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Research Paper

The Influence of Corporate Social Responsibility on Consumer Perception in Iraq

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Abstract
The focus of this research is to examine the impact of corporate social responsibility (CSR) on consumers' perceptions. A study has been conducted to investigate customers' perspectives to achieve the purpose of enhancing comprehension of the diverse elements of CSR, which include Philanthropic, Economic, Environmental, Ethical, and Legal concerns. In addition to conducting a comparative analysis with the findings of the present study, this research will also examine and compare its results with a selection of social responsibility studies conducted in different countries. A total of 75 individuals, spanning an age range from under 20 to over 30, were requested to respond to a questionnaire to collect data. Among the total population, it was observed that the majority consisted of women, accounting for 56%, while men constituted 44% of the population. The Duhok Polytechnic University (DPU) Technical College of Administration was the research community. A representative random sample comprising undergraduate students, employees, and lecturers was selected. The present study contributes to the existing body of knowledge on corporate social responsibility in the Iraq, Kurdistan Region, specifically focusing on the perspective of consumers. The findings of this study indicate that the participants in the study exhibited a preference for ethical duty, assigning it a greater level of importance compared to legal responsibility and economic responsibility.

KEYWORD:
Consumer Perception, Philanthropic, Economic, Environmental, Ethical, Legal.

ورقة بحثية

تأثير المسؤولية الاجتماعية للشركات على إدراك المستهلك في العراق

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المستخلص

يركز البحث على دراسة تأثير المسؤولية الاجتماعية للشركات (CSR) و إدراك المستهلكين. تم إجراء دراسة لاستقصاء وجهات نظر العملاء من أجل تحقيق الغرض من تغريز فهم العناصر المتنوعة للمسؤولية الاجتماعية للشركات، والتي تشمل الاهتمامات الخيرية والاقتصادية والبيئية والأخلاقية والقانونية، بالإضافة إلى إجراء تحليل مقارن مع نتائج الدراسة الحالية، سيقوم البحث بفحص ومقارنة نتائجه مع مجموعة مختارة من دراسات المسؤولية الاجتماعية التي أجريت في بلدان مختلفة، طُلب من 75 فردًا، تمتد أعمارهم من أقل من 20 إلى أكثر من 30 عامًا، الرد على استبيان بغرض جمع البيانات، ومن بين مجموع المبحوثين لوحظ أن الغالبية تتألف من النساء بنسبة 56٪ بينما يشكل الرجال 44٪ من السكان، مجتمع البحث الكلية التقنية للإدارة بجامعة دهوك بوليتكنيك ، تم اختيار عينة عشوائية تمثيلية من طلاب البكالوريوس والموظفين والمحاضرين، تساهم الدراسة الحالية في تكوين المجموعة المعرفية حول المسؤولية الاجتماعية للشركات في العراق وإقليم كوردستان، مع التركيز بشكل خاص على منظور المستهلكين، تشير النتائج إلى أن المشاركين في الدراسة أظهروا تفضيلًا للواجب الأخلاقي، ومنحه مستوى أعلى من الأهمية مقارنة بالمسؤولية القانونية والمسؤولية الاقتصادية.

الكلمات الرئيسة:

المسؤولية الاجتماعية للشركات، الخيرية، الاقتصادية، البيئية، الأخلاقية، القانونية.

مجلة

تنمية الرافدين

(TANRA): **مجلة علمية، فصلية، دولية، مفتوحة الوصول، محكمة.**

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➢ Introduction

In today's competitive business environment, companies must prioritize customer appreciation and prioritization as a key stakeholder group. The present discussion is on how firms may improve their social responsibility in the new era, as stricter CSR mandates have been imposed across all industries. Corporate social responsibility has gained popularity in the previous 30 years. Many studies and surveys have examined how social responsibility affects corporate marketing performance and consumer connections. These scholarly papers and polls support this claim. Mohr et al. (2001) found that consumers doubt corporate social responsibility. As consumer awareness of environmental preservation, safety, ethics, and the legal system grows, firms can no longer put profits over social duties. Yu et al. (2021) state that domestic and international research has proven that a high level of corporate social responsibility (CSR) can positively affect consumers' buying decisions. Corporate executives also try to balance their duties to owners, shareholders, and other stakeholders. This study examines Iraqi Kurdistan customers' views on CSR. The goal of this study is to compare its findings to those of several social responsibility studies in multiple nations.

This study evaluates corporate social responsibility's philanthropic, economic, environmental, ethical, and legal impacts. Additionally, it examines Iraqi Kurdistan clients' corporate social responsibility perceptions. This study also seeks to determine how much customers are willing to support socially responsible businesses through their purchases. The study also compares its findings to those of other social responsibility studies in different countries.

This research aims to answer two main questions: How do Kurdistan Region Iraqi consumers prioritize social responsibility components compared to other customers? Kurdish consumers in Iraq: will they support socially responsible businesses? Before conducting an empirical study on CSR's impact on consumer perception, a full literature analysis is necessary. This review should be followed by theoretical explanations. A conceptual model with five CSR perception dimensions should follow. In conclusion, a complete study of DPU College of Technical Administration students, stuff, and lecturers is advised.

Research Hypotheses:

The present study aims to investigate and test a set of research hypotheses. These assumptions are established based on existing literature and theoretical frameworks:

There exists a correlation between consumers' perceptions of CSR.

- There exists a correlation between consumer perception and Philanthropic Responsibility.
- There exists a correlation between consumer perception and Economic Responsibility.
- There exists a correlation between consumer perception and Environmental Responsibility.

- There exists a correlation between consumer perception and Ethical Responsibility.
- There exists a correlation between consumer perception and Legal Responsibility.

The Review of the Literature

1- Corporate Social Responsibility

The contemporary epoch of social responsibility.

The inception of this phenomenon can be traced back to the 1950s. The initial conceptualization of corporate social responsibility was proposed by Bowen in 1953 (Bowen & Johnson, 1953). According to the source, the development of corporate strategies or initiatives is necessary to effectively attain civic aims and values. In its nascent stages, the concept of corporate social responsibility (CSR) was commonly denoted as social responsibility (SR) in early literature. This hypothesis could potentially be supported by the absence of the modern establishment's era of governance and control within the business segment, which had not yet materialized or been recognized. Howard R. Bowen's influential publication, "Social Responsibilities of the Businessman," is widely recognized as the inception of contemporary writing pertaining to this topic. As indicated by the title of the book, it may be inferred that throughout this particular age, the presence of businesswomen was either nonexistent or their contributions were not recognized in authoritative publications (Carroll, 1999, p. 296). The term "social responsibility" encompasses the ethical duty of individuals to assess the potential consequences of their choices and behaviors on the broader social framework. When making judgments, business professionals demonstrate responsible behavior by considering the needs and preferences of individuals who may be affected by their actions. This is achieved through the adoption of a perspective that transcends the narrow economic and technological goals of their organization (Davis & Blomstrom, 1966). Keith Davis established the concept of Corporate Social Responsibility (CSR) as a strategy to handle the complicated issue of social responsibility in 1967. In the scholarly discourse concerning the societal obligations of businessmen, the author proceeded to elaborate upon his previously posited notion. As stated by Davis (1967, 46), the fundamental aspect of social responsibility is around individuals demonstrating a conscientious regard for the potential ethical implications of their activities on the well-being and interests of others. The author offers an illustration to demonstrate the broader scope of social responsibility, contending that it extends beyond just interpersonal interactions. Specifically, the author asserts that social responsibility encompasses institutional activities and their consequential effects on the entirety of the social system. The concept of social responsibility expands an individual's perspective on the overall social structure (Davis, 1967, p. 46). According to Johnson (1971), the business functions inside a socio-cultural context, which elucidates the documented procedures for managing commercial matters comprehensively and offers specialized approaches for responding to particular situations based on norms and corporate obligations. According to Johnson (1971, 51), the concept of social

responsibility in the realm of business entails the endeavor to achieve socioeconomic objectives by establishing specified societal norms inside commercial contexts. Thomas M. Jones made a significant contribution to the discourse on Corporate Social Responsibility (CSR) in 1980 by presenting a persuasive perspective. The author initiated the discourse by providing an overview of Corporate Social Responsibility (CSR). Corporate social responsibility (CSR) refers to the notion that firms possess responsibilities towards various stakeholder groups in society that extend beyond legal obligations and collective bargaining agreements. This phrase holds significant importance in two distinct manners. Two instances of coercive forces that might impact behavior are a union contract and the law. However, it is important to note that individuals must first choose to willingly assume these obligations. In addition to the conventional fiduciary responsibility towards shareholders, there exists a comprehensive obligation encompassing duties towards consumers, employees, suppliers, and local communities. According to Jones (1980), the information can be found on pages 59-60. Carroll (1991, 40) posits that for the ethical businessperson to endorse corporate social responsibility (CSR), it is imperative to explain CSR in a manner that encompasses the entirety of business obligations. This article posits that corporate social responsibility (CSR) can be categorized into four distinct classifications, namely economic, legal, ethical, and charitable. Furthermore, it is possible to utilize a pyramidal image as a visual representation to depict the four components or divisions of Corporate Social Responsibility (CSR). Although the development of each of these commitments has occurred gradually, the recognition of the importance of ethical and altruistic criteria has emerged more lately.

The underlying objective of corporate social responsibility (CSR) is for corporations to effectively meet customer expectations within a specified timeframe, as highlighted by Carroll (1999). In their study, Li Haiqin and Zhang Zigang (2010) classified corporate social responsibility (CSR) into six distinct categories, including economics, environment, employees, customers, legal, and Philanthropic. Burga et al. (2017) claim that corporate social responsibility entails a company's ethical and legal obligations to society, alongside its additional duties aimed at promoting development of society. In order to evaluate the influence of the aforementioned six dimensions on customers' intents to make purchases, Li Haiqin and Zhang Zigang (2010) derived these dimensions from the perspective of consumers, based on the work of Yang Haiting 2015 as cited in J.K. and Xin, 2021). This study examines the impact of corporate social responsibility (CSR) performance on consumer purchasing intentions. According to his statement, the academic community lacks a universally accepted definition or specific subject matter for Corporate Social Responsibility (CSR).

2- Types of CSR

This article presents a categorization of CSR into five distinct domains as follows:

a) Philanthropic responsibility, as defined by Carroll (1983), is characterized by its voluntary nature and discretionary nature, distinguishing it from the other nondiscretionary parts. The term "philanthropy" encompasses the corporate practices that align with societal norms about ethical behaviour, which involve

actively engaging in acts or initiatives that contribute to the well-being or positive reputation of others. Philanthropy can be exemplified by business contributions in the form of monetary donations or the allocation of executive resources towards community development, support for the arts, or educational initiatives (Carroll, 1991, p. 42).

b) Economic responsibility, entails the notion that firms ought to efficiently produce the desired goods and services demanded by society while ensuring profitability. The presence of profitability is a prerequisite for assuming more responsibilities; yet, it is imperative to note that society does not endorse a mindset solely fixated on financial gains, disregarding other duties (Carroll, 1991; Edmondson & Carroll, 1999).

c) Environmental Responsibility: Corporate social responsibility involves a company's commitment to society and the environment (yang et al., 2020). Organizational social responsibility includes environmental responsibility. Before 2005, several scholars used "social responsibility" to describe an organization's environmental worries. Recent academic study has endeavored to distinguish social and environmental responsibility. Environmental responsibility is an organization's commitment to environmental improvement (Cai et al., 2015, cited in Yang et al., 2020, p. 2).

d) Ethical responsibilities involve achieving standards, norms, and expectations that show a company's commitment to stakeholders such as consumers, employees, shareholders, and the community. Fairness, justice, morality, and stakeholder rights underpin these duties (Carroll, 1991, p. 41). Agiaban et al. (2017, 44–45) define ethical duties as societal norms that enterprises must follow even if they are not required to.

e) Legal responsibilities, refer to the obligations and duties that individuals or entities are required to fulfill in accordance with the law. These responsibilities are established by legal frameworks and regulations and are enforced Businesses are obligated to adhere to the legal statutes and regulations established by governmental bodies at the federal, state, and municipal levels. In contemporary society, corporations are not merely embraced based on their profit-oriented nature. Within the framework of the "social compact" that exists between industry and society, it is anticipated that enterprises will strive to achieve their economic objectives while adhering to legal regulations. Legal duties encompass the notion of "codified ethics" since they embody fundamental ethical standards established by our lawmakers. The individuals in question are shown as occupying a subsequent tier in a hierarchical structure, serving to emphasize their historical progression. It should be noted that while they coexist with economic responsibilities, they are regarded as key tenets of the unrestricted commercial framework (Carroll, 1991, p. 41; Hamid et al., 2023).

3- Consumer Perception of Social Responsibility

The topic of consumer perception of social responsibility is of significant interest in academic research, business, and accounting Contemporary studies. This area of

study focuses on how consumers perceive and evaluate the social responsibility practices of companies and organizations. Understanding consumer perceptions in this regard is crucial for businesses in terms of raising firm value.

It is imperative to distinctly distinguish the terms "socially responsible consumption" and "consumer perception of corporate social responsibility." According to Francis-Lecompte and Roberts (2006), it is believed that customer experience has a positive impact on the physical environment and/or the utilization of purchasing power as a means to address societal concerns. Maignan (2001, p. 65) discusses the distinction between corporate economic duties and corporate legal, ethical, and charitable responsibilities, highlighting consumers' capacity to differentiate between the two. To clarify, the former pertains to the societal accountability of a consumer's actions or lack thereof, whilst the latter pertains to the significance of socially responsible enterprises to consumers. If a consumer perceives a company's non-commercial obligations to be substantial, they may demonstrate their support for the firm by engaging in ethical purchasing on its behalf. This article, akin to the study conducted by Ramasamy and Yeung in 2008, largely centers on the examination of customer perceptions towards corporate social responsibility (CSR). The level of consumer behavior in terms of rewarding socially responsible businesses and penalizing irresponsible ones has been relatively understudied. Preliminary data has been generated through industry surveys. According to a study conducted by Walker research (Smith, 1996 cited in Maignan, 2001), there is a higher probability for a corporation that demonstrates social consciousness to attract the patronage of 88% of consumers in the United States. In a study conducted by the Council on Foundations, it was shown that 16% of customers in the United States actively seek out charitable shops during their shopping endeavors. Additionally, 40% of these consumers consider corporate responsibility to be a significant determining factor in their purchasing decisions (Council on Foundations 1996 cited in Maignan, 2001). The implications of this research are of concern to environmentally conscious organizations, as they just focus on a general assessment of social responsibility, neglecting the perspective of customers towards corporate social responsibility (Oe & Yamaoka, 2020 and Maignan, 2001).

- **Methodology**

The methodology employed in this study will be discussed in this section.

1- Measure

A survey was conducted utilizing Carroll's scales as described in Carroll's work from 1979. The present study expands upon Carroll's framework by incorporating environmental responsibility as an additional dimension. Consumer perceptions of corporate social responsibility (CSR) have been assessed using scales in the Kurdistan region. The scale ranges from (1) (indicating significant disagreement) to (5) (indicating strong agreement). Identical measures were employed in the construction of a three-part questionnaire. In the initial phase, information pertaining to the participant's demographic characteristics, including gender, age, educational attainment, field of specialization, and employment status, is collected. In the subsequent phase of our research, we employed a comprehensive set of 20 criteria

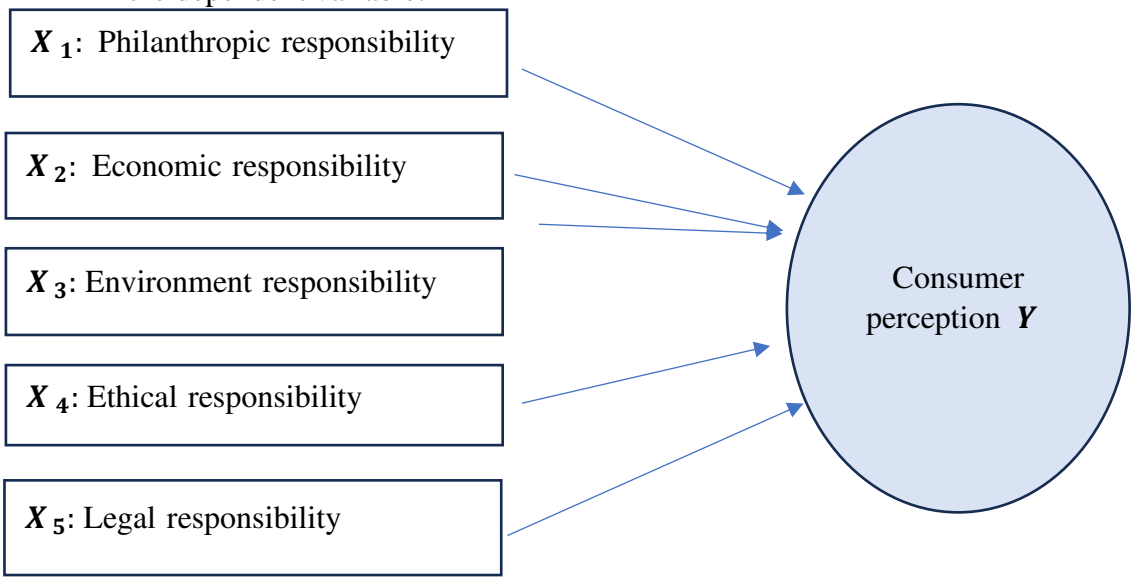
derived from five distinct categories of social responsibility, namely philanthropic, economic, environmental, ethical, and legal. These criteria were utilized to assess the perception of corporate social responsibility (CSR) among customers. In the third section, an assessment was conducted on the customer support services provided by ethical firms. The participants in the third segment were tasked with evaluating the following assertions: 1) I am inclined to allocate a higher budget for products originating from socially conscious enterprises, 2) I take into account a company's ethical standing prior to making a purchase, 3) I refrain from purchasing products from companies with a track record of unethical conduct, 4) I am willing to pay a premium for products from a company that exhibits concern for the welfare of our society, 5) In the event that two products possess identical quality and price, I would opt for the company with a commendable reputation for social consciousness, and 6) I am prepared to travel a significant distance in order to procure a product from a company that actively engages in social responsibility initiatives.

2- The process of gathering and organizing data.

An exploratory sample of undergraduate students, employees, and professors from Duhok Polytechnic University's Technical College of Administration was used. The 75 genuine surveys had 56% female and 44% male respondents.

3- Study variables

Table 1: presents the research variables, including both the independent variables and the dependent variable.



Source: Author

Using the software known as the Statistical Package for the Social Sciences (SPSS), an analysis of the data was performed, and the study's hypotheses were evaluated. All of the aforementioned methods were put into play.

The goal of employing descriptive statistics is to characterize demographic data, which may include variables such as gender, age, educational attainment, field of specialization, and occupation. After that, the statistical measures of the mean and

standard deviation are generated for both the independent and dependent variables. These measurements are used to compare the two sets of data. In addition to this, the correlations that exist between the variables being input and those being output are analyzed. The carrying out of the regression analysis comes next after this step has been completed.

4- Results and Discussion

The section under "Results and Discussion" presents the findings of the study and provides an analysis and interpretation of the data.

4-1 Descriptive statistics: refers to the branch of statistics that involves summarizing and describing data sets.

A representative sample of Duhok Polytechnic University Technical College of Administration students, staff, and teachers was chosen. The sample was selected to assure cultural, socioeconomic, and lifestyle homogeneity. Table 2 shows sample demographics.

Table 2: presents the percentage distribution of individuals based on their sex, age, educational certificate, specialization, and occupation.

Data	Category	No.	Percentage%
Sex	Male	33	44
	Female	42	56
Age	Less than 20	7	9.3
	Between 20 to 30	40	53.3
	More than 30	28	37.3
Certificate	High school	31	41.3
	Diploma	18	24
	B.Sc	12	16
	MSc	11	14.7
	Other	3	4
Specialization	Accounting	45	60
	Business Administration	11	14
	Banking and Finance	5	6.7
	Economic	4	5.3
	Other	10	13.3
Job	Student	43	57.3
	Employee	20	26.7
	Lecturer	12	16

Source: Author

Table 2 presents the percentages of demographic data according to six variables, namely age, educational certificate, specialization, and job. According to the data presented in the table, it can be observed that the female participants constitute 56% of the total research sample, while the male participants account for 44%. In addition, it is noteworthy that a majority of the research participants, specifically 53.3%, fall within the age range of 20 to 30, while the remaining percentages of 9.3% and 37.3% correspond to individuals outside this age bracket. With regards to credentials, a

significant majority of respondents in the study (41.3%) possessed a high school diploma. The poll encompassed individuals holding various educational qualifications, with 24% possessing a Diploma, 16% holding a Bachelor of Science degree, 14.7% having a Master of Science degree, and 4% possessing other types of credentials.

Accounting was chosen by 45% of the people who took part in the research, indicating that it is the field that receives the greatest attention from potential students. Next on the list was Business Administration, followed by Banking and Finance, Economics, and other specialities, each of which was picked by 11%, 5%, 4%, and 10% of the participants, respectively. Participants in the study make up the vast majority of the sample, and more specifically, those who are currently enrolled at DPU as students in stages three and four. This group is followed by employees, and finally lecturers, who together make up 16% of the total participants. Employees make up 57.3% of the total participants

4-2 The independent and dependent variables' means and standard deviations.

Table 3: presents the mean values and standard deviations of the independent variables

Csr		Mean	Std. Dev.	Total Mean	Total Std. Dev.
X_1	1	3.97	0.838		
	2	4.25	0.737	4.0867	4.7841
	3	4.13	0.600		
	4	3.00	0.744		
X_2	5	4.15	0.800		
	6	4.19	0.692	4.1367	0.53948
	7	4.12	0.869		
	8	4.09	0.873		
X_3	9	4.23	0.894		
	10	4.17	0.906	4.0633	0.58137
	11	3.97	0.805		
	12	3.88	0.885		
X_4	13	4.19	0.849		
	14	4.20	0.885	4.1933	0.60484
	15	4.03	1.078		
	16	4.36	0.799		
X_5	17	3.99	0.951		
	18	4.11	0.781	4.1267	0.52048
	19	4.19	0.817		
	20	4.23	0.746		

Source: Author

Table 3 shows the variables' mean values, which measure the central tendency in the study. Additionally, the standard deviation measures data dispersion.

According to Table 3, the standard scale averages fall anywhere between 3.00 and 4.25. The items pertaining to ethical and economic responsibility received the highest mean scores, which were 4.1933 and 4.1367, respectively. The responsibility for the environment had the lowest mean score of 4.0633 and the smallest standard deviation of 0.58. According to Table 3, all of the measurements had mean values that were higher than 3.00. This indicates that respondents provided favorable responses in response to these metrics.

Table 4: presents the mean and standard deviation of the dependent variable, Consumer Perception.

Consumer Perception Y

	mean	**Std. Deviation**
1	3.96	1.058
2	4.13	1.044
3	3.91	1.141
4	4.14	0.881
5	4.21	0.874
6	3.99	1.033
Total	4.0573	0.64117

Source: Author

Table 4 provides an overview of the average values of the variables, which can be interpreted as an indication of the primary focus of the research. In addition, the standard deviation, which acts as a measurement of the data's degree of dispersion, is presented here.

The results are provided in Table 4, and it can be seen that the mean values for the different scales range anywhere from 3.91 to 4.21. To be more specific, the scale denoted Y_5 has the greatest mean value, which comes in at 4.21, and it also has the lowest standard deviation, which is 0.874. On the other hand, the scale that is designated Y_3 has the lowest mean value, which is 3.91, and a standard deviation which is 1.141. The fact that the means of all of the scales were higher than 3.50 indicates that respondents provided responses that were extremely positive.

4-3 Correlations of Dependent Variables with Independent Variables.

Table 5: presents the correlations observed between the dependent variables and independent variables.

variables	Y	**CSR**				
		X_1	X_1	X_1	X_1	X_1
X_1	0.055	1	0.346**	0.405**	0.277*	0.189
X_1	0.377**	0.346**	1	0.532**	0.273*	0.314**
X_1	0.331**	0.405**	0.532**	1	0.188	0.269*
X_1	0.022	0.277*	0.273*	0.188	1	0.214
X_1	0.240*	0.189	0.314**	0.269*	0.214	1

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

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

Source: Author

4-4 According to Table 5, the levels of significance at which the correlation coefficient between the independent variables (CSR) and the dependent variable (customer perception) is significant are 0.01 and 0.05, respectively. These levels are required for the correlation coefficient to be considered significant. The consumer's view of a company's economic and environmental responsibility has a connection coefficient of 0.377**, while the latter only has a correlation coefficient of 0.331**. It has been determined, using the 0.05 threshold of significance, that there is a substantial association of 0.240* between consumer opinions and legal culpability.

4-5 Regression.

Table 6: An analysis of regression

	Y	**f-test**	**R^2**	**t-test**	**model**
X_1	0.055	0.223	0.003	0.472	
X_2	0.377**	12.107**	0.142	3.479**	Y =2.203+X_2(0 .448)
X_3	0.331**	8.995**	0.110	2.999**	Y =2.573+X_3(0 .365)
X_4	0.022	0.034	0.0004	0.184	
X_5	0.240*	4.454*	0.058	2.110*	Y =2.838+X_5(0 .295)

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

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

Source: Author

4-6 Developing a Research Hypothesis:

There exists a correlation between consumer perception and Philanthropic Responsibility

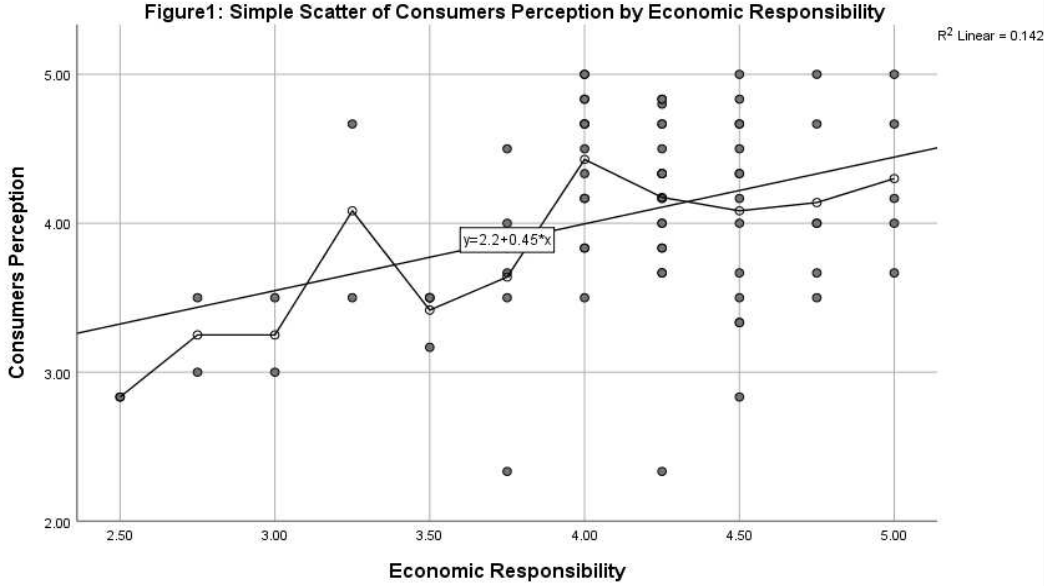
Table 6 presents empirical evidence indicating a lack of a statistically significant link between consumer perception and philanthropic duty, as indicated by a coefficient of correlation of 0.055. This finding holds true at both the 0.01 and 0.05 levels of significance. The initial hypothesis is not supported by the findings.

There exists a correlation between consumer perception and Economic Responsibility.

The acceptance of the second hypothesis is based on the significant correlation coefficient of 0.377, as well as the observed link between consumer views of economic responsibility and its significance level of 0.01, as presented in Table (6). There exists a positive correlation between economic responsibility and customer perceptions, whereby an increase in consumer perceptions is accompanied by a corresponding increase in economic responsibility. The result of the F-test, which was 12.107 at a significance level of 0.01, demonstrates that there is a strong relationship that exists between the attitudes of consumers and economic responsibility. The economic accountability undergoes a change of 14.2% due to the R2 coefficient of determination, which accounts for 0.142 of the observed variances. This change occurs in addition to the stochastic variation that results from the selection of the sample space and the unit of measurement. On the other hand, it is essential to keep in mind that the remaining 85.8% of the fluctuation is still caused by other aspects of the situation. Because it has not yet reached a level that would be considered statistically insignificant, the T-test score shows that there is a possibility of an impact

of fiscal responsibility on customer attitudes. This suggests that economic responsibility plays a role in influencing the perspective of consumers. Table 6 and Figure 1 have an equation for regression that can be written as Y = 2.203 + 0.448X_2, respectively. The regression model can be used to determine how customers feel about the personal financial responsibility they have taken on for themselves.

Figure1: Simple Scatter of Consumers Perception by Economic Responsibility

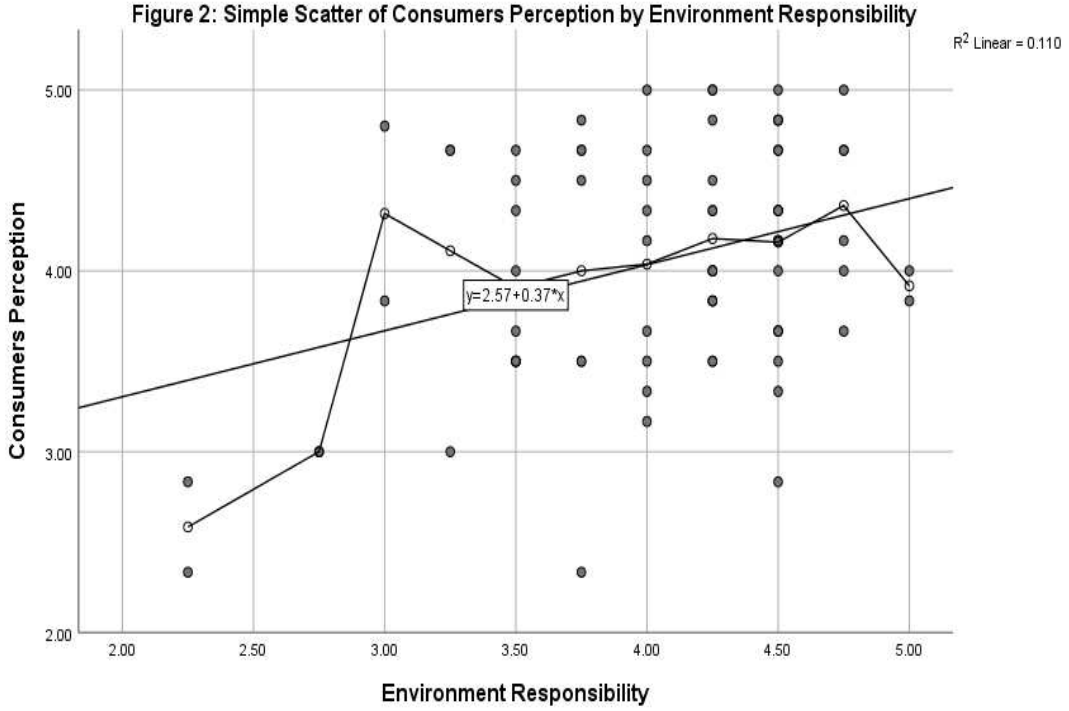


There exists a correlation between consumer perception and Environmental Responsibility.

On the basis of the facts shown in Table 6, one can get the conclusion that there is a correlation between customer perception and environmental responsibility, with a coefficient of correlation of 0.331. This correlation has the potential to be statistically significant. The third hypothesis is validated as a result of this.

It may be deduced from the existence of positive correlations between customer sentiments and environmental responsibility that there is a direct connection between consumer views and the degree of environmental responsibility that is demonstrated. When analyzed at a significance threshold of 0.01, the F-test score of 8.995 that was obtained supports the possibility of a potential link between customer attitudes of environmental responsibility and purchasing behavior. The R2 coefficient of 0.110 is responsible for 11% of the variation in the degree of environmental responsibility, whereas additional factors are responsible for 89% of the variation in total. As a result, this statement gives the impression that there is a connection between environmental responsibility and the perception that customers have, which is supported by the fact that the T-test score is not zero. This lends credence to the notion that the environmental responsibility of a corporation has an effect on the perceptions of its target market. Table 6 and Figure 2 show that the formula for regression is Y = 2.573 + X_3 (0.365), and this formula is represented by the equation. You can use the regression model to get a quantitative understanding of how customers feel about your

company's commitment to the environment.



There exists a correlation between consumer perception and ethical *Responsibility.*

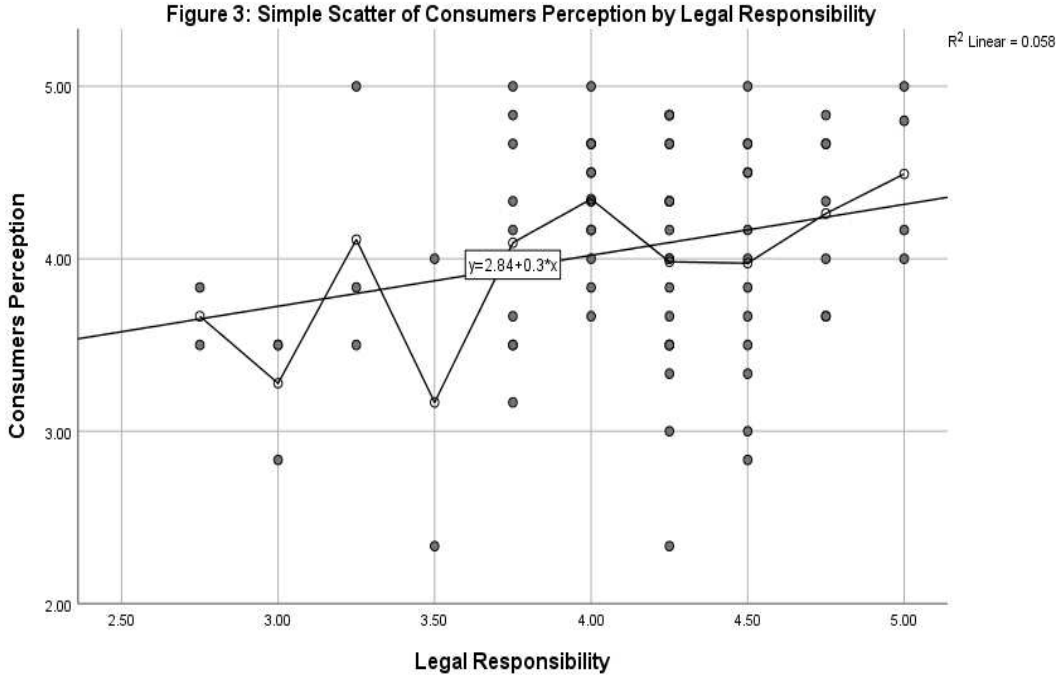
The Fourth Hypothesis is not supported by the findings presented in Table 6, which indicate that there is no statistically significant association between customer perception and ethical responsibility at the 0.01 and 0.05 significance levels. The coefficient of correlation between these variables is 0.022.

There exists a correlation between consumers' perceptions of legal responsibility.

According to the findings shown in Table 6, a statistically significant association exists between customer perception and legal responsibility, with a significance level of 0.05 and a correlation value of 0.240. These results provide support for the fifth hypothesis. There exists a correlation between the two entities. The enhancement of consumer attitudes will correspondingly lead to an improvement in legal duties. The F-test statistic is calculated to be 4.454, with a significance level of 0.05. This result provides evidence to support the existence of a relationship between Consumer Perception and Legal Responsibility. Moreover, alongside the inherent variability stemming from sample space and unit measurement, the Legal Responsibility undergoes a 5.8% alteration while still being influenced by other factors to the extent of 94.2%. The impact of legal accountability on consumer views is commonly denoted as the T-test score failing to attain a null value. This study examines the influence of legal obligations on consumer impressions. This suggests that consumer perception is influenced by economic responsibility. The regression equation presented in Table 6

can be expressed as Y = 2.838 + 0.295X5. The Regression Model can be utilized to assess Consumers' Perceptions of Legal Responsibility.

Figure 3: Simple Scatter of Consumers Perception by Legal Responsibility



5- Comparison of study outcomes with international research.

The findings of the current study have been compared with the findings of investigations undertaken in a number of other nations.

Studies carried out in several countries, such as the United States, France, Germany, and America (Maignan, 2001), Indonesia (Arli and Lasmono, 2010), and China (Ramasamy & Yeung, 2008), have shown that consumer attitudes of social responsibility vary from country to country. This is proven by the findings of the aforementioned studies.

It is clear, on the basis of the findings reported in Table 3 of the research, that the participants demonstrated a considerable degree of awareness of the philanthropic, economic, environmental, ethical, and legal components of social responsibility. This is the conclusion that can be drawn from the findings. The mean scores of 4.08, 4.13, 4.06, and 4.19, respectively, indicating a high level of perception and recognition of these diverse kinds of social obligation, hence highlighting their perceived significance. The results of this study are presented in Table 1. At first, the significance of the ethical, economic, and legal elements was the key focal point of the research sample that was being analyzed. Despite this, the participants' primary attention was drawn to the financial side, and they placed a greater emphasis on its value than the ethical performance. In order to ensure that ethical standards are maintained among workers, a significant amount of emphasis was placed on the adherence to ethical ideas. Despite the fact that Carroll's hierarchy of social duty places a premium on financial accountability, it is essential to take this facet into consideration. According

to the conclusions of the study, the key factor that determines consumers' purchasing decisions in the Kurdistan Region of Iraq is a sense of ethical obligation.

The results of this investigation are very comparable to those obtained from a study that was carried out by Maignan (2001, 57) on consumer views of social responsibility in Germany and France. According to the findings of that study, consumers in those nations exhibited a larger propensity towards judging the ethical responsibility of enterprises, as opposed to their economic accountability. This was shown to be the case in contrast to the findings of the study. On the other hand, consumers in the United States placed a greater amount of significance on being fiscally responsible.

According to independent study carried out by Arli and Lasmono (2010, 46), it has been noticed that Indonesian consumers continue to express reluctance towards adopting corporate social responsibility (CSR) activities, while also displaying a lack of understanding regarding the existence of CSR. This is the case despite the fact that Indonesian consumers are aware of the existence of CSR. Individuals in Indonesia and other developing nations have daily struggles in satisfying their fundamental needs regardless of the level of investment a corporation makes in corporate social responsibility (CSR) efforts. This is the case in both Indonesia and other developing nations. As a consequence of this, it is reasonable to predict that people will select the things that are the least expensive (2009, 46). According to the statistics that are currently available, it is clear that the economic and ethical responsibilities of Indonesian consumers are given higher importance than their ethical and legal obligations.

According to study carried out by Ramasamy and Yeung (2008, page 119), consumers in China and Hong Kong place a higher value on their financial responsibilities than they do on their obligations to the greater good. The aforementioned countries each have their own distinct political, social, cultural, and economic environments, and those factors all have a role in determining whether or not adopting fiscal discipline is beneficial.

- **Conclusion**

In conclusion, it can be inferred that the aforementioned arguments and evidence provide support for the notion that the This article classifies the five pillars of corporate social responsibility, specifically philanthropic, economic, environmental, ethical, and legal, and analyzes the impact that these pillars have on customer perception. In addition to this, the research endeavored to perform a comparative analysis of its findings with those of several other studies on social responsibility carried out in a variety of nations. The following is a concise summary of the most important findings from the study: The economic, environmental, and legal duties of a company all have an impact on a consumer's perception of the company, making CSR one of the most important factors in shaping consumer perception. According to the findings that are shown in Table 6, there is a correlation that is statistically significant between the customers' opinions of economic responsibility and their perceptions of environmental duty. At the 0.01 level of statistical significance, it was determined that there is a substantial association between these two variables. It was

determined that the corresponding coefficients for economic responsibility and environmental obligation are 0.377 and 0.331, respectively. It was found that there was a positive link between consumers' perceptions of legal responsibility and the coefficient of correlation was found to be 0.240. The significance level for this connection was set at 0.05, which is considered to be statistically significant. The fact that this research shows a positive link between customer perspectives of economic, environmental, and legal accountability is demonstrated by the finding. According to the findings of the statistical analysis that was carried out, it is possible to reach the conclusion that there is no statistically significant association between customer perception and philanthropic and ethical duty at either the 0.01 or 0.05 level of significance. These two correlation coefficients came up at 0.055 and 0.022, respectively, after looking at these two relationships. In addition, the study found that the participants demonstrated a remarkable degree of consciousness regarding the various facets of responsibility. This indicated that the participants understood the differing relevance that is ascribed to the five diverse aspects of social responsibility. The individuals who took part in the research project showed that they placed a greater priority on ethical responsibility than either economic responsibility or legal obligation, in that order. In addition, the participants in the survey put a significant amount of importance on the financial component, ranking it higher than the legal performance and placing an emphasis on the degree to which the business adhered to ethical values. Based on the results of this survey, it appears that ethical responsibility is the factor that Kurdish clients in Iraq place the most significance on.

When looking at multiple studies that were carried out in the same field but with participants of different nationalities, it is clear that American customers have a tendency to place a premium on the fiscal responsibility of businesses. On the other hand, consumers in France and Germany place a greater focus on the extent to which a company complies with applicable laws and ethical standards. Consumers in Indonesia, on the other hand, place a higher value on a company's economic and charitable responsibility than it does on its ethical and legal responsibility. The legal and ethical compliance of a company is seen as the most significant component of its business practices by Chinese consumers. (Maignan, 2001, 57; Arli and Lasmono, 2010, 46).

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