

Corporate Social Responsibility Approaches and Implementation in Selected Fast Food Restaurants in Batangas City, Philippines

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Date Received: June 10, 2015; Date Revised: July 28, 2015

Abstract - *This study sought to determine Corporate Social Responsibility approaches and implementation in Fast Food Restaurants in Batangas City, Philippines. The researchers employed a descriptive design and quantitative method in the analysis of data with the questionnaire as the main instrument. Five (5) restaurant- participants were purposively chosen from the total population of 15.*

Results showed that CSR related mission/vision is clearly not embedded in the institutional websites of fast food restaurants while personal relation/social proximity approach is highly evident. Also, factors in the implementation of corporate social responsibility in relation to philanthropic behavior, shows a significant behavioral change from the statistical result such as moderately evident.

CSR approaches and implementation are highly evident that clearly proves the responsible behavior of local fast food restaurants. Institutional integration of CSR in the company's mission/vision statements, structure, decisions, activities, communication, practices stated appears to be beneficial in light of new-corporate-state-market-society relationship.

Keywords: *Corporate Social Responsibility, food service, behavioral change*

INTRODUCTION

In the Philippines, Brazil, and South Africa, corporate social responsibility (CSR) policies, and practices seems driven by domestic actors and agents (Idemudia, 2011). Also, organizations are not monoliths and while some organizational actors may sincerely aspire towards implementation of CSR ideals, other actors may produce the ideals but work against them in practice (Christensen et. al, 2013).

Friedman's old vision of CSR and Sternbergs more recent concept – a firm's only responsibility is to make a profit – appear totally inadequate today in light of the new corporate-state-market-society relationship of the post-industrial era. Also inadequate is the idea of CSR in a mere instrumental position in the pursuit of profit (Populi, 2011). However, first-mover advantages in CSR initiatives may rise when a given firm is able to deal with social issues, or manage stakeholders in such a way that an asymmetry exists between that firm's capability and that of other firms, providing the focal firm with the ability to stay ahead of its competitors in gaining economic or social benefits or both (Sirslly & Lamertz, 2008).

While surveys show that none of the companies had formally institutionalized their social programs given that CSR budgetary allocations continue to be

determined in all cases on a yearly basis in relation to expected profits and at the discretion of managers and marketing managers (Jamali & Mirshak, 2007). Although CSR talk has performative potential, people cannot assume that such talk unfolds smoothly into equivalent action all by itself according to (Christensen, 2013). Also, we people cannot assume that CSR discourses and practices appropriate the rhetoric of ethics and responsibility (Jana & Karreman, 2013). Although people are openly cynical about the implementation of CSR, they comply with its requirements or at least accept and understand its rationale, thus reproducing its logic (Jana & Karreman, 2013). In addition, the assessment tool they developed focused only on one of the three dimensions of Carroll's 1979 CSP model four CSR categories (Gond & Crane, 2010). Lastly, since most developing countries share common features, it is still possible to assess relatively how CSR practices have come of age in different countries (Idemudia, 2011).

The increased attention placed on CSR also seems to affect fast food restaurants (fast food is the term given to food that can be prepared and served very quickly) which prompts the researchers to study the CSR approaches and implementation of selected fast food restaurants in Batangas City Philippines.

The researcher identified the different approaches of fast food restaurants in Batangas City to fulfill corporate social responsibilities, such as personal relation/social proximity of fast food, corporate social responsibility vision and mission integration, and corporate social responsibility corporate governance. The study also assessed the factors in CSR implementation, in terms of philanthropic responsibility, ethical responsibility, legal responsibility, economic responsibility, discretionary, managerial initiative, and cultural orientation. After the identification of the CSR approaches in each restaurant, and assessment of the factors in the implementation of CSR principle, the researchers analyzed its implications and suggested an action plan.

THEORETICAL BACKGROUND

This paper is anchored on the theory of Carroll's (1996) that business is socially responsible if economically, legally, ethically, philanthropically, and discretionary are included in the implementation of CSR.

Economic responsibility, according to (Sirsly & Lamertz, 2008) was a source of sustainable competitive advantage, and a strategic perspective on CSP focused on wealth creation and profit (Gond and Crane, 2010; Tang et al., 2014).

Legal responsibility as stated by Jamali and Mirshak (2007) is a motivating behavior, monitoring and control methods for CSR in social obligation approach based on the external control system (Gie & Hun, 2008), legislation, regulation and control were essential drivers toward compliance (Christensen, 2013), mandatory with the existing CSR standards (Atale & Helge, 2014), and legitimization mechanism (Chaudhri, 2014).

Ethical responsibility is identified as minimization of risk (Jones, 2003), stakeholder obligation approach depending on internal control system (Gie & Hun, 2008), direct-to-customer marketing and ensuring that its products are marketed only to those patients expected to actually benefit from them (Nussbaum, 2008), and umbrella term for corporate attempts to institutionalize ethics (Costas & Karreman, 2013).

Philanthropic responsibility is identified as an optional add-on (Longo et. al., 2005), as duty of beneficence (Wilcox, 2006), voluntary action (Jamali & Mirshak, 2007), action taken to create social benefits intersect with economic benefits (Populi, 2011), and corporate wealth found part of the

resources being utilized for welfare and developmental activities (Shan, 2012).

Discretionary is the power to shape policies according to their own values (Graff & Stoelhorst, 2009). In addition to this were managerial performance in which the choices of individual managers and their personal responsibility preferences and inclinations in the selection of CSR programs and interventions affect the organization (Jamali & Mirshak, 2007), and cultural aligning. As (Idemudia, 2011) puts it, CSR agenda need to reflect local priorities and values of by local communities, business owner-managers do not consider having any other choice but behave in a responsible manner towards the local community (Lahdesmaki & Timo, 2012) since it is very important for the company to know the social heritage and cultural activities of the local communities.

According to (Scalet and Kelly 2010), since people are demanding CSR, the market is following consumer preferences for CSR activities. In relation to the fast food industry, (Schroder and McEachern's 2005) research suggests that "most respondents favored an involvement of global fast-food companies in CSR, whether in the context of providing healthy choices, assuring animal welfare or the sponsoring of community activities". So far, in franchising, which can include fast food restaurants like Mc Donald's, semi-independent outlet owners play an active role in the implementation of CSR initiatives. CSR, in franchising, differs from the case of wholly owned chains or publicly traded firms. In the latter cases, the management can decide to centrally fund and implement CSR initiatives according to the management's or investor's preferences (Meiseberg & Ehrman, 2012).

In fact, CSR is a new vision of the corporate world to society, a new relationship between the political and business players, and the success to develop a shared vision about the nature of the main challenges facing our societies in order to enable us to conceptualize the vision and the relationship between the players (Salvador et.al, 2010).

To social contract theory, Thomas Jefferson and John Locke saw if that it was possible to gain the benefits of cooperation within the framework of a democratic republic like the Philippines. Besides, "morality consists in the set of rules, governing how people are to treat one another that rational people will agree to accept, for their mutual benefit, on the condition that others follow those rules as well".

Either, Thomas Hobbes gives a vivid and bleak account of what life would be like without social contract (State of nature) devoting that the social contract plays a big part in our moral actions. Thus, he suggests that our moral duties would still stand even without enforced rules

METHOD

Research Design

In measuring and identifying the corporate governance and personal relations dimensions and CSR implementation, the researcher employed the quantitative method in the analysis of data, which used questionnaire as the main instrument. This method functions to portray as accurately as possible some phenomena of interest, and deals with numbers and anything that is measurable. It is a systematic empirical investigation of quantitative properties and phenomena and their relationships. It is a type of method that usually conveys the intention to describe and interpret “what is”, and involves collection of data in order to test hypothesis or answer questions concerning the current status of the respondents of the study.

Subjects and Study Site

The participants in this study were five restaurant managers representing 33% of the total restaurant operating in the community on the time of the research. Moreover, most of the managers were not willing to answer the CSR questions. Fast food chains were selected based on their national and local visibility. The list of fast food chains in the internet as source was counter checked based on their actual operation in the locality.

Data Measures

CSR approaches questionnaire consists of personal relations/social proximity of business done personally by the researchers. CSR corporate governance was taken from KLD (KLD was a name of a company, Kinder is the president of Boston-based KLD Research & Analytics Inc. [KLD]). Governance ratings criteria. CSR mission and vision integration of each company were gathered through documentation.

Factors that affect CSR implementation questionnaire consists of statements about philanthropy, ethical, legal, economic, discretionary taken from Carroll, managerial performance taken from management book of Pappasolomou (2005), and

cultural orientation from Hemingway and Maclagan (2004), Clegg (2005) and Abreu (2005).

Procedure

The researcher asked permission in facilitating the administration of the questionnaires to the respondents during their free time. Furthermore, the researcher personally handled the writing of the results of the data gathered.

Data Analysis

The data obtained in this study were analyzed using different statistical tools. The quantitative analysis includes the presentation of the descriptive statistical data. Weighted mean was used in determining the approaches (CSR corporate governance and personal relations/social proximity) and the assessment of factors in implementing CSR. Ranking scale was used to determine the strengths and weaknesses of the fast food restaurants. The data gathered were tabulated, analyzed, and interpreted using descriptive statistics such as frequency distribution and weighted mean.

Pearson-r was used to further analyze the result of correlation of different factors in the implementation of CSR. The factors are economic, discretionary, ethical, economical, legal, and philanthropic responsibilities (Carroll cited in Schermerhorn, Jr., 2008); cultural orientation (Abreu et al., 2005); managerial performance (Pappasolomou-Doukakis et al., 2005 cited in Jamali & Mirshak, 2007).

Accordingly, the assessments were aggregated across dimensions and items or a summated or average scale, representing the intensity (strength) of CSR activity. The higher the value of the variable, the greater is the factor CSR intensity (strength) and the lower the value of the variable, the less is the factor CSR intensity (weakness). Regression was used to test the hypothesis of the study. The data were supported using SPSS version 17.

The approaches and implementation were verbally interpreted using the Likert Scale: 4.50 – 5.00 as Very High Evident (VHE); 3.50 – 4.49 as Highly Evident (HE); 2.50 – 3.49 as Moderately Evident (ME); 1.50 – 2.49 as Less Evident (LE); 1.00 – 1.49 as Not at all (NA).

Ethical Consideration

The respondents were assured that their responses were dealt with utmost confidentiality and anonymity unless the respondents voluntarily allowed the

researchers to reveal some parts of the findings, such as the nature of their CSR activities. Personal bias and opinions will not affect the findings of this research.

RESULTS AND DISCUSSION

Corporate Social Responsibility was measured using the following: the KLD, Environment, Social and Governance Ratings Criteria, Boston for corporate governance; and studies by Carroll on economic, ethical, legal and philanthropic responsibilities. Cultural orientation, discretionary implementation of corporate social responsibility, personal relations/social proximity approach was originally done by the researchers while managerial performance was a research from a lot of management books.

Corporate Social Responsibility approaches have influenced corporate practices (John, 2012; De Colle & Gonella 2003). Such influence is seen not evident in the mission and vision of the respondent companies. Company A will strive to be the dominant retailer of high quality products in each metropolitan market in which they choose to compete. Company B will serve great tasting food, bringing the joy of eating to everyone; it envisions being a center of supply chain excellence that ensures the dominance of the corporation in Asia. Company C envisions being a strong global brand; its mission is to attain excellence in products and services that go beyond customer expectation worldwide. Company D envisions itself to be a leading quick service restaurant, offering tasty meals and excellent service both in the Philippines and abroad. It aims to make dining with Filipino dishes more convenient for the Filipino public. Company E will soon become the biggest and fastest-growing shop in the Philippines. Its mission is to bring the joy of eating to everyone through its great tasting food and superior quality.

The documents gathered through the respective websites of Fast Food Restaurants were clearly contrary to (Maignan & Mc Alster, 2003, Jamali & Mirshak 2007, Lamertz, 2008; Verbolen 2011) who found out the mission /vision in the companies' official structure, documents, policy, decisions, activities and communications. It is assumed that even though CSR was not mentioned in the company's mission and vision, in actions they could still be socially responsible company. It might be suggested that through the concept of institutional theory mission/vision could be embedded in the official mission/vision of the companies. It is important to align the company's mission /vision with local

government (local communities) and national socio-economic development goals.

Table 1. Mean Distribution of Approaches in CSR

Approach	WM	VI
1 Corporate Governance	3.00	ME
2. Personal Relations/Social proximity	3.70	VHE
Composite Median	3.35	ME

Scale: 4.50 – 5.00 as Very High Evident (VHE); 3.50 – 4.49 as Highly Evident (HE); 2.50 – 3.49 as Moderately Evident (ME); 1.50 – 2.49 as Less Evident (LE); 1.00 – 1.49 as Not at all (NA)

Table 1 depicts the mean and verbal interpretation of the corporate social responsibility approach. Personal relations/social proximity (3.70) was highly evident, in view of the success of both the company and community as mutually reinforcing (Populi, 2011; Ladesmaki & Timo 2012). Corporate governance and implementation factors such as philanthropy, or ethical business conducts serve as CSR approaches in the Chinese companies (Tang et al., 2014).

Also, different studies see it as due to the organic link between organization and local environment and transplanting CSR philosophy to the local contexts; the local autonomy of local executives resulting to CSR local policies (de Graff & Stoelhorst, 2009); a need to reflect local priorities and local communities value (Idemudia, 2009) The equivalence between too much social proximity and reciprocal community support, avoidance of social and economic sanctions, and local activities as a natural part of the role of business owner (Lahdesmaki & Timo, 2012); degree of localization as factor in facilitating (CSR Raub & Blunchi, 2013); and involvement in local communities reflecting higher affective commitment of employees to employers (Stites & Michael, 2011). Companies perhaps involved itself, developed good relations, and recognized the needs, reciprocated and solved community problems. Accordingly, social contract, Filipino culture of kinship (kinlike ties- an arrangement which enables individuals to cooperate with one another in an orderly social life) and regionalistic thinking affects the significant result of personal relations and social proximity.

Table 2 indicated the median, verbal interpretation, and rank of the corporate social responsibility approach. Most fast food restaurants in Batangas City Philippines were motivated to be

economically responsible (4.20) and least philanthropic (3.20) although moderately evident.

Table 2. Factors Affecting CSR Implementation in Fast Food Restaurants

Implementation	Mean	VI	Rank
1. Philanthropic Components	3.20	ME	7
2. Ethical Components	3.90	HE	3.5
3. Legal Components	4.10	HE	2
4. Economic Components	4.20	HE	1
5. Discretionary	3.50	HE	6
6. Cultural Orientation	3.60	HE	5
7. Managerial performance	3.90	HE	3.5
Composite Median	3.77	HE	

Scale: 4.50 – 5.00 as Very High Evident (VHE); 3.50 – 4.49 as Highly Evident (HE); 2.50 – 3.49 as Moderately Evident (ME); 1.50 – 2.49 as Less Evident (LE); 1.00 – 1.49 as Not at all (NA)

Provided the economic responsibility strength of fast food restaurants by the same token Carroll (1979) stated that CSR was economic by nature, like in the rich countries of Australia, Bahamas, Brazil, China, Denmark, France, Germany, Hongkong, Hungary, India, Netherlands, New Zealand and UK (Usunier et. al., 2011). Asians followed with China that started CSR in 1990 as economically responsible (Tang, 2014). In India the importance of the legal, ethical, and discretionary dimensions were more important than economic dimensions (Dhanesh, 2014).

On the subject of economic responsibility, companies will always be viewed in terms of wealth creation and profit maximizing or CSR as a source of sustainable competitive advantage over its competitors (Lamertz, 2008) that can be justified in a sense that what is good for the country is also good for the people (Inigo, 2002). To put it in another words, UN Guidance on Corporate Responsibility Indicators in Annual Reports 2008 requirements states that CSR in developing countries should not impose an unreasonable burden on enterprises and in the small and medium-sized enterprise sectors.

Certainly, fast food restaurants appear to be operating efficiently, maintaining economic wealth, and meeting the consumption needs that contribute to local productivity. CSR can be integrated without sacrificing the company's operations and profit or sacrificing part of the company's profit as a socially responsible investment that can eventually result in customer's personal concern and good company image.

Buenviaje (2013) found out that managers and employees perceive that food establishments in the province of Batangas adhere to a great extent to the imperatives as economic, ethical, and legal corporate social responsibility practices but to a moderate extent on the philanthropic aspect, while customers perceptions show to a moderate extent to the ethical, philanthropic and legal aspects but to the least extent in the economic aspect.

Philanthropic responsibility tends to be the weakest component of fast food restaurant in Batangas City, Philippines. It is contrary to the study of (O' Connor & Shumate, 2010) which shows in philanthropic responsibility ranked first with the following corporations as respondents : (chemical, tobacco, commercial banks, general merchandise, hotels, casinos, and resorts, mining crude oil, motor vehicles and parts, petroleum refining, specialty retailers, telecommunication and utilities). Alternatively, religion motivates British and American countries (Hemingway & Maclagan, 2004), social benefits and economic benefits (Populi, 2011), to aid others when in a position to do so, even if the organization is not directly responsible for the hardship or harm experienced Wilcox (2006), philanthropy is also voluntary action (Jamili & Mirshak, 2007), and in some country philanthropy is a mandatory part of corporate wealth in India that started in 19th century (Shan, 2012).

The weakest factor philanthropy is a positive change in CSR behavior because a shift from donations to charitable causes and purely voluntary can be strengthened into sustainable programs that will improve the quality of life of the people.

Based on the result, it was found out that only legal components showed significant relationship on corporate governance since the obtained r-value of 0.885 indicates strong positive correlation and the resulted p-value of 0.046 is less than 0.05 level of significance. In a like manner, a governance perspective suggest that governance systems and structures are causally related to stakeholder salience because they affect the power and legitimacy of stakeholder claims according to (Graaf and Stoelhorst 2009) and Dhanesh 2014) stated that employees in the selected companies in India might have a preference for companies that have strong corporate governance structures and consequently could have foreground the importance of legal responsibilities.

Table 3. Relationship between the Corporate Governance and personal relations/social proximity Approaches in CSR and the Factors Affecting CSR Implementation

Factors Affecting CSR Implementation	Corporate Governance			Personal Relations		
	r-value	p-value	I	r-value	p-value	I
Philanthropic Components	0.526	0.362	NS	0.898	0.038	S
Ethical Components	0.662	0.223	NS	0.092	0.883	NS
Legal Components	0.885	0.046	S	0.853	0.066	NS
Economic Components	0.853	0.066	NS	0.765	0.132	NS
Discretionary	0.559	0.327	NS	0.888	0.044	S
Cultural	0.641	0.244	NS	0.954	0.012	S
Managerial Performance	0.643	0.242	NS	0.865	0.058	NS

Legend: Significant at p -value < 0.05

In other words, corporate governance and legal responsibility may have a significant impact on each other in CSR. Adherence to institutional principle of legitimacy and good corporate governance often lead to good CSR business strategy.

In terms of personal relations/social proximity, it was revealed that it was affected by philanthropic component, discretionary and cultural orientation because the computed p -values were all less than 0.05 level of significance. This implies that the factors affecting corporate social responsibility implementation in terms of the above mentioned variables depend on personal relations. As for personal relations/social proximity, China evolved CSR from economic, legal, and ethic responsibilities and charitable actions in the context of localization (Gie & Hun, 2008). Indeed volunteering (Jamali & Mirshack, 2007), doing CSR beyond legal, economic, and ethical behavior (Kendrick, 2013), and shaping policies according to own cultural values de Graff & (Stoelhorst, 2009) or culture might be used to construct, model, and replicate particular CSR (Clegg, 2005) were possible factors in personal relations/social proximity doing CSR. The foregrounds of personal relation/social proximity are philanthropy, discretionary and cultural orientation of the managers.

Table 4. Relationship between the Corporate Governance Approach in CSR and the Factors Affecting CSR Implementation (Model Summary)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.885(a)	.784	.712	.30967

a. Predictors: (Constant), LEGAL

b. b. Dependent Variable: CORPO_GO

It was observed from the results that a legal component was considered the best predictor among the factors on the approach of CSR in terms of corporate governance. This was attributed to the resulted significant value of 0.046 which was less than 0.05 level of significance. Often corporate governance was sustained as companies become legally responsible. Assumingly, business permits and taxes are priority legal requirements to sustain their business.

Table 5. Relationship between the Personal Relations/Social Proximity Approach in CSR and the Factors Affecting CSR Implementation (Model Summary)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.954(a)	.911	.881	.25257

a Predictors: (Constant), CULTURAL

b Dependent Variable: SOCIAL_P

It was observed from the results that cultural component was considered the best predictor among the factors on the approach of corporate social responsibility in terms of personal relations/social proximity. This was attributed to the resulted significant value of 0.046 which was less than 0.05 level of significance. Regarding culture, it is inevitable that even the meanings of CSR may differ from country to country (Populi, 2011) and supply chain management has two issues, one those that mother companies are actually supporting and two supplying chain members to become socially responsible (Rana & Misra, 2010). Besides, CSR approaches and implementation sometimes differ from location to location and in stakeholder concerns.

Moreover, CSR performance of local fast food restaurant could not be an assurance of the performance of the mother company. It is important to develop personal relations/social proximity to sustain good cultural orientation of managers. Hence, this strongly shows the need to align corporate social responsibility with the community in which the company operates.

Study Limitations

The study is limited to managers as respondents of the study. Approaches and implementation of CSR can be assessed using different variables/factors. In this study it was limited to corporate governance and personal relations/social proximity and factors of implementation such as philanthropic, legal, economic, ethical, discretionary, managerial performance and cultural orientation.

Implications

The implications of this type of research on the development of a paradigm of corporate social responsibility and assessment of performance include the maintenance of good corporate governance and personal relations. Socially responsible mission and vision integration aligned with national and local socio-economic development as approach and factors in the implementation of CSR might help in the development of the nation. Assessment of performance in management shows positive changes in philanthropic behavior which means companies do not focus on it unlike before. The new dimensions that the research is trying to achieve are included in the action plan. The action plan's outcome includes organizing corporate social responsibility awareness program and education; motivating stakeholders to have social concern and influencing the buyer's choice of products, services and choice of jobs of the corporate social responsibility in Restaurants status of implementation of the corporate social responsibility is highly evident in all factors except in philanthropic responsibility.

Clearly, findings generated in this study affirm the effects of corporate governance and personal relations/social proximity on the implementation of CSR in local Fast Food Restaurants. Local Fast Food Restaurants are challenged to initiate CSR activities at the local community where the business operates and contributes to education, health, environment, livelihood, nutrition, and disaster preparedness to be participated in by the employees on a sustainable

basis. Companies' CSR should be internally focused on institutional theory approach that will result in the quality of life of the beneficiaries. Hence, personal relations/social proximity can be strengthened by companies for local development. Ultimately, CSR should be geared towards sustainable social business responsibility.

CONCLUSIONS AND RECOMMENDATIONS

This study attempted to identify the different approaches of fast food restaurants for corporate social responsibility, such as vision and mission integration, personal relations/social proximity and corporate governance which were found to be approaches to fulfilling CSR. Indeed, institutional integration of CSR in the company's mission/vision, value statements, structure, decisions, activities, communication, and practices appears to be beneficial in light of new corporate-state-market-society relationship. Eventually, a common CSR vision and mission between companies and government (Local Government Unit) for socio-economic development of the nation can be conceptualized. Social business responsibilities may start at the grass roots in local fast food restaurants; policy functions can be a built-in self-regulating mechanism, whereby a business may probably be improved through corporate governance; and balanced approach might be applied to support its integration into traditional business management system and processes.

Additionally, assessment of the factors in CSR implementation in terms of philanthropic, economic, legal, ethical, discretionary, cultural, managerial performance has successfully been found out. Local fast food restaurants were economically responsible; however the strength and philanthropic responsibility were their weakness. Moreover, philanthropic responsibility as the weakest factor showed a positive change of behavior. Example, a shift from donations to charitable causes on a purely voluntary basis can be strengthened into sustainable programs that will improve the quality of life of the people. Subsequently, stakeholders' positive attitudes towards responsible business practices of Fast Food Restaurants and other companies will push them to behave responsibly and government legislation might be an assurance of sustainable CSR practice.

Eventually, acknowledgement of legal responsibility was affected by corporate governance; personal relations/social proximity was affected by philanthropic, discretionary and cultural orientation.

Legal component was the best predictor among the factors on the approach of CSR in terms of corporate governance, while cultural component was considered the best predictor among the factors on the approach of CSR in terms of personal relations/social proximity. CSR approaches and implementation may differ from country to country, national branches to local branches and chain to chain. People may not expect that CSR performance in global fast food restaurants will be the same in the local chain. In the end, approaches of CSR were the foreground of implementation and vice versa. Hence, CSR approaches and CSR factors for implementation were conceivably practiced in local fast food restaurants that clearly proved the responsible behavior of the said companies. Although this study had limited manager-respondents, future researcher may pursue the same study, measuring the compliance of companies in terms of social, economic, environment issues and preservation, community building, customer relations, stockholders, and investor relations, and people-nurturing in the workplace with the participation of stakeholders specially the community beneficiaries and company employees.

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