefitted people in the community and society.

For example, a participant from an agricultural company said that his company shared its knowledge and expertise in farming with the people in its community in order to help them increase their productivity and improve the quality of their produce, thus creating more income for people in its community. Another example is an energy and utilities company which supported people in several communities in building dams for use in their farming and for preventing flooding by using the utility's manpower and expertise. Moreover, several companies stated that currently they prefer to collaborate with other companies and with allies in their CSR engagement. In some of their CSR activities, they seek partnerships with other stakeholders including both governmental and non-governmental organizations in implementing CSR activities. This cooperation with other allies resulted in combined efforts to help out in one issue or aspect. With different specific expertise and resources, their collaborative activities made the impacts stronger.

“We do sharing in our CSR. We share things that we are able to share. The principle is that we share what we have, what we are good at and we share at both individual and organizational levels. During the flooding, we brought our workers to help evacuate people in (name of the flooded areas). Sometimes we shared our knowledge and information in doing business in this industry for other organizations. We are very pleased to share with others.” (PR Manager, 9- yrs. experience, Fashion Industry)

The stakeholders that they are caring for are not limited to people in the community and society. Stakeholders could also be their employees, shareholders or persons that have affected or have been affected by their business. Several participants stated that their CSR initiative prioritizes employee well-being because employees are the assets of the company. Without them, their business could not survive and prosper. Not only did small companies concentrate on their

employee welfare, big companies also focused their human resource management on such aspects as career development or family and health benefits, for example.

“Our CSR programs started mainly from inside our organization. Our business began from a family business. At that time we were not in the Thai listed Index. In our culture, in our family we take care at each other. At that time our company was not big as it is today. The owner was able to take good care of the employees very closely. When someone was sick and in the hospital, the owner went to visit and took care of the expenses. When employees did not have money to pay their children’s tuition fees, the owner also took care of it. But now we have developed our system in doing this kind of things such as providing education fund for employees’ children.” (Executive Vice President, >10- yrs. experience, Automotive Industry)

Third, the perception of caring for and taking care of was often demonstrated when society faced problems. Some companies were concerned about problems happening in society such as drug use among teenagers. One company’s CSR, for example, created a program in which teenagers played sports during their free time rather than getting involved with alcohol and drugs. Additionally, most companies’ social contributions were very prominent during a time of national crisis, as companies felt the need to help. During interviews, most companies mentioned the recent flooding in 2011 and their strong commitment to help flood victims and to improve society’s well-being as a whole.

“I believe that CSR is to help better society. And when someone has the ability and readiness to help others, they should do it so our society will have fewer gaps between the rich and the poor and also can help lessen some social problems. So if having any chance and ability to help, we will do it.” (CEO, >10-yrs. experience, Information & Communication Technology Industry)

“During the flooding, our office was closed. We set up a center like a crisis room to report the water situation. We contacted all our employees to see whether they and their families had evacuated from the affected areas, if not we sent the team to rescue them, took care of them and took them to the shelter. We did it for a month. We lightened the load of government work. We used email to encourage people to be volunteers with us. A lot of people came to join, put on life jackets, drove our four-wheel-drive trucks and

went to rescue.” (Associate Director, >10-yr experience, Construction Materials Industry)

This second category of CSR involvement is different from the first one because these CSR plans and programs based on the perception of caring and sharing were more thoughtfully planned in terms of whom, how and when the companies should help. Their CSR contribution was not limited to donating and sponsoring. Companies considered helping and sharing their resources and competency with communities and society. They set criteria to select their target groups for their CSR programs or activities. They were likely to give priority to helping the disabled, disadvantaged and unfortunate.

We Are Part of the Society: Developing and Creating or “Pat-Ta-Na” (พัฒนา) by Innovating, Providing Opportunities, Creating Changes and Development in Society and the Environment

Participants mentioned that during the past five years the CSR concept became a stronger element in Thai business society, and companies tried to integrate and apply the CSR concept into every activity and process of their business operation or “CSR-in-process.” This third category of CSR involvement is based on the previous perception in CSR that companies felt they were part of society and “the business cannot survive and prosper in the society that fails” (Director, 5-yr. experience, Transportation & Logistics Industry). However, they wanted to express their commitment to CSR in more advanced ways than giving money and other things needed by society. Participants’ engagement in CSR has evolved from giving back and helping society into creating opportunities and improving the quality of life for the people in society, and further into developing the infrastructure and education and welfare system of the society. They focused on CSR as a method for improving the big picture of society, including economic, social and environmental development. Several participants used the Thai term “pat-ta-na,” meaning

developing and improving to explain their CSR attempts in creating and developing people and society.

Sustainability is a key word of this component which seeks to engage CSR in order to create long-term benefits for the environment and society. The participants believed that this CSR concept resulted in more sustainable, long-term benefits for business and society. For example, several companies engaged in CSR activities focusing on providing education and career opportunities in order to bring changes to the communities in the long run. To make society more developed, the people and the infrastructure in the society needed improvement. Several companies focused on improving society's infrastructure such as supporting education and economic systems. Their CSR activities mentioned by participants ranged from building schools in remote areas, creating a knowledgeable society in the community, creating job opportunities to training people morally and professionally. Furthermore, based on the perception of integrating CSR into business, companies' CSR was also incorporated into the business plan, the human resource management plan and the corporate plan.

“We have technology and we think that there is a big gap between children in rural areas and children in the cities in accessing technology. So we think we should play a role in this matter. First, we think about helping the schools in need located in rural areas. We help them improve their library so children are able to learn more. There maybe not enough books, so we wanted them to have e-books, we asked our software companies to ally with us to develop programs for kids and put them into the computers that we plan to give to them. We also have training programs for the teachers to use and maintain the programs. We think about how we can make the optimum benefits for kids.” (CEO, >10-yrs. experience, Information & Communication Technology Industry)

“CSR is a part of business. I am in charge of all strategic work here, including corporate communication, planning and CSR. I look at all these as a business plan. And the goal is sustainable development. I think that the business plan, the CSR plan and the human resource (HR) plan are involved with each other. If a business wants to be successful, it has to think about its employees' development.” (Executive Vice President, > 5 -yrs. experience, Energy & Utilities Industry)

Also, companies believed that providing society with quality products and services was another way to engage in CSR. They attempted to rethink their products, processes and human resources with emphasis on their improvement and development. Companies involved with environmental impacts started reviewing their business operations and production processes to avoid negative impacts and to find a way to improve their processes and provide better products and services while maintaining a good environment for society. For example, an energy company has developed a cleaner energy from the agricultural waste, which in turn has lowered emissions of carbon dioxide into the environment. Another company reduced the use of paper by changing its business operation to e-procurement.

“We express our responsibility to society and environment by reviewing every process of our business, whether one has made impacts to society and environment, particularly, the environmental issue which is in line with our business. Our service consumes fuel and emits carbon dioxide, which damages the environment... So our company is aware of CSR-in-process to reduce the carbon dioxide emissions.” (Director, 1-yr. experience, Transportation & Logistics Industry)

In addition to improving their business processes and their products, companies also thought about developing their employees as professionally smart and morally good people. Several companies said that a good society was based on good people in the society, so companies attempted to help develop people for their society. Most companies said that they began this human development from inside out, meaning first focusing on developing and training their staff to be good at doing business and to be good members of society. In developing their staff and employees, companies tried to cultivate good, shared values such as kindness among the public and to develop the ability to live a happy life, especially among the younger generation.

“We want our company to be a good citizen of the society. The same way we think when planning our CSR projects. We want our children to be good and smart. So (name of CSR project) focused on children’s development at different ages. In the younger level, we trained them to have creativity ability and to work as a team. And as for the kids in the college level, we prepared them to be ready for the job market. We think that they need to learn to consider others’ well-being. When they begin working, they will not neglect to help others in the society. They will be able to use their knowledge and ability in their community and for society’s development. So our CSR project encourages the kids to work in teams and then initiate and propose activities that can help society develop. Then we supported them to complete the projects.” (Manager, > 5-yrs. experience, Banking Industry)

By shifting their CSR thinking from giving to developing, companies attempted to engage in CSR programs and activities that could yield long-term or sustainable results. The metaphor that they frequently used to explain their attempts in this category of CSR engagement was to help teach people how to fish rather than to give them fish. The companies felt responsible to create and provide opportunities and hope for people, and try to encourage people to make positive changes by themselves, not just waiting for help from others.

“Good CSR has to be value-added. It can yield results, and can make impacts. The way that we do CSR should create definite results. If we teach people how to raise fish and sell them for living, it is clear that we make them to be able to stand by themselves, but if we give them fish to eat, when they are done eating, the fish are gone and everything else is gone too”. (CEO, >10-yrs. experience, Information & Communication Technology Industry)

Even CSR engagement during crisis can also be practiced in a form that can create more sustainable results.. Companies’ CSR engagement has evolved from donating money and supplies for natural disaster relief to include concern for problem- solving in the long-run. For example, a company helped fishermen who were victims in the 2004 tsunami by building a dock used as a hub in building fishing boats for the whole village. The participant said that after realizing that the victims had more than enough food and clothes, which had already been

donated by people all over the country. More such donations were useless. However, the thing that the tsunami victims needed the most and that would help them in the long term was to help them get back into their careers. After that experience, the participant began to think about how to help relieve the crisis with more consideration.

“I consider more on the giving that can yield sustainable results. Sometimes when a crisis happens, we need to suddenly provide relief the problem by giving away or donating the money. Several times that we suddenly helped others by giving the food supply, but lately we started to think through about what we did. The tsunami is the crisis case that gave us a clearer idea. At that time, with our shock of what happened, we gathered all the t-shirts that we did for our customers, and gave them to the army in order to bring them to the victims. After a while, we discussed with our team and send the operation team to do research in the affected areas. The victims said that they did not want clothes any more, now all the clothes were piled up and being like a trash pile. All the food was rotten and spoiled. They did not even want to eat anymore. They wanted to have their jobs back. They were fishermen and used to going fishing every day. Now all their fishing boats were gone and damaged. All of their houses were gone too. They had no place to live...Finally, we talked with them and agreed to help them back to their career. We build the docks used for building fishing boats for them, found them the equipment to build the boats, loaned the funds to the whole village for start fishing again, after that they were back on their fishing careers... Until these days, the dock we built is still there and they can get back and continue in their walk of life.” (Associate Director, >10-yrs experience, Construction Materials Industry)

Hidden Values in Thai CSR

Although CSR practices and activities in Thailand have evolved and changed their forms, the basic concept that makes CSR prosperous in Thailand concerns the idea of giving back or paying back. The change in CSR activities may come from several factors. For the past five years, Thai business people have become more familiar with the CSR concept; they have gained more knowledge and experience in CSR. Several participants talked about their experience in CSR as a learning process: they mentioned that they learned the concept and practices of CSR from experts and business scholars, then learned by their own experience, sometimes making mistakes and then adjusting their activities to fit their companies. However, corporate

philanthropy and volunteer activities have been practiced in Thailand for a long time, not just under the title of “CSR.” These practices are rooted in Thai culture and Buddhist beliefs (Prayukvong & Olsen, 2009; ThaiCSR, 2010).

The actions of giving back come from the feeling that companies want to express their gratitude to society in return of their profitability and growth in business. According to the findings, the ways companies gave back to society have changed to be more systematic and sustainable. The feeling of gratitude from earning something and the needing to pay back to society is related to a Thai social value, which is called “bun-khun.”(บุญคุณ) A study by Podhisita (1995) showed that “bun-khun” is one of the characteristics of Thai people. It can be described as any good thing, help or favor done by someone, which entails gratitude and obligation on the part of the beneficiary. When we receive something from someone, either something visible such as money or invisible such as love, we feel obliged to do something in return for their benevolence and kindness. It is a “must act” that has not been written in the law or regulation, but it is a custom or traditional practice for being considered a good person. The examples of ‘bun-khun’ act are what parents do to raise their children by giving them food and taking care of them, and what teachers do in teaching students. The children and students are grateful for their parents’ and teachers’ help, so they feel the need to express gratitude or return the favor and the help to them. The expressions of gratitude can be in the forms of love and respect. In the CSR context, customers have “bun-khun” on a company because they buy its products. The company then feels grateful and socially obliged to return the consumers’ financial support by engaging in CSR.

Another Thai social value described as one of the characteristics of Thai people relating to the CSR concept and practices is “nam-jai,”(น้ำใจ) which literally means water from the heart.

Podhisita (1995) described “nam-jai” as a typical Thais’ sincere consideration for others, a concept encompassing spontaneous warmth and compassion. When Thai people say that a person has “nam-jai,” it means that this person is happy to make sacrifices for friends and even extend hospitality to strangers. It refers to sincere kindness, compassion to others, consideration to give to others without expecting something in return and without being asked or compelled to do so. According to several participants, this social value is the foundation concept to support CSR involvement of a company. In the CSR context, a company involved in a CSR activity such as giving, helping and sharing with its stakeholders, including the public, is considered to express the value of “nam-jai.” These two basic values represent Thai-style living, which most Thai parents consider as necessary values that they need to teach and cultivate in their children in order for them to live happily in society.

In sum, the participants’ perceptions toward CSR can be grouped into three categories: giving back, caring and sharing, and creating and developing, in which each category may overlap on how CSR has been implemented. The three categories of CSR involvement are related to Buddhist beliefs and to the Thai cultural values “nam-jai and “bun-khun.” Each company may have its own unique way of CSR engagement, and its CSR involvement can be mixed between categories depending on the company’s competency and readiness. However, current CSR engagement among Thai businesses tends to concern creating sustainability or helping society develop in the long-run.

CSR Implementation: How They Have Been Engaging in CSR (With What and With Whom)

With the three categories of the perception toward CSR described earlier, this section explains how Thai companies have engaged in CSR. It tells about how they turned their CSR

concept into CSR actions and what and whom they had to consider in their CSR engagement. The four components in CSR engagement described as “4 H’s”---Heart, Head, Hands, and Heard.

Heart---Voluntary, but True and Sincere Commitment

Although CSR engagement is not obligatory and is voluntary in practice, most participants said that they and their top management felt that CSR should be a must or a necessary act for their corporations’ involvement. The opinion concerning their companies’ responsibility toward society was something that was not forced upon them by law and regulations, but something that they knew in their hearts they should do. The component of “heart” shows the quality of CSR involvement of Thai companies, which should come from their hearts. Most companies also affirmed that their CSR involvement came from their good intentions and willingness to give, to help, to share and to make things better for their stakeholders and society. Therefore, CSR is mixed between voluntary intentions to help others and the feeling of righteousness for doing the right thing.

CSR involves with the Thai value of ‘nam-jai’ on the part of voluntary intention or consideration to help others as described before, but the feeling of the obligation to do the right thing is concerned with the term ‘jit-sam-nuk.’(จิตสำนึก) More than half of the participants used the term ‘jit-sam-nuk’ to explain the feeling of their responsibility toward society, as “jit” means heart and “sam-nuk” means conscience. They sometimes used this term interchangeably with the word “nam-jai.” Therefore, “jit-sam-nuk” refers to the inner voice in knowing what is the right thing to do without being forced or asked to do. Several companies mentioned that CSR actions should come from an awareness and willingness to help. When used in the CSR context, the term

implies a sense of sincere intention to help others and refers to a true commitment without expecting anything in return. A company which is not in the Stock Exchange of Thailand (SET) list affirmed that although there was no any regulation forcing the company to engage in CSR, her company was concerned and did willingly engage in CSR.

“I think CSR is about “nam-jai,” which most Thais already carry with them as a value. Currently that we are using another popular term “jit-ar-sa” or volunteer spirit to explain, so now everyone talks about “jit-ar-sa”, but actually CSR is definitely based on “nam-jai.” (Vice President, >10-yrs experience, Banking Industry)

“Our company is not in the SET Index. We voluntarily engaged in CSR with willingness. We believe that everyone wants to be a good person, and so do we. CSR stands for responsibility; it is not donating, not public relations. It is the responsibility that firstly comes from “jit-sam-nuk” or the awareness of taking responsibility for society. The more a company grows, the more responsibility to society the company has. Therefore, it is about the duty, despite not being forced by law, but CSR is a must thing to do.” (Director, 3-yrs. experience, Food Industry)

To engage in CSR from the heart can be expressed in terms of the good intentions and true commitment of the giver. A participant showed her commitment to CSR, commenting that CSR should come from the heart of the giver as an expression of her good intentions in CSR engagement through the process of CSR planning and implementing.

“We engage in CSR with good intentions. Good intentions to give, so when I am planning for the CSR activities. I think a lot for the details that will make the receivers satisfied and happy. I went to ask the kids what they want to play, what they want to eat. This is my base to think when doing CSR.” (Manager, >10-yrs experience, Energy & Utilities Industry)

When companies have “jit-sam-nuk” or awareness and willingness to help, they have engaged in various kinds of voluntary acts that sometimes need collaboration from others such as rebuilding schools for children. For the past few years, there is another generic Thai term created

and frequently used among Thai public and Thai companies in defining a voluntary act by a group of people in helping others, which is “jit-ar-sa”(จิตอาสา), meaning to be good-hearted in voluntarily caring and helping in social activities. During each interview, several companies used this term “jit-ar-sa” interchangeably with ‘jit-sam-nuk’ in referring to their voluntary commitment and their CSR implementation to help others in their social activities.

“Jit-arsa” means hearts with one hundred percent of willingness to help. In short, it is about helping without expecting anything in return. And it is about helping with efforts, capacity and sacrifice.” (Director, 5-yrs. experience, Transportation & Logistics Industry)

“The CSR value that we’ve promoted among our employees is about “jit-ar-sa.” Actually, it is same thing as “nam-jai” in a new term that is more popular. We want them to feel that when they are doing volunteer work. If they feel from their hearts, no matter what how hard the work is, they can get it done. For example, in our CSR activity encouraging our staff to donate blood, we set the goal higher than the last year. But we don’t want to force our staff to achieve this goal, we want them to join the program because they really feel happy to do it. So we think this “jit-ar-sa” value is a main value that we want to cultivate into our people’s mindset. If our staff have “jit-ar-sa”, this means that they are good-hearted. With the good-hearted quality, this could lead to their improvements in their quality of providing services. Staff who are considerate of others are service-minded. When they are doing anything, they will consider the customers’ feelings.” (Vice President, >10-yrs experience, Banking Industry)

“CSR is about ‘jit-ar-sa,’ when we want to inform our employees about our CSR activities, our plant is so big, so we need volunteers to tell others, to pass along the messages, and to help with the activities. Then they come to help. So “jit-ar-sa” begins with voluntary actions. Although at the beginning there were not a lot of people to join, after they joined the activities this group of people felt that in our society there are still more disadvantaged people who need help. Then it is like word of mouth, the group of “jit-ar-sa” people is growing.” (Executive Vice President, >10- yrs. experience, Automotive Industry)

Companies attempted to encourage their employees to have compassion in giving and helping others by promoting “jit-ar-sa” or a volunteer spirit among their staff and the public.

“Jit-ar-sa” may be expressed through activities such as participating in the companies’ CSR

programs and in helping others, especially during times of crisis in the community and society. They often used the same phrase to explain the way they promoted all of their employees to adopt this shared value of “jit-ar-sa.” The companies were attempting to make this value as though it was part of the core DNA of the employees and the company. They talked about how they cultivated this shared value in employees’ minds; for example, at the time new employees started working for the company, they went through an orientation process in which CSR was one of the main issues that they learned about and even participated in volunteer activities during their orientation.

“We have encouraged and promoted CSR among our employees with consistency and sustainability. It has to be in their blood runs in their blood. CSR is not for companies. The company can do CSR, if the employees of the company participate in CSR.”
(Director, 1-yr. experience, Transportation & Logistics Industry)

Therefore, to do CSR as an expression of the heart is the first component in CSR engagement. Companies must have the characteristic before starting to plan their CSR engagement.

Head---Systematic and Strategic Plan

In addition to engaging in CSR with true commitment, most participants stated that their companies’ CSR program and activities were included as a component of the organization’s strategic plans. CSR plans can be prepared and their goals established over different time frames, namely a one-year, a three-year, or a five-year plan. They further told the researcher that during the past few years, their current CSR plans and programs have been more carefully thought out and prepared than was the case previously, because the concept of CSR has developed to be

more than just donating money. In their CSR plans, participants said that they identified the goals and the expected results of CSR, the CSR stakeholders, their procedures and activities for conducting CSR, the CSR program budget, and measures for evaluating the CSR plans in the same way as they have done for other organizational plans.

“We admit that CSR is a part of doing our business. We are not a charitable organization. We are doing business, so we can’t just donate without thinking thoroughly... That’s why currently CSR is one of the lessons in MBA programs, because it is about business. If you want to do philanthropy, it is another field.” (Director, 9-yrs. experience, Media & Publishing Industry)

Several participants discussed how they set up their organization’s CSR goals and how they evaluated their CSR plans. For some CSR projects the participants said that they can identify the goals and the key performance indicators (KPI) of each project, quantifying them so as to be able to measure whether their CSR projects achieved their objectives or not. However, some participants mentioned that for CSR projects, especially those involved in making impacts or changes in society, it was difficult to specify and measure the expected results by numbers or percentages. They evaluated these CSR projects from feedback to the companies or by reference information and reports from government agencies in the areas relating to their CSR projects. This meant that their CSR engagement tended to be more strategically and systematically planned. One thing indicating the degree of consideration taken by companies in planning their CSR programs and activities was that they did not develop CSR out from the budget. Instead they thought through the process of CSR activities to make the most of what they had.

“Every unit of our company has to set up the goals of their CSR-in-process projects. How much can they reduce the carbon dioxide emission? How much can they reduce waste and paper used, engage in recycling and reprocessing of these materials? How much can they save of the energy that is used? ...Because CSR becomes part of our strategic plan, we need to report the results to the committee board whether it succeeded as it was planned or not.” (Director, 9-yrs. experience, Media & Publishing Industry)

“Someone asked me how we can measure the return on investment (ROI) of CSR, especially in terms of social aspects. As for me, I used my feelings when I went to the CSR site, I observed and I felt. The evaluation may be not that systematic. It was really hard to measure how our CSR initiative helped families to have a better quality of life or be happy. My way is to ask the participants to tell their stories, their impressions from their participation with our program.” (CEO, >10-yrs experience, Media & Publishing Industry)

The main aspect considered when planning CSR programs and activities was that CSR had to be aligned with the business. Most participants agreed that CSR plans should go along with the nature of the business and the shared values of the business. Moreover, CSR should support the company’s goals, mission and vision. They tended to focus on how CSR plan could help their companies’ achieve the missions. The topics or themes of CSR should be something that could be linked with or related to the business. In addition to choosing a CSR initiative that was related to their business, they also considered how to optimize their existing competencies and resources such as their manpower and supplies, their knowledge and expertise, their connections and networking in their CSR involvement. The method of a company engaging in CSR depended on the readiness of the company too. Companies engaged in CSR in a way that matched their capacities to do so, not creating problems for them in the process of running their businesses.

“We have set the framework in our CSR. We have a CSR committee to consider and to make decisions. The framework and criteria in our CSR planning have to be consistent with our company’s vision (vision of the company). Then, later we decide about the activities, the target, and other details....That is we linked CSR with the core competency

of the company. It's like we want to do something for society by using our core competency." (Executive Vice President, > 5 -yrs. experience, Energy & Utilities Industry)

"We chose to do CSR in the topics that are close or related to our company and something that we have expertise on. Not like going to teach them doing rice farm. This is not our expertise. It is just a little change in the way of thinking. I think we don't need to use a lot of money in our CSR, and CSR is not just donating blankets or fish cans. But it is about giving and sharing what we have or what we know." (PR Manager, 9- yrs. experience, Fashion Industry)

"CSR engagement is about readiness. When a company runs their business for some time, then it has enough. It is ready to give back to society. A company may not just give money in engaging in CSR, but it can use its knowledge and skill of its company to help community and society. We have to think if we give this much, are we going to be in trouble in our business? We are a corporation; we have shareholders and several groups of stakeholders, including employees. If we give too much, our shareholders may question us. Why are you not taking care of me? Is the company concerned more about taking care of the society? So everything has to be in a moderate way. We do as much we can and have no trouble with it." (Manager, 5-yrs. experience, Banking Industry)

"During the past three years, we have learned how to engage in CSR by finding the right way on our own. We are not a big company like (name of a company). So we learned to engage in CSR by looking through ourselves, the readiness and ability of our company... The best way is to know what readiness and ability that we have. I do not mean about the money. But the readiness is included our people, our organization and our volunteering spirit." (Director, 3-yrs. experience, Food Industry)

Stakeholders

In addition to the alignment of CSR and the business, companies were concerned about the specific nature of the stakeholder groups they wanted to do CSR with. They considered which specific group they should get involved with their CSR. Each company set its own criteria and priorities in identifying the stakeholders for their CSR programs. Mostly, participants mentioned that they were likely to focus on stakeholder groups which were more involved with or affected by the companies. Companies which obtained their goods from suppliers were likely to concentrate on their suppliers for their CSR programs. Some participants stressed that when

planning CSR, they considered starting CSR programs with the stakeholder groups who were more easily accessed, such as the people living in the communities nearby the companies.

Manufacturing companies with several operating bases were likely to focus on their employees and their external stakeholders within the communities in which they operated. They said that employees were their asset that made their operation run smoothly and the communities around their factories or plants were also very important in that that they made negative or positive impacts on the companies. Therefore, they tried to provide good benefits to their employees. They also tried to minimize environmental and social impacts on the communities located near their plants. Additionally, some of these manufacturing companies sold their products to retailers and did not have the public as their end users, so besides focusing on their employees in CSR, they tended to also give priority to the retailing companies over the public. Thus, when planning their CSR, most companies considered the importance of each stakeholder group toward the companies.

“We are focusing on communities that are located along our service because the principle of CSR that I learned from several seminars is that CSR has to link with business. So this means if our service is in (name of a specific area), it does not make sense if we have CSR project in planting trees at the (name of an area that is far away from the company’s service). It is not because we expect something in return, but because that area is beyond our responsibility.” (Director, 5-yrs. experience, Transportation & Logistics Industry)

However, the businesses did not focus solely on stakeholder were directly involved with their business. Some companies stated that they were still concerned with helping or including some groups in society not directly involved with their business in their CSR plans, because they felt CSR was the responsibility of a company toward the whole society and the public. A participant gave an example that her company helped the Tsunami victims, who were not the

company's prospective consumers or did not have ability to purchase any of the products of the company. The company was also concerned for their well-being as part of their overall responsibility to society and the public. It is interesting to note that the participant mentioned that the stakeholder groups that were involved directly with the company's CSR plans might not be the same stakeholder group that the company intentionally communicated with about their CSR projects. A company further explained that they were interested in fulfilling the needs of their internal stakeholder group first, because the quality of their products was important to the business's success and it depended on the specialized skills of its employees. While other companies gave priority to their internal over their external stakeholders for a different reason. The participant from this company stated that "CSR should start from inside out because our company believes that to be good, it has to be from the inside first, so we have CSR plans focusing on our employees." (Director, 3-yrs. experience, Food Industry)

A participant mentioned that in taking care of their employees, her company was concerned with several aspects not only concerning their work but also their overall well-being. For example, the company attempted to create a clean, peaceful environment surrounding their plant. Since there are workers were working day and night, the company was trying to make its workers less stressed and more able to focus on their jobs. Similarly, the researcher observed the facilities of a manufacturing company in which most of the workers lived nearby the company's plant. The company provided a child care center, a library and internet room, a garden space for planting and a space for their workers to do exercise. The participant from this company also stated that "to help our employees work efficiently and happily, we take care of them to be happy. In terms of the happiness, we means about working such as receive fair wage and other

their well-being that matters to them such as environment in working, finding food supply, health care.” (PR Manager, 9- yrs. experience, Fashion Industry)

Several participants talked about their previous and current experiences in CSR engagement that was developed from learning by doing. They mentioned that they first started doing CSR by donating money. Later, they found that money was sometimes was not what their stakeholders wanted and needed. Consequently, they concluded that when planning for their CSR programs or activities, they considered what their stakeholders really wanted or needed during that time or in that circumstance. CSR was not just about doing anything for the stakeholders; it had to satisfy the needs of the specific stakeholder group. By engaging in CSR with this consideration, the participant described the way of engaging CSR as “giving with the respect.”

“In a specific location of our CSR activities, we went to see and meet the people in that area and to find out what they wanted. We did some research and then we came back and planned our projects. We had an experience before that in which we thought giving money to them was enough. Like one time we took a large amount of donated money and gave to them. But it turned out that it was not what they wanted. They want us to help them in increasing productivity in their jobs, to be the mentor for them to succeed in their profession. So now we know that they want more than just money.” (Manager, 3-yrs. experience, Food and Beverage Industry)

“My perspective in CSR has changed, now I will look and see what the receivers really want and need, and then the company will respond to their wants and needs. CSR is not just having money, and then giving and donating that money without thinking...It is about giving with the respect of the receiver, which means giving with consideration of the needs and wants of the receivers. They may be need something else than what we want to give, so we should learn first about their needs before giving. It’s not like a company has one kind of its products with a lot left in the stock, and then donating them to others. Doing like that it is the same case as when rich people donate their evening dresses to the hill-tribe villagers.” (Associate Director, >10-yrs experience, Construction Materials industry)

During conversations about their CSR activities, most participants talked about their CSR programs concerning children. Besides other stakeholder groups, children, especially those who were disadvantaged or disabled and ones living in rural areas, seemed to be the stakeholder group that companies commonly chose to target for their CSR engagement. Although children might not have been a stakeholder group that directly affected or was directly affected by the companies, this group is considered as important for developing society and the country. It seemed to be a pattern of companies saying that they considered children as the future of the nation and they wanted to have a part in creating a new generation to help national development. They wanted to cultivate shared values of being both morally good and smart persons to the children.

“This year we had a big seminar. We had a team of life consultants coming in to teach the kids how to think systematically and analytically in living their lives and planning out their future. Also, teaching them to be leader developers. All the kids participating in our programs are orphans. They don’t have a mom and dad to help them out. They feel like they are living in this world by themselves. No one guided them before about what they are going to do with their lives after they have to get out from the school (the school of orphaned children).” (Manager, 3-yrs. experience, Food and Beverage Industry)

The finding that Thai executives gave consideration to stakeholder groups in the CSR involvement is similar to the concept of the stakeholder view in which the business was concerned with shareholders, employees, and other groups affected by companies’ activities, including the general public (Clarkson, 1995; Freeman, 1984; Jones, 1980). Lastly, regardless of stakeholder groups, companies focused on the specific interests concerning the particular stakeholder group.

CSR Issues/Themes

Each company chose to focus on the CSR issues and themes differently. A company might be involved in several CSR issues in its CSR engagement, while another company may concentrate its effort on a specific CSR theme. In general, most companies had several CSR projects focusing on different issues such as education, society or the environment.. Some companies commented that they tried to cover several topics, but they focused more specifically on one issue as their leading theme for the company's CSR. Their goal was that people would associate the company's name with the CSR project, resulting in increasing awareness. Moreover, it seemed that companies had their own reasons to choose their CSR issues or themes. The first criterion of specifying a CSR issue or theme for a company's CSR engagement was that the issue needed to be relevant or linked with particular business. Companies tended to plan CSR that aligned with the nature of their business and helped the companies achieve their business' goals.

“The form of our CSR engagement is related to our business. We never thought of doing golfing charity. It is not that this kind of activity is not good, but it just does not go along with the direction of our business.” (Director, 9-yrs. experience, Media & Publishing Industry)

“I think every company tries to use CSR as the answer to its business, so when planning CSR activities, it has to be related to the business, making its CSR memorable. Since we are in financial and banking business, one of our CSR projects is about giving financial knowledge to apply in people's lives.” (Manager, > 5-yrs. experience, Banking Industry)

If a company ran business that caused effects on the environment, the company was likely to concern itself more with the environmental issues in its CSR. Since to some extent CSR has been referred by participants as a way to give back to society, a company would prefer to compensate society for things that they have caused or used. For example, a company that used

national resources to run its business placed its efforts on planting more trees in several areas in Thailand. A food company mentioned that their priority issue in CSR was concerned with food safety and health issues of people. Another reason to choose the issue relating to the business was because it would be easy for consumers or the public to recognize and associate the issues with the business.

A second criterion in identifying the CSR theme depended on the needs of the stakeholder and society. The companies choose the CSR issues that were aligned with the interest of the specific stakeholder groups as mention earlier. Most participants mentioned that the ultimate goal of their CSR was to making society better. Thus, companies considered engaging in CSR that could fulfill the needs of people in society, helped solve social problems and supported national development. Several companies mentioned that they currently tended to choose CSR issues that could help improve society in the long run or help the nation become more developed (sustainability) and fit the needs of the people in a particular time or area. Some participants talked about the current national plan in building the ASEAN (Association of Southeast Asian Nations) community in 2015 in order to accelerating national growth and development. Thailand is intended to be the center of ASEAN development, so the companies said that they also helped support this idea by focusing their CSR programs on preparation of the Thai people for this new change; for example, training Thai people to speak English in order to communicate with the other allied countries in ASEAN.

In general, when talking about help national development, companies were likely to give priority to children as a target group for their CSR. Therefore, in order to align the issue with children, there was a great emphasis of CSR effort in education to provide them the opportunity to access knowledge and resources, to develop the generation to be smart and good at the same

time. Therefore, education seemed to be the most popular CSR issue that several companies focused on when discussing their CSR experience. A study by Chapple and Moon (2005) also reported that education was one of the main CSR issues among Thai companies. Some companies gave scholarships to children in different age ranges. Some companies supported and developed the infrastructure and system of education for children living in remote areas. The companies gave the reasons for choosing education as their CSR theme because there was a big gap in education among Thai children, and the lack of education was the root of other social problems such as unemployment, poverty and drug addiction. A participant stated, “as we all know our education system lacks continuous improvement, and the budget for education is not enough. So we are concerned about education. Children will grow up to be adult and we want to help them in a sustainable way.” (Executive Vice President, >10-yrs. experience, Agribusiness Industry)

In addition to education, several companies focused their CSR on creating job opportunities and raising the standard of living in order to help Thai people live better in their professional and personal lives. Several companies mentioned their attempts to relate their CSR project with the concept of the “sufficiency economy.” The sufficiency economy concept was proposed by His Majesty the current King of Thailand. It is concerned with living a life of moderation. This concept could be applied to several aspects of lives. According to the participants, this concept was well-responded at that time in which situation that the economy was in hardship, the unemployment rate was increasing and the gap between the rich and the poor was rising, too. As a result, several companies had CSR projects based on the “sufficiency economy” because they believed that this concept was necessary to help Thai people and Thai society become more developed. They wanted Thai people to follow H. M. footprint in leading

their lives, so their CSR programs promoted this concept to almost every age group in order for the concept to be adopted in their daily lives.

For example, one CSR project by a banking company promoted the sufficiency economy by supporting schools to adopt this concept in the school management in every possible way. The company staff volunteered to host lectures for teachers and children to adopt the principles of sufficiency economy, and rational decision making to foster their lifestyles such as moderate spending. In addition to the sufficiency economy concept, several companies related their CSR issue to the King and the royal projects. A manufacturing company encouraged Thai people to do good deeds every day in order to pay tribute and respect to the King. Several companies had CSR programs that raised money from the public by selling their products or special and limited-edition products, and then by giving all the revenues to the Royal Foundation in order to help society. A possible explanation about several companies relating their CSR projects with the King was that as the King has received great respect from the Thai people, the companies want their projects to succeed, to gain high participation, and to create positive feedback toward the companies.

Several companies took environmental issues into consideration for their CSR. . Some participants mentioned that their companies were also concerned with the issues that were in trend such as the green concept. Companies tried to reduce waste and save costs in their businesses. For example, a company cited that it reprocessed and improved its business process by recycling and reuse and by instituting electronic processes such as e-procurement. Moreover, when the community and society faced difficult times and crisis situations such as flooding, companies felt that they had a commitment to help relieve and solve the problems or the issues that seriously threatened the well-being of the community and society. Two companies spoke of

their involvement in collaboration with the police department in solving drug problems both in their companies and nearby communities. Both companies realized that drugs made their workers and others less productive, destroying their health and affecting their families' well-being, so the companies helped the drug addicts go to rehab and supported the police in ridding drug trafficking around the company's area. They also provided job opportunities for the person who came clean from drugs.

Recently, the national crisis that almost every participant discussed was the worst flooding in Thailand's history at the end of year 2011 (It just happened right before the researcher conducted the interviews). Most participants told of their experiences and their feelings in helping provide relief during this situation. They indicated that prior to the flood, they had set a small portion of their budget for CSR projects that were ad hoc or improvised situations like flooding. However, after this crisis, several companies mentioned that they considered including flooding as another main issue in their CSR.

During the interviews, participants indicated several sources and channels from which they learned about CSR concepts and practices. Several mentioned that prior to their CSR plans becoming more strategic and systematic; they had been practicing CSR in the form of philanthropic activities and community relations activities. Later, knowledge of CSR was spread among them through business meetings, seminars and forums. Most of them mentioned organizations and associations promoting CSR concepts and practices among Thai businesses, such as the Corporate Social Responsibility Institute (CSRI) under The Stock Exchange of Thailand (SET), the Thaipat Institute, and CSR Club. These three organizations have collaborated to promote and support Thai businesses in understanding the concept of CSR and being able to apply CSR concepts in practices. The promotion activities that participants

commented on were; for example, providing business with guideline book on CSR practices, holding CSR seminars workshops, and events, giving SET-CSR awards, sponsoring “CSR day” for interested companies at no cost and setting up CSR networking to cooperate on CSR practices. Several participants noted that they learned CSR by benchmarking with the companies recognized as having the best practices in CSR, which mostly were the companies receiving CSR awards for several years from the SET. Participants from the companies well-known in CSR engagement said that their companies practiced CSR under the guidelines set by the three organizations and also learned from other multinational companies, whose concept of CSR was from outside Thailand, especially from Western countries.

“Besides our vision, our CSR was influenced by the SET’s direction. Every year CSRI (the institute under SET) decides the direction of the overall picture of Thai CSR and gives the information necessary in CSR engagement to the listed companies; for example, what are the CSR roles of companies listed in the SET Index, and what is the trend of global CSR. Then each company adopts these directives and applies them to its CSR plans and activities. They are not forced into CSR engagement, but they are supported and encouraged to engage in CSR.” (Vice President, >10-yrs experience, Banking Industry)

The first and second components in CSR engagement show that CSR involvement among Thai companies is a mixture of conscious intention and strategic thinking. Companies are engaging in CSR with good intentions and a willingness to help others and society, while they also are thinking strategically in planning and implementing their CSR activities. The heart component is a very unique way of Thai business to express its commitment to CSR, as it has rooted in Thai cultural values and Buddhist beliefs. The findings support the report by Prayukvong and Olsen (2009) that the traditional practices of CSR have been influence by Thai culture and Buddhist tradition. While the head component can refer to the influence of business

concept, which is part of the knowledge that comes from Western countries or from multinational companies (Prayukvong & Olsen, 2009). Think strategically in CSR plans and practices and integrating CSR with a company's business strategy are consistent with the recommendations from a previous study (Virakul, Koonmee, & McLean, 2009)

Hand---Employee Participation/ Partnership /Leadership Involvement

The third component in CSR involvement is “hands,” referring to CSR engagement by encouraging participation within and outside the organization. This component is related to the first component, “heart,” which is CSR that starts from the intention and willingness to help, and which later leads to collaboration in making CSR happen. Not all CSR activities must involve participation; for example, when a company donates an amount of money. As discussed before that donation might be considered as “not real CSR,” companies tried to shift their CSR concepts to activities that expressed their company's sincere intention and full efforts in CSR and could also yield long-term results. They wanted to avoid skepticism over their actions, as to whether they engaged in CSR primarily for brand-building or for creating a positive corporate image.

Therefore, during the interviews, participants addressed that they tried to involve their employees' participation in their CSR activities to express their sincere intentions and their full efforts to give to and to help society, rather than just donating money. They tended to focus on CSR activities that needed collaboration and volunteers. So the third component is rooted in the concept of “jit-ar-sa” or volunteer spirit as explained in the first component.

“CSR is the work that needs will power to start and then to operate. The will power drives participation of people in joining and acting in the same direction, encouraging them to be part of our CSR activities.” (Vice President, >10- yrs. experience, Information & Communication Industry)

“Some of our CSR projects are a kind of donation, which I think is not really CSR. Giving people food and supply when there is a flood, and giving blankets when people encounter cold weather are just about donation. These don’t give long-term impacts. Not like our CSR projects on environment (name of the project), that all our employees are aware of the importance and have participated in the projects. This CSR initiative needs time to make people aware, concern, and help so it can make changes as our executives want employees to join and really make it happen, and continue until it yields the expected results before expanding to the external stakeholders. We don’t want people to say that our company is a fraud in CSR. But we really want to make change for society by beginning from inside the organization first so that people will believe that we did CSR from our good intentions, not just for building image.” (Director, 3-yrs. experience, Food Industry)

“Donation is the limited view of CSR. CSR is not just spending the money from your pockets and giving it to others, and then thinking that you are good. No, CSR has to start from inside...from the heart.” (Vice President, >10-yrs experience, Banking Industry)

When people volunteered to act on CSR activities, they offered their labor, their skills, and their time to help finish the activities. Moreover, participants mentioned that CSR was not responsibility only of a company, but it was the responsibility of everyone in the company toward society. Companies attempted to encourage and support employee participation in their CSR programs because they thought this could lead to the success of CSR programs and create unity among employees as well. They also wanted the public to perceive that not only the companies were good citizens but also their employees were good citizens of the society.

“We communicate with our staff and employees to encourage them to have more of the “jit-ar-sa” or volunteer spirit, because our company’s CSR can’t be completed by the PR department. According to the CSR principle, everyone in the organization should have “jit-sam-nuk” or awareness and willingness to collaborate in CSR activities. It’s not just the PR people who have to operate the CSR activities. PR staff are responsible in managing and communicating the CSR events. When we are having CSR activities, we encourage our employees to be volunteers.” (Director, 5-yrs. experience, Transportation & Logistics Industry)

“Because CSR is not only about company engagement, but it is also about employees engaging in CSR. Our plan is to put this concept in the employees’ minds and make it run into their blood.” (Director, 1-yr. experience, Transportation & Logistics Industry)

Companies attempted to provide more opportunities for their employees to participate in the company’s CSR activities by themselves, or even proposed the project, so employees felt that they owned the CSR projects and were eager to help make them a success. They believed that most employees already had “nam-jai” and “jit-ar-sa, ” and were willing to help society but with the limits of their time and work, it would be an obstacle for them to make the actions. So companies attempted to make their voluntary work more possible by allowing them to participate in CSR even during working days with pay. The reasons that companies wanted their employees to be part of CSR activities were they wanted to their employees to be good persons. By joining CSR activities and having direct experiences in helping others, they attempted to cultivate the giving and sharing values among their employees, which could make further positive impacts either in their work and their lives.

“Our CSR activities for the past few years are still the same. But we’ve focused more on participation, our staff participation. As we’ve encouraged our staff to be “jit-ar-sa,” in every month we’ve held CSR activities that our staff can be part of. And we’ve encouraged their participation by asking cooperation from their direct supervisor in letting them join the activities without counting as absence from work. With their chances to participate in CSR activities, this could create the good feelings in giving and sharing and make them want to do it more and more.” (Vice President, >10-yrs experience, Banking Industry)

One participant spoke of her experience in cultivating sharing and giving shared values to the employees through the company’s CSR program. Any employee could propose a CSR project in developing his or her hometown or public place, such as renovating an old school. If the project was approved by the management team, the company would help complete the

project with company resources and volunteer employees who would go to that project site and help each other in doing the project. By joining CSR activities, employees learned to accept giving and sharing as their inner spirit and to hold as shared values of the organization.

“We use shared values of organization concerning CSR as a mechanism to make CSR happen. At the beginning, there were meetings of the management team to set up the CSR policy and their roles in CSR. Then, they played their part in the company’s CSR and tried to drive their subordinates to do parts of the CSR too. After CSR practices have been practiced by everyone for some point, people got used to it. Then it became part of our business culture.” (Director, 9-yrs. experience, Media & Publishing Industry)

In addition to employee participation, several participants mentioned that their companies tended to collaborate with other organizations and companies, and to use their networking in their CSR plans so the results of CSR would cover more people. Furthermore, it could create bigger effects, resulting in developing and improving the overall society.

“We have partners to join our CSR. We have a limited number of permanent staff, but we have other organizations that join our activities. We have a foundation with the kids who are our networking covering all over the country. They are ready to work with us in their local areas so it helps fulfill our limited human resources; it helps us to save time. Our networking kids have been trained. It’s like we invested in training people after that they have skills and are ready to help with our projects. So we don’t need to use a lot of money, but we can create results as we have full capacity.”(Vice President, >10- yrs. experience. Information & Communication Industry)

“In our CSR projects concerning children’s development, we joined with the Ministry of Education and a Royal foundation to develop a curriculum based on the “sufficiency economy” philosophy of H.M. Several education experts gathered to review and develop a new curriculum for elementary, high school and college level kids. When we finished creating the curriculum, we encouraged and endorsed several schools to adopt this concept. Then we expanded to more schools all over the country.” (Manager, > 5-yrs. experience, Banking Industry)

Furthermore, participants agreed that leadership played a significant role in strengthening CSR commitment within their organizations. It showed that top management was seriously concerned about CSR efforts, thereby raising awareness among employees. Participants said that their top management tried to set themselves as a good example in CSR practices, pushing forward staff and employees to follow their efforts.

“I think it is the best way if management team can directly get involved with CSR and collaborate with other employees in CSR actions. It is necessary for management to visit the sites of CSR programs, so we know which CSR issues will yield results and which ones we should give priority. With management team involvement, CSR projects are likely to be successful”. (Executive Vice President, >10-yrs. experience, Agribusiness industry)

Among Thai businesses employee participation and volunteerism seemed to increase public perceptions of their importance. Prayukyong and Olsen (2008) mentioned that volunteer activity was one of the common CSR activities among Thai business, besides philanthropy. However, from the interviews it cannot be concluded that this approach of CSR was practiced more than others, such as philanthropic activities. By engaging in CSR with this approach companies believed that it could help increase the positive perception of others toward a company because it could help express the full commitment and efforts of the company to help society. Therefore, the third component “hands” referred to the attempt of a company to use participation and partnership as a technique to push forward the success of its CSR engagement, in order to make stronger impacts to the society.

Heard---To Be Heard but Selective and Soft-Sell

It was usual for most companies to communicate about their CSR activities. A participant said that CSR communication was necessary because “CSR is not one man show job. CSR has involved with several stakeholders so they need to know.” (Director, 3-yrs. experience, agro & food sector) Some further stated that they had to inform stakeholders about their CSR programs because their CSR programs needed participation from both their employees and other specific groups of people in society. For example, a company held a CSR project for teenagers in competing for initiating a plan to help develop their communities. The company had to make available the details of the competition and incentives to the groups of people that were potentially interested in joining the project.

Companies used several channels to inform their employees and other stakeholders about their CSR activities. They mentioned that there were internal and external stakeholders to communicate with about their CSR. Mostly, CSR activities were explained to employees by the company’s internal communication channels, such as meetings, email, circulars, newsletters, poster, bulletin boards, in-house magazines and in-house announcements in order to share the experiences and successes concerning CSR activities and to inform and encourage their employees to participate in their CSR.

“We communicate and educate CSR to our employees. We have a CSR department to periodically give information about our CSR. For example, every two weeks we have e-newsletter to promote about environmental issues (because the company’s CSR concerns about environment). We have in-house magazine for every two months. We have to have a tool to make people aware about our programs and the importance of the issues. We held events, activities such as big cleaning day that our employees can participate. We have a campaign in promoting reducing waste and energy used. When we run CSR projects for some time, we communicate the success of our projects to them like when we receive awards.” (Director, 3-yrs. experience, Agro & Food Industry)

Companies used a variety of media depending on the group of stakeholders to inform and promote their CSR involvement to external stakeholders. Several participants mentioned that their media of choice for CSR communications were those that they already had already used for other PR activities and low-cost media such as the company's magazine or their company newsletter. Press releases seemed to be the most popular means of publicizing and reporting their CSR events. Other media such as the company's website and other magazines were also prominent. Moreover, the participants avoided using the term public relations and advertising in their CSR communications either to inform or to promote their CSR activities. Some companies with CSR and public relations department mentioned that they divided the responsibilities between the two departments: the CSR department is responsible for their CSR plans and activities, while the public relations department was responsible for CSR communications.

"We are not concerned much about telling people about our CSR. If we want to do it, we just do it. So we did not do much in telling or publicizing our CSR...However, because in our society there are groups of people who receive information from media, from television, we need to use these kinds of media in order to let them know that we are doing it. But we use media not for expecting benefits from that." (Managers, 5-yrs. experience, Banking Industry)

"In my company, my department is under the same executive supervising PR department. In general, the PR department's job concerns media planning and media relations. When our CSR department did a project and needed to inform the stakeholders and public, we sent the information and the details of the project to the PR department. So we just fed the content, the information." (Manager, > 5-yrs. experience, Banking Industry)

Another method that companies use for disclosure of their CSR involvement was through CSR reporting. Companies provided information and reported the results of their CSR involvement including their policy and their CSR plans and implementation through their annual reports and their sustainability reports, which could be distributed to their stakeholders and the

public in print or through corporate websites. Companies listed in Thailand's SET index said that they were required by the SET to report their CSR involvement as a part of the company's annual report. Whereas companies not listed in the SET index did not have annual reports provided to the public since they were not required to disclose their CSR through the annual report. However, some said that they also prepared annual reports, but mostly for presentation to their shareholders at their annual meeting. In addition to annual reports, some companies listed in the SET index began to make another report called a sustainability report, which gave more specific details and results of their CSR engagement.

Almost all believed that it would be better for a company to engage in CSR without telling society or boasting about their activities because this would be considered as insincere actions of CSR activities or giving and helping CSR while expecting returns. If they needed to inform the public, they said they would do so selectively by choosing some projects or messages that were necessary to be communicated to others. Several companies also mentioned that they engaged in CSR without communicating through mass media. They said that they preferred to spread word of their good deeds and the results of them through word-of-mouth from the people who had received the help from the companies. They asserted that CSR action could speak by itself. The people who received the help from the companies were likely to have good attitudes and feelings toward those companies. This, in turn, could help spread news of the company's contribution to society by word-of-mouth. The spread of news by word-of-mouth also helped make people associate the company name with the CSR project, made people recognize the company and resulted in a positive attitude toward the company at the end.

“We think about whom we are going to do CSR activities with and whom we are going to communicate with about CSR. They don't need to be the same group or one group can be

both. We have direct and indirect stakeholders with whom we have to communicate. The direct stakeholders form the group that are involved in our CSR activities so we need inform them what we are going to do in our CSR projects with them. But the group that wants to know that we did CSR for the society is the indirect stakeholder group, which has more influence and is affected by the company. When we did a CSR project and it went well, we distributed the information with whom and how. Sometimes we told the story by ourselves. Some projects we let speak for themselves; words are spread by people who directly gained positive effects from the projects. Or sometime we ask the media to go observe and get interviews. But some projects are not publicized in the mass media, because we did a lot of CSR projects such as (names of the CSR projects) It is a very long list so we can't tell all about our CSR. We have to select." (Associate Director, >10-yr experience, Construction Materials Industry)

"In my opinion, I think the CSR project itself is a tool that made people talk about our company. Usually, when a company has a CSR project, it has the name of company attached and associated with the name of the company. So it helps create and maintain awareness of brand and the company." (Vice President, >10-yr experience, Banking Industry)

"Because the principles of CSR and other business sections are different, if we do marketing, we have to use advertising, public relations and sale promotion to communicate. But the way to communicate our CSR is different, because we use natural senses in communication such as eyes, mouth, body and heart. We communicate to others through their experiences with our activities. We made people smile; we made people to spread the word. We made them to see, to observe our activities by themselves or through local radio and TV stations. We take them to the site to see and join our activities." (Vice President, >10-yr experience, Information & Communication Industry)

However, there were few companies airing TV commercials concerning their CSR programs. The companies said that the commercials promoted the company's image concerning its CSR involvement in helping society. Those companies choosing to use mass media said that they had to be careful with the message and the style of their CSR advertisements through mass media such as television, because people would think that they engaged in CSR just for the promotion of their companies. The participants among these companies further explained that the message in the commercial might tell about the company CSR involvement, but it should not

directly show how big or how much money the companies spent on their CSR program. The message should encourage other people to collaborate in making greater contributions to society.

During the interview, a participant from a big company with a corporate television ad on the air discussed the reasons for their CSR advertisement. The company wanted to demonstrate their transparency in using donated money from the public to help victims and people suffering during flooding and also to persuade people to help each other during that difficult time.

So a message aiming to associate the company's image with CSR activities and to build public trust toward the company would help indirectly promote the company's image as a caring organization. Therefore, if a company wanted to promote their CSR through mass media, the presentation of the ad should be rather soft sell and the message selective and subtle as another participant explained:

“I feel that it is not necessary to tell everything about our CSR because it will turn out that our company has engaged in CSR for promoting. Yes, in some of our CSR programs we want the public to know what we have done. So as I said, the message that sent out has to be carefully considered and has strong reason to do so. And we don't want others to think that we did our CSR programs for public relations. We want them to know that we did because our good intention to do something better for society.” (Manager, > 5-yrs. experience, Banking Industry)

“I think CSR is our strategy to give back to society. We did not do CSR to help increase or promote our sales. We did not do it because we want to sell our products. It is not like buying that much, and then we will give back this much.” (CEO, >10-yrs. experience, Information & Communication Technology Industry)

As mentioned before, participants revealed that they did not want to be perceived as engaging in CSR initiatives because they wanted to promote their companies. They wanted public to see that their CSR engagement came from their good intentions. This finding coincides with a study discussing the reason why a lot of CSR activities in Thai companies were practiced

but less publicized and recorded with the statement that “Thais do not appreciate good deeds that come with a lot of publicity and advertisement. They would be even suspicious of the latter kind of gesture” (Virakul, Koonmee,& McLean, 2009). Several participants specifically explained their ideas of CSR communication in a Thai proverb relating to Buddhist belief, “bpit-thong-lang-pra,” (ปิดทองหลังพระ) literally meaning attaching gold leaf to the back of a Buddha image and meaning doing a good deed even though others may not realize or appreciate it. It comes from the tradition of attaching bits of gold leaf to a Buddha image during various merit-making rituals in Thailand. Gold leaf attached to front-facing part of the Buddha image can be seen by everyone, whereas any attached to the rear is much less likely to be seen even though it is equally a merit-worthy act. Therefore, several companies said that they prefer to engage in CSR and communicate indirectly as a participant explained.

“Our top executives believe that if we engage in CSR in the way of “bpit-thong-land-pra,” it is more appropriate and reflects good virtue more than promoting and telling everyone about our company’s CSR actions. Because CSR becomes a big hit, everyone talks about it. If some do just a little, but promote a lot, it’s not good.” (Managers, 5-yrs. experience, Banking Industry)

The way in which Thai companies communicated their CSR can be explained in the cultural framework proposed by Edward Hall (1976, 2000). According to Hall (1976, 2000), all cultures are situated in relation to one another through the styles in which they communicate. He identified high-context and low-context cultures; high context cultures such as Asian and Arab countries use communication cues such as body language and the use of silence, whereas low context cultures such as North American and Scandinavians countries use communication through explicit statements in text and speech. Thailand is also regarded as a high context culture

as the participants are likely to use indirect, reserved and understated messages, the use of silence, and words of mouth in their CSR communication. For example, the companies did not tell about all of their CSR projects but sometimes they intentionally left many things unsaid and let the public infer from the unspoken message.

CSR as Public Relations Function?

Some participants mentioned that CSR activities such as community relations, and philanthropic activities were previously practiced by their companies' public relations departments. However, currently the CSR issue has increased its importance because it has been integrated into the strategic plan of the organization. In addition, participants said that CSR is not just public relations work. CSR is not the responsibility only of the public relations department or another department which has this function, but it is the responsibility of the whole organization to society.

Participants addressed the issue that companies used public relations as a tool in communicating the companies' CSR involvement, which contradicted the previous literature that CSR was viewed as a public relations tool (L'Etang, 1994). The public relations department was responsible for informing the stakeholders and the public about the company's CSR projects-- what's going on, who did what and when-- so this was much like the public relations that had been used for publicity and public release activity functions for CSR activities. The possible reasons for a company to use only the publicity and press releases function in CSR involvement are because of the perception of Thai executives toward the term public relations. First, it seems that the definition of public relations among Thai executives was very limited since they mentioned that the public relations function was involved with publicity, media relations and press releases. Second, the connotation of the term public relations was associated with

promotion and marketing activities, which could imply and lead others to think that when a company uses public relations in their CSR, the company is promoting things more than it really is and also is expecting returns such as increasing sales and profitability.

Therefore, several companies stated that they did not want people to perceive that their companies engaged in CSR in order to promote and to gain benefits from that. This also leads to the decision of several companies in separating the CSR department from the public relations department.

“We had a discussion and came to the decision that social activities should separate from corporate communications. They should not be attached together because this would make people confused whether the company wants to do PR or CSR. So when we set up the Department, CSR Department was separated from the Corporate Communication Department. So it will be clearer picture that we don’t do PR, and we don’t do CSR for PR.” (Manager, > 5-yrs. experience, Banking Industry)

“In the future CSR will be bigger, and we don’t want other to feel that CSR is PR. Because if they are attached to each other, people will think that we do CSR for PR. We want them to see that we do CSR without the expectation of public relations. We think it should be something that we can give or offer to the community and society. And we want to be part of it.” (Senior Manager, > 5 –yrs. experience, Agribusiness Industry)

In sum, the second sections described the four components in CSR involvement of Thai companies, which were related to cultural and religious beliefs. Most companies believed that CSR should first come from sincere or good intentions of a company in doing something good or making things better for others. However, CSR should be of planned and managed strategically. Currently, the notion of integrating CSR into business practices has been widely accepted and practiced as a business routine. Companies also tended to use their existing competencies, resources, manpower and their connections to run CSR. Participation seems to be a technique to demonstrate the high level of commitment and devotion of the companies and also to help

companies achieve their CSR implementation. To communicate CSR to the stakeholder is an important issue too; however, it should be carefully planned and the message and communication channel carefully selected.

CSR Motivations: What Drives Companies to Engage in CSR?

The driving forces that urge a company to engage in CSR can be described into two broad categories: external and internal forces. However, the motivations that drive a company's commitment to CSR could come either from factors inside the company (internal) or outside the company (external), or from both.

External Forces

Several participants mentioned that business trends in CSR engagement became prominent among Thai businesses during the past five years. Most companies have been made aware of the importance of CSR for their business. Also, rising public and consumer awareness and the expectation of business to act responsibly in social and environmental aspects has driven CSR practices among Thai businesses. Several companies stated that the increased attention and importance of CSR engagement among Thai businesses and the public are so strong that they feel pressure to engage in CSR. Companies cannot neglect CSR practices if their competitors have become involved in CSR. They further mentioned that CSR activities had been practiced among Thai businesses for long time in the form of philanthropic activities and community relations, but recently CSR has become “a must” in business practices with a well-planned concept.

“Public expectations in CSR have driven the trend of CSR engagement. It is the pressure from outside the organization and also the pressure from the expectations of people inside the company that they want to work with a good company. The customers want not only to buy a good, healthy, tasty product, but also want to know if the company did anything for the society.” (Director, 3-yrs. experience, Food Industry)

“Currently, several people asked if your company has CSR department, so a lot of companies think about having one. CSR has been booming because of the financial crisis. Every company tried to grow big, but they forgot to think about stakeholders. And they can’t just prosper by themselves while others in the society can’t grow with them. It’s not sustainable. CSR is like a long-term investment that makes the economy more stable. I think all these considerations made companies all around the world realize that they needed to think about society. So CSR has become a big trend for business.” (Vice President, >10-yrs experience, Banking Industry)

Moreover, the efforts of some governmental and non-governmental organizations in setting standards concerning CSR and promoting CSR involvement among businesses --- such as those from the UN Global Compact, Organization for Economic Co-operation and Development (OECD) guidelines, ISO 26000 and Global Reporting Initiative (GRI) --- have encouraged CSR practices in Thailand. Companies mentioned that they are likely to follow these standards although not legally forced by law and regulation, but because if the standards are not followed, it can create negative impacts on the companies’ growth. A participant addressed that foreign investors considered CSR involvement as one factor in their investment decision. Using illegal labor, not giving fair wages and not giving equal rights in employment are all going to become obstacles to the company’s investment.

A case of a manufacturing company developing their waste management and improving their production processes to be more environmental friendly is an example of external forces driving their CSR engagement. Several years ago this company did not realize how much their company polluted the environment and that their waste management method was inadequate until an expert from the Department of Environmental Quality Promotion visited their factory.

Later, the company participated as a pilot project of the government agency in learning the right way to manage waste and in improving the production processes to produce less pollution. Since that time, the company has paid more attention to the effects on the environment and on people in all of their production processes. This line of action is considered by the company as its CSR engagement or called “CSR-in-process.”

“After the environmental expert came to see and later helped us to reprocess our line of production in order to reduce pollution, we started to realize how we made impacts on the environment. So we have set up some budget to build the waste water system, although at that time we faced an economic crisis and should have concerned ourselves more on the production. But we think we see the problem and if it continues to be like this, it would not be good to our company. After that we think about the responsibility of our company to society. My meaning of CSR in Thai style is to care for everything in this world in order to live happily together without destroying each other.” (Executive Vice President, >10- yrs. experience, Automotive Industry)

“We started to think about CSR concerned about societal issues...Another thing is our company is concerned about the standards of our products, the cleanliness and the safety. We were aware of these concerns and doing this before having ISO (The International Organization for Standardization). So part of engaging in CSR is because we have to be inspected under these standards since we export our products. Other countries also take this issue seriously; it’s like a trade barrier. If we don’t do it, we can’t sell our products in their countries. That’s why CSR is a must thing to do.” (Senior Manager, > 5 –yrs. experience, Agribusiness Industry)

Before the booming of CSR, the concept of good governance (GG) and corporate governance (CG), especially focusing on transparency in running businesses had been promoted by the Thai government, so this concept set the foundation in developing CSR engagement among business. Recently, several organizations have been formed to encourage and promote CSR practices among Thai businesses. Most participants mentioned the Stock Exchange of Thailand's Corporate Social Responsibility Institute (SET’s CSRI), the Thaipat Institute and the CSR club as the organizations involved in putting efforts into promoting CSR practices. These

organizations have collaborated in initiating a CSR- day program for interested listed companies in order to learn about the concept and the guidelines in applying CSR into practice.

“CSR’s become a big issue in Thailand for 5-6 years ago. Actually, the CSR concept has been in Thailand for almost ten years. First, it came in the form of “CG” or corporate governance. At that time there was an incident in which a very big company collapsed. The collapsed company was a listed company, so afterward t they became concern about transparency of business. After the CG concept became wide-spread, then the concept of CSR followed.” (Manager, >10-yrs experience, Energy & Utilities Industry)

“Since trend of CSR suddenly increased, several organizations held a lot of seminars and meetings about CSR. I also have been assigned to go to these seminars a lot. There are several experts of CSR that I know of. The knowledge of CSR is based on SET and CSRI, which are the main organizations in promoting CSR. They attempted to set up the direction and guidelines in CSR as a model of CSR engagement for Thai companies. They are centers to help listed companies in CSR engagement so the companies know how to engage in CSR.” (Vice President, >10-yrs experience, Banking Industry)

The consumers’ expectations, increasing awareness of social and environmental concerns and the efforts of some governmental and non-governmental organizations in setting standards concerning CSR and promoting CSR involvement are external forces that drive Thai business to engage in CSR.

Internal Forces

In addition to the external pressure from the organization, companies addressed that their CSR involvement began and has been driven by forces inside their organizations. The internal forces could be from the philosophy and vision of the company or from top management policy. Several participants mentioned that their CSR involvement was inspired from the top of the company or from the management level, including the CEO, the philosophy of their business and the vision of the corporation. One company stated that their CSR

involvement was inspired by the business philosophy of the founders of the company. Their intention was to run a business with transparency and to make a social contribution, leading their business to become a good example for other companies. Another participant from a financial company believed that her company's CSR was driven by the company's vision that the business could create development and wealth within the community and society.

“CSR is a necessary thing to do. If we run our business without thinking about responsibility to the society, at the end it will bring about negative impacts on the company. That's why we have a CSR policy. Our policy in CSR is not from our workers, but from our CEO (name of CEO). He is the person who set up our CSR policy and tries to encourage everyone in the organization to do CSR. So he set up the direction of CSR. Then, the executive in the middle level took the policy and applied it in the action plan as top management gives the importance in CSR.” (PR manager, 9- yrs. experience, Fashion Industry)

“Our company's goal since founding is to create development in any community that we have our business. So it is our intention to bring improvement and development to the areas in which our business operates. Whenever and whoever in these areas need help, they come to us and it is fundamental for us to help them. So it becomes normal for our company to support and help society as our top executive now declared as our company's vision.” (Managers, 5-yrs. experience, Banking Industry)

“It has been set since in the beginning of founding the company that we will develop sustainable business with social and environmental concerns. That's our business culture. So we take responsibility for everything that we do. One thing is that we tried not to make impacts to neighbors or others...And we (name of the company) are as a person who knows what we want to be. We want to be the organization that does not aim just for maximizing profits. But we focus on something like we want to have clean air to breath. We don't want to be suffered, but we want to live in a good environment, within a good society.” (Manager, >10-yrs experience, Energy & Utilities Industry)

Another internal force that has driven companies in CSR can be described as self-interest for the organization. A Company places its efforts in CSR because it believes that CSR will help the company achieve its goals and gain other benefits from their engagement. Self-interest can be explained as a company engaging in CSR in order to help achieve the companies' vision,

philosophy and objectives and to build its corporate image and reputation. Companies also want to be perceived as being excellent in their profession and their industry, and as being morally good in doing business (good organization). Some said that because their companies wanted to be successful in the long term not just earning short term profits, they had to follow the principle of good governance (GG), including CSR practices.

“If asked what motivated our company to engage in CSR, I have to say that it is because we are one of the organizations in the society. We are one of the leading companies in Thailand. And we are not going to help our country? We are not going to care for our country? Care for our society? How can we not be concerned about that. It’s impossible. We are a public company; shareholders are able to be part of our decision-making. So It is automatic for us to engage in CSR.” (Managers, 5-yrs. experience, Banking Industry)

Another internal force that inspires persons whose work involves CSR is self-fulfillment resulting from participants’ direct experiences in CSR. It may not be the initial driven force of an individual to engage in CSR, but it makes them want to continue and keep working in the CSR field. In this context, self-fulfillment refers to the pride and pleasure of one’s involvement in a company’s CSR, making a person feel emotionally and spiritually fulfilled. It was also described as satisfaction derived from helping others, providing opportunities for others, and making positive impacts on others’ lives. In addition, the participant was proud of helping people and being a good member of society. Their emotional satisfaction and fulfillment in CSR engagement was a driver moving them to continue engaging in CSR. Some even mentioned that they chose to be in a CSR team because of this self-fulfillment motivation, although they could have another job that was well-paid. They also mentioned that CSR engagement helped them to have opportunities for self-development. Interacting with the less fortunate in their CSR

programs made them to realize and appreciate of what they already had, helping them in emotional self-growth and self-learning.

“I think that CSR effects may be hard to see. The awareness and acceptance of our customers toward our CSR is not the main thing. The most sure thing that we get from CSR is when joining CSR activities, our staff feel happy, sometimes even more than during their routine work. They are contented when are helping building temples or sharing knowledge with others. CSR creates our happiness. We are happy with what we have been doing. When we made CSR happen, even small things, we saw its success. We are so delighted.” (Management Committee, 5-yrs experience, Construction Industry)

“I feel so delightful when I have a chance to be part of my company’s CSR, because I can help people. I am confident that my company’s management executives and all staff also think the same way that we are able to be positive that we can help and do something for people who are less fortunate than us.” (Manager, 3-yrs. experience, Food and Beverage Industry)

“When I went on the CSR operation and had experiences in helping people that were in need, I felt so proud of myself, and the happiness cannot be compared or expressed in words. The people that I helped told me that I was like their mother who gave them new lives...I realized the happiness for helping others is more than my tiredness to do my job. This happiness fulfills my spirit.” (Managers, 5-yrs. experience, Banking Industry)

“One thing I learned from my CSR project is that once I felt suffering with the obstacles in my life. But when I listened to their lives, my hardship could not compare with theirs. So I realize that my life is already good, why not do something better. At the same time I encouraged them to realize that they also have a future ahead of them. It’s like sharing good things with each other.” (Manager, 3-yrs. experience, Food and Beverage Industry)

Participants used the analogy of CSR engagement as doing good deeds or making merits in Buddhism. The motivations to engage in CSR was compared with the motivations in doing good deeds in Buddhism and the feeling of delightfulness after engaging in CSR was also explained as the happiness after one made good merit in religion.

Giving makes both givers and receivers satisfied. The receivers get what they need, while the givers emotionally fulfill their inner self. In Buddhism, one says that “to give is happier than to get.” Most participants stated that they felt proud to be part of their company’s CSR, and they

were happy every time to be able to give, to share and to help others. Several of them used the same phrase, “sharing happiness” in explaining how they felt about being a part of CSR.

“When we are working for the company which has a good reputation in doing good things, we are proud of working here, proud to be able to fulfill our duty. And when we have a chance to do something with society, to do this as the company’s representative, other companies also appraise our success. We are so proud.” (PR manager, 9- yrs. experience, Fashion Industry)

The motivations for CSR engagement by a company could come from either external or internal, or from both.

“We want to be a good citizen of the society. Not only we have CSR in promoting kids to be good persons, but also we ourselves as a organization want to be a good citizen for the society too. If you look at our company’s vision, you will see that our vision is to be a business (name of industry) which customers, shareholders, employees and society choose. We think that it is not only shareholders who care to invest with us. We think about our potential employees who want to work with us. And if we don’t care about the society how can we stay to survive and prosper in this society? That’s why our vision stating that we have to be the one that the society chooses too.” (Manager, > 5-yrs. experience, Banking Industry)

Each company has its own reasons for its CSR engagement; its motivation may depend on the company’s goals, and values. Thai companies seem to have various motivations to commit in CSR. The findings suggest that companies were involved in CSR because they felt pressure from outside their companies to conform to the norms and public expectation toward a company, at the same time the companies engaged CSR in order to achieve their own interests, such as to achieve their goals or policy set by top management. The findings are consistent with the study by Virakul, Koonmee, and McLean (2009) that CEO’s leadership, companies’ benefits and stakeholders’ expectation are the main factors that drive CSR in Thai top companies.

Similarly, the finding also affirmed that top management commitment, favorable corporate image and public expectations are the motivations of leading Thai companies in CSR (Kraisornsuthasinee & Swierczek, 2006).

When compared to the previous research discussed in the literature review, the findings do not exactly fit all categorizations defined in the studies. The findings are similar to the study by Graafland and Van de Ven (2006) concerning the motivations of CSR involvement of Dutch companies, which categorized the motivations into two groups: moral and strategic motive. The moral or intrinsic motive referring to a moral obligation of a company to society could be compared with the motivation of Thai companies to be responsible to society, as the public expected and as the driving force inside the companies to be a good member of society. While strategic or extrinsic motives refer to the motivations of a company to achieve the company's result could be compared with the motivation by self-interest of a company in order to achieve the company's goals. However, strategic motivation of Graafland and Van de Ven (2006) focused on the positive influence on the company's financial results. Thai companies were not likely to directly state that they engaged in CSR for financial results. Instead, Thai companies focused more on achieving the company's goals, which are more likely to give emphasis on society.

CSR Benefits: What Are the Outcomes of CSR Engagement?

Participants discussed their expected results and the previous impacts from their companies' CSR engagement. The benefits of CSR that participants discussed can be grouped into two broad categories, which are benefits for business and for society.

For Business

Most companies believe that their CSR involvement yielded the benefits to company and created “value-added” to their companies. The participants preferred not saying that their companies engaged in CSR on the expectation of receiving something in return, especially for increasing sales and profits., They believed that CSR could create impacts on businesses more or less, although the results may not have directly affected their sales and profits or may have taken a long time to be visible. The return of CSR engagement can come in several forms. They can be described as short term and long term benefits.

Short-Term

Improved production process, such as reducing waste, was viewed as CSR engagement for several companies. They said that they attempted to apply the concept of CSR in every business unit and every business process of the company. This effort could create benefits that could be easily observed. One company gave their second-quality products that could not be sold to charitable organizations in order to make use of these products by people in need. By doing that, the company also lowered their stocking costs and helped others at the same time. Several companies mentioned that the expenses in their CSR programs could be applied as a tax deduction. This type of short-term benefit could be quantified, so the company knew how much money they could save from engaging in CSR.

“Since the Department of Education has a limited budget for finding text books for schools, they said if any company could support this, the expense could be used to help in tax reduction. And we have text-books that cannot be sold at their value, so we decided to donate them to the schools. So the short-term benefits that we did this first, can help reduce tax paid. Second, we can clear out the space of our distribution center, which lowers the stocking fee. These two benefits can be calculated as the amount of saving cost.” (Director, 9-yrs. experience, Media & Publishing industry)

“In terms of economy, our CSR project (name of the project for environment) improves our company’s efficiency. People are aware of waste reduction; they understand that to reduce unnecessary waste, it creates efficiency.” (Director, 3-yrs. experience, Food Industry)

Long-Term

The consistency in CSR engagement of a company can be accumulated and yield long-term results. First, one of the benefits of CSR that participants discussed was concerned with their employees. A participant stated that when employees gave and shared with others and with someone in need, they would realize their potential and ability to make changes or make things better. The spirit of giving and sharing could bring about teamwork and unity among their employees, resulting in enhanced overall company performance.

“CSR is a platform that makes people join and do activities together, so it creates unity, loyalty and bonding to the company.” (Director, 3-yrs. experience, Food Industry)

“The way that we’ve encouraged the shared value of volunteer helping or “jit-ar-sa” to our employees affects productivity. Indirectly, our employees learn how to make sacrifices, like they have good spirit in working and helping people. They are not firstly concerned about their personal interests before others, but they will think about the customer, the society and public in general.” (PR manager, 9- yrs. experience, Fashion Industry)

A participant talked about his recent experience in CSR, “after the flooding, we had activities to help our employees and their families to clean out their houses. We had a lot of volunteers. This situation made people in the organization feel closer and love each other more. It reminds me of our culture that our company is like a family and each member takes care of each other. And I do stand by this belief, so this is an example of our CSR-in-process, and it begins at home.” (Director, 9-yrs. experience, Media & Publishing Industry)

Although some participants believed that the main goal of CSR engagement was to achieve the company's intention in making a better society, CSR could also help create positive feedback toward their companies. Their CSR involvement played a part for their company in being accepted by others as a good organization and as a good member of society. They could be accepted by all kinds of stakeholders, including, their shareholders, their suppliers, their partners, other companies in their business, other organizations, communities and society at large, resulting in earning trust and likability toward the companies.

“CSR will return good things back to our company at last. CSR may not directly affect us. Not like doing CSR today then we can sell our products. No, but the results of our CSR engagement today may show the results later, maybe in years. Our company has been engaging in CSR for long time. In 1998, when Thailand had an economic crisis, our company also had a financial situation. We did not have sufficient cash flow in running our business, so we could not run our production. Since we have very good connections with our retailers or customers and suppliers, when they knew about it, they were pleased to help us out by advancing advanced money and materials so we were able to continue our production. This was because of trust. If we do good things with our stakeholders, they will support our company just as during the previous economic crisis our suppliers helped us out.” (PR manager, 9- yrs. experience, Fashion Industry)

Furthermore, positive attitudes toward the company, including trust, likability and being acceptance could enhance their corporate image and branding. Several participants said that corporate image and reputation were not their intended outcomes of engaging in CSR in the first place. It was more like a by-product. But after they realized that CSR could benefit the company's image and reputation, they admitted that they have focused more on this aspect and continued in their CSR engagement.

“All the CSR projects we've done did not have direct effects for our company since we do not have end users. But there are also indirect impacts that CSR could bring about, which are corporate image and branding...So we've done CSR along and aligned with

our business, this could make people perceive that whatever (name of company) does, it will not be just for the company's sake. We've tried to concern all stakeholders and tried to balance everything." (Executive Vice President, > 5 -yrs. experience, Energy & Utilities Industry)

"To be a good person or a good company can be measured by trustworthiness of others toward that person or company. Trustworthiness is an important corporate image. It is a valuable factor in order to compete in the market. If a company lacks trustworthiness, it will have trouble in running the business. The company will gain in corporate image from its CSR engagement. The image that company receives can be in different levels from product to brand and to corporate. The corporate image that a company aims for is not that of a company that is big, rich and earning a lot of profits, but it is the image of the company which is responsible to the society. So CSR creates the image of company that has stability, not wealth." (Director, 3-yrs. experience, Food Industry)

Several participants mentioned their preferred corporate image for CSR engagement that they wanted to position their companies as professionally good or "keng" and morally good or "dee" companies. To be good at their profession (keng) and to be morally good in personal practices or behaviors (dee) seem to be a concept that Thai people value as our norm for describing an ideally good person or organization. To be good at their profession for an organization is to provide quality products and services to their customers and to perform well in business, while as for an individual it is to work efficiently in his or her job. To be morally good for a company is to be considerate and care for their stakeholders and the effects that companies might create, while for a person is to be kind and have a good heart.

However, if anyone or any organization is very good at their profession, but fails to be kind and to care for other people, this means the good image cannot be achieved. In Thai culture, Thai people praise and value someone with both good virtues and good at work. If someone is very successful in work, but he or she is not kind to others, they would be considered as a selfish person and not receive acceptance for others. That is the reason why most companies tried to

position themselves to be both good and kind organizations in the same way as they tried to develop new generations to be smart and kind persons too.

“We want Thai people to be more developed or “keng”, because if Thai people are more “keng,” our society is more developed. In my opinion, “keng” means to be smart in thinking and getting things done and “keng” also means to be emotionally or morally good. To be “keng” does not mean that we have to be aggressive in doing business or to take advantage of others. “Keng” means to be smart and good.” (Director, 9-yrs. experience, Media & Publishing Industry)

They further explained that corporate image and corporate reputation are long-term outcome and very intangible in nature. It is really difficult to measure whether they are influenced by CSR activities. Respondents preferred to not claim that they had been engaging in CSR for this benefit. Additionally, a participant further explained that CSR could create brand preference, brand loyalty among their existing customers and penetrate to prospective customers of the company. With a good reputation, several companies mentioned that CSR helped attract good, smart people in working with the companies and also helped retain their existing employees. The positive image also could create further positive benefits for a company in the long-run such as good connections and networking in doing with business with others, chances of domestic and international investment and financial support during hard times.

Moreover, the CSR engagement of a company can create positive attitudes and impressions toward the employees and the company. This positive feeling can be an immunity for a company when facing a crisis situation or when facing negative publicity. The immunity will protect or help regain the company’s trust. Therefore, companies tried to adopt CSR to prevent the possible problems that might occur in the future for the company.

“Trust is immunity for a company. CSR is our responsibility that we did because we expect to build immunity. If our company is growing and growing just like a rich man. Then one day he may get a cold because he has low immunity. But if our company can make people accept the company, trust the company, bond with the company, and take care each other. When the public hears rumors or bad news, they are less likely to think that it is our company. Or they may listen to us before believing the rumors. But if we don’t have immunity, when bad thing happens, they will jump to believe that it could be our fault. So CSR is immunity.” (Director, 3-yrs. experience, Food Industry)

“By engaging in CSR programs, it helps us to gain back our corporate image, gain back the credibility. Our company is perceived as a trustworthy organization. Our company is a good member of the society and a professional in doing business as well.” (Senior Administrative Officer, 3-yrs. experience, Petrochemical & Chemical Industry)

Furthermore, CSR may not help a company directly gain profit, but CSR creates opportunities to enhance business growth and wealth in terms of expansion of knowledge, experience and connections. A participant spoke of her company’s CSR project that created the opportunities for her company to engage in several things such as new businesses and new connections.

“Every time we did the activities, one thing is definite. We will gain something. It is not the profit in terms of money, but it is the profit or wealth returning in the form of knowledge, experience gained, and connections. One time we did a project and it led us to expand our business into a new line.” (CEO, >10-yrs experience, Media & Publishing industry)

“We’ve involved with CSR for quite some time. Today there are some groups of stakeholders such as investors, especially foreign investors, who are concerned with the CSR engagement of the company that they are interested in investing. If a company does not have any part of involving in CSR or does not have any policy or practice that expresses care for society and environment, they probably do not want to invest in that business.” (Executive Vice President, > 5 –yrs. experience, Energy & Utilities Industry)

The effects or results of CSR engagement toward the company have been investigated by numerous previous studies. The relationship between CSR and corporate reputation has been significant. CSR as measured by the level of corporate charitable donations and the presence of

a separately endowed corporate charitable foundation was positively associated with corporate reputation (Fombrun & Shanley, 1990). Similarly, Williams and Barrett (2000) also support a positive relationship between philanthropy and corporate reputation. Ultimately, CSR could possibly help businesses in increasing in sales, market share, and growth either directly or indirectly (Orlitzky, Schmidt and Rynes , 2003). All these benefits could possibly lead to the ultimate goal of business, which is to experience sustainable growth in the long-run.

For Society

Participants agreed that companies have created positive benefits toward society through their overall CSR engagement. CSR projects can benefit society in different areas such as the environment and education depending on the goals of the particular CSR projects. For example, a CSR project concerned with reducing carbon dioxide emissions helps improve the quality of people's lives through cleaner air and helps lessen the global warming effects. Several companies have CSR projects aimed at helping develop infrastructure of society in the areas of education and healthcare. Some participants specifically told that their CSR projects focused on creating wealth and improving the well-being of people in communities the companies operate in. They discussed the expected results of their CSR involvement as following:

“We want the people in the communities and the society in the areas that we did CSR to have better quality of life. The school project that I told you about was planned to help kids develop academically and morally. We also have a project to create good relationships between people within the communities. Another project is to help them develop a new career in order earn extra income. Since their main incomes are from agriculture produce, the extra income could help them to have a better life, and other aspects in their life would be better too.” (Senior Manager, > 5 –yrs. experience, Agribusiness Industry)

“The benefits that the community gained from our CSR are first, the schools participating in our project regularly earned money from selling the produce to our company as supply in our production, so the schools have income to spend in improving quality of teaching and don’t need to wait for adequate budget from the government. And we had agreement with the school to spend this money to support the education system. As we all know that our country still lacks budget to improve the education system, so we think about this and want to help the kids, which I think this will help them in a sustainable way. ” (Executive Vice President, >10-yrs. experience, Agribusiness Industry)

“The expected results of one of our CSR projects are to create opportunity for kids in technology learning and to motivate teachers to be enthusiasts in teaching. Another of our CSR projects was concerning healthcare of people in rural areas by using our on-line technology to help patients interact and get diagnoses by doctors through the on-line monitor...I believe that to help society with using our expertise and readiness will decrease the gap between people in the society, so their quality of life is not so different, and will lessen social problems.” (CEO, >10-yrs. experience, Information & Communication Technology Industry)

The overall CSR can contribute to improve and develop the big picture for the society and the nation. CSR projects aimed at helping people to have jobs and extra income could have positive impacts on the overall national economy. Therefore, ultimately CSR can contribute to the long-term benefits for society in several aspects. The ultimate benefit that several participants talked about is defined as sustainable development (SD), which refers to the growth and development in the long run in terms of economic, societal and environmental aspects. Also, some participants mentioned sustainable development (SD) in these three aspects as three - bottom line. A company may focus more on one aspect than another, while another company may focus on development all three aspects. In order to create sustainability these three dimensions have to be in balance.

“I think each company has its own expertise and knowledge in CSR. Our company (name of the company) is good at promoting the local economy. We supported communities in having a new type of local business. CSR is involved with three dimensions: economy, society and environment. (Name of a company) is good at constructing check dams for assisting the community in water consumption and in agricultural purposes. Their project

helped to maintain the forest areas, which is concerning the environmental aspect. As for the social or societal aspect, several companies have their expertise in engaging in CSR relating to education, such as supporting funds and scholarships.” (Manager, >10-yrs experience, Energy & Utilities Industry)

“If we want to build a plant, it may double our revenues but it will have negative impacts on society and the environment more than it could be. We may not do it. But if we think that we can balance the impacts in every aspect, we may decide to do it. So we have to think about the possible impacts that our business could create, not only for our economic benefits but also in terms of society and environment.” (Executive Vice President, > 5 – yrs. experience, Energy & Utilities Industry)

“We are aware of our role and responsibility to society, but which dimension and how much that we want to focus on depends on our organization. The three dimensions are economy, society and the environment. As for now, our first priority is for the social dimension, and the environment is the secondary dimension. As for economic dimension, since our business is concerned with financial aspects, we already did take care of this aspect as we run our business.” (Manager, > 5-yrs. experience, Banking Industry)

CSR Meaning by Thai Executives

To define the meaning of something embraces what is it about and what is the goal of doing it. The researcher investigated and presented the findings in both topics, also with the reasons of doing CSR in the previous sections. In this section, the researcher attempted to draw conclusions about the overall picture of the meanings of CSR from the perceptions and the experiences of Thai executives. The perceptions and practices of CSR among Thai executives have their own unique characteristics and components. Based on the literature review, the perspectives of Thai executives toward CSR are similar with the combination in the concept of CSR as both ethical stance and business strategy (Wan-Jan, 2006). Ethical obligation can be explained only in some part of the characteristics of Thai CSR, in which it refers to self-awareness of what is the right thing to do. CSR can be described as conscience because companies are aware that social responsibility is their duty and that they should follow and practice the right thing to do, although it is not obligatory or forced by law and regulations. But

for Thai executives, CSR also involves voluntary intention and the willingness of a company or “heart” as explained in the first section, which is related to cultural value and religious belief, and driven from social force to accept the role of business as a good member of society.

“Our senior executives told us that CSR is our duty. We did it because we are citizens. Our company is a citizen member of Thai society. We are a citizen member of the whole world. So CSR is our duty.” (PR manager, 9- yrs. experience, Fashion Industry)

“Social responsibility is a company’s duty. There is no law forcing CSR practices among businesses; however, CSR is a must thing to do since the company is a member of the society. It should play a role in business and societal development” (Director, 3-yrs. experience, Food Industry)

CSR is viewed as a business strategy, and it has also been integrated into the business concept. Although CSR ultimately aims to create positive impacts for society, it has been implemented by using strategic management. CSR has been planned and practiced in a smart way as it involves strategic planning or “head.” The finding is supported by framework of strategic CSR by Porter (2006) as he suggests “a company must integrate a social perspective into the core framework it already uses to understand competitors and guide its business strategy” (p.82). In addition, he stated that strategic CSR can yield tremendous benefits to social progress and to the company as well. Therefore, companies have to consider several factors to decide about their CSR involvement such as their competency, expertise, resources, and stakeholders. CSR has to be aligned with running their business. Companies should also be concerned about the results of CSR involvement as they have attempted to evaluate the results of their CSR actions. Consequently, for this study CSR is a convergence of social conscience and business strategy for balanced benefits.

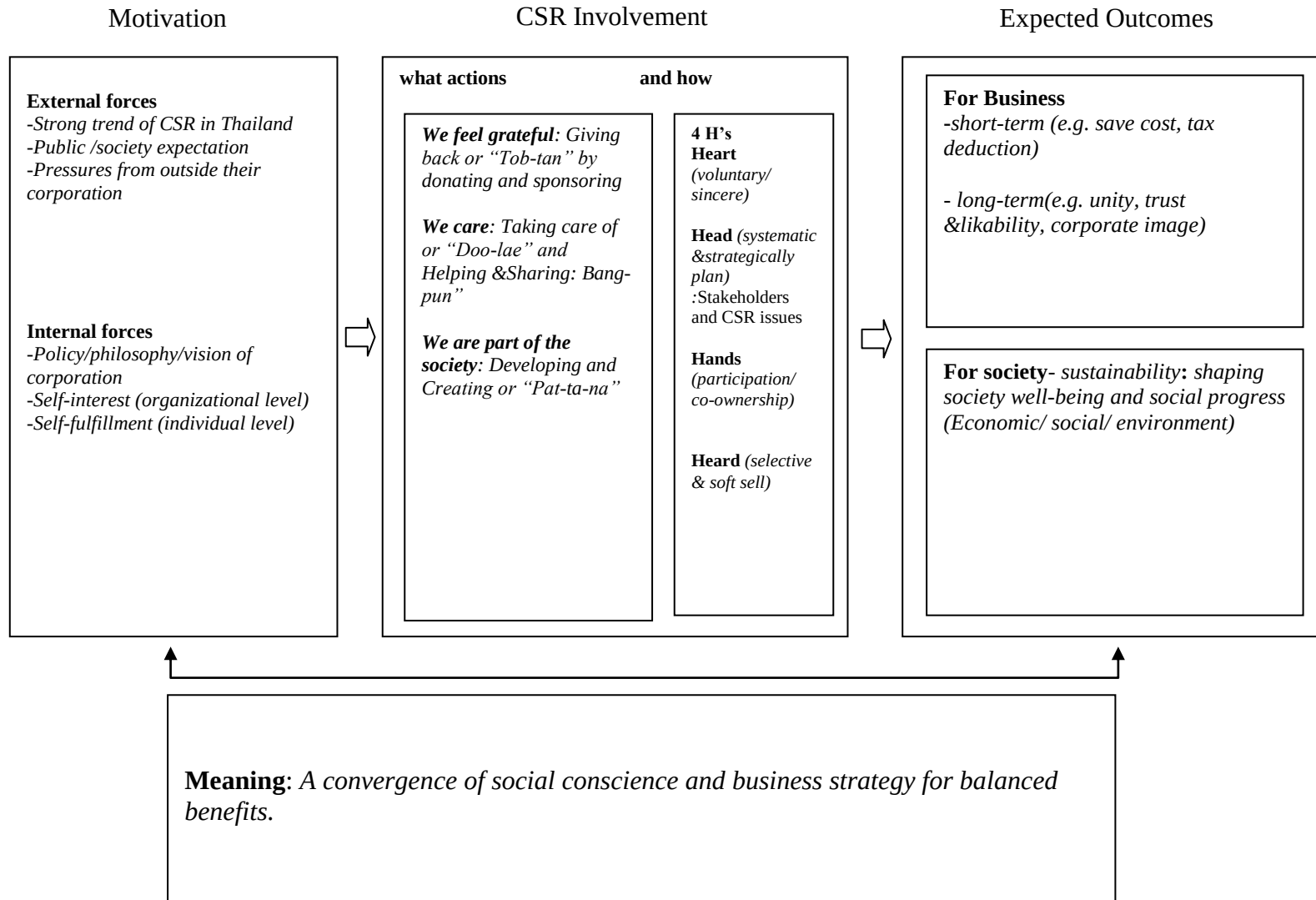


Figure 1. Thai Executives' Perspectives on Corporate Social Responsibility (CSR)

The results of CSR could be of mutual benefit for both business and society. Even though participants stated the benefits for their companies were not the intended goal in CSR engagement, they called it a “by-product,” as they are aware of the benefits that the companies could gain from CSR engagement. Both short-term and long-term benefits from CSR engagement accrued to businesses in the forms of cost savings, gained trust and likability, thereby building their corporate image. Also, CSR involvement created positive outcomes and impacts on the people and the society. Long-term outcomes and impacts could create sustainability. Sustainability, with its three-bottom lines (economic, social, and environmental), is the ultimate goal of most companies in their CSR engagement. To bring about sustainability, the benefits in the three dimensions have to be in balance. Business cannot survive and grow if the society falls apart or if the environment is in bad condition. To explain about sustainability, several participants used the words “sharing happiness” or “happy together” to explain the meaning of CSR engagement to business and society since CSR could bring happiness to business based upon survival and prospering in the long run; and CSR could bring happiness to society from the better well-being of its people.

This is the conclusion of CSR meaning from the underlying perspective of Thai culture.. The way in which CSR is engaged can be compared to doing good deeds in Thai culture, and the results or benefits of CSR involvement could be explained as the merit accumulated by doing good deeds. The results of doing good deeds would make a person who has done them to live in a happier state. This is the same as when a company engaging in CSR or doing good deeds yields positive results from the society, just as

participants mentioned that the final consequence of CSR is that everyone is shares happiness together.

CHAPTER V IMPLICATIONS, LIMITATIONS AND FUTURE RESEARCH

Managerial Implications of Corporate Social Responsibility (CSR)

The findings of the perceptions and motivations of Thai executives toward CSR allow for a better understanding of how CSR is perceived and practiced. The findings also suggest several strategic and managerial implications in CSR involvement. Corporations that are planning to engage in CSR in Thailand can learn from the findings of the existing perceptions, learn about the influence of CSR, and see the expectations of CSR in Thailand. These findings help them to understand and further plan their CSR programs to maximize the possibility of success in CSR engagement.

First, it should be noted that although Thai executives were familiar with the term or acronym of CSR and used this term during the entire interviews, CSR in Thai is known as “kham-rub-pid-chob-tor-sang-kom,” (ความรับผิดชอบต่อสังคม) or literally “responsibility toward society.” In Thai language, the term “kham-rub-pid-chob-tor-sang-kom” does not specify whose responsibility it is to society, but it implies that all kinds of organizations, including those in the public sector and non-profit organizations are responsible to society as well. Some participants also addressed the issue that the missions of governmental organizations were related to the CSR concept, so they suggested that public organizations should realize their roles and responsibility to society and adopt a CSR concept to fulfill their organizational goals. Therefore, the implications of this study may be applied to other types of organizations as well as private companies.

Second, based on the literature review, findings indicated some similarities and differences of the definitions of CSR between the present and previous studies. For example, the widely accepted definition of CSR by Carroll (1979, 1999) is limited to describing the definitions and meanings of CSR by Thai executives. Carroll's definition of CSR was comprised of four components, which are economic, legal, ethical, and philanthropic obligations. Although the four components were discussed as separate concepts, they are not mutually exclusive in portraying CSR meaning; all four components incorporate and constitute the whole meaning of CSR. A company may not define its CSR with only a single component, and one component of Carroll's CSR definition may not completely represent a company's CSR meaning. In addition, Carroll's definition cannot explain the extent that a company feels about its CSR involvement for each component.

The findings suggest that Thai businesses perceived that they have broader responsibilities to society than this theoretical assumption. Thai companies; for example, gave little attention to the economic and legal components, but rather placed greater emphasis ethical and philanthropic responsibility. The economic component of CSR by Carroll (1979, 1999) is mainly concerned with how companies perform CSR in as a means of maximizing their earnings and profits. Also, business was viewed as an economic institution in the society established to provide goods and services to societal members. Thai executives did not clearly identify the economic component as one of their primary corporate responsibilities, especially in terms of profit-making. Instead, the economic responsibility of CSR by Thai companies is beyond making profits; the companies engage in economic responsibility for others and for society as well as for the

business itself. Thai businesses feel commitment not only to provide products and service to members of society. They also strive to improve the efficiency of their production processes, and to provide a better quality of products and services, which in turn helps lessen impacts on society and the environment (CSR-in-process). Their CSR efforts are concerned primarily with serving the needs of society and not maximizing profits. The later consequences of their responsibility to society help the companies gain some other benefits such as business growth and enhanced corporate image.

As for the legal component, generally CSR practices in Thailand are voluntary. Most executives addressed their willingness to engage in CSR even if it was not legally required in running their businesses. Only some companies mentioned that they engaged in CSR in order to perform consistent with the standards and the expectations of governmental bodies and the organizations in which they were members. Complying with these standards set by others can be considered as an ethical rather than legal responsibility because according to Carroll's definition, the legal component is concerned with the responsibility of business in response to laws and regulations (Carroll, 1979, 1999). That explains why the legal component of Carroll's definition cannot wholly illustrate CSR meaning by Thai executives.

In addition, compared to Carroll's definitions, CSR meaning by Thai executives seems to embrace ethical and philanthropic components. Thai companies feel obliged to be responsible to society because of social norms and public expectation, which can refer to the ethical component. Carroll identified the ethical responsibility of business as the kinds of behaviors and ethical norms that society expects business to meet and follow (Carroll, 1999). This component focuses on the standards and code of conduct that a

company is expected to meet in order to do the right thing as an organization. Yet, the ethical component cannot explain “heart,” one of the components in Thai CSR involvement reported in the findings. The “heart” component expands beyond ethical responsibility to include a moral concern of an individual embracing intrinsic values to commit himself into virtuous actions. While the societal and public expectations are external pressures that drive CSR engagement in the ethical component, “heart” relates to the willingness and inner voice of a person to pursue CSR without being forced or compelled to do by others. As stated before, the finding indicate that the intrinsic values that drive Thai executives to engage in CSR are “nam-jai” and “bun-khun,” which are Thai cultural values that are instilled by parents and are uphold as guiding principles of life. (Podhisita,1995).

Furthermore, the philanthropic component seems to go well with CSR meaning by Thai executives because Thai companies give their first priority to social responsibility. However, the concept and practices of Thai CSR has evolved and expanded beyond making philanthropic contributions. Thai executives do not perceive CSR as merely philanthropic activities and financial contributions, but rather encompassing corporate actions to promote societal welfare and well-being by using financial resources, the company’s facilities and employee’s time and efforts. The concept of economic and philanthropic components may seem in conflict with each other, as the first emphasizes the profit and benefits to the company while the latter focuses on the concerns for society. However, the findings suggested that CSR perceptions of Thai executives embrace both components. The findings also indicated that the goal of CSR engagement expanded from serving others and society to responding to the needs of both

company and society. The implication of the comparisons of the CSR definitions of this study and with previous research make readers and researchers aware that the definitions and components of CSR are not universal in explaining CSR practices in every situation or context. Since Carroll's typology of CSR is limited to describe Thai CSR practices, CSR-in-process or incorporating CSR into business operation and activities, is another category of CSR that should be added to Carroll's definition. Future researchers interesting in exploring CSR in their research should give consideration on the limitations of using a definitional construct of CSR from previous theoretical literature.

Third, the findings show that the current trend of CSR practices among Thai executives is moving toward the notion of CSR as a business strategy (Wan-Jan, 2006), in which CSR is integrated into business activities, "CSR-in-process" (Thai CSR, 2010). Thai executives also view CSR initiatives as a tool or an investment of a company in order to achieve business goals, to enhance their corporate reputation, and to build a competitive advantage, which supports the previous studies (Hopkin, 2006; Porter & Krammer, 2002; Smith, 2003). Moreover, the ultimate goal of CSR is expanding to balance the benefits of all constituents and at the end to create sustainable development in terms of economic, societal and environmental dimensions. The long-term goals of CSR are related to the concept of sustainability, which is also identified in the CSR definitions by several business organizations such as World Business Council for Sustainable Development (WBCSD), CSR Asia and European Commission. For example, CSR Asia defines CSR as "a company's commitment in an economically, socially, and environmentally sustainable manner while balancing the interests of diverse

stakeholders” (CSR Asia, 2012), which seems to be the most similar to the CSR concept perceived by Thai executives.

This finding indicates that although the Thai CSR concept is rooted in Buddhist and cultural beliefs, it has been influenced by the Western perspective of CSR as noted in the findings section and by the definitions and guidelines of business organizations. CSR managers and executives should be aware of the current trend of CSR as a business strategy whose involvement is a means for achieving the company’s long-term goals. CSR should be an integral element of business planning. CSR commitment should be incorporated into the routine business such as a company’s production or manufacturing processes. It also should align with the business in terms of the nature of business, the competency, expertise and resources of the business.

Fourth, in addition to integrating CSR with the company’s business, Thai executives gave significance to stakeholder groups in planning the company’s CSR initiative. The perspective of the stakeholder was first proposed by Freeman (1998) as the responsibilities of a company toward multiple stakeholder groups, including shareholders, employees, customers, and community at large. The finding suggests when making a decision in CSR planning, managers and executives should define the stakeholder groups affected or to be affected by companies’ activities. Companies should also think about which stakeholder group they would focus on for their CSR activities and CSR communications, because they may not be the same group. Stakeholder groups also have different wants and needs, consequently companies should engage in CSR responding to their specific needs. This means that companies should strategically plan and practice CSR in terms of their stakeholders.

Fifth, however, with the concept of CSR become more westernized and business-oriented, when implementing CSR in Thailand CSR managers and executives should consider localizing their CSR activities and themes to fit with Thai cultural values. The perception and motivations of CSR among Thai executives is related to their cultural context. The findings also support previous research that CSR were practiced differently in different countries, which was influenced by the national context of each country (Chapple & Moon, 2005; Maignan & Ralston, 2002; Welford, 2004, 2005). As a result, in order to effectively implement CSR in the Thai context, a company should consider the culture and particular context of the country. Specifically, to apply the findings to the Thai CSR context, companies should express that their CSR involvement come from their willingness to help. Their good intentions and willingness will be demonstrated in the form of the devotion and efforts that companies put into their CSR activities. As a result, CSR actions should be something that need be beyond philanthropic activities, and CSR activities or projects can create long-term or sustainable impacts on society. For example, volunteering to improve or develop something using the operating facilities of the company or using the company's employees seems to show the company's full efforts, making people believe that the company has acted with sincerity and good intentions in its CSR involvement

Sixth, the "heard" component suggests that a company should be concerned with cultural factors that can predominate the style and message in CSR communication. Regarded as a high-context culture, Thai people prefer indirect, understated message and the use of silence in communications. It is important to distinguish between informative CSR and persuasive CSR communications. The company should inform its stakeholders

if the company wants them to know the details of its CSR activities in order to gain the stakeholders' attention and participation. Also, companies preferred to communicate the state of their CSR activities and their success in CSR programs through formal reports, such as the company's annual report and reports on its website. However, if a company's goals were to inform and persuade its stakeholders and the public about its CSR activities, the company should place greater consideration on the message and the style of their communication. The public and stakeholders may understand that CSR involvement can help companies gain benefits and positive corporate image, but they do not prefer those companies which state directly and boast about their CSR projects. Therefore, companies may be viewed more favorably if the delivered messages avoid discussing the practical motivations of those companies in CSR (e.g. profit enhancement, image-building, and company promotion).

Next, the results suggest that the commitment of top management and leadership are the key to success in a company's CSR involvement. The top management team can help strengthen and set CSR concerns as a shared value of the organization. Top management should emphasize the importance of CSR initiatives and play their role by encouraging all employees and staff to join their CSR initiative. Based on the findings, several participants talked about the starting point of their companies' CSR and mentioned that their founders or CEO were the persons who initiated the CSR program in their companies. This later led to CSR being included in the companies' vision and policy statements. The participants also cited their top management as having the ability to make their subordinates realize the company's responsibility to society, encouraging them to become involved with the company's CSR activities by communicating CSR concerns to

all staff and employees, and by being a role model in joining CSR initiatives. By involving the top management in the process of the company's CSR, the companies were more likely to receive a high rate of acceptance in their CSR involvement from both inside and outside the organization, possibly leading to the success of company's entire CSR program.

Last, current business efforts in CSR are aiming for sustainable development in society; therefore, CSR can help government and the nation achieve desirable outcomes for overall national development. According to Steurer (2010, November), several European governments have played active roles in promoting CSR for the past few years. For example, the UK government views the CSR efforts of business as away to achieve sustainable development goals, so the government encourages companies to engage in CSR by giving them positive incentives. The Thai government also has been aware of the importance of CSR agenda in promoting national development. From the interviews, several participants mentioned the role of the Corporate Social Responsibility Institute (CSRI), a government agency under the Stock Exchange of Thailand (SET), in promoting the CSR concept and practices among Thai businesses. CSRI has distributed the knowledge about CSR, raised awareness and concern of CSR among businesses, and established SET-CSR awards for Thai companies with best practices. The findings suggest that CSRI and other business associations have influenced companies' CSR involvement. Therefore, the Thai government should continue and elevate its support to promote CSR among private and non-private sectors in order to help strengthen national economic development and social progress. CSRI should stimulate business and other organizations and associations which are not in the SET list to be concerned with and to

engage in CSR, and should build CSR networking and facilitate collaboration among companies and between the public and private sectors. In addition, it should create channels for Thai businesses to exchange CSR ideas with other international organizations in order to develop CSR practices in Thailand. Furthermore, governmental agencies involved in the supervision of environmental protection and health and safety issues should consider the creation of CSR standards in law and regulation in order to move the companies toward having a strong commitment on the issues that might harm society.

Limitations

First, since the purpose of this research was to understand the perceptions and meanings of CSR through the experiences of a particular group, in this case Thai executives, the researcher is aware that the findings of this research are not appropriate to be generalized in the statistical sense or to be representative of all companies in Thailand. However, other researchers will be able to consider applying the findings or transferring the knowledge from this study in an analytical sense to similar situations or contexts (Lincoln & Guba, 1985).

Second, this study focuses only on the companies in the private sector of Thai business, particularly the companies interested in CSR involvement because most of them were nominated and received awards for their CSR engagement. The companies with low involvement in CSR and state-enterprise corporations were excluded from this study. Also, with a limited time available for data collection, the researcher did one-time interviews with each participant from each company.

Third, the main method used in this study was long-interview, so the findings were mainly gathered and analyzed according to the words of informants. As a result, it is possible that the information obtained from interview may not reflect real CSR practices of their companies and may show only the positive side of CSR.

Directions of Future Research

The primary goal of this research was to understand the perceptions of CSR among Thai companies. Future research can expand the sample to other types of companies in Thailand such as companies not listed in SET, and multinational companies in order to see whether there is any difference in their perceptions and practices. As noted in the limitation section, it would be interesting if future research could expand to explore the meaning of CSR from other sectors of Thai society such as state-enterprises and public or non-profit organizations. The Future research may also consider including more than one participant in each company such as employees from other divisions or different position levels, because the perspectives of employees in varied levels may give researchers a more conclusive view of CSR.

Moreover, further research can also investigate specific areas of CSR practices in Thailand such as how CSR has developed and evolved and what kinds of CSR activities have been practiced among Thai business. Researchers may consider exploring how Thai companies perceive and communicate their CSR by using or including other methods with interviews such as content analysis in companies' website reporting, or companies' annual reports in order to triangulate the findings.

Another interesting research area is to explore the factors that influence Thai companies to engage in CSR, including the nature of the business, the size of the business and the top management. Moreover, other researchers can use these findings to explore CSR in other countries, either Asian or Western, and compare the findings whether there are specific cultural factors influencing CSR involvement in each country.

Lastly, the findings suggest that there is currently a tendency for companies use public relations as a publicity function in informing and promoting CSR. Also, several companies discussed their decision in separating CSR from PR in their company's organizational structure. Future research should try to explore more of these reasons and the relationship between CSR and public relations.

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APPENDICES

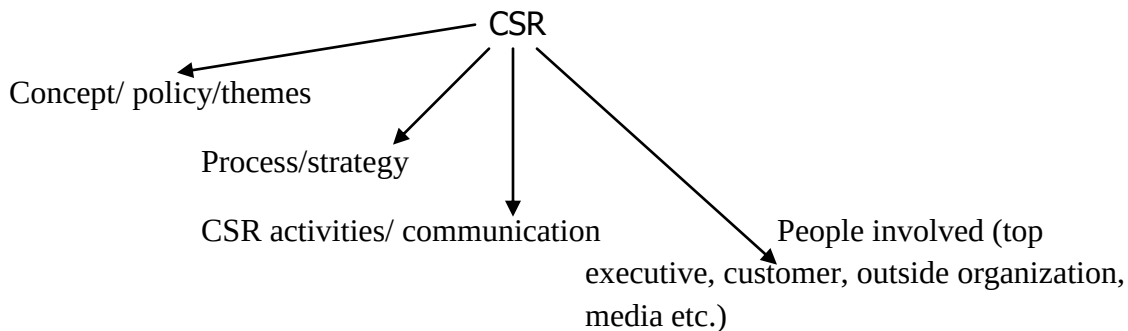
Appendix A Interview Guide

General questions

Please tell me about yourself, your background (education) and please describe about your current position, your work and your job responsibilities concerning CSR – which department is your CSR function belong to? How long you been working in this position?

Questions for understanding the CSR meaning, perceptions, practices, and motivations of CSR

1. When saying about the word of “CSR”, how do you define this term and how can you relate this term with? Have you known this term before? Where did you get this idea from?
2. What is your current involvement in CSR? Tell me about your current activities in CSR, the activities that you have involved before, your role in these CSR activities? Please tell me how do you engage in CSR of your company?



3. Tell me more about your CSR programs/activities. How and why do you initiate the CSR practices/activities? Who are the target groups of these activities? What are the company’s motivations for engaging in CSR? What are the expected results from CSR involvement? How is the result of your CSR program or activities? If it is not like what you expected, what are the reasons?
4. From your experience that you told me about CSR, what do you think and feel about CSR, how CSR means to you?

Appendix B

Sample of Interview Transcript

I: How long have you been working in CSR?

R: Actually, before CSR of (name of the company) was in ER or Employee Relations. Mostly, the top management gave the policy that everyone in the company has to concern about CSR in every aspect. When we do anything, we have to think about the people who might get impacts from us. Especially, (name of the company) is a financial institute. So it is normal that there is someone who had been affected by loaning and invested with our company. So it is clear to us that we have to follow the principle of good governance as stated in our CEO's message.

I: Yes, I've read it from the web site. Is that your CEO name (name)?

R: Yes, that's right. Let me tell about how CSR started. Our CSR function began in 2010 involving with all company's CSR work. But we don't have to operate all by ourselves. We are the center that drives all units to follow the organization's strategy. In the past, each unit had a responsibility to do CSR by itself and then reported the results as usual. At this moment, since CSR is in the high stream, we centralized all CSR work in the one line of work. This line of work will have its duty to develop a strategy that corresponds with the main objective and the corporate strategy. And it can drive into the all business units for implementation. So it distributes CSR work to all units in order to achieve the same goal.

I: So in the past, what function did Employee Relations do?

R: Employee Relations (ER) is about how to train our employees to concern about environment and transparency in their work. We have a manual for our employees. Then ER did some activities with our employees based on the rules in the manual.

I: Before, ER is under..?

R: ER is under HR. Now, ER is still with HR. But the unit that was separated from ER is taking care of everything like a unit that holds everything up together. Also, this unit will take the strategy from corporate and trend from the SET.

I: Stock Exchange of Thailand?

R: Yes, Now, SET emphasizes on the importance of CSR. There is a specific unit responsible for CSR matter. Like the one that I sent a mail to you.

I: Like Thaipat Institute?

R: Yes. Also every year CSRI will set the direction of CSR. Besides our vision, our CSR was influenced by the SET's direction. Every year CSRI (the institute under SET) decides the direction of the overall picture of Thai CSR and gives the information necessary in CSR engagement to the listed companies; for example, what are the CSR roles of companies listed in the SET Index, and what is the trend of global CSR. Then each company adopts these directives and applies them to its CSR plans and activities.

They are not forced into CSR engagement, but they are supported and encouraged to engage in CSR.

I: Is it required by any laws or regulation by SET for company's CSR engagement? Or they just support?

R: No, they don't have any regulation. But it is more like to encourage us to do CSR.

I: And why does the company want to follow SET direction?

R: Actually, (name of the company) did CSR since in the beginning. But we haven't told anyone about what we did. For example, we started our program about forest planting thirty years ago. We have very large area in one province of Thailand. Here's our report from our program.

I: In the past, CSR work like forest planting was in or under which function?

R: It was under HR. The forest planting that I am talking about is one of the projects that we have been continuously doing every year. We set up a working group name "Earth group."

I: Is it related to PR?

R: PR plays their part in publicity and press release. They will take care about how to inform CSR news to outside the company. But as for public relation job, we did it to some extent, not a lot. We know that media do not give much attention to the CSR news because it is not that interesting issue. We feel satisfied at this point for the collaboration that we received from media in distributing CSR news.

I: If saying about how long since you worked here?

R: I have been working here for 18 years. I was in PR since the beginning. The thing that we talked about was part of CSR in the name of "social activities" These activities are incorporated with all activities that we have. For example, when an auspicious time comes like the company's birthday, instead of having a company birthday party, we celebrate by doing something good for society. We go to schools to give the kids free lunch. We got the donated money from our foundation and from our employees. This year our foundation is founded for 30 years now. The foundation has full responsibility in social activities. It has full time workers and manager and has committee and board who are also in the top management team of our company.

I: So the activities are supported by donated money?

R: Yes, the money is from our company and from public donation. Most of money also is from our company and part of it is from our employee donation. Now our foundation has been recognized from its work so it received recognition certificate from the ministry that it is the foundation is ranked in 137th place in tax deduction.

I: So the foundation used the donated money as their budget in CSR activities such as forest planting?

R: No, the foundation has its own responsibility. It has clear objective. Let's say. Our company has a report about our responsibility to society for around 5 years. In the first year that we start, I talk about an overall CSR activity, and then it is in our annual report. Now, it is our 20th anniversary for our forest planting project so we did have another report for reporting our CSR actions. So our foundation and CSR department have their own responsibilities.

I: What about providing education?

R: The foundation provides scholarships, health-care fund, and career fund. These are their main responsibility that it has been doing continuously. Our scholarship is not just a sum of money that we gave to the kids. We have follow-ups by considering if the kids still need the scholarship for the next years. And if they still need it, we support them until they graduate. Some kids we'd provided scholarships for more than ten years.

I: All over the country?

R: Yes, 600 locations and each year 6000 scholarships. Even during the year that our economy is not good, we I mean the foundation didn't stop doing this and always concern in giving to the children.

I: Is there any reason why the foundation chose to focus on children? Is there any criteria?

R: Let say that our business do not destroy environment this is the nature of our business. We are not the same as other industrial industry in which they have to more pay attention in social aspect or pollution. We are not like them. Our top management believes that our employees have good education, right? They are talented, and good people as we have recruited them to our company So, thing that we can help is education system by providing opportunity in education. In the meanwhile, our top management also thinks that career fund and healthcare fund are fundamental issues for society. If parents do not have careers, we help start career fund so they can support their children. I think during the founding of the foundation our society was lack of these kinds of support a lot. So the main criteria of our foundation are helping these matters. However, the foundation has other projects but it is not its main objective.

I: Let's talk about your responsibility that are separated as new function

R: It is not totally separated. My section is the center of all CSR. For example, foundation provides career funds and during the flooding. Certainly it affected people who lost their jobs, their tools for their business they lost their careers. I talked to foundation to consider and give importance in this issue and set it up as our main responsibility. We work together. I don't know how to say. Like this, flooding in this year, we brainstorm whether we are going to give 100 career funds for the flood victims. The foundation has its criteria to recruit and select the person who should receive the funding. So our job is to help coordinate with other units in our company such as about the new products; whether our new product is environmental friendly or concern with environmental aspect. For the past whole year, it was my direct responsibility to plan CSR theme. "ESG" is our main

part, including Environment, Social, and Government. Then we think which unit is involved with each issue. If environmental issue involves with any unit, if there is, we have to coordinate with that unit such as product development unit. Besides, we also have to continue taking responsibility in forest planting project. Especially, this years, there was a big flood in the areas that we did plant the forest. So we have to move to another area.

I: So your duty is to supervise in the overall picture, but in implementation if it is about scholarships, the foundation takes responsibility to manage the budget?

R: Yes, the foundation has their own mission. And we set up the schedule for foundation to report the results for every three months. But for the CSR activities such as forest planting, donating blood, or other employee relation activities are under HR department.

I: Okay, so you are responsible in the overall picture and for the CSR operation if the activities involve with foundation, then the foundation is responsible to implement it. And if involve employees, HR will take responsibility, is that right?

R: Yes, that's correct. Product development department has to think about product that saves the environment such as e-statement.

I: How do you promote these activities for employees and how do you encourage employees to incorporate into business process?

R: If you ask me, I think CSR issue is with our company for long time. Started from our top executives (name of a person) brought it in, so CSR has been in our company since I started work here. She set up the working group for forest planting and set up the foundation too.

I: How she get the idea of CSR then?

R: Our company was formed by (a name of company), but now it's already bankrupt. The company was from New York. So I think, the company already had policy and management about CSR. And that time the company was the major partner, the management and business process were influence by them and already involve with CSR. I think I can say that CSR is in our business culture.

I: But now it is Thai?

R: Yes, now we are Thai company with Thai management team but we still use the business management system from the founding company such as risk management system.

I: Please tell me about how do you think about your work in CSR? Could you please define it?

R: I think it is the responsibility to society as it states. So no matter what we are doing anything, I am talking about business matter and even leading my personal life, I am concerned about environment and society. It's about that big. I am supervising CSR policy. For example, this year we set up the vision that we are wealth possibility. So every business unit has to take this vision and adapt into their unit. CSR is the work that

creates possibility, wealth. It is not about just about the stability of finance, but it is the wealth in term of happiness, and well-being. CSR theme is to create opportunities for people in the society or the people in our network. We want them to be happy before focusing on the wealth possibility. Our employees have to be financial architect, design the possibility of wealth, financial plan or whatever. And in term of CSR, they will design the happiness, providing opportunities. And all these have driven me since working here.

I: What are the expected results from CSR operation?

R: It's depended on our goal, right? If we think that we will provide opportunity for people in society, so people have to learn more than in the past, if this is our goal. Our organization is financial organization so every goal that we set we want them to be able to measure.

I: What is the ultimate goal of all these projects?

R: Our main goal for this year is to promote volunteer spirit or "jit-ar-sa."

I: Why is that?

R: Actually, we would like to cultivate this value. As mentioned before CSR issue is already in our organizational culture. And we have to admit that organization is dynamic, so people come in and come out. We have to think how we make the existing and the new employees share the same organizational value.

I: What are your organizational cultures?

R: We have six organizational values.

I: I have read from your company's website. It has something about being professional in finance, right?

R: Yes, it is the origin of our goal about wealth.

I: What about the CSR value promoting among employees?

R: The CSR value that we've promoted among our employees is about "jit-ar-sa." Actually, it is same thing as "nam-jai" in a new term that is more popular. We want them to feel that when they are doing volunteer work. If they feel from their hearts, no matter what how hard the work is, they can get it done. For example, in our CSR activity encouraging our staff to donate blood, we set the goal higher than the last year. But we don't want to force our staff to achieve this goal, we want them to join the program because they really feel happy to do it. So we think this "jit-ar-sa" value is a main value that we want to cultivate into our people's mindset.

I: What are the things that company gained from promoting "jit-ar-sa"?

R: It's certain that employees have volunteer spirit, they are good hearted. If our staff have "jit-ar-sa", this means that they are good-hearted. With the good-hearted quality, this could lead to their improvements in their quality of providing services. Staff who are

considerate of others are service-minded. When they are doing anything, they will consider the customers' feelings. Therefore, they will service in the way that they want to receive the service too. The same way as we are doing business we have to consider for others or how to compromise and make everyone satisfied.

I: Is this related to the goal in training your people to be smart and good?

R: Yes, that's the concept behind it. We all know that our employees are smart because they passed our criteria in recruitment. But we want to make sure that they are good hearted and can bring good service later. So we concern about this matter a lot.

I: Employees with good hearted and brain are going to be image of the company?

R: Yes, that's the end result that comes later.

I: So it affects on corporate image, so how do you feel about whether CSR is a strategy?

R: Certainly, CSR is a business strategy. But CSR process cannot immediately impact on the company. It takes time and has to be accumulated for long time. Luckily, we have done CSR for quite some time, currently we just emphasize on everyone that it is a necessary thing to do. For example, during flooding, my house was in the flood. Then we have the projects "friends help friends" to help each other clean up their houses affected by flooding. The president of the company went to my house and helped clean up my house. Can you believe that! He did not know which house he was going to go for help. Whoever wanted to join this volunteer activities signing up and were assigned to help. So from CEO to the lowest level employees all worked together.

I: How do you feel?

R: I feel so overwhelmed, impressed and happy.

I: Why do you think Thai people have 'jit-ar-sa'?

R: I think CSR is about "nam-jai," which most Thais already carry with them as a value. Currently that we are using another popular term "jit-ar-sa" or volunteer spirit to explain, so now everyone talks about "jit-ar-sa", but actually CSR is definitely based on "nam-jai.

I: So it is like employees already have this mindset but CSR make it as a system?

R: Yes, that's correct. It makes everyone to concern about CSR more than in the past. For example, if we want to do good thing, we just want to do it but we don't have time. But now CSR is in a high stream, we want to do and we want to focus on this issue.

I: What about the type of company CSR activities? Any pattern?

R: Almost activities are the same, but we focus more on participation.

I: among employees?

R: Yes, we focus on employee participation. Our CSR activities for the past few years are still the same. But we've focused more on participation, our staff participation. As we've encouraged our staff to be "jit-ar-sa," in every month we've held CSR activities that our staff can be part of. And we've encouraged their participation by asking cooperation from their direct supervisor in letting them join the activities without counting as absence from

work. With their chances to participate in CSR activities, this could create the good feelings in giving and sharing and make them want to do it more and more.

I: As you said that your company wants to encourage volunteer spirit among employees by making them realize the importance of it by themselves and if the company tell them exactly what to do, do you think...

R: We did not exactly tell them to do. We just give them more chances to join to participate with our activities. For example, some people may want to join but they couldn't before. So it is their supervisors that let them to join. As for me, it is normal in wanting to join CSR activities such as reading or telling the story for the poor kids, but the thing matter the most is when we really had that experience, which will be always in our mind.

I: Please share me some story that you did.

R: I'm impressed almost everything I have done. I am very sentimental. When doing CSR, I fell like I were a Santa Clause.

I: Please share it, I am listening.

R: The latest one we went to visit 12 schools in the flooding areas in the provinces of Lopburi, Ayutthaya, Pathumthanee and Bangkok. We realized that children will turn out to be good if they have good teachers and the principles. We saw some schools that they are so determined to develop themselves. And we found some schools that lack of teacher. The whole school with 50 students has only three teachers.

I: Just a few, how can they manage the school then?

R: Yes, it is hard to think how they mange the school. So this inspired us, we want to provide more opportunities for these kids.

I:Then what did you do ?

R: The kids are so nice. We went to see how we can help them. First, we went to talk to them. Actually we did telephone survey before visiting the schools. But it was different to see with your own eyes and receive the information from talking. We want to see if the folding made negative or really bad impacts on the schools and students.

I: so the company knows how to help, right?

R: Yes, we want to emphasize on sustainability. Sometimes teachers asked something that is not reasonable, for example building garden for exercise, running track. But we think that they are in the flooding zone. If we build as they asked for and when the flood comes again, what we gonna do? From our experience, some school just want to build a good image but we don't know for sure what the students really want is.

I: What are your criteria for consideration to help and support them?

R:We came back, review the information and then came back to talk to them again.

I: So first company let the schools proposed what they want?

R: Yes.

I: But you mentioned before that the company has the foundation to take care of this matter.

R: yes, the foundation gives 700 scholarships to the kids all over country. So we have the list of the school. As I told you the scholarship process does not end after we give them the money. We follow them up, visit them. Last week, they went to the north eastern part of Thailand and random to check the school and the kids. We evaluate that how they are and whether scholarships are sufficient. Do teacher manage the expense for them because they are just children? For payment, we give them the account books and ask teacher to take care of their finance. There is an income-expense book. We have to be strict and make them follow the rules. People from Foundation will visit them every 3 months in a year. Foundation wants to know each school. It has data of each school. It will provide data to us that which schools are affected by flooding or poor. So we will go to help them.

I: Your company has branch all over the country?

R: Yes, there are about ten divisions in big provinces such as Chiang-mai. Each divisions are responsible too manage the branches in the provinces of each region Chiangmai is supervising Nakorn sawan too. They are responsible in their zones.

I: So some province that company went to help, company do not have branch over there?

R: No, in some area we don't have our branch. But our business covers all over the country. So each branch take care 4-5 provinces. So when I went to do the field operation, I went with the restoration team and the manager who is responsible in that area.

I: Are there a lot of people helping you?

R: Heads of division will join in the meeting and delegate work to their divisions. There are also agents from the foundation.

I: How many subordinates do you have?

R: Now, no I am the coordinator. But in my division, corporate marketing. It has three main divisions, which are CSR, PR, and marketing communication. They all help together. It is CEO intention that everybody must help CSR. For example, I am responsible to distribute the funding. Division will be the center for customer or people who need help to apply for help.

I: What are the goals of three divisions?

R: For CMC or Corporate marketing communication is responding to the business strategy. All three divisions have to respond to business strategy. We are under directly to CEO and receive the direction and policy from CEO. For example, if it is about product,

marketing communication, PR and CSR have to cooperate. We have to think which part of work that can relate to us and then cooperate.

I: You talked about sustainability before, what does sustainability mean, is it for organization, social , or business?

R: In my opinion, it is mainly for society, however, if society can prosper, our business will prosper too.

I: So sustainability for both society and company?

R: Yes, both have to grow together. Read this....

I: I like this phrase “we are a good member of society.”

R: Yes, we are a part of the society . We can make society better and if the society is better, we will prosper. We cannot stand alone if society cannot stand. We have to support together. Today we have customers who have happy life. However, but we have to think about the future, people who are going to be power of society are children and adolescents. If we do not help them today, The power of our society is lost. We are a part of them. If they grow, we also can grow.

I: Back to the question that I asked about where did you get the concept of CSR and you said from Thaipat.

R: No, actually we have our basic concept from the old company before. When I began to work, executive told me to review my activities that I did. What are strength and weakness of them? I did that and have to accept that some activities were doing good for the first few years and then started to not that succeed. For example, one our project was about reconstructing the library for 61 schools. Divisions did all the work. Each division has its responsibility to see how it can help school in its area. Thirty divisions joined at the first year. Now it is our forth year and 30 divisions was built in second, third, and forth year. So how can we continue this activity? We have to think about how to make it continuously work and what are the real reasons that make the project not receive high success anymore. Last year we finished only 7 schools for this project because of flooding. We understand. We have to analyze and send the team to help the divisions. My duty is to remind other about doing the activities too.

I: What are the activities that really succeed, and people can recognize as the signature of company's CSR?

R: I think it is forest planting because we did it for long time but we did not promote it, we don't have advertising budget to tell that we plant the forest all over the country.

I: But at the beginning you said that your company hasn't cause environmental impact.

R: At that time that we began our forest planting. I asked this before. We have a customer who persuades our company to help planting the forest in one province. Then we keep planting and expand to several provinces. Our employees like to go join planning the

forest. Every time we had the field trip at least 200-250 people join us and there were 500 signing up to join.

I: You have to cut them out?

R: Yes, that's too bad.

I: So have to wait for next year?

R: This year we start to do activities more frequently.

I: How did you learn about the CSR concept?

R: Since trend of CSR suddenly increased, several organizations held a lot of seminars and meetings about CSR. I also have been assigned to go to these seminars a lot. There are several experts of CSR that I know of. The knowledge of CSR is based on SET and CSRI, which are the main organizations in promoting CSR. They attempted to set up the direction and guidelines in CSR as a model of CSR engagement for Thai companies. They are centers to help listed companies in CSR engagement so the companies know how to engage in CSR.

I: Any specific principle that you use in your work?

R: Mostly I like the concept from academic side.

I: Who?

R: I can't remember the name but she is professor in one of the university here. She gave good examples.

I: What about Thaipat?

R: I think it also follow the direction by SET, because these two are main organizations in which set the direction and try to make their organization as models in CSR. They are the centers for That CSR and try to promote how the company should do CSR. They have funding for CSR such as environmental funds.

I: I am thinking why companies have to follow SET. Is it because they have credibility?

R: Not exactly, I think because for the past few year SET have CSR awards. Also, currently, several people asked if your company has CSR department, so a lot of companies think about having one. CSR has been booming because of the financial crisis. Every company tried to grow big, but they forgot to think about stakeholders. And they can't just prosper by themselves while others in the society can't grow with them. It's not sustainable. CSR is like a long-term investment that makes the economy more stable. I think all these considerations made companies all around the world realize that they needed to think about society. So CSR's become a big trend for business.

I: And why SET has to promote CSR among business?

R: I think because we had economic crisis before. It was like every company wanted to grow but they did not think about other stakeholders. So if you are the only one to grow,

but others are not, The crisis happened. Other stakeholders did not grow together so it did not create sustainability. So it was a short-term investment, which was not working. CSR is an investment to make the strong foundation. The same way as we run our business, we encourage investor to invest in the long-run. So I think since CSR is a big issue now, so it made market , even global market to concern about society. That's why SET has promoted CSR among Thai business.

I: They don't want the companies to face the crisis again.

R: Yes, that's right.

I: If you view CSR as investment for long-term results and sustainability. How did you evaluate the results?

R: Mostly, we use report. One project that we did, forest planning, we went to the site to observe and evaluate the results. Forest planting is not just planting trees. It needs maintenance, so we hired the villagers in that area to help and they can also earned money for their living. After that we reported.

I: So the report is concerned about outputs and outcomes of the projects, and whether the results responding to the objectives of projects or not, right?

R: Yes, it may not directly tell whether the project achieve the main goal. As I mentioned earlier, the results of CSR need to be accumulated. But if asking how many percentages of children those receive our scholarships graduated. So in the report, it shows the ratio of how many children graduate. And we know whether the program succeed from the ratio whether it decrease or increase. It can show the results and make us know about the possibility. However, CSR work can't tell the results exactly. For example, we set up the goal to be financial guidance 100%. We guide not just our customers but other sectors through our activities. For example, we teach school and library about sufficiency economy: to be moderate on spending. We plan the activities for the whole year and for every level of school; elementary, high school, university. And this year we plan to do with community.

I: When planning CSR project, you review the existing projects?

R: Yes, we'd like to expand from the existing activities that we have. Since it's not easy to start something new and we have data base, so this can help us to expand our project easily. Just like when we are running the business, when we want to expand our business with the existing customer data base. We have school and student name lists and we already know them. So we wanted to give them knowledge to them. When the project becomes successful, we continue doing our project with other schools and also expanding to other areas.

I: Is there anything related between CSR projects with the business?

R: Not exactly, we have another project relating to business in taking care about financial matters for retail stores. In the rural areas, people have illegal debt so we try to help them by educating them how to handle personal finance. This year we are going to do

something more seriously. We set small-group seminars for our customers and non-customers. We just focus on educating them how to manage their assets in the long-term and we did not talk about our business. We want them to be lead their life happiness and not suffering until the end of their life. No burden left to others. We are trying to do this and gather all resources together for this year.

I: You are saying that your company use its resources to do CSR project. And what about employees?

R: We want them to be aware and have consideration to help others, or “jit-sam-nuk.”

I: Then encourage them to join the project such as forest planting?

R: Yes, any activities that we have: forest planting, blood donation, rebuilding library, and financial guidance for this year. Employees are part of the operation team to educate kids and other people. They also help to plan the details of activities such as to develop the curricular for the kids.

I: Employees from which department?

R: There will be a person or a group of employee who act like a host for each activity. Our learning center is the main group to help recruit speakers or volunteers for the project.

I: Seems like that they may not have expertise and competency in this field before.

R: No, last year our project concerning personal financial guidance, in which we educate people who have no background on marketing or finance, because our company has both finance and non-finance people. As for non-finance people we train them to have some level of knowledge about financial matters so that they can give suggestion to people or family correctly. So it is not that hard; for example, they have knowledge enough to educate the kids in the lower level. When we are doing a CSR project, we plan and then ask opinion from top management and then go on CSR operation, so if our executives think that we are still lack of employee participation, the executives will help recruit more people.

I: Did you go do the activities by yourself?

R: yes, two years ago when CSR division was set up. Actually, before the division was set up, we have plan for CSR before. We have CSR day supported by SET at our company to educate our employees about CSR.

I: Was it hard to explain to them?

R: Not at all. SET was well-planned in their program. We did it two to three days. SET had a team and did the training for us for free.

I: They planned and did it all?

R: Yes. We don't need to do anything. They fully supported us to engage in CSR. And we thought it was a good opportunity for our employees to know about CSR.

I: How did they explain CSR concept?

R: First they checked our understanding about CSR, then let us think about the activities that can be considered as CSR activities, then asked what are the benefits of CSR. For example, we were discussing about donation. Donation is the limited view of CSR. CSR is not just spending the money from your pockets and giving it to others, and then thinking that you are good. No, CSR has to start from inside...from the heart. And if talking about company's CSR, this refers to CSR-in-process. They also tell us what are CSR-in-process and after-process.

I: What about the report, seem like they have set up the standard to report CSR?

R: Yes, last year SET tried to promote using GRI standard in reporting.

I: Why GRI?

R: They want to set the standard in reporting and be able to prove in more logical sense. SET has the direction for companies to follow by giving us a manual called "Business compass." Then we started to report as the way they promoted. It's quite hard sometimes. They started to consider for other standards too such as ISO. We just used some standards that we can.

I: What about companies that are not in SET list, do you think is there any difference in CSR engagement?

R: I think so but this is just my opinion, maybe because SET has given awards and recognition to the companies.

I: So do you think CSR awards have effects on company's CSR engagement?

R: Someone think that name of company is attached with the awards, so they can claim about the awards. I think it has some effects since SET seems to be the leader of the market. Anything that SET does, most companies are likely to follow and make their plan aligning with SET's direction. We did not plan to exactly like SET want, but we did as much as we have ability to do it.

I: What do you think about companies that are not in SET list?

R: I think they do as much as they can. And not every company understand CSR in the same way. Even in my company all employees may not understand CSR in the same way, but they may know what CSR is about.

I: So before using the term "CSR," is there any term in Thai?

R: It is just social activities. Before CSR is still not so big like CSR today. It was more like the activities to build relationship among employees and community.

I: What do you mean by big like CSR?

R: Now CSR is integrated into organizational strategy. One of corporate strategy is about CSR.

I: Is it including PR?

R: No, PR is separated from CSR because most of PR work is to support other line of work. Before CSR was with PR, and once a year we had an activity that we did for corporate. But now CSR is not just activities, not just project, not just donation. But CSR is the direction that can help company move forward to the achieve goal or organizational strategy with anything that involve with society.

I: So CSR seems to be a strategy that drive organization forward, like something backing up the organization?

R: Yes, basically it backs up or support the company. If we don't have it, unity cannot be created.

I: The results seem to be unclear, especially long-term. What about PR? How does your company promote CSR activities as you think that now CSR is a bigger issue than CSR?

R: yes, if we look at CSR as a product, a new product of the company, PR department will be responsible to wrap everything up to see whether which CSR news should be publicized and in what way. CSR seems bigger as everyone is so concern about this issue. Companies have engaged in CSR in their ways. But I think it is a good idea because it can extend the support and help to cover more people and more areas. However, on another side I am so concerned that society is waiting for the help.

I: so you are saying that you don't want just giving?

R: Yes, I am afraid of this issue. When looking at another point of view, we are afraid that CSR could make people in the society wait for others to come to help them. Now we are afraid of this issue so much as it happened before when we were on the site of a school where we donated some money and they told us that they had been waiting for our help.

I: Don't want them to just taking without trying to do by themselves?

R: Yes, we are so afraid of this to happen. When we are doing the project with the school, and we went to talk to them, they said that they were waiting for us. We are thinking why waiting?

I: Because your goal you want to develop their ability and build the infrastructure of the society, right? But if helps them a lot sometimes makes them think that they don't have to do something first.

R: Yes, as for the disadvantage or disabled, they are expecting someone coming to help them.

So we are afraid of the negative effect.

I: What do you think about saying that if company gain more profit has to give more too?

R: I think maybe they want to show that it should be reasonable to give back with the amount that reflects their gains. Like a company with billion revenues, it will be not good if the company help just a little. So it should be aligned to some extent. But if we help

others with our intention or “jit-ar-sa,” sometimes it cannot converse into the amount of money.

I: What about the budget in CSR?

R: Most of the time we do plan the budget and have to be approved by the board.

I: But it is annual budget for the foundation, right?

R: Yes, the foundation has its routine projects so it has annual budget for three big projects.

I: What about the top executive, do they expect to get the award in CSR?

R: Yes, they asked about it. And I understand. We haven't received the award yet but we were nominated. It's hard for us to receive the award since SET divide the award according to the company's value investment and our company is in the same group with the company (name) that has been best CSR in Thailand.

I: Let's talk about Thaipat institute. How does this organization support CSR?

R: I think Thaipat receives financial support by SET and other companies to promote CSR and sponsor in doing CSR activities.

I: What about the trend in CSR?

R: CSR becomes increasing its importance for the past few years. Some companies start to think about set up CSR department, although I am not sure if they really understand what CSR is. Lately, I went to the seminars, others asked me if my company has CSR department. The executives seem to want us to do CSR too.

I: Also got networking and support from outside.

R: Yes, there is CSR Club, SET and Kenun Institute. They want to be the center of every corporation. Every three months usually there is meeting to exchange the idea of CSR.

I: How do you feel about CSR work?

R: CSR gives me many things. As for my personal life, I am thinking more about spending. I started to think about how to manage my life. I have chances to see others who don't have much and how I can spend frugally. If asking about organization, I think organization concern more on transparency and loyalty in running business and not taking advantage others. When the top executives went to the field operation, they came back and encourage more about this matter.

I: So it is shared value that they support?

R: The top executives tried to encourage us how to wisely spend, how to manage our money without being in debt. They don't want us to be a burden to the society. Anything that we do, we have to think about others, think about society and the impact that we make. Similarly, when the company does anything, it has to think about the effects and impacts that the company make for the society. And luckily, our company does not make

impacts on environment. If you ask a person working in CSR field, you might get the answer that the company in which spend the most budget on CSR is the company that makes impact the most.

I: It is they aware that they make negative impact, so have to compensate?

R: Right, one company spend a large amount of budget in its recycle project.

I: Why?

R: Because if you look back to the data of that company, it made impacts on environment more than the money it made.

I: Maybe the company feel that it needs to do the thing right?

R: We don't know. It's inside of the company.

I: Can it be defend mechanism?

R: The same as big company with gas pipe under our country, so it need to take care the areas that have company's pipe and the company spend a lot for that. So the money company spend varies with the impacts that the company might cause. I think maybe it is because of the nature of business that makes the company to taking care these areas.

I: What about the award by SET, are the criteria concerned about the budget?

R: Maybe not, but most awarded companies also spend a lot on CSR. But we can't really know. However, we are so proud that at least we were nominated, although haven't received any award. We are satisfied because at least we had chance to present to the committee. It shows that we did something that really good and touch them.

I: At least you company did good things for society and being a good member of society.

R: We feel that we are doing the business, meanwhile we have to "bang-pun" or share with others.

I: It does not matter if gain more has to give more.

R: No, It does not matter how much we share. It depends on how much we are able to share. It does not mean that we have this much money, then we need to share that much of money. We have to share and to sustain ourselves at the same time too.

I: What do you think about the current trend in CSR?

R: I am afraid that CSR trend may come and go. In my opinion, In my opinion, I think the CSR project itself is a tool that made people talk about our company. Usually, when a company has a CSR project, it has the name of company attached and associated with the name of the company. So it helps create and maintain awareness of brand and the company. Lately there was seminar about branding CSR. They discussed about how to do CSR with branding. So it should be aligned with the business. However, we are afraid about doing CSR because it may make people wait for help.

I: So try to balance?

R: Yes, so when we are going to do any CSR project, we have to weigh and consider which project that we should do.

I: Please tell me a little bit about your background. I think that's all. Thank you very much for your time.

Appendix C

Table 6. Listed of Companies from SET, Nominated or Won of SET-CSR Awards from 2006-2010

No.	Company name in English	Company name in Thai	Industry	Won/Nominated Year
1	Electricity Generating Public Company Limited	บริษัท ผลิตไฟฟ้า จำกัด	Energy	Nominated 2009 Won 2010
2	Total Access Communication Public Company Limited (DTAC)	บริษัท โทเทิล แอ็คเซส คอมมูนิเคชั่น จำกัด	Technology Telecommunication	Won 2009 Nominated 2010
3	Krung Thai Bank	ธนาคารกรุงไทย	Banking	Nominated 2009/ 2010
4	Minor International	บริษัท ไมเนอร์ อินเตอร์เนชั่นแนล	Agro and Food Industry	Nominated 2010
5	PTT Public Company Limited	บริษัท ปตท จำกัด	Energy (oil and gas)	Won 2006/ 2008 Nominated 2009/ 2010
6	Siam Commercial Bank	ธนาคารไทยพาณิชย์	Financial and Banking	Nominated 2010
7	Se-Education Public Company Limited	บริษัท ซีอีดูเคชั่น จำกัด	Media and Publication	Won 2009/2010
8	The Erawan Group	บริษัท ดิเอราวัณ กรุ๊ป	Hospitality	Nominated 2010
9	United Palm Oil Industry Public Company Limited	บริษัทสหอุตสาหกรรมน้ำมันปาล์ม จำกัด	Agro and Food Industry	Won 2010
10	Synnex (Thailand)Public Company Limited	บริษัทซินเน็ค จำกัด	Technology	Nominated 2010
11	CM Organizer Public Company Limited	บริษัทซีเอ็ม ออร์กาไนเซอร์ จำกัด	SME-PR and marketing	Won 2010
12	Interlink Communication Company Limited	บริษัทอินเตอร์ลิงค์ คอมมิวนิเคชั่น จำกัด	SME	Nominated 2010
13	Siam Cement Public company Limited	บริษัทปูนซิเมนต์ไทย จำกัด	Real Estate and Construction	Won 2006/ 2008/ 2009
14	Banpu Public Company Limited	บริษัทบ้านปู จำกัด	Energy (coal and electricity)	Nominated 2009
15	PTT Chemical Public Company Limited (PTTCH)	บริษัทปตท เคมีคอล จำกัด	Industrial (Petrochemical)	Nominated 2009
16	PTT Exploration and Production Public Company Limited	บริษัทปตท สำรวจและผลิตปิโตรเลียม จำกัด	Resources	Nominated 2009

Table 6. Continued

No.	Company name in English	Company name in Thai	Industry	Won/Nominated Year
17	Bangchak Petroleum Public Company Limited	บริษัทบางจากปิโตรเลียม จำกัด	Energy	Won 2006/2008/2009
18	Bangkok Metro Public Company Limited	บริษัทรถไฟฟ้ากรุงเทพ จำกัด	Transportation	Nominated 2009
19	Pruksa Real Estate Public Company limited	บริษัทพฤษา เรีลเอสเตท จำกัด	Real Estate and Construction	Nominated 2009
20	MFC Asset Management Public Company Limited	บริษัทหลักทรัพย์จัดการกองทุน เอ็มเอฟซี จำกัด	Financial	Nominated 2009
21	Serm Suk Company Limited	บริษัทเสริมสุข จำกัด	Food and Beverage	Nominated 2009
22	Tisco Financial Group Public Company Limited	บริษัททีสโก้ไฟแนนเชียลกรุ๊ป จำกัด	Financial service	Nominated 2009
23	Somboon Advance technology Public Company Limited	บ. สมบูรณ์ แอ็ดวานซ์ เทคโนโลยี จำกัด	Industrial (Automobile)	Nominated 2009
24	Pranda Jewelry Public Company Limited	บ. แพรนด้า จิวเวลรี่ จำกัด	Consumer product(Fashion)	Nominated 2009
25	Kasikornbank Public Company Limited	ธนาคารกสิกรไทย จำกัด	Financial and Banking	Won 2006

Note: Due to the political situation in Thailand, there were no SET awards given for the year of 2007.

VITA

Nutthanun Rajanakorn is from Bangkok, Thailand. She received two bachelor degrees in Business Administration (Marketing) from Thammasat University and in Communications (Advertising) from Chulalongkorn University. After working in advertising business for almost half a year, she won a scholarship from Royal Thai Government to continue her master study in Communication at Michigan State University. Since 1996, she has been working in the Government of Public Relations of Thailand and part-time lecturer in public relations course at Siam University. In 2007, she won a scholarship from Royal Thai Government again to pursue her Ph. D. at University of Tennessee, Knoxville.