VNU Journal of Economics and Business

Journal homepage: https://jeb.ueb.edu.vn

Original Article

Perceived Corporate Social Responsibility and Its Effects on Consumer Social Responsibility: A Value-Belief-Norm Perspective

Tran Thu Trang*, Pham Huyen Minh, Tran Thi Anh My, Nguyen Hoai Nam, Le Cong Tu

Foreign Trade University, No. 91 Chua Lang Street, Dong Da District, Hanoi, Vietnam

Received: June 2, 2023
Revised: November 6, 2023; Accepted: December 25, 2023

Abstract: The main purpose of this study is to explore consumer perceived corporate social responsibility (or perceived CSR) and its effects on consumer social responsibility (CnSR) in the food and beverage (F&B) industry in Vietnam. We built on the Value-Belief-Norm Theory to propose a model that explains how perceived CSR induces consumers to perform consumer social responsibility. Using a survey of 460 Vietnamese consumers, we examine the relationships between personal values (altruistic, biospheric, egoistic, conservative and openness to change), perceived CSR, and CnSR. The research results show that perceived CSR does affect CnSR through awareness of negative societal consequences, ascribed responsibility, personal norms, and social norms. Moreover, personal norms tend to significantly shape CnSR. The study provides important theoretical and practical implications by shedding light on how enterprises can improve their CSR efforts to appeal to consumers and promote CnSR.

Keywords: Consumer social responsibility, perceived corporate social responsibility, value-belief-norm theory, F&B industry, Vietnam.

1. Introduction

In a consumer society, the ever-increasing consumption of products presents significant social and environmental challenges. This necessitates businesses to take action in changing consumer behavior. On the one hand, businesses need to meet consumer demands, while on the other hand they should promote sustainable production and consumption. In this context, CSR has become crucial for creating positive social impacts and encouraging responsible consumption. However, the success of CSR largely depends on how consumers perceive and support it. Therefore, understanding consumer perception of CSR and its impact on CnSR is vital for businesses.

* Corresponding author
E-mail address: thutrang@ftu.edu.vn
https://doi.org/10.57110/vnujeb.v2i6.201

In Vietnam, improved living standards have led to a rise in food consumption. The F&B industry, known for emitting significant carbon emissions, has seen many enterprises implement CSR initiatives. However, the effectiveness of such socially responsible businesses relies on consumers placing considerable importance on CSR and being well informed about the companies' CSR efforts. For instance, if consumers believe that purchasing food with environmentally friendly packaging at higher cost is not suitable to them, the CSR activity of an F&B enterprise may be perceived as ineffective. Hence, the relationship between CSR and CnSR should be closely considered. Based on this premise, we aim to answer the following research questions: Have F&B enterprises, from the consumer perspective, implemented sufficient CSR activities? What is the current perception of CSR among consumers regarding F&B enterprises? How does perceived CSR affect CnSR? What are the implications for F&B businesses?

To address these questions, we have developed a research model based on the Value-Belief-Norm (VBN) Theory, which explains the impact of perceived CSR on CnSR. Our study aims to explore perceived CSR and its effects on CnSR within Vietnam's F&B industry. Ultimately, we seek to provide recommendations to assist F&B businesses in enhancing consumer perceived CSR and promoting CnSR.

2. Literature review

2.1. Perceived corporate social responsibility

Consumer perception of corporate social responsibility is defined in different ways by scholars.

Roth and Robbert (2013) consider perceived CSR as the evaluation by the consumer of the social aspect of sustainability (also called social responsibility of the firm). Meanwhile, Wang and Juslin (2011) define perceived CSR as the assessment of the consumers on the effectiveness of CSR activities based on their personal norms. If consumers believe in the effectiveness of CSR, they may conduct responsible consumption behaviors such as purchasing products of a business that they consider socially responsible and using and disposing the products in a proper manner. In addition, the consumers may encourage surrounding people to support the socially responsible business and perform similar consumer social responsibility activities. Maignan's (2001) definition of perceived CSR is perhaps the most comprehensive as the author defines it as the consumers' evaluation of the economic, legal, ethical, and philanthropic responsibilities of the firm or the degree of importance that the consumers allocate to these responsibilities of the firm.

For the purpose of this study, we adopt Maignan's (2001) definition of perceived CSR with a focus on consumer perception of two responsibilities of the firm (social and environmental).

2.2. Consumer social responsibility

Since consumer behaviors have significant impacts on society, there have been numerous scholarly efforts to define consumer social responsibility (Vitell, 2015).

Webster (1975, p.188) defines the socially conscious consumer as "a consumer who takes into account the public consequences of his or her private consumption or who attempts to use his or her purchasing power to bring about social change". He bases this definition on the psychological construct of social involvement, arguing that the socially conscious consumer must be aware of social problems, must believe that s/he has the power to make a difference, and must be active in the community.

Muncy and Vitell (1992) define consumer social responsibility as the moral principles and standards that guide the behaviors of individuals as they obtain, use, and dispose of goods and services. Later, Vitell (2015) elaborates on this definition, explaining that consumers have at least two responsibilities. First, ethical responsibility or consumer ethics toward other stakeholders in dyadic relationships. Second, consumer social responsibility toward society as a whole. Accordingly, consumers have a responsibility to avoid societal harm and even to act proactively for social benefit in all three facets of consumer behavior—obtaining, use and disposal of goods and services.

Robert (1993, p.140) proposes the concept of a socially responsible consumer to represent "one who purchases products and services perceived to have a positive (or less negative) influence on the environment or who patronizes businesses that attempt to effect related positive social change". This definition assumes two dimensions of consumer social responsibility: environmental concern and a more general social concern.

Similarly, Mohr et al. (2001, p.47) define socially responsible consumer behavior as "a person basing his or her acquisition, usage, and disposition of products on a desire to minimize or eliminate any harmful effects and maximize the long-run beneficial impact on society".

In summary, scholars have defined consumer social responsibility differently depending on what guides consumer socially responsible behavior: consumer perception of social issues (Webster, 1975), moral principles (Muncy & Vitell, 1992), and consumers' environmental and social concerns (Robert, 1993; Mohr et al., 2001).

For the purpose of this study, we propose the following definition of CnSR:

"Consumer social responsibility involves the consumer's responsibilities toward society and the environment. The consumer conducts the purchase, usage, and disposal of products with a desire to minimize harmful effects and maximize beneficial impacts on society and the environment."

2.3. Perceived CSR and consumer social responsibility

In the global academic landscape, scholars have examined the impact of perceived CSR on CnSR. Golob et al. (2018) apply the VBN theory to examine the relationship between values (self-transcendent and self-enhancement), an individual's view on the importance of CSR, awareness of negative societal consequences, ascribed responsibility for prosocial behavior, personal norms, social norms, and CnSR. The findings indicate that CnSR can be explained with the variables included in VBN. Hur et al. (2020) investigate the effects of customers' perception of CSR on their CSR participation intention via customer–company identification. The results of a survey with 567 South Korean bank customers show that the higher the level of CSR credibility, the stronger the relationship between customers' perception of CSR and the CSR participation intention. Chan and Hon (2020) use the theory of planned behavior (TPB) to analyze factors that affect employee behavioral intention to implement environmental measures in Chinese restaurants. The results show that TPB constructs and sense of responsibility mediate the relationship between environmental concern and behavioral intention. Jeon et al. (2020) investigate the impact of perceived CSR (PCSR) reflected from three CSR dimensions—environment, economy, and ethics on customer behavior in the ridesharing service industry. The study results reveal that PCSR has significant impacts on customers' brand attitudes and self-brand connection. However, no direct impact of PCSR on customers' brand preference is identified, while mediation effects are detected between PCSR and brand preference by brand attitudes and self-brand connection. Although studies around the world have shed light on the impact of perceived CSR on CnSR in different sectors, they focus on the impact of customer perceived CSR on customer buying intention. However, CnSR must be assessed throughout the process of customer buying, using and disposing products. Moreover, little research has been done to examine perceived CSR from social and environmental dimensions.

In Vietnam, a number of studies have investigated the effect of CSR on consumer purchase intention or buying behavior (Nguyen & Le, 2014; Nguyen & Duong, 2021; Nguyen & Nguyen, 2021). For example, Nguyen and Le (2014) find that when consumers perceive that an electronics company implements CSR well, buying intentions increase, even when the product is not competitive in terms of price. Similarly, Nguyen and Nguyen (2021) find that perceived CSR has a positive effect on buying intention of consumers in the beverage industry. Nguyen and Duong (2021) have the same findings in their study in the non-alcoholic beverage industry in the Mekong Delta region. Nguyen (2018) examines the impact of 5 types of responsibilities (economic, legal, ethical, philanthropic, and environmental) on buying behavior of customers in Ho Chi Minh City. The results indicate a positive impact of these five

responsibilities on customer buying behavior but in different degrees. Moreover, ethical responsibility has the highest impact, which suggests that companies should give priority to this type of responsibility in their development of CSR.

In general, research on perceived CSR and its effects on CnSR is still limited in Vietnam. Previous studies mainly focus on the ecological buying behavior of customers. Most studies focus on the impact of CSR on buying behavior and perception of consumers of the brand. Little research has been done to explore how companies promote CnSR.

2.4. Research model and hypotheses

We build on the Value-Belief-Norm Theory (Stern et al., 1999) to develop the following research model, which explains the impact of perceived CSR on CnSR in Vietnam's F&B industry.

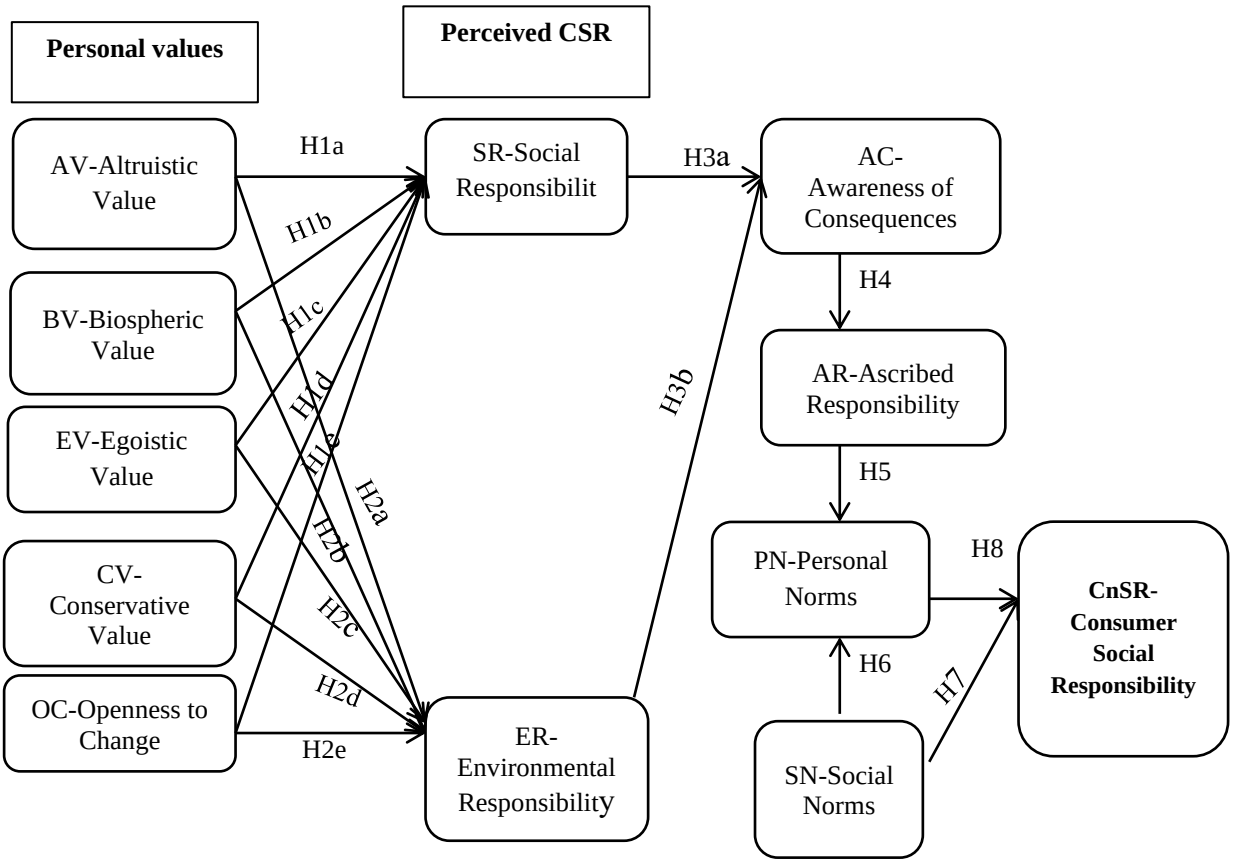

Figure 1: Research model
Source: Proposed by the authors.

Personal values and Perceived CSR

Stern et al. (1999) developed the VBN theory, which is the integration of the Norm-Activation Model (Schwartz, 1977), the Theory of Personal Values (Schwartz & Bilsky, 1987), and the New Ecological Paradigm for explaining proenvironmental behavior (Dunlap & Van Liere, 1978). The VBN theory assumes that individual behavior is grounded in altruism, and not just individual values, and that personal norms – an individual's sense of obligation – are the best predictors of behavior. Personal values form the first element of the VBN model. According to Schwartz (1992), there are 4 types of values including altruistic, biospheric, egoistic, conservative and openness to change.

Altruistic values (AV) represent altruism towards other humans, and altruism towards other species, promoting people to implement proenvironmental behavior. Egoistic values (EV) emphasize self-interest, including power and achievements. Conservative values (CV) are

determined by perceived family security (or safety for loved ones), self-discipline, meeting obligations and traditional values. Openness to change (OC) refers to two components: stimulation and self-orientation toward independent exploration and change without reliance on others' expectations.

Biospheric values (BV) focus on altruism toward the environment and the biosphere (Ghazali et al., 2019). Chen (2015) also demonstrates that BV are important in the VBN model and have effects on subsequent elements of the model. Therefore, we posit the following:

H1a: Altruistic value positively affects perceived social responsibility.

H1b: Biospheric value positively affects perceived social responsibility.

H1c: Egoistic value positively affects perceived social responsibility.

H1d: Openness to change positively affects perceived social responsibility.

H1e: Conservative value positively affects perceived social responsibility.

H2a: Altruistic value positively affects perceived environmental responsibility.

H2b: Biospheric value positively affects perceived environmental responsibility.

H2c: Egoistic value positively affects perceived environmental responsibility.

H2d: Openness to change positively affects perceived environmental responsibility.

H2e: Conservative value positively affects perceived environmental responsibility.

Perceived CSR and Awareness of consequences

According to Golob et al. (2018), perceived CSR plays a key role in the VBN model and positively affects awareness of consequences. The literature also offers empirical evidence of a positive relationship between the two factors, leading to the following hypotheses:

H3a: Perceived social responsibility positively affects awareness of consequences.

H3b: Perceived environmental responsibility positively affects awareness of consequences.

Awareness of consequences, Ascribed responsibility and Personal norms

Awareness of consequences (AC), Ascribed responsibility (AR) and Personal norms (PN) are three elements of the Norm-activation model of Schwartz (1977). Stern et al. (1999) mobilize these factors in the VBN model. A number of empirical studies provide evidence of high correlation between AC, AR and PN (Chen, 2015; Golob et al., 2018). Therefore, we propose the following:

H4: Awareness of consequences positively affects ascribed responsibility for prosocial behavior.

H5: Ascribed responsibility positively affects personal norms.

Personal norms, Social norms and CnSR

VBN further suggests that personal norms (PN), articulated as a sense of obligation to take (proenvironmental) actions, results in changes in behavioral intentions or behaviors (Stern et al., 1999). Previous studies lend support to this idea. For example, Han (2015) empirically verifies the relationship between a sense of obligation to take proenvironmental actions and behavioral intention to stay in green hotels. Similarly, Kaiser et al. (2005) find support for a positive relationship between PN and conservation behavior. Moreover, five studies conducted by de Groot and Steg (2009) demonstrate that PN affect prosocial intentions in accordance with these norms. Although numerous studies grounded in VBN have illustrated the role of PN in shaping intentions and behaviors, there is also a vast body of literature indicating the role of social norms (SN) in impacting intentions and behaviors. Klöckner (2013) demonstrates that both types of norms, personal and social, drive an individual's intention regarding environmentally relevant behaviors. Golob et al. (2018) also conclude that personal and social norms directly influence CnSR and that SN influence PN. Hence, we posit the following:

H6: Social norms positively affect personal norms.

H7: Social norms positively affect CnSR.

H8: Personal norms positively affect CnSR.

3. Research methodology

3.1. Data collection

We conducted a survey with consumers in Vietnam's F&B industry, mainly in Hanoi and Ho Chi Minh City. The survey questions were formulated based on previous studies and translated into Vietnamese and adjusted to suit the research context. At the same time, we designed a number of new questions to fit our

research purpose and accurately measure the constructs. First, the survey questionnaire was tested with 25 respondents. After receiving feedback, we re-evaluated the quality of the survey questions and then revised the content and wording of the questions to avoid confusion and misunderstanding. Next, we conducted a formal survey through both paper-based and online questionnaires. For the online survey, we sent Google form questionnaires through email, social media, online forums and communities. Ultimately, we received 460 valid questionnaires including 60 paper-based questionnaires and 400 online questionnaires. Table 1 presents descriptive statistics of the survey sample:

Table 1: Demographic characteristics of the sample

Gender	**No.**	**%**	**Age**	**No.**	**%**
Male	167	36.3	15-23	315	68.5
Female	293	63.7	24-30	72	15.7
			31-50	67	14.6
			> 50	6	1.3
Marital status	No.	%	Occupation	No.	%
Single	368	80.2	Office clerk	124	27.0
Married	80	17.4	Student	250	54.3
Other	12	2.6	Freelancer/Business owner	17	3.7
			Doctor/Engineer	7	1.5
Monthly income	No.	%	Public servant	38	8.3
< 5 mil	223	48.5	Worker	6	1.3
From 5 to < 10 mil	135	29.3	Other	18	3.9
From 10 to < 20 mil	61	13.3			
From 20 mil	41	8.9			
Education	No.	%	Living area	No.	%
High school	45	9.8	Hanoi	340	73.9
Undergraduate	389	84.6	Ho Chi Minh City	30	6.5
Postgraduate	26	5.7	Other	90	19.6

Source: Survey's results.

3.2. Data analysis

Collected data were analyzed by SPSS for descriptive analysis and Partial least squares path modeling (PLS-SEM) through SmartPLS for inferential statistics. The PLS-SEM analysis was executed through a two-step process, including assessing the measurement and structural models. The measurement model was assessed by examining the values of Cronbach Alpha, Internal composite reliability, convergent validity, and discriminant validity (Henseler et al., 2009). The structural model was assessed with both direct and indirect effects to test the proposed hypotheses. Values of path coefficients, R^2, f^2, and p-values were used in the evaluation.

The construct measures were based on prior literature and were adapted to fit with the research context. We employed a 5-point Likert scale for the whole constructs in this study. The study consists of 12 multi-dimensional constructs ((1) AV, (2) BV, (3) EV, (4) OC, (5) CV, (6) consumer perception of social responsibility (SR), (7) consumer perception of environmental responsibility (ER), (8) AC, (9) AR, (10) PN, (11) SN, and (12) (CnSR) and seven controlled variables (gender, age, marital status, occupation, education, living area and monthly income). Each construct consists of 4-6 items.

The AV, EV, and CV measures were adopted from Stern et al. (1999). The measures of BV, SN, and ER were adopted from Ghazali et al. (2019). The items of OC were adapted from Stern et al. (1999) and Wang and Juslin (2011). The SR was developed from the scale of Wang and Juslin (2011). The measures of AC and AR were adapted from Park and Ha (2014) and Ghazali et al. (2019). The scale of PN was adapted from Ajzen (1991) and Stern et al.

(1999). The CnSR was developed from the scale of Golob et al. (2018) and Ghazali et al. (2019).

4. Results and discussion

We employed the Partial Least Square Structural Equation Model (PLS-SEM) through Smart PLS 3.3 to examine the measurement and structural models. Proposed relationships and conceptual model were analyzed.

4.1. Assessment of measurement models

First, we estimated the convergent validity through factor loadings of each item and the Cronbach's Alpha (CA), the composite reliability (CR) and the average variance extracted (AVE) of each construct. According to Hair et al. (2016), the outer loadings of each item should exceed 0.70, and the CA of each scale is above 0.70 (Bollen, 1984), the CR is above 0.70 (Hair et al., 2019), and AVE should be higher than the recommended value of 0.50 (Fornell & Larcker, 1981).

Table 2: Internal consistency reliability and convergent validity

Constructs	Code (Number of items)	Factor Loadings	CA	CR	AVE
Altruistic value	AV (4)	0.713-0.782	0.736	0.835	0.558
Biospheric value	BV (4)	0.751-0.838	0.816	0.879	0.645
Egoistic value	EV (4)	0.800-0.864	0.752	0.864	0.680
Openness to change	OC (4)	0.710-0.802	0.738	0.838	0.564
Conservative value	CV (4)	0.763-0.842	0.751	0.848	0.650
Consumer perception of social responsibility of enterprise	SR (5)	0.706-0.768	0.794	0.854	0.539
Consumer perception of environmental responsibility of enterprise	ER (4)	0.791-0.881	0.866	0.909	0.715
Awareness of consequences	AC (5)	0.718-0.856	0.815	0.873	0.634
Ascribed responsibility	AR (5)	0.787-0.874	0.888	0.921	0.699
Personal norms	PN (5)	0.756-0.818	0.851	0.894	0.627
Social norms	SN (5)	0.775-0.874	0.869	0.904	0.655
Consumer social responsibility	CnSR (6)	0.725-0.852	0.859	0.906	0.659

Note: All item loadings are significant at 0.001 ($p < .001$).
Source: Authors' calculations.

Table 3: Discriminant validity

	AC	AR	AV	BV	CV	CnSR	ER	EV	OC	PN	SN	SR
AC	**0.796**											
AR	0.694	**0.836**										
AV	0.440	0.553	**0.747**									
BV	0.357	0.549	0.553	**0.803**								
CV	0.350	0.386	0.418	0.415	**0.806**							
CnSR	0.549	0.684	0.538	0.571	0.384	**0.812**						
ER	0.433	0.463	0.335	0.360	0.359	0.471	**0.846**					
EV	0.158	0.158	0.171	0.279	0.171	0.270	0.252	**0.824**				
OC	0.303	0.351	0.355	0.305	0.168	0.373	0.293	0.394	**0.751**			
PN	0.582	0.769	0.568	0.550	0.369	0.732	0.447	0.170	0.356	**0.792**		
SN	0.418	0.533	0.470	0.490	0.423	0.613	0.506	0.244	0.303	0.610	**0.809**	
SR	0.470	0.556	0.482	0.479	0.421	0.587	0.691	0.291	0.352	0.521	0.508	**0.734**

Source: Authors' calculations.

Hair et al. (2017) suggested the discriminant validity to assess the extent to which a construct is genuinely distinct from other constructs. The square root of the AVE value of each construct is recommended to be larger than its corresponding correlation coefficients to get adequate discriminant validity (Fornell & Larcker, 1981). The results of Table 3 indicate that the square roots of the AVE values of each variable are greater than any of the correlations involving the said variable. Thus, we may conclude that the measurement model showed adequate discriminant validity (Table 3).

4.2. Assessment of structural models

To assess the structural models, Hair et al. (2017) suggested the Variance Inflation Factors (VIF) check collinearity issues among each set of predictor variables in which the VIF value greater than 5 indicates the multicollinearity. The analysis indicated that the lowest VIF value is 1.320 and the highest is 3.331, all lower than 5. Thus, there is no critical collinearity issue among the predictor constructs in the structural model.

R^2 is used to measure the model's predictive accuracy and represent the percentage of variance in the dependent variables as explained by the independent variables in the model. R^2 values of 0.26, 0.13, and 0.02, respectively, represent the substantial, moderate, and weak levels of predictive accuracy. In Table 4, the adjusted R^2 values of SR = 0.360, ER = 0.220, AC = 0.240, AR = 0.480, PN = 0.645, and CnSR = 0.577 reached the moderate to substantial levels. Five variables AV, BV, EV, OC and CV explained 36.0% of the variance of SR and 22.0% of ER. 24.0% of the variance of AC was explained by SR and ER. AC can explain 48.0% of the variance of AR. Two variables - AR and SN, explained 64.5% of the variance of PN. 57.7% of the variance of CnSR was explained by PN and SN.

Table 4: R^2, adjusted R^2

	R^2	**Adjusted R^2**
SR	0.367	0.360
ER	0.229	0.220
AC	0.243	0.240
AR	0.481	0.480
PN	0.647	0.645
CnSR	0.579	0.577

Source: Authors' calculations.

The Path coefficient (β value) was used to assess the structural model. The path coefficient indicates the degree of change in the dependent variable for each independent variable (Gronemus et al., 2010). The path coefficient must exceed 0.100 for the certain impact within the model and be significant at the 0.05 level of significance.

Table 5: Hypotheses testing

Hypotheses	**Path**	**β**	**t**	**f^2**	**p**	**Decision**
H1a	AV -> SR	0.219	4.134	0.046	0.000	Accepted
H1b	BV -> SR	0.202	3.796	0.040	0.000	Accepted
H1c	EV -> SR	0.109	2.426	0.015	0.015	Accepted
H1d	OC -> SR	0.135	2.858	0.022	0.004	Accepted
H1e	CV -> SR	0.204	4.352	0.051	0.000	Accepted
H2a	AV -> ER	0.097	1.393	0.008	0.164	Rejected
H2b	BV -> ER	0.145	2.440	0.017	0.015	Accepted
H2c	EV -> ER	0.103	2.194	0.011	0.028	Accepted
H2d	OC -> ER	0.137	2.609	0.018	0.009	Accepted
H2e	CV -> ER	0.218	4.229	0.047	0.000	Accepted
H3a	SR -> AC	0.327	4.598	0.074	0.000	Accepted
H3b	ER -> AC	0.207	2.796	0.030	0.005	Accepted
H4	AC -> AR	0.694	17.935	0.928	0.000	Accepted
H5	AR -> PN	0.619	13.670	0.778	0.000	Accepted
H6	SN -> PN	0.280	7.177	0.159	0.000	Accepted
H7	PN -> CnSR	0.570	13.358	0.485	0.000	Accepted
H8	SN -> CnSR	0.265	6.650	0.104	0.000	Accepted

Source: Authors' calculations.

In Table 5, except the relationship between AV and ER, the path coefficients for all relationships were statistically significant, all with p-values < 0.05. Therefore H1a, H1b, H1c, H1d, H1e, H2b, H2c, H2d, H2e, H3a, H3b, H4, H5, H6, H7, H8 were supported, while H2a was rejected.

The f square analysis (f^2) for each path was conducted to measure the changes in R^2 when a specific exogenous variable is excluded from the model and to evaluate whether substantial changes occur in the endogenous latent variable (Hair et al., 2017). The f^2 values of 0.02, 0.15, and 0.35 indicate small, medium, and large effects (Cohen, 1988).

The results of Table 5 illustrate the large impact of awareness of consequences on ascribed responsibility (H4) as f^2 = 0.928, on ascribed responsibility on personal norms (H5) as f^2 values of 0.778, and on personal norms on consumer social responsibility (H7) as f^2 values of 0.485. These f^2 values are greater than 0.35. The impact of social norms on personal norms (H6) is medium as f^2 = 0.159 (i.e., in the range from 0.15 to 0.35). The effects of altruistic value on consumer perception of social responsibility of enterprise (H1a), biospheric value on consumer perception of social responsibility of enterprise (H1b), openness to change on consumer perception of social responsibility of enterprise (H1d), conservative value on consumer perception of social responsibility of enterprise (H1e), conservative value on consumer perception of environmental responsibility of enterprise (H2e), consumer perception of social responsibility of enterprise on awareness of consequences (H3a), consumer perception of environmental responsibility of enterprise on awareness of consequences (H3b), and social norms on consumer social responsibility (H8) are all from small to medium due to the f^2 values ranging from 0.02 to 0.15. The rest showed no effect.

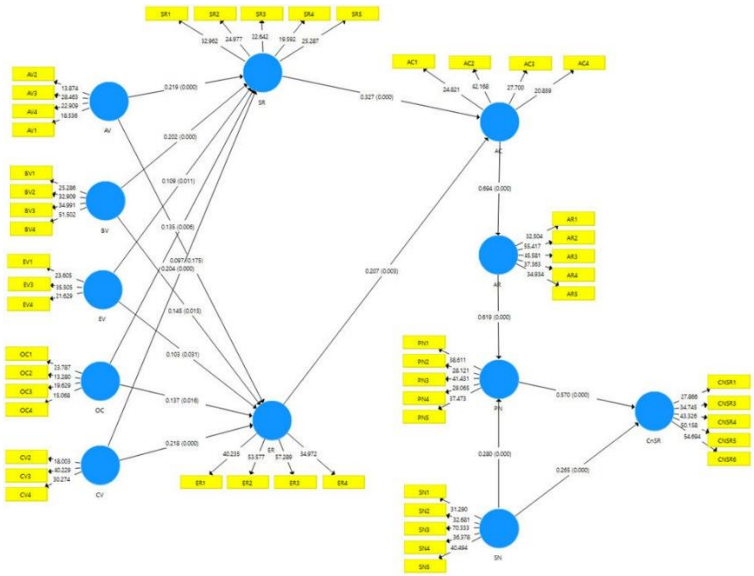

Figure 2: PLS results
Source: Authors' calculations.

5. Discussion

The results show that four sub-dimensions of personal values, including AV, BV, CV, and OC have a positive effect on perceived CSR. Meanwhile, EV has no impact on perceived CSR. These findings are in line with Chen (2015) and Golob et al. (2018). These findings indicate that values related to the environment and the interests of others influence perceived CSR and demonstrate consumer concern for the environment, and the welfare and interests of others.

Moreover, perceived CSR affects CnSR through mediating variables such as AC, AR, SN, and PN. The results support the VBN chain, with perceived CSR having a significant

influence on AC. Furthermore, AC significantly influences AR for pro-social and pro-environmental behavior, and in turn, PN to make socially responsible buying behavior. These findings imply that consumers are well aware of the negative consequences of their behavior on society and the environment and believe that socially responsible behavior can prevent unexpected negative consequences. Consumers also set high personal norms related to their responsibilities toward society and the environment. Finally, we find that SN influence CnSR both directly and indirectly through PN. These findings corroborate prior research in the proenvironmental domain (e.g., Chen, 2015; Chan & Hon, 2020). It is also noted that effect of PN on CnSR is higher than that of SN. This result aligns with Golob et al. (2018).

6. Conclusions and recommendations

In the face of growing interest in CSR, the question of how consumer perception of CSR shapes their behavior has attracted attention of both academics and practitioners (Öberseder et al., 2013; Vahdati et al., 2015).

By understanding the effects of consumer perceived CSR on CnSR, enterprises can improve CSR efforts to appeal to consumers and promote CnSR. This research adds to the burgeoning literature on CnSR by providing both theoretical and practical implications.

Theoretically, this study contributes to the research stream on CnSR in four aspects. First, it builds on the VBN and TBP theories to propose and test a model of the effects of perceived CSR on CnSR. Second, the study explores the effect of perceived CSR on CnSR through mediating variables such as AC, AR and PN. Third, the study also examines the impact of five types of personal values (altruistic, biospheric, egoistic, conservative and openness to change) on perceived CSR. Fourth, the study investigates the effects of perceived CSR on CnSR in the F&B industry in a developing country.

Practically, based on the empirical results, the study provides some recommendations for F&B enterprises:

First, F&B businesses should provide information to consumers about CSR activities contributing to environmental protection and community support. In other words, businesses should emphasize values such as altruism, biospheric responsibility, conservatism and openness to change in CSR programs. This is important in the context of growing concern for the environment and the interests of others.

Second, F&B businesses should raise consumer awareness of the consequences of their consumption, thereby creating a sense of obligation among consumers. Businesses can create articles and videos on social media platforms to reach out to consumers to involve them in responsible consumption.

Finally, F&B businesses should encourage consumers to participate in CSR activities, thereby promoting CnSR. Instead of just donating food to those in need, F&B businesses can engage consumers in volunteering and protecting the environment through tree planting days or food waste collection.

7. Limitations and future studies

Besides its contributions, this study is not without limitations.

First, our study focuses mainly on consumers in big cities, mainly Hanoi. Therefore, it is not enough to draw conclusions on the effects of perceived CSR on CnSR for the F&B industry in Vietnam. Future studies can examine the effects of perceived CSR on CnSR in diversified geographical areas.

Second, most respondents are students between 15 and 23 years old, limiting the generalizability of the research results to Vietnamese consumers in general. Future research can address the limitation by using a more representative sample.

References

Becker-Olsen, K. L., Cudmore, B. A., & Hill, R. P. (2006). The impact of perceived corporate social responsibility on consumer behavior. *Journal of Business Research*, *59*(1), 46-53. https://doi.org/10.1016/j.jbusres.2005.01.001

Bollen, K. A. (1984). Multiple indicators: Internal consistency or no necessary relationship? *Quality and Quantity*, *18*(4), 377-385. https://doi.org/10.1007/BF00227593

Chan, E. S. W, Hon, A. H. Y. (2020). Application of extended theory of planned behavior model to

ecological behavior intentions in the food and beverage service industry. *Journal of Foodservice Business Research, 23*(2), 169-191. https://doi.org/10.1080/15378020.2020.1718402

Chaudary, S., Zahid, Z., Shahid, S., Khan, S., & Azar, S. (2016). Customer perception of CSR initiatives: its antecedents and consequences. *Social Responsibility Journal, 12*(2), 263-279. doi: 10.1108/srj-04-2015-0056

Chen, M.-F. (2015). An examination of the value-belief-norm theory model in predicting pro-environmental behavior in Taiwan. *Asian Journal of Social Psychology, 18*(2), 145-151. https://doi.org/10.1111/ajsp.12096

Cohen, J. (1988). *Statistical Power Analysis for the Behavioral Sciences (2nd ed.).* Hillsdale, NJ: Lawrence Erlbaum Associates, Publishers.

Dunlap, R. E., Van Liere, K. D. (1978). The "New Environmental Paradigm". *The Journal of Environmental Education, 9*(4), 10-19. http://dx.doi.org/10.1080/00958964.1978.10801875

de Groot, J. I., Steg, L. (2009). Morality and prosocial behavior: The role of awareness, responsibility, and norms in the norm activation model. *The Journal of Social Psychology, 149*(4), 425–449. https://doi.org/10.3200/SOCP.149.4.425-449

Fornell, C., & Larcker, D. F. (1981). Structural Equation Models with Unobservable Variables and Measurement Error: Algebra and Statistics. *Journal of Marketing Research, 18*(3), 382–388. https://doi.org/10.1177/002224378101800313

Ghazali, E., Nguyen, B., Mutum, D., & Yap, S. (2019). Pro-environmental behaviours and Value-Belief-Norm Theory: Assessing Unobserved Heterogeneity of Two Ethnic Groups. *Sustainability, 11*(12), 3237. https://doi.org/10.3390/su11123237

Golob, U., Podnar, K., Koklič, M., & Zabkar, V. (2018). The importance of corporate social responsibility for responsible consumption: Exploring moral motivations of consumers. *Corporate Social Responsibility and Environmental Management, 26*(2), 416-423. https://doi.org/10.1002/csr.1693

Gronemus, J. Q., Hair, P. S., Crawford, K. B., Nyalwidhe, J. O., Cunnion, K. M., & Krishna, N. K. (2010). Potent inhibition of the classical pathway of complement by a novel C1q-binding peptide derived from the human astrovirus coat protein. *Molecular Immunology, 48*(1-3), 305-313. https://doi.org/10.1016/j.molimm.2010.07.012

Hair Jr, J. F., Sarstedt, M., Matthews, L. M., & Ringle, C. M. (2016). Identifying and treating unobserved heterogeneity with FIMIX-PLS: part I–method. *European Business Review, 28*(1). 63-76.

Hair Jr, J. F., Sarstedt, M., Ringle, C. M., & Gudergan, S. P. (2017). *Advanced issues in partial least squares structural equation modeling.* Sage Publications.

Hair, J.F., Risher, J.J., Sarstedt, M. & Ringle, C.M. (2019), When to use and how to report the results of PLS-SEM. *European Business Review, 31*(1), 2-24. https://doi.org/10.1108/EBR-11-2018-0203

Henseler, J., Ringle, C.M. & Sarstedt, M. A new criterion for assessing discriminant validity in variance-based structural equation modeling. *Journal of the Academy of Marketing Science, 43*(1), 115-135. https://doi.org/10.1007/s11747-014-0403-8

Hur, W. M., Moon, T. W., Kim, H. (2020). When and how does customer engagement in CSR initiatives lead to greater CSR participation? The role of CSR credibility and customer–company identification. *Corporate Social Responsibility and Environmental Management, 27*(4), 1878-1891. https://doi.org/10.1002/csr.1933

Jeon, M. M., Lee, S., & Jeong, M. (2020). Perceived corporate social responsibility and customers' behaviors in the ridesharing service industry. *International Journal of Hospitality Management, 84(2020)* 102341, 1-10. https://doi.org/10.1016/j.ijhm.2019.102341

Kaiser, F. G., Hübner, G., & Bogner, F. X. (2005). Contrasting the theory of planned behavior with the value-belief-norm model in explaining conservation behavior. *Journal of Applied Social Psychology, 35*(10), 2150–2170. https://doi.org/10.1111/j.1559-1816.2005.tb02213.x

Khoi, N. H. & Thanh, D. N. (2001). Consumer perception of corporate social responsibility and behavior: The case of non-alcoholic beverage products in Mekong River Delta. *Journal of International Economics and Management, 135*, 35-57.

Klöckner, C. A. (2013). A comprehensive model of the psychology of environmental behaviour - A meta-analysis. *Global Environmental Change, 23*(5), 1028–1038. https://doi.org/10.1016/j.gloenvcha.2013.05.014

Maignan, I. (2001). Consumers' perceptions of corporate social responsibilities: a cross-cultural comparison. *Journal of Business Ethics, 30*(1), 57-72. https://doi.org/10.1023/A:1006433928640

Mohr, L. A., Webb, D. J., & Harris, K. E. (2001). Do Consumers Expect Companies to be Socially Responsible? The Impact of Corporate Social Responsibility on Buying Behavior. *Journal of Consumer Affairs, 35*(1), 45-72. https://doi.org/10.1111/j.1745-6606.2001.tb00102.x

Muncy, J. A., & Vitell, S. J. (1992). Consumer ethics: An investigation of the ethical beliefs of the final consumer. *Journal of Business Research, 24*(4), 297-311. https://doi.org/10.1016/0148-2963(92)90036-B

Öberseder, M., Schlegelmilch, B. B., Murphy, P. E. (2013). CSR practices and consumer perceptions. *Journal of Business Research, 66*(10), 1839-1851. https://doi.org/10.1016/j.jbusres.2013.02.005

Park, J., & Ha, S. (2014). Understanding consumer recycling behavior: combining the theory of planned

behavior and the norm activation model. *Family and Consumer Sciences Research Journal*, *42*(3), 278-291. https://doi.org/10.1111/fcsr.12061

Roth, S., & Robbert, T. (2013). Consumer sustainability Orientation-Development of a measurement instrument. In *Proceedings of the 42nd EMAC Conference 2013*. Istanbul, Turkey.

Roberts, J. A. (1993). Sex differences in socially responsible consumers' behavior. *Psychological Reports*, *73*(1), 139–148. https://doi.org/10.2466/pr0.1993.73.1.139

Schwartz, S. H. (1977). Normative Influence on Altruism. In L. Berkowitz (Ed.), *Advances in Experimental Social Psychology* (Vol. 10, pp. 221-279). New York: Academic Press. http://dx.doi.org/10.1016/s0065-2601(08)60358-5

Schwartz, S. H., & Bilsky, W. (1987). Toward a universal psychological structure of human values. *Journal of Personality and Social Psychology*, *53*(3), 550-562. https://doi.org/10.1037/0022-3514.53.3.550

Schwartz, S. H. (1992). Universals in the content and structure of values: Theory and empirical tests in 20 countries. In M. Zanna (Ed.), *Advances in Experimental Social Psychology* (Vol. 25, pp. 1-65). New York: Academic Press. http://dx.doi.org/10.1016/S0065-2601(08)60281-6

Sinh, N. & Tam, N. (2021). The influence of awareness of corporate and corporate social responsibility on consumer purchase intention – A study in the beverage industry. Ho Chi Minh City Open University - Economics and Business Administration, 17(1), p. 103-115.

Stern, P. C., Dietz, T., Abel, T., Guagnano, G. A., & Kalof, L. (1999). A value-belief-norm theory of support for social movements: The case of environmentalism. *Human Ecology Review*, *6*(2), 81–97. https://www.humanecologyreview.org/pastissues/her62/62sternetal.pdf

Su, L., Swanson, S., Hsu, M., & Chen, X. (2017). How does perceived corporate social responsibility contribute to green consumer behavior of Chinese tourists. *International Journal of Contemporary Hospitality Management*, *29*(12), 3157-3176. doi: 10.1108/ijchm-10-2015-0580

Vahdati, H., Mousavi, N., & Tajik, Z. M. (2015). The Study of Consumer Perception on Corporate Social Responsibility towards Consumers Attitude and Purchase Behavior. *Asian Economic and Financial Review*, *5*(5), 831–845. https://doi.org/10.18488/journal.aefr/2015.5.5/102.5.831.845

Van, N. T. (2018). The Influence of Corporate Social Responsibility Policies on Buying Behavior of Customers in Ho Chi Minh City. Journal of Science and Technology, No. 36B, p. 52-61.

Vitell, S. J. (2015). A Case for Consumer Social Responsibility (CnSR): Including a Selected Review of Consumer Ethics/Social Responsibility Research. *Journal of Business Ethics*, *130*(4), 767–774. https://doi.org/10.1007/s10551-014-2110-2

Wang, L., & Juslin, H. (2011). The effects of value on the perception of corporate social responsibility implementation: A study of Chinese youth. *Corporate Social Responsibility and Environmental Management*, *18*(4), 246-262. https://doi.org/10.1002/csr.250

Webster, F. E. Jr. (1975). Determining the characteristics of the socially conscious consumer. *Journal of Consumer Research*, *2*(3), 188–196. https://doi.org/10.1086/208631

Xuan, L. T. & Nha, N. P. T. (2014). Consumers' perceptions of corporate social responsibility and their purchasing intentions - A study in the home appliances sector. *Ho Chi Minh City Open University Journal of Science*, *9*(2), 60-79.