

**YANGON UNIVERSITY OF ECONOMICS  
DEPARTMENT OF APPLIED ECONOMICS  
MASTER OF PUBLIC ADMINISTRATION PROGRAMME**

**A STUDY ON THE PRIVATE SECTOR TOWARDS  
CORPORATE SOCIAL RESPONSIBILITY (CSR) CONCEPTS**

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EMPA - 42 (19<sup>th</sup> BATCH) (ONLINE)**

**June, 2024**

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**A STUDY ON THE PRIVATE SECTOR TOWARDS  
CORPORATE SOCIAL RESPONSIBILITY (CSR) CONCEPTS**

A thesis submitted as a partial fulfillment towards the requirement for the degree of  
Master of Public Administration (MPA)

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DEPARTMENT OF APPLIED ECONOMICS  
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This is to certify that this thesis paper entitled “**A Study on the Private Sector towards Corporate Social Responsibility (CSR) Concepts**” submitted as a partial fulfillment of the requirement for the Degree of Master of Public Administration (EMPA) has been accepted by the Board of Examiners.

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## **ABSTRACT**

This study explores public awareness of CSR in Myanmar, especially in the Yangon Region, and challenges to effective CSR implementation. Descriptive analysis was applied using the quantitative approach to achieve the study's objective. The study employed a snowball sampling (referral) method, a non-probability sampling technique, to gather data from 227 employees working in both the private and public sectors. The study only focused on public awareness of CSR of current employees, especially in the Yangon Region. As a result of the study, individual basic knowledge of CSR in Yangon Region is moderate and the study found that most people are aware of CSR, but there is a lack of proper recognition and regulation by international standards, thus leading to confusion and misinterpretation about the responsibilities of private companies. However, there is a robust positive attitude towards transparency, monitoring, and reporting of CSR activities. A lack of public interest in CSR initiatives is viewed as the biggest challenge for corporations engaging in CSR activities. Corporate Social Responsibility (CSR) promotes ethical and sustainable business practices that benefit not only the company but also its stakeholders and the environment. The study recommended that private sector enterprises should consider all core subjects of the CSR standards that are all relevant to their operations, identify significant issues, engage stakeholders, and integrate social responsibility into their decisions and activities.

## **ACKNOWLEDGEMENTS**

First and foremost, I want to extend my heartfelt gratitude to all the Professors, Associate Professors, and lecturers of the EMPA Programme at Yangon University of Economics (YUEco).

I am deeply thankful to Professor Dr. Tin Tin Htwe, Rector of Yangon University of Economics, and I also appreciate the support and guidance from Professor Dr. Khin Thida Nyein, Pro-Rector of Yangon University of Economics, and Professor Dr. Cho Cho Thein, Pro-Rector of Yangon University of Economics.

Additionally, I express my profound gratitude to Professor Dr. Su Su Myat, Head of the Department of Applied Economics and Programme Director of the MPA Programme, and many thanks to Professor Dr. Kyaw Min Htun, Pro-Rector (Retd.), and U Thein Naing, Associate Professor (Retd.) of Yangon University of Economics, for their valuable insights that greatly contributed to my paper.

I am especially grateful to Tr.N Khum Ja Ra, Associate Professor, Department of Applied Economics, Yangon University of Economics, my thesis mentor, for her guidance, supervision, and invaluable suggestions throughout this thesis process.

Finally, I extend my deepest gratitude to all my teachers who shared their knowledge and practical experience during the two-year course. I particularly acknowledge the tremendous assistance provided by my friends from EMPA 19th Batch, whose support has been invaluable.



3.2	Regulatory and Legal Framework Governing CSR	24
3.3	Key CSR Initiatives by Corporations in Myanmar	27
3.4	Donations Versus CSR in Myanmar	34
<b>CHAPTER IV SURVEY ANALYSIS</b>		<b>35</b>
4.1	Survey Profile	35
4.2	Survey Design	35
4.3	Survey Results	37
<b>CHAPTER V CONCLUSION</b>		<b>52</b>
5.1	Findings	52
5.2	Recommendations	54
<b>REFERENCES</b>		<b>55</b>
<b>APPENDIX</b>		
A. Survey Questionnaire		
B. Notable CSR Implementation works in Myanmar		

## LIST OF TABLES

<b>Table No.</b>	<b>Title</b>	<b>Page</b>
2.1	Evolution of Corporate Social Responsibilities	6
4.1	Demographic Profile of Respondents	37
4.2	Descriptive Analysis on General Knowledge of CSR	40
4.3	The Effective Media Channel to promote and educate CSR Awareness	42
4.4	Prominent CSR Initiatives according to Respondents' Awareness	43
4.5	Descriptive Analysis on Attitude and Awareness towards CSR	44
4.6	Descriptive Analysis on Attitude for Transparency and Monitoring	45
4.7	Role of Governments in Monitoring and Regulating CSR Initiatives	46
4.8	Leading the CSR monitoring committees for Private Companies	47
4.9	Most crucial sector for Aspect of CSR monitoring	47
4.10	Public Consent for Competitive Advantage and CSR Reporting	48
4.11	Barriers in Implementing CSR activities in A Developing Country	49
4.12	Challenges for Corporations aiming to engage in CSR Activities	49
4.13	Key obstacles Faced by Organizations	50
4.14	Factors for CSR Knowledge and Awareness	51



## LIST OF FIGURES

<b>Figure No.</b>	<b>Title</b>	<b>Page</b>
Figure 2.1	UN Sustainable Development Goals (SDGs)	19
Figure 3.1	The Myanmar Sustainable Development Plan (MSDP) Framework	25
Figure 3.2	The Seven Core subjects (ISO 26000)	27

## LIST OF ABBREVIATIONS

3P	People, Planet & Profit
CSR	Corporate Social Responsibility
CSR Lite	Minimalist approach to CSR
DICA	Directorate of Investment and Company Administration (Myanmar)
EIA	Environmental Impact Assessment
EITI	Extractive Industries Transparency Initiative
ESG	Environmental, Social, and Governance
ESIA	Environmental and Social Impact Assessment
EPA	Environmental Protection Agency (United States)
GIP	Green Innovation Performance
<b>Greenwashing</b>	False or misleading claims about CSR
GRI	Global Reporting Initiative
HR	Human Resources
ILO	International Labour Organization
ISO	International Organization for Standardization
MIC	Myanmar Investment Commission
MIPP	Myanmar Investment Promotion Plan
MNCs	Multinational Corporations
MSDP	Myanmar Sustainable Development Plan (2018-2030)
NGOs	Non-Governmental Organizations
OECD	The Organization for Economic Cooperation and Development
SASB	Sustainability Accounting Standards Board
SDGs	Sustainable Development Goals
SMMEs	Small, Medium and Micro Enterprises
SRI	Socially Responsible Investment
UDHR	The Universal Declaration of Human Rights
UNCAC	United Nations Convention against Corruption
UNGPs	United Nations Guiding Principles on Business and Human Rights
UNIDO	United Nations Industrial Development Organization
WTP	Willingness to pay

# CHAPTER I

## INTRODUCTION

### 1.1 Rationale of the study

Corporate social responsibility (CSR) is a business approach that promotes responsible practices towards society, stakeholders, and the public. It entails incorporating social and environmental considerations into business operations and stakeholder interactions. The private sector is essential to achieving sustainable development. Corporate social responsibility (CSR) is a framework that businesses can use to contribute to sustainable development by taking responsibility for their social and environmental impacts (World Bank, 2004). However, there is a misconception among many private companies in Myanmar.

The misconception that CSR is only philanthropic work is a major barrier to the adoption of effective CSR practices in Myanmar and other developing countries. This misconception is often based on the belief that CSR is a voluntary activity that is not essential to the core business of a company.

However, CSR is much more than philanthropy. CSR is a strategic approach to business that takes into account the social and environmental impacts of a company's operations. CSR can be used to improve the company's bottom line, enhance its reputation, and build stronger relationships with its stakeholders (Harvard Business Review, 2015).

The most significant historical occurrences that have shaped the development of CSR as a theoretical framework. The conceptual paradigm of corporate social responsibility (CSR) has undergone a transformative journey influenced by a diverse array of academic writings and historical occurrences. Here is an overview of some pivotal milestones:

1. The Industrial Revolution (late 18th to early 19th century): The advent of factories and mass production brought about substantial social and environmental consequences, prompting calls for businesses to acknowledge their impacts.
2. The Great Depression (1929-1939): The economic upheaval of the Great Depression emphasized the necessity for businesses to consider broader societal implications beyond profit maximization.

3. The Civil Rights Movement (1950s-1960s): The quest for racial equality in the United States drew attention to the social responsibility of businesses to promote diversity and inclusion.
4. The Environmental Movement (1970s): Growing awareness of environmental degradation increased pressure on businesses to adopt sustainable practices and minimize their environmental footprint.
5. Globalization (late 20th century and beyond): The expansion of global commerce and supply chains raised concerns about labor rights, environmental standards, and ethical sourcing practices, highlighting the global dimensions of CSR.

These historical events have molded the evolution of CSR, shifting from a narrow emphasis on philanthropy to a broader recognition of business's role in society and the environment. Corporate Social Responsibility (CSR) is continuously adapting to meet shifting societal demands, advances in technology, and worldwide issues. (Carroll, A. B., 1999). On the other hand, the implementation of CSR works has been faced more complexity and challenges. Today the main problems in implementation of CSR in private sector are “CSR Lite” and “greenwashing”. Paul Klein, CEO and the founder of Impakt Foundation for Social Change, differentiates between "CSR Lite" and "change for good," where "CSR Lite" occurs when companies perform only the bare minimum to appear responsible rather than genuinely committing to addressing social issues and taking meaningful action to resolve them. Neal Stephenson, an American writer, on his book of " Some Remarks: Essays and Other Writing" (2012) argues that CSR is often a form of "Greenwashing" and that companies use it to create a positive public image while continuing to engage in harmful practices. Greenwashing is companies that make false or misleading claims about their environmental performance. In addition, a Canadian author and social activist, Naomi Klein's famous book "No Logo" (1999) expressed the concerns of a generation that believed large corporations had dominated the world, harming both people and the environment.

Now, Myanmar faces challenges in current corporate social responsibility (CSR) works due to a combination of factors, including historical and ongoing issues. Many businesses in Myanmar are still relatively new to the concept of CSR, and there is often a lack of understanding of what it means and how to implement it effectively. Many CSR initiatives in Myanmar fail to engage with the communities they are intended to help. This leads to initiatives that are poorly designed and implemented,

and that do not have a meaningful impact on the needs of the communities. Also, this leads to initiatives that are not sustainable in the long term. They are focused on short-term focus or results, rather than on long-term sustainability. This leads to initiatives that have a limited impact, and that are not able to create lasting change. The regulatory framework for CSR may be insufficient or not well-enforced in Myanmar. Without proper concepts, including guidelines and oversight, companies may lack the motivation to invest in socially responsible practices.

Understanding how private companies engage with CSR, particularly in alignment with ISO standards, may contribute to enhancing corporate accountability. The research on these matters may shed light on the transparency, ethics, and governance practices within the private sector, emphasizing the importance of conforming to established global standards (Blowfield, M., & Murray, A., 2014).

Corporate Social Responsibility (CSR) gains efforts to be a key player in reaching the United Nations' Sustainable Development Goals (SDGs), driving meaningful progress on this global agenda. By exploring how CSR works should be effectively implemented in alignment with the SDGs and international standards, these set of information provide insights into the private sector's contributions to broader sustainable development objectives (Idowu, S. O., Capaldi, N., Zu, L., & Das Gupta, A. (Eds.), 2017).

Misconceptions about CSR and a lack of understanding of global CSR standards can often lead to unsuccessful CSR implementation or unsustainable results. Therefore, it may be necessary to conduct a public awareness survey to better understand attitudes towards CSR concept and to implement future CSR initiatives more systematically. The goal is to enhance the basic understanding of CSR and its implications, particularly within this unique context.

## **1.2 Objectives of the study**

The objective of this study is to investigate the regulations, policy guidelines and practices in the world and to analyze public awareness of corporate social responsibility (CSR) in Myanmar, especially in Yangon Region.

## **1.3 Method of Study**

To meet the study's objective, a quantitative approach was employed, utilizing primary data for a descriptive analysis. This study employed a snowball

sampling (referral) method to gather data from 227 employees working in both the private and public sectors. Primary data were collected from a total of 227 employees currently working in the private sector at ZTE Myanmar Co., Ltd, Myanmar Broadband Telecom Co., Ltd, MKCS Global Pte Ltd, Huawei Technology (Yangon) Co., Ltd, Myanmar Wanbao Mining Copper Limited, Myanmar Yang Tse Copper Limited, Marubeni Corporation Yangon Branch, Kaung Htet Win Services Co., Ltd (Excel Security), MID Logistics Co., Ltd, and in the public sector at Myanma Posts and Telecommunications (MPT), Myanma Oil and Gas Enterprise (MOGE), Naypyitaw Development Committee, Nationalities Youth Resource Development Degree College (NRDC), as well as self-employed individuals. Structured questionnaires were used via online Google Forms to ensure consistent, reliable, and efficient data collection. And, the required secondary data are used from international standards and publications, related research papers, records from the library of Yangon University of Economics, and companies' official and other informative websites.

#### **1.4 Scope and Limitations of the study**

This study only focused on public awareness of Corporate Social Responsibilities (CSR) of current private and public sector employees (primarily selected chiefly from private companies, government personnel and self-employed) in the Yangon Region and is not intended to describe other different areas. Due to time constraints and the inability to survey all individuals within these organizations, simple random sampling is not feasible. Consequently, the snowball sampling method is chosen as the preferred approach.

#### **1.5 Organization of the study**

The study is organized into five chapters: Chapter 1 is introduction with rationale of the study, objectives of the study, method of study, scopes and limitation of the study and organization of the study. Chapter 2 expresses the literature review on concept of CSR and theoretical approaches about CSR Activities. Chapter 3 presents Corporate Social Responsibility Endeavours in Myanmar. Chapter 4 is about the research and analysis on people perspectives to describe public conceptions and awareness about CSR in Myanmar. Chapter 5 deals with the summary of conclusion with findings and suggestions.

## **CHAPTER II**

### **LITERATURE REVIEW**

#### **2.1 The Evolution of Corporate Social Responsibility (CSR)**

Corporate Social Responsibility (CSR) is the proposition that enterprises have a societal duty that extends beyond simply maximizing profits. It is often defined as "the dedication of businesses to conduct themselves ethically while contributing to economic progress and simultaneously enhancing the well-being of their workforce, their families, as well as the local community and society at large" (World Business Council for Sustainable Development, 1999).

The evolution of CSR has been notable. In the early 1900s, it was predominantly centered on acts of philanthropy and charitable donations. However, in the mid-20th century, businesses began to recognize a more extensive social role, encompassing the protection of the environment and the advancement of human rights.

During the 1970s and 1980s, CSR gained heightened importance in response to the growing public apprehension over social and environmental issues such as pollution and climate change. Corporations initiated more comprehensive CSR initiatives, embracing efforts to curtail their environmental footprint, enhance working conditions for employees, and bolster support for local communities.

In the 1990s and 2000s, CSR transitioned into a mainstream concept, as companies came to realize its potential to confer a competitive edge. CSR programs became instrumental in the attraction and retention of top talent, burnishing a company's reputation, and establishing trust with customers (Carroll, A. B. ,1999).

Today, CSR stands as an indispensable element of business for many companies. Firms increasingly acknowledge their duty to operate in a sustainable and ethical fashion. CSR programs enable companies to work towards this objective by addressing a wide spectrum of social and environmental challenges.

**Table (2.1) Evolution of Corporate Social Responsibilities (CSR)**

1	Charity (19th Century - Mid-20th Century) Early Philanthropy	The roots of CSR can be identified in the late 19th century when some socially conscious entrepreneurs initiated philanthropic activities to address social issues and improve the well-being of their communities. These actions were largely charitable in nature and were not integral to business operations.
2	Emergence of Stakeholder Theory (Mid-20th Century)	During the mid-20th century, scholars such as R. Edward Freeman pioneered the concept of stakeholder theory. This marked a shift towards recognizing that businesses have responsibilities to various stakeholders, including employees, customers, suppliers, and society at large. The stakeholder theory laid the foundation for a more comprehensive understanding of CSR.
3	Legal and Regulatory Frameworks (Late 20th Century)	As awareness of environmental and social issues grew, governments around the world started enacting laws and regulations to encourage responsible business behavior. This period saw the establishment of agencies and legal frameworks to govern corporate conduct.
4	Integration into Business Strategy (Late 20th Century - Early 21st Century)	In the late 20th century and early 21st century, CSR underwent a significant transformation into a strategic business function. Companies started recognizing the potential benefits of CSR in enhancing their reputation, reducing risks, and creating long-term value. CSR activities were no longer viewed as mere add-ons but as integral components of business strategy.



5	Sustainability and the 21st Century	In the 21st century, CSR evolved to encompass sustainability as a central theme. Sustainability focuses on the long-term viability of businesses and their ability to balance economic, social, and environmental factors. Companies now integrate sustainability practices into their core operations, supply chains, and product development processes.
6	Globalization and Multinational Corporations	As businesses expanded globally, the scope of CSR broadened. Multinational corporations faced increasing scrutiny for their actions and were expected to adhere to higher ethical standards, leading to the development of international CSR standards and guidelines.
7	The Rise of Social Entrepreneurship and Innovation	In recent years, there has been a surge in social entrepreneurship and innovative CSR practices. Companies are leveraging their resources and expertise to address pressing societal and environmental challenges, contributing to the achievement of sustainable development goals.

Source: Wood, G., & Jones, R., 2011.

## 2.2 The Concept of the CSR and CSR Initiatives

Corporate Social Responsibility (CSR) is a business strategy aimed at fostering sustainable development, encompassing economic, social, and environmental benefits for all stakeholders. It entails the ethical and responsible management of business operations and interactions with various stakeholders. CSR initiatives take diverse forms but share the common goal of creating a beneficial influence on society and the environment.

The definition and scope of CSR have evolved over time in response to changing societal expectations and global dynamics. An early conceptual framework, a business management expert, Archie B. Carroll's pyramid model categorizes CSR

into four levels: economic responsibilities (profit generation), legal responsibilities (compliance with laws and regulations), ethical responsibilities (doing what is morally right), and philanthropic responsibilities (voluntary efforts to benefit society) (Carroll, A. B., 1991). This is the earliest and most popular theory in Corporate Social Responsibility (CSR), known as Carroll's Pyramid, which was developed in 1979. It was the most widely accepted and popular theory in the field. It has been influential in shaping the modern understanding of CSR and has been utilized by various scholars and researchers. Carroll's pyramid of Corporate Social Responsibility (CSR) is a four-tier model, later also updated in 1991. The pyramid lays out what the firm is responsible for, and to whom in a hierarchical fashion. Carroll's framework provides a valuable conceptual guide for organizations to navigate their social responsibilities effectively and create a positive impact on both internal and external stakeholders.

CSR has shifted from a voluntary and philanthropic activity to a central component of a company's strategy. Businesses increasingly recognize the interconnectedness between their operations and the well-being of society and the environment. This transformation has given rise to various CSR initiatives and practices designed to tackle complex global challenges.

In recent years, there has been a notable move towards more strategic and integrated CSR approaches. Enterprises are weaving their CSR endeavors into the fabric of the United Nations Sustainable Development Goals (SDGs), methodically tackling global challenges step by step. This integration allows for a more comprehensive and impactful contribution to sustainable development by targeting specific social and environmental issues in line with internationally recognized objectives. The concept of CSR continues to evolve, encompassing a range of activities and initiatives designed to promote sustainable development. CSR initiatives cover a broad spectrum of actions and strategies undertaken by private sector organizations to integrate social and environmental concerns into their core business operations (Carroll, A. B., 2015).

CSR initiatives can benefit businesses in a number of ways. They can help to improve brand reputation, attract and retain customers and employees, and reduce risk. CSR can also lead to innovation and new business opportunities. Here are some examples of how businesses are using CSR to make a positive impact:

*Tesla*, a multinational automotive and clean energy company, is investing in solar and

wind energy to reduce its carbon footprint (Musk, E., 2021).

*Patagonia*, an American retailer of outdoor recreation clothing, donates 1% of its sales to environmental and social causes (company website, 2023).

*Ben & Jerry's* that manufactures ice cream, frozen yogurt, and sorbet, uses fair trade ingredients and supports social justice initiatives (company website, 2023).

*TOMS*, a footwear company, operates on a one-for-one model, ensuring that for every pair of shoes sold, another pair is donated to a child in need (company website, 2023).

*Whole Foods Market*, an American multinational supermarket chain, supports local farmers and suppliers and offers sustainable products (company website, 2022).

Moreover, CSR initiatives include: reducing the release of greenhouse gases, advancing renewable energy investments, and practicing water conservation and other resources, using sustainable materials and packaging, reducing waste, supporting fair labor practices, investing in local communities, donating to charities and nonprofits, volunteering employee time (Kotler, P., & Lee, N., 2005).

CSR initiatives are actions that businesses take to contribute to sustainable development and benefit society. They can focus on a wide range of issues, including environmental protection, social development, and economic development. These initiatives can be categorized into several key areas: Environmental Sustainability, Community Engagement, Ethical Business Practices, Philanthropy and Charitable Giving, Employee Well-being, Transparency and Reporting, Sustainable Innovation.

The effectiveness of CSR initiatives in achieving sustainable development goals depends on their alignment with a company's core values and business strategy. Collaboration with stakeholders, including governments, civil society, and consumers, is crucial for driving positive social and environmental change. CSR initiatives require transparency and accountability, often demonstrated through annual CSR reports that communicate efforts, progress, and challenges to stakeholders (Carroll, A. B., & Shabana, K. M., 2010).

Corporate Social Responsibility (CSR) is many differences of aspects and evolving concept that has gained increasing importance in recent decades as businesses recognize the necessity to contribute to sustainable development and societal well-being. It involves a company's commitment to managing its social and environmental impact in a responsible and ethical manner, extending beyond legal obligations, and is demonstrated through various initiatives that cater to the demands and anticipations of

stakeholders, encompassing employees, customers, and communities, and the environment (Crane, A., Matten, D., & Spence, L. J., 2019).

### **2.3 The Role of CSR in Global World**

In the modern corporate landscape, Corporate Social Responsibility (CSR) has gained prominence, particularly in light of globalization and the increasing interconnectedness of businesses and societies. CSR encompasses a company's commitment to ethical operations, economic growth, and enhancing the quality of life for its workforce, local communities, and society at large.

CSR has transcended its philanthropic roots to become a strategic imperative for businesses. Companies embracing CSR initiatives are often perceived as more responsible, ethical, and trustworthy, leading to an enhanced brand reputation, increased customer loyalty, and improved investor confidence. Additionally, CSR fosters a positive work environment, attracting and retaining top talent (Porter, M. E., & Kramer, M. R., 2006).

CSR is crucial in fostering sustainable development through addressing environmental, social, and governance (ESG) concerns. Companies with robust CSR practices are more likely to adopt sustainable business practices, reducing their environmental impact, promoting social equity, and upholding ethical governance standards (Schaltegger, S., & Burritt, R., 2018).

Globalization has amplified the impact of businesses on societies and the environment worldwide. As companies operate across borders, they encounter a complex and diverse set of stakeholders, including employees, customers, communities, governments, and non-governmental organizations (NGOs). CSR provides a framework for businesses to manage these relationships responsibly and contribute to the well-being of the societies in which they operate.

The private sector has a significant role to play in advancing sustainable development through CSR initiatives. Companies have the opportunity to invest in renewable energy sources, minimize waste and emissions, advocate for sustainable agriculture, and contribute to education and healthcare initiatives. The United Nations Sustainable Development Goals (SDGs), encompassing 17 goals and 169 targets, offer a universal framework for promoting sustainable development globally. CSR initiatives

can align with the SDGs, contributing to efforts to eliminate poverty, safeguard the environment, and promote peace and prosperity for everyone. (Visser, W., 2018).

CSR has emerged as a critical concept in the globalized corporate world, providing a framework for businesses to operate responsibly and contribute to sustainable development. By embracing CSR initiatives, companies can improve their brand reputation, attract and retain skilled professionals and make contributions to the well-being of the societies in which they operate. The private sector has a significant role to play in advancing sustainable development through CSR, aligning their initiatives with the UN Sustainable Development Goals.

## **2.4 International CSR Standards**

International CSR standards aim to provide guidance and best practices for companies seeking to operate in a socially responsible manner. One prominent example is the ISO 26000 standard, published by the International Organization for Standardization (ISO) in 2010. ISO 26000 does not require certification like other ISO standards but serves as a framework for integrating social responsibility into organizational practices. The standard addresses seven key areas of social responsibility: organizational governance, human rights, labor practices, environmental impact, and community engagement.

Other notable initiatives include the Global Reporting Initiative (GRI), which offers a structure for reporting on sustainability, and the United Nations Global Compact, requiring companies to communicate on their progress towards implementing the Compact's ten universal principles. These standards encourage companies to consider the **triple bottom line**, integrating economic, environmental, and social considerations to create a sustainable future.

They do not enforce rules, but rather offer a framework for companies to manage their impact on **3P**:

**People:** This includes aspects like labor practices, human rights, and fair treatment of employees and stakeholders within their supply chains.

**Planet:** Addressing environmental concerns like reducing pollution, conserving resources, and mitigating climate change.

**Profit:** Balancing economic success with ethical practices and responsible conduct in business activities.

Like ISO 26000, different frameworks in varied scope offer diverse focuses and recommendations. Other CSR standards and guidelines, named the **OECD Guidelines for Multinational Enterprises on Responsible Business Conduct, the UN Guiding Principles on Business and Human Rights, and the United Nations Global Compact** (Ten Principles), help organizations take a strategic approach to their business processes in accordance with responsible behavior and can be applied to all organizations, irrespective of their industry, scale, or geographical presence. Adopting social accountability certifications reassures customers of ethical practices, underscores dedication to workforce health and safety, and demonstrates ongoing enhancements in operations.

While not mandatory, International CSR Standards offer a valuable roadmap for businesses to navigate the complex landscape of responsible and sustainable practices on a global scale.

## **2.5 Importance of CSR for Sustainability**

Corporate Social Responsibility (CSR) is a managerial philosophy that underscores a company's responsibility in enhancing community and societal welfare through eco-friendly and social initiatives. CSR is significant for several reasons: it promotes sustainability by encouraging enterprises to adopt measures that positively impact the environment, such as reducing carbon emissions and practicing sustainable sourcing; it helps establish trust and credibility, improving a company's reputation among customers, investors, and the broader community; it fosters innovation and business performance by enabling companies to identify new opportunities and enhance efficiency; it aids in attracting and retaining employees by increasing job satisfaction and workplace perception; it contributes to poverty reduction by supporting local communities and investing in social programs; and it assists in risk management by addressing environmental and social challenges (Carroll, A. B., 2015). Overall, CSR is essential for businesses to ensure the long-term health and prosperity of society and the environment while managing potential risks.

### **2.5.1 The Interconnection between Externalities, Welfare Analysis and CSR**

Environmental externalities are the additional costs or benefits stemming from the production or consumption of goods and services that are not factored into their market prices. Welfare analysis is a form of economic theory that shows why it is

socially preferable to internalize externalities. CSR activities can support firms to achieve green innovation performance (GIP) and mitigate environmental menace toward enterprise performance.

(a) Addressing Environmental Externalities: CSR activities are a way for businesses to mitigate or compensate for their negative environmental externalities. By voluntarily taking steps to reduce their environmental impact, companies can help alleviate some of the harm caused by their operations, leading to a more favorable welfare analysis.

(b) Promoting Sustainable Practices: CSR activities often focus on sustainable business practices, which can result in more efficient and environmentally responsible production processes. This can lead to reduced negative externalities, as companies work to internalize environmental costs and benefits.

(c) Enhancing Social Welfare: When businesses engage in CSR activities that mitigate negative externalities and promote positive externalities, they can contribute to overall social welfare by aligning their goals with broader societal interests. This can lead to a more positive welfare analysis, benefiting both the company and the community (Wu, L., & Liu, H., 2019).

In summary, the interconnection between environmental externalities, welfare analysis, and CSR activities lies in the role that responsible corporate behavior plays in addressing externalities, improving social welfare, and contributing to more sustainable and environmentally friendly business practices. By internalizing external costs and benefits, businesses can align their operations with broader societal goals and values.

## **2.5.2 Leveraging from CSR to ESG**

ESG stands for Environmental, Social, and Governance, describing three critical factors used to assess the sustainability and ethical implications of investing in a company or business.

(1) Environmental considerations center on how a company engages with the environment, including its resource use, emissions, environmental innovation, and product responsibility.

(2) Social factors assess how a company manages relationships with its workforce, community, and broader society, including aspects like human rights, community involvement, and CSR strategy.

(3) Governance factors look at the internal controls and structures within a company, such as how it is managed, its shareholder relations, and its overall corporate governance practices.

The ESG factors mentioned above assist investors and stakeholders in assessing a company's sustainability, ethical conduct, and ability to generate long-term value. ESG is becoming a fundamental requirement for successful businesses. ESG strategies clearly outline specific, measurable objectives, showcasing a company's real-world activities and achievements. The distinction between ESG and CSR lies in that CSR represents the foundational philosophy of corporate social responsibility, while ESG provides a more quantitative measure of sustainability (Clark, G. L., & Feiner, A., 2017).

The progression of ESG from CSR aligns with fundamental business principles, and evaluating ESG performance is essentially related to generating quarterly reports or white papers. Companies that have embraced this shift from CSR to ESG gain a strategic competitive edge.

Leveraging from CSR to ESG in the area of governance involves integrating environmental, social, and governance (ESG) principles into corporate structures and processes to promote long-term sustainability and accountability. In order to transform from CSR to ESG, organizations need to develop an ESG program, raise awareness through an ESG rating, and achieve metrics that are important to progressive investors. Investors and stakeholders use ESG criteria to make more informed decisions, considering not only financial performance but also a company's broader impact on the planet, people, and governance structures. It reflects a growing recognition of the importance of responsible and sustainable business practices in the long-term success of companies (Clark, G. L., & Feiner, A., 2017).

Here are the important steps into ESR goals, according to my understanding based on the studied literature and papers.

Understand the Transition: Start by understanding the transition from CSR to ESG. Recognize that ESG encompasses a broader set of factors beyond traditional CSR activities, including environmental and governance aspects.



Align with Stakeholder Expectations: Consider all internal and external stakeholders when transitioning from CSR to ESG. ESG factors are crucial for both internal and external stakeholder engagement and can impact a company's long-term sustainability.

Integrate ESG into Business Strategy: Embed ESG considerations into the core business strategy. Ensure that ESG goals are aligned with the overall business objectives to drive sustainable value creation.

Defining measurable ESG goals: Establish clear targets and metrics to track progress in environmental, social, and governance domains.

Adopting a proactive mindset: Anticipate risks and opportunities, mitigate existing ones, and adapt to changes in the market and society.

Aligning with international frameworks: Use recognized guidelines such as ISO, OECD, the United Nations Global Compact, the Global Reporting Initiative (GRI), and newly of, the Sustainability Accounting Standards Board (SASB), the Task Force on Climate-related Financial Disclosures (TCFD).

Establishing a robust ESG policy: Develop a formalized policy that guides decision-making, operations, and reporting.

Enhance Reporting and Transparency: Improve reporting mechanisms to include ESG metrics and disclosures. Transparent reporting on ESG performance can enhance credibility and trust among stakeholders.

Engage in Continuous Improvement: Embrace a culture of continuous improvement in ESG performance. Regularly review and update ESG goals and initiatives to adapt to changing stakeholder expectations and evolving sustainability trends.

Invest in ESG Training and Awareness: Provide training and awareness programs to employees on ESG principles and practices. Building internal capacity and knowledge on ESG can facilitate the successful transition from CSR to ESG.

Collaborate with Industry Peers: Collaborate with industry peers and partners to share best practices and insights on ESG integration. Engaging in industry collaborations can accelerate the adoption of ESG practices and drive collective impact (Lozano, R., & Huisinigh, D. (Eds.), 2011).

Finally, ESG reporting is often designed to satisfy the information requirements of capital providers, while CSR activities are often designed to engage employees and

build a positive corporate reputation in the eyes of consumers and invested communities. While both CSR and ESG are important for businesses, ESG is more focused on quantifiable, standardized, and regulated measures that are of interest to investors.

### **2.5.3 Private Sector Engagement towards Sustainable Development**

Private sector involvement or engagement in sustainable development through ESG practices is crucial for achieving long-term sustainability goals. There are several ideas on how the private sector can contribute to sustainable development through ESG practices. These ideas mainly focus on integrating ESG/CSR into core business strategy, innovation and investment, collaboration and advocacy, addressing challenges and others additional factors;

**Align business goals with the SDGs:** Identify which SDGs are most relevant to the company's operations and set specific, measurable targets for contributing to them.

**Embed ESG considerations into decision-making:** Integrate ESG factors into all aspects of business operations, from product development and supply chain management to investment decisions and marketing strategies.

**Corporate Social Responsibility (CSR) Programs:** Encourage companies to invest in community development projects, philanthropy, and initiatives that address social and environmental issues in the areas where they operate.

**Develop and invest in sustainable technologies and solutions:** This could include renewable energy, resource-efficient production processes, and circular economy models.

**Support and partner with social enterprises and impact ventures:** Provide financial and technical assistance to businesses that are addressing social and environmental challenges.

**Contribute to green infrastructure development:** Invest in projects that improve access to clean water, sanitation, and sustainable energy, particularly in developing countries.

**Engage with stakeholders on ESG issues:** Collaborate with governments, NGOs, and communities to develop and implement sustainable solutions.

**Advocate for supportive policies and regulations:** Promote policies that encourage sustainable business practices and discourage harmful ones.

Share best practices and knowledge: Participate in industry initiatives and knowledge-sharing platforms to accelerate progress on ESG.

Standardization and greenwashing: Develop consistent and reliable ESG reporting frameworks and metrics to combat greenwashing.

Short-termism vs. long-term sustainability: Integrate long-term sustainability considerations into short-term decision-making processes.

Balancing profit and purpose: Demonstrate the business case for ESG and ensure that sustainability efforts contribute to overall financial performance.

Employee engagement: Empower employees to contribute to sustainability initiatives through training, volunteering opportunities, and recognition programs.

Consumer engagement: Educate consumers about the company's ESG/CSR efforts and provide them with choices that align with their values.

Supply chain management: Work with suppliers to implement sustainable practices throughout the value chain.

Develop transparent and accountable ESG/CSR reporting: Regularly disclose progress on ESG/CSR performance using standardized frameworks and metrics (Eccles, R. G., & Serafeim, G., 2013).

By implementing these strategies, the private sector can significantly contribute to sustainable development and foster a more just and equitable future for everyone through ESG investing. ESG investing can help close the gap in meeting the 2030 Sustainable Development Goals (SDG) targets, which many countries are not on track to hit.

ESG/CSR is a journey, not a destination. Companies should continuously monitor and improve their ESG/CSR performance, adapting their strategies as needed to address emerging challenges and opportunities.

#### **2.5.4 Implementation of CSR in a Sustainable Manner**

Thirty years ago, it was the "tree huggers," also known as environmental campaigners, who were primarily discussing sustainability and Corporate Social Responsibility (CSR). Today, however, 93% of chief executive officers (CEOs) acknowledge that "sustainability is key to success," and research supports this assertion. A robust CSR program can lead to increased employee commitment, enhanced

customer satisfaction, risk reduction, and improved access to finance. Consequently, companies invest substantial resources in portraying themselves as responsible entities. So, no wonder, companies spend a lot of money on being “good companies showing responsibility”. In fact, the world's 500 largest companies collectively spend over \$15 billion annually on CSR initiatives.

Yet, despite this investment, we continue to encounter instances of corporate irresponsibility. One such tragic example is the horrific building collapse that occurred at Rana Plaza in Bangladesh on April 24th, 2013, where over a thousand employees lost their lives while working under poor conditions to produce clothing for major international companies. Another example of irresponsibility which is more recent is the Volkswagen case. (Volkswagen emissions scandal, September 18, 2015)

Companies that are struggling often approach Dr. Caroline Dale Ditlev-Simonsen, a professor at BI Norwegian business school, with questions like, "We want to behave in the right way, we want to be good companies, what do we do? Where do we start? How do we get going?" After years of studying and consulting on Corporate Social Responsibility (CSR), Dr. Caroline have developed a five-step model or manual for establishing an effective CSR program.

The model has outlined for Corporate Social Responsibility (CSR) implementation is structured and comprehensive, focusing on key steps to effectively integrate CSR into a company's operations. The model Dr. Caroline's propose is simple: **Map, test, launch, implement, and report.**

(a) Map

- Anchoring in Top Management: Ensure top management endorses CSR activities. Before diving into action, it's crucial to anchor the CSR program in top management. While they won't execute the tasks themselves, their endorsement is vital.

- Formation of a Cross-Functional Group: Bring together 5-10 individuals from different departments to identify the company's main social impact using tools like the Sustainable Development Goals (SDGs). See Figure (2.1). As a first step, assemble a cross-departmental team of five to ten individuals to identify the company's main social impact and footprints.

- Identifying Relevant SDGs: Select SDGs based on the company's sector (e.g., Goal 8 for clothing production, Goal 13 for the oil industry, Goal 14 for fish farming).

- Developing a Concrete Plan: Set specific targets aligned with chosen SDGs.

**Figure (2.1): UN Sustainable Development Goals (SDGs)**

<b>1. No Poverty</b>	<b>10. Reduced Inequality</b>
<b>2. Zero Hunger</b>	<b>11. Sustainable Cities and Communities</b>
<b>3. Good Health and Well-being</b>	<b>12. Responsible Consumption and Production</b>
<b>4. Quality Education</b>	<b>13. Climate Action</b>
<b>5. Gender Equality</b>	<b>14. Life Below Water</b>
<b>6. Clean Water and Sanitation</b>	<b>15. Life on Land</b>
<b>7. Affordable and Clean Energy</b>	<b>16. Peace, Justice, and Strong Institutions</b>
<b>8. Decent Work and Economic Growth</b>	<b>17. Partnerships for the Goals</b>
<b>9. Industry, Innovation, and Infrastructure</b>	<i>Sustainable Development Goals (SDGs)</i>

**Source: United Nations, 2015.**

(The 2030 Agenda for Sustainable Development, adopted by all United Nations members in 2015, created 17 world Sustainable Development Goals, a useful tool for CSR work)

(b) Test

- Engage Key Stakeholders: Present the draft plan to stakeholders like customers, suppliers, employees, NGOs, and environmental organizations for feedback.

- Revise Plan: Incorporate feedback from stakeholders into the CSR plan. Then we are ready for the third step.

(c) Launch

- Create Awareness: Communicate the CSR plan across the company through various channels like the company website, newsletters, and monitors.

- Encourage Buy-In: Engage employees to integrate CSR into their daily work routines.

(d) Implement

- Monitor Progress: Regularly track and evaluate progress towards set targets.
- Address Challenges: Learn from unexpected events and adapt strategies accordingly.

Simple steps: "Have you continued to adhere to the plan? Are we meeting our goals? If not, what unforeseen events are causing this?". These are valuable lessons to learn from implementation.

(e) Report

- Transparency and Accountability: Share outcomes of CSR initiatives openly, including successes, failures, and challenges.
- Integrate CSR into Company Culture: Ensure that CSR efforts are not just documented in reports but are deeply embedded in the company's operations.

By following this structured approach, companies can effectively implement CSR initiatives that are aligned with their core values, engage stakeholders, and drive positive social and environmental impact while fostering transparency and accountability.

Some assume that companies with extensive CSR reports are actively engaged and exemplary as being good companies. However, the reality can be quite different. Companies with voluminous reports often face criticism and provide a rationale for their actions, demonstrating genuine change to their readers. CSR reports serve as valuable tools for assessing how deeply CSR practices are embedded within a company. One company studied had two reports; one annual report which was big glossy, did not say anything about CSR and then, the CSR report that was some recycled paper all about CSR. Obviously, this company had not integrated the CSR work. The CSR report was probably outsourcing when it came to production.

Another example involves a company that Dr. Caroline observed over time. One year, Dr. Caroline examined it, and it had the most comprehensive CSR plan with clear objectives and targets. However, the following year, there was no mention of CSR whatsoever; she couldn't find any information. Dr. Caroline decided to contact the company to inquire about what happened to their CSR plan. The person I spoke to hesitated for a moment before responding: "You know, the head of CSR left the company, so everything was dependent on that individual."

Indeed, this example highlights another instance where CSR is not fully integrated into the company's operations. However, completing the five steps doesn't signify the end of the journey. Rather, it's an ongoing process marked by new challenges and opportunities. Therefore, the circle of CSR implementation must continue. To conclude, research consistently demonstrates that a well-designed and effectively implemented CSR plan is beneficial not only for the company but also for society as a whole. This holds true in both the short and long term. Considering that inhabited a planet with limited resources, any company aiming to thrive in the long run must

prioritize the development and execution of a comprehensive CSR strategy. By doing so, businesses can better position themselves to adapt to future challenges and contribute positively to the sustainability of our planet and the well-being of all its inhabitants.

## **2.6 Reviews on Previous Studies**

Studies have explored the relationship between CSR and sustainable development, highlighting the potential for businesses to contribute to positive social and environmental outcomes.

Carroll's CSR pyramids (1979 & 1991), Archie B. Carroll's study, "The Pyramid of Corporate Social Responsibility: Toward the Moral Management of Organizational Stakeholders" (1991), his intention was to create a practical framework guiding businesses in integrating ethical and socially responsible practices into their operations. He used a theoretical approach to synthesize literature on business ethics and stakeholder theory, resulting in a pyramid model with four layers: economic, legal, ethical, and philanthropic responsibilities. Carroll found that businesses must balance these responsibilities, with economic duties as the foundation, to achieve long-term success and societal impact. His model has profoundly influenced modern CSR practices by promoting a comprehensive approach to corporate responsibility and has served as a foundational framework for understanding CSR.

Stakeholder Theory (1984) by R. Edward Freeman, "Strategic Management: A Stakeholder Approach," aimed to broaden the scope of corporate social responsibility (CSR) beyond shareholders to include diverse groups including staffs, clients, vendors, and the local community. Freeman's intention was to shift the focus from solely maximizing shareholder value to considering the interests and impacts on all stakeholders involved in or affected by a business. He employed a theoretical and strategic approach, drawing on concepts from management, ethics, and organizational theory. His findings emphasized that successful and ethical business practices require managing relationships and creating value for all stakeholders, not just shareholders, thereby significantly influencing the evolution of CSR and strategic management practices. This shift highlighted the importance of balancing diverse perspectives and interests.

A study by Porter and Kramer (2006) argued that businesses can create shared value by simultaneously enhancing their competitiveness while addressing societal needs. In their 2006 study, "Strategy & Society: The Link Between Competitive Advantage and Corporate Social Responsibility," their intention was to redefine the role of corporate social responsibility (CSR) by demonstrating that aligning business strategies with social issues can lead to economic success and social progress. They used a strategic approach, analyzing case studies and theoretical frameworks to illustrate how companies can integrate social issues into their core business strategies. Their findings highlighted that businesses could achieve sustainable competitive advantages by leveraging CSR to drive innovation, efficiency, and market development, ultimately benefiting both the company and society.

Similarly, Stuart L. Hart (2011), his study titled "Taking the Green Leap: Toward a Sustainable, Inclusive Economy," posited that businesses can simultaneously achieve financial and social goals by adopting a "win-win" approach to corporate social responsibility (CSR). Hart's intention was to demonstrate that sustainable business practices could drive economic growth while addressing environmental and social challenges. He employed a theoretical and case-study approach, examining examples of companies that successfully integrated sustainability into their business models. His findings indicated that by focusing on innovative, sustainable solutions, businesses could create new markets and opportunities, achieving profitability and positive social impact in tandem.

Win Win Thant (2015) conducted a descriptive study on "Corporate Social Responsibilities (CSR) & Sustainability in Myanmar" by secondary data. The study included definitions and CSR concepts, introduction to global recognition standards of CSR, and the overview of distinguishing CSR activities of selected companies in Myanmar by using Carroll's pyramid.

However, CSR is not a silver bullet. Businesses need to carefully consider their CSR objectives and develop a strategy that is aligned with their overall business goals.



## **CHAPTER III**

### **CORPORATE SOCIAL RESPONSIBILITY ENDEAVOURS**

#### **IN MYANMAR**

#### **3.1 Evolution of Corporate Social Responsibility in Myanmar**

The philosophy of Corporate Social Responsibility (CSR) in Myanmar has changed a lot over the years, shaped by the country's political and economic situation.

During the military regime (known as the Union of Burma Revolutionary Council and Myanmar Socialist Program Party) from 1962 to 1988, CSR was not important. The government focused on nationalizing industries and controlling the economy, leaving little room for private businesses to engage in CSR activities. After transitioning to a democratic government in 1988, Myanmar started opening to the world, attracting more foreign investment and multinational corporations (MNCs). Despite this, CSR efforts were still minimal, with many companies focusing more on charity than integrating CSR into their main business strategies.

Following the 2010 election, which marked a new era of democratic governance, the Myanmar government actively promoted foreign investment and economic growth. This led to an emergence in CSR initiatives, especially among multinational corporations. Companies like Ooredoo, a telecom operator, and Procter & Gamble (P&G), a consumer goods company, began to make CSR a key part of their market entry strategies. Their efforts included supporting local communities, building infrastructure, and tackling social and environmental issues. Myanmar's strategic location between India, China, and Thailand also made it an attractive place for foreign investment, further boosting CSR activities.

Myanmar is actively working to demonstrate to Western and regional investors that its investment environment is becoming more favorable. The Myanmar Investment Commission (MIC) now requires specific details on Corporate Social Responsibility (CSR) and mandates an environmental and social impact assessment (ESIA) in certain sectors as a condition for MIC approval. In 2013, the renegotiation of the Letpadaung copper mine project in Monywa included a stipulation that 2% of net profits be allocated to CSR initiatives, a clear indication of the government's focus on benefiting

local communities. Some advisors suggest this should become a standard requirement for mining and possibly for oil and gas industries as well. The government's commitment to international frameworks such as the UN Global Compact and the Extractive Industries Transparency Initiative (EITI) is a testament to its dedication to global standards. In March 2013, Myanmar commences the OECD Investment Policy Review to encourage responsible business practices. Despite the challenges stemming from outdated regulations on environmental and social protections and an evolving regulatory environment, Myanmar is making significant progress. Reforms have been initiated in areas such as social protection, employment, and worker rights, and further efforts are underway to continue and complete these improvements. Myanmar, like other least developed countries, deals with issues like corruption, poor infrastructure, poor public services, and low education levels. CSR approaches must be adapted to Myanmar's unique context, considering its complex history, ethnic conflicts, human rights issues, and former military rule. The regulatory and business environment is also complex due to ongoing constitutional changes and peace agreements.

Engaging in a CSR program should be considered an opportunity rather than a burden. It provides a chance to foster goodwill in a challenging environment. Effective CSR programs that ensure local economic benefits can strengthen a company's social license and support Myanmar's development. Transparency is still developing in Myanmar, but new media channels offer opportunities for better communication. Businesses should work with the media to share information about their practices and adherence to international standards. Ensuring accessible and transparent consultation processes and publicly documented information is crucial. However, CSR practices were still limited, and many local private companies, especially small, medium and micro enterprises (SMMEs) in Myanmar focused on philanthropy rather than integrating CSR into their core business strategies.

### **3.2 Regulatory and Legal Framework Governing CSR**

Sustainability and responsible investment are integral components of Corporate Social Responsibility (CSR) and are closely intertwined in promoting ethical business practices. Sustainability within CSR emphasizes the need for companies to conduct business in a way that harmonizes economic growth with environmental stewardship and social accountability. Responsible investment, on the other hand, involves making financial decisions that consider environmental, social, and governance (ESG) factors

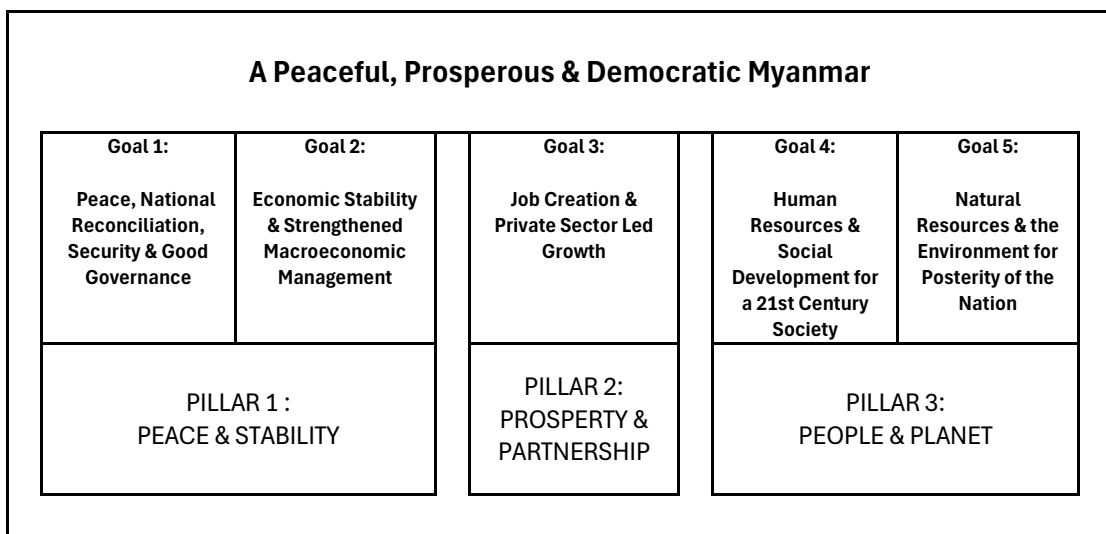
to generate long-term value. These concepts complement each other within CSR by encouraging businesses to not only focus on profitability but also on how their activities affect society and the environment. By embracing sustainability and responsible investment as key pillars of CSR, organizations can enhance their reputation, mitigate risks, and contribute positively to the well-being of communities and the planet.

The regulatory and legal framework governing corporate social responsibility (CSR) in Myanmar is still evolving, but there are several key developments and initiatives. It is shaped by a combination of national legislation, international standards, and voluntary initiatives. Key aspects include:

**Myanmar Investment Law (2016):** This law encourages responsible investment practices by stipulating that businesses should minimize environmental and social impacts and engage in community development.

**Environmental Conservation Law (2012):** This legislation requires companies to conduct Environmental Impact Assessments (EIA) for their projects, ensuring that their activities do not harm the environment or local communities.

**Figure (3.1) The Myanmar Sustainable Development Plan Framework**



Source: Myanmar Sustainable Development Plan (MSDP), 2018.

**Myanmar Sustainable Development Plan (2018):** The Myanmar Sustainable Development Plan (MSDP) 2018-2030 is a unified national strategy to align various sectoral, ministerial, and regional plans (See Figure 3.1). It envisions a prosperous, peaceful, and democratic Myanmar by coordinating efforts across ministries, States, and Regions. The MSDP emphasizes peace and stability, economic growth and collaboration, and social and environmental responsibility, which are in line with the

SDGs and regional agreements. It aims to drive sustainable socio-economic development through economic stability, job creation, human resources development, and environmental conservation. Emphasizing democratic principles, conflict-sensitive approaches, and diverse development finance, the MSDP seeks to achieve sustainable development by 2030 through systematic coordination, monitoring, and continuous review.

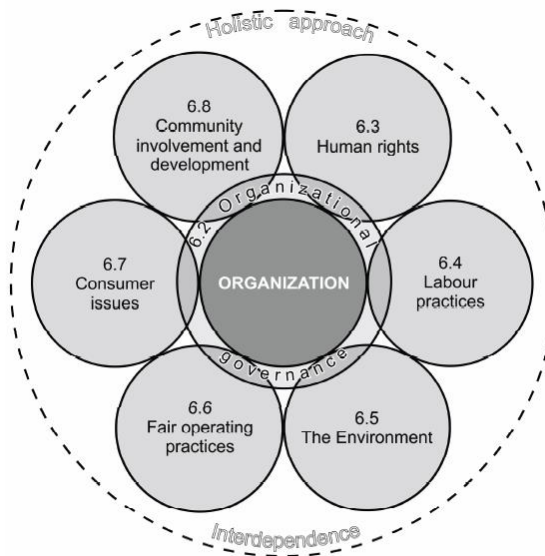
**Myanmar Investment Promotion Plan (2018):** The Myanmar Investment Promotion Plan (MIPP) aims to attract responsible foreign investment by promoting high-quality investments aligned with the country's development goals. Launched in 2016, it aims for dynamic and equitable growth in line with the National Comprehensive Development Plan and the 2016 Investment Policy. The MIPP focuses on transparent investment regulations, improving the business environment, and fostering institutional and human capital development to support industry growth. It emphasizes the importance of responsible investments through clear regulatory frameworks. By leveraging private sector and SME growth, along with ongoing economic reforms and increased foreign direct investment, the plan aims to elevate Myanmar to a middle-income country by 2030 and sustain growth until 2035. This makes Myanmar an attractive destination for both local and foreign investors, contributing to socio-economic advancement. The MIPP also encourages investors to integrate CSR into their business strategies.

**Voluntary Standards and Guidelines:** Various global frameworks, including the UN Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises, influence CSR practices in Myanmar. Companies often adopt these standards to enhance their CSR credibility. Moreover, most of private enterprises in Myanmar still need to realize the references of the International Standard (ISO 26000) guidelines.

Actually, the International Standard (ISO 26000:2010) is designed to be applicable to organizations across various sectors—private, public, and nonprofit—regardless of size or geographical location. While different sections of the standard may hold varying importance for different organizations, all core subjects are pertinent to every organization (see Figure 3.2). Organizational governance stands out as pivotal, enabling organizations to take accountability for the outcomes of their actions and embed social responsibility throughout their operations and partnerships. While

Myanmar has foundational laws promoting CSR, the implementation and enforcement remain challenging. The combination of mandatory reporting and adherence to international standards aims to foster a more responsible corporate sector in Myanmar.

**Figure (3.2): The Seven Core subjects**



Source: ISO 26000 guidelines

### 3.3 Key CSR Initiatives by Corporations in Myanmar

Corporate Social Responsibility (CSR) initiatives in Myanmar have become increasingly important as the country opens up to foreign investment and integrates more with the global economy. Various sectors have taken unique approaches to CSR, addressing specific needs within their domains.

Some of notable CSR implementation works in Myanmar are presented in Appendix (b). It is found that various sectors have taken unique approaches to different focus areas. For this study, I selected CSR Initiatives of some large enterprises for details, focusing on their implementation strategies, actions and achieved outcomes. Examining the successes of these companies has provided valuable insights into the tangible benefits of CSR, including enhanced corporate reputation, increased customer loyalty, and positive social impact.

#### 3.3.1 First Myanmar Investment (FMI) Public Co., Ltd.

First Myanmar Investment Public Co., Ltd. (FMI) is a prominent company in Myanmar, committed to creating sustainable investment opportunities through integrity and robust business practices. FMI's Corporate Social Responsibility (CSR) endeavors

are centered around its mission to "Build a Better Myanmar for Its People." The company's sustainability strategy is aligned with the Myanmar Sustainable Development Plan, focusing on six critical domains: Anti-corruption, Regulatory Compliance, Environmental Impact, Employee Training and Growth, Diversity, and Local Communities. FMI's CSR achievements are notable, with a strong emphasis on environmental sustainability. FMI follows two main standards to structure their non-financial reporting: SDGs and GRI.

The company has successfully implemented the "Less Single Use Plastic Campaign," switching from plastic water bottles to glass jars and cups in office settings, opting for paper straws, and supplying employees with reusable stainless-steel water bottles. Additionally, FMI has reported zero cases of corruption, fraud, or bribery, and zero cases of fraudulent behavior. The company also invests in its people, providing a range of development programs every three months to enhance employee skills and training. FMI's commitment to CSR is further reflected in its stakeholder engagement. The company engages with customers, suppliers, investors, and employees to ensure that their values align with the entire supply chain. FMI's core competencies lie in its four business sectors, and the company is dedicated to operating its businesses effectively and supporting new startups to promote entrepreneurship and ethical business practices.

The company's CSR efforts are guided by its core values of innovation, teamwork, respect, and integrity, which foster a culture of fairness, diversity, empowerment, and recognition. The company invested in local communities as a part of ESG factors, contributed over MMK 400 million to the communities in FY2023 performance. FMI gives back to the community through its financial contributions and voluntary work. In FY2023, FMI contributed approximately over 434,147,610 MMK for social causes such as World Health Day "Share to Care" Campaign, Green Campaign, Youth Internship Programme, Step In Step Up "SISU" Programme and Flu Vaccination etc. The company set specific targets for the completion of investment in local infrastructure development projects, such as road improvements or community centers within defined timelines in FY2024 targets. FMI is committed to advancing the SDGs as a core part of corporate social responsibility. In FY2023, the Group spent MMK 54.6 billion on compensation and benefits for over 4,900 at all levels of employees. In FY2023, Yoma Bank has around 80 branches across the country to

enable providing access to banking and financial services for underserved populations. Pun Hlaing Hospitals actively respond to public health emergencies such as the COVID-19 pandemic. 100 % of employees have been vaccinated as of 31st March 2023. In addition, the Group arranged for more than 8,200 vaccine doses to be administered to employees' families during the crisis. As a socially responsible business, FMI contributed MMK 4 billion in taxes to the government.

### **3.3.2 City Mart Holdings Co., Ltd. (CMHL)**

City Mart Holdings Co., Ltd. (CMHL), a leading retail company in Myanmar, has been actively involved in Corporate Social Responsibility (CSR) endeavors aimed at contributing to social, economic, and environmental development. Established in 1996, CMHL operates a wide range of retail outlets and has utilized its extensive reach to implement impactful CSR initiatives. CMHL follows four main standards to structure their non-financial reporting; SDGs, GRI, UN Global Compact (UNGC) and newly, AA1000 Assurance Standards, that is the primary approach employed by sustainability experts globally for assurance engagements related to sustainability.

One of key CSR initiatives of CMHL is its support for small-scale entrepreneurs. The company provides grants to train these entrepreneurs and gives them opportunities to sell their products in City Mart outlets. This program aims to reduce poverty by empowering local businesses and creating sustainable economic growth. CMHL demonstrates its dedication to environmental sustainability through initiatives focused on minimizing plastic waste and advocating for recycling practices. The company has invested MMK 500 million in eco-friendly packaging solutions and awareness campaigns.

CMHL also engages in community development projects, such as improving local infrastructure and supporting small businesses, with an investment exceeding MMK 2 billion over the past five years. CMHL has also made significant contributions to the Myanmar economy through its various business ventures. As of 2023, the company employed over 6,500 people. The company's rapid growth and expansion have created a significant number of job opportunities and contributed to the local economy. Moreover, CMHL's significant CSR achievements also includes its "City Love & Hope Foundation" (established in 2013) which focuses on health, education, and disaster relief. Through this foundation, CMHL has contributed substantial financial resources to various causes.

### **3.3.3 MPRL Exploration & Production Private Limited (MPRL E&P)**

MPRL Exploration & Production Private Limited (MPRL E&P Pte Ltd.) is a subsidiary of Myint & Associates company limited which is a major service provider for oil and gas companies in Myanmar. MPRL E&P has a strong commitment to Corporate Social Responsibility (CSR) as evidenced by their various CSR endeavors. They have established community-based volunteer programs to address the social effects of their business operations and respond to concerns related to their activities. A key strategic objective of MPRL E&P's CSR program is to empower women in the communities where they operate, especially in Mann Field (locally called “Mann Yay-Nan-Myay” since 1996), by providing economic opportunities. MPRL E&P follows two main standards to structure their CSR reporting: SDGs and UN Global Compact (UNGC).

One of the company's cornerstone CSR initiatives is its "Community Investment Program," which focuses on enhancing the quality of life in local communities through health, education, and infrastructure projects. MPRL E&P has made considerable financial contributions to these areas, including the construction and renovation of schools and healthcare facilities. Over the past few years, the company has invested over USD 2 million in building and upgrading educational institutions and providing scholarships to underprivileged students, thereby improving educational access and outcomes in remote areas.

Through their CSR initiatives, MPRL E&P has benefitted multiple households by improving livelihood opportunities and supporting agricultural and livestock farming households. According to their CSR Report 2023, total contributions towards CSR initiatives is USD 2.45 million. MPRL E&P's monetary contributions and investments in various CSR programs and community initiatives demonstrate their commitment to making a positive difference in the areas where they operate. The company's CSR policy focuses on maintaining accountability and transparency in all their activities, ensuring that they carefully consider the potential impacts of their business decisions. Over the course of ten years, their CSR program has provided support to over 10,000 people across the 14 villages in Mann Field. In healthcare, MPRL E&P has funded medical equipment and health programs, allocating more than USD 1.5 million to these efforts. This includes the provision of mobile health clinics, which deliver essential medical services to underserved communities, and partnerships



with local health organizations. These initiatives have significantly enhanced healthcare access and quality for thousands of residents in the company's operational areas.

MPRL E&P's CSR Program launched a scholarship program for a new group of seven youths in Mann Field in December 2021. The scholarship enables the community youths to acquire quality and relevant technical and vocational skills training at No. (5) Industrial Training Center (Magway), which was set to reopen after a month-long closure amidst the pandemic and limited distance learning alternatives.

MPRL E&P has been an active participant in the UNGC Network since February 16, 2016. As of June 2024, the UNGC Network globally comprises 25,089 participants, including 81 from Myanmar, all of which are private enterprises. The aim of private companies in the UNGC Network is to align with global principles in human rights, labor, environment, and anti-corruption, while promoting sustainable development, corporate social responsibility, and enhancing their reputation and stakeholder trust. Since 2021, only four new small and medium-sized enterprises (SMEs) have joined the UNGC Network. These include Myanmar Koei International Ltd. (Diversified) joined on May 14, 2024, LOLC Myanmar Micro-Finance Company Limited (Finance and Credit Services) on June 19, 2023, Trust Oo Co., Ltd. (Medical Equipment and Services; Health Care Providers) on June 13, 2023, and Aventura Research Myanmar Company Limited (Diversified) on June 23, 2022.

#### **3.3.4 MPT- KDDI Summit Global Myanmar (MPT-KSGM)**

Myanmar Posts and Telecommunications (MPT), a state-owned enterprise under the Ministry of Transport and Communications, entered into a Joint Operations Agreement with KSGM in July 2014. KSGM's ultimate ownership lies with KDDI Corporation and Sumitomo Corporation. Together, KSGM has pledged to invest over \$2 billion in MPT and Myanmar's telecommunications sector, marking one of the largest Japanese investments in the country's history. MPT-KSGM incorporates the SDGs into its reporting framework to demonstrate how its operations and initiatives contribute to global sustainability targets.

The entry of foreign companies into Myanmar's local enterprises or state-owned enterprises brings numerous benefits, including the implementation of Corporate Social Responsibility (CSR) initiatives and concepts. MPT-KSGM is committed in supporting much-needed areas and benefiting local communities, in line with its dedication to

standing together with the people of Myanmar. Hence, MPT has used total of over 26 billion MMK to date in support of the need of the community and people of Myanmar.

MPT-KSGM focuses its CSR efforts on Education, Healthcare, and Business Incubation. In the fiscal year 2023, MPT-KSGM contributed significantly through blood donation drives, nationwide donations, tree planting, Cyclone Mocha rehabilitation, and support for communities affected by natural disasters in the Bago (East) region.

The MPT CSR E-Learning program, launched on May 31, 2023, aims to empower youths with essential skills. MPT has partnered with KMD Institute for IT, GTY Center for Vocational Training, Soe San Japanese Language Training, and Than Toe Aung Mobile Phone Service & Training to provide various educational programs.

Blood donation is a key CSR activity for MPT. In fiscal year 2023, MPT held its 11th, 12th, and 13th blood donation drives in June, October 2023, and February 2024, collecting about 1,400 blood bags with participation from MPT staff and volunteers. Since 2016, over 8,500 individuals have donated more than 8,000 blood bags to meet urgent hospital needs in Myanmar.

In July 2023, MPT's CSR initiative, "MPT Green Movement," aimed to promote a greener environment and improve community quality of life by planting trees to reduce carbon footprints. Since 2017, over 17,000 trees have been planted by MPT staff and volunteers. Before and after Cyclone Mocha hit Rakhine state, MPT ensured customer connectivity by setting up ten satellite terminals, five cells on wheels, and three temporary trailer towers, and donated MMK 100 million to the Natural Disaster Management fund for recovery efforts.

Additionally, MPT launched a plastic waste management trial at three Yangon offices from December 18, 2023, to March 2024, aiming for broader implementation. By January 2024, MPT diverted 1,020 kg of paper waste from landfills, collaborating with Golden Dowa Eco-System Myanmar for responsible waste management, demonstrating MPT's commitment to environmental sustainability.

### **3.3.5 Kanbawza Bank Limited (KBZ Bank)**

Kanbawza Bank Limited (KBZ Bank) is dedicated to enhancing lives through thoughtfully designed social, community, and environmental programs. Established in December 2019, their Social Purpose and Impact Partnership Committee (SPIPC)

independently oversees all CSR activities, centralizing their governance. By 2022, the SPIPC had focused its efforts on three main pillars: talent development, empowering underrepresented communities, and environmental sustainability. These initiatives align with the United Nations' Sustainable Development Goals (SDGs) and the Myanmar Sustainable Development Plan (MSDP), ensuring adherence to top global and national standards.

During the 2019-2020 fiscal year, the SPIP facilitated charitable donations totalling MMK 5.2 billion across more than 50 projects, making a significant impact in Myanmar. When the COVID-19 pandemic hit, the SPIP Committee swiftly prioritized relief efforts for vulnerable communities, contributing over MMK 4.8 billion (USD 3.4 million) to healthcare infrastructure, medical equipment, food, and other aid nationwide. In a show of solidarity, KBZ Bank joined hands with the French Myanmar Chamber of Commerce and Industry, the American Chamber of Commerce in Myanmar, and the Myanmar Center for Responsible Business (MCRB) to provide emergency medical aid. Their contribution of USD 50,000 towards the goal of raising USD 100,000 for oxygen concentrators, treatment, and medical equipment during the third COVID-19 wave, helped raise a total of USD 250,000. This collective effort resulted in the delivery of 180 oxygen tanks and oxygen regulators to Medical Action Myanmar (MAM) and Community Partners International Myanmar (CPI).

KBZ Bank has been proactive in responding to natural disasters in Myanmar, such as monsoon-induced flooding. In 2022, the bank donated MMK 56 million to purchase 26 boats for humanitarian efforts in the Yangon, Mon, Kayin, Bago, and Tanintharyi regions. This donation, made to the Department of Disaster Management under the Ministry of Social Welfare, Relief, and Resettlement and the Myanmar Red Cross Society (MRCS), was a follow-up to an earlier donation of MMK 35 million in August 2019 for flood and landslide victims in Mon State. These efforts have been instrumental in providing immediate relief and support to the affected communities, showcasing the bank's commitment to social responsibility.

KBZ Bank, in its commitment to talent development, provided MMK 72 million in scholarships for the 2019-2020 academic year. These scholarships, awarded to 90 students from the National Management Degree College, covered registration, hostel, transportation, and meals. The bank's support extends beyond financial aid, as the scholarships are designed to support students from low-income households with strong

academic performance until graduation, provided they maintain their academic standards. Since the 2018-2019 academic year, the program has supported 100 students, with ten having already graduated.

### **3.4 Donations Versus CSR in Myanmar**

Donations, as a part of CSR implementation in Myanmar also need to be considered. According to my participation experience, the responsible business seminar in Yangon on October 24, 2019, had about 70 attendees from local and foreign companies, government, regulators, and NGOs. Supported by Chevron, H&M, Coca-Cola, and Total Energies, and held with Directorate of Investment and Company Administration (DICA), it focused on responsible investment. Speakers discussed company foundation governance, transparent donations, and current tax and philanthropy regulations.

U Thant Sin Lwin, Director General of DICA, emphasized that the Myanmar Government seeks investment that is profit-oriented and socially responsible, supporting the SDGs. He clarified that while donations are important in Myanmar society, the Myanmar Investment Law does not mandate philanthropy from investors. Instead, the MIC encourages businesses to enhance the welfare of the Myanmar people through quality jobs, training, skills transfer, and tax compliance. He urged investors to obey all laws, respect human rights, minimize negative impacts, and avoid corruption. Directors of private companies should ensure corporate philanthropy benefits Myanmar society, avoids harm, and aligns with anti-corruption efforts. Corporate philanthropy involves monetary donations to charitable causes, while CSR encompasses a broader range of responsible business practices. While philanthropy can be a part of a company's CSR strategy, it is not the sole defining characteristic of CSR.

In conclusion, Myanmar is a developing nation and an emerging market, with many policies and regulations still being developed and refined. The implementation of CSR in the country is challenged by limited awareness of the concept across various industries and government ministries.

## **CHAPTER IV**

### **SURVEY ANALYSIS**

This chapter presents a case study analyzing the demographic factors and evaluating on corporate social responsibility (CSR) awareness of private sector employees, public sector employees, and self-employed individuals in Myanmar, with a particular focus on the Yangon Region. The survey investigates variables such as sex, age, education, occupation, monthly income and work experience in CSR implementation works. The second part of the survey assesses CSR knowledge and awareness through 12 closed-ended questions to ensure precise and accurate calculations.

#### **4.1 Survey Profile**

The study of public awareness on CSR Knowledge and Awareness is based on descriptive analysis. It involves surveying 227 respondents who are working employees of both private and public sector (including self-employed people), especially from Yangon Region. Both primary data and secondary data are utilized to achieve the objective of the study. Secondary data are drawn from various sources, including research papers, global standards, CSR reports and brochures, as relevant.

#### **4.2 Survey Design**

This study delves into the challenges associated with individual attitudes, awareness, and obstacles encountered in the implementation of Corporate Social Responsibility (CSR) works in Myanmar, especially in Yangon. It seeks to explore the perceptions of stakeholders engaged in CSR activities. Data for the study was collected through structured questionnaires featuring two sections. The first section gathered demographic information, while the second section delved into respondents' experiences and perceptions of CSR implementation in Myanmar. The questionnaire consisted of a total of 18 questions, including 6 demographic inquiries and 12 queries aimed at understanding the nature of CSR initiatives and stakeholder perceptions. The majority of questions designed a five-point Likert scale for responses, with some presented in a multiple-choice format as closed-ended questions. Descriptive statistical methods were employed to analyze the raw data obtained from 227 respondents. For data analysis, Google Forms online and SPSS Statistics V22 were utilized. Responses

and collected data were entered into a Microsoft Excel spreadsheet for further examination.

Snowball sampling, a referral-based technique, was selected due to its effectiveness in accessing a diverse range of participants within specific professional environments. Initial respondents were identified and asked to refer colleagues and friends within their sectors, enabling organic sample size growth. In conducting my research, the snowball sampling method was utilized for the study; population size was neither known nor unknown in this sample size determination. This approach makes suitable for reaching a diverse and otherwise inaccessible population. Questionnaires were distributed to a diverse group of individuals, including friends in private companies, colleagues and classmates, and also, acquaintances working in government positions, primarily to (86) employees within the Yangon Region. The initial aim was to gather data from approximately (250) employees. Through the assistance of these contacts, who helped redistribute the questionnaires, a total of (242) responses were received. However, after invalid and incomplete submissions were excluded, (227) valid responses were left within the designated timeframe for this study. This sample size provides a substantial foundation for analyzing the perspectives and experiences relevant to my research objectives. Responses data were collected from a total of (227) employees currently working in the private sector at ZTE Myanmar Co., Ltd, Myanmar Broadband Telecom (MBT) Co., Ltd, MKCS Global Pte Ltd, Huawei Technology (Yangon) Co., Ltd, Myanmar Wanbao Mining Copper Limited, Myanmar Yang Tse Copper Limited, Marubeni Corporation (Yangon Branch), Kaung Htet Win Services Co., Ltd (Excel Security), MID Logistics Co., Ltd, and in the public sector at Myanma Posts and Telecommunications (MPT), Myanma Oil and Gas Enterprise (MOGE), Naypyitaw Development Committee, Nationalities Youth Resource Development Degree College (NRDC), as well as self-employed individuals.

The survey design aimed to gather comprehensive information on knowledge, attitudes, monitoring mechanisms, public consent, and barriers to CSR initiatives. This quantitative study in nature utilized a survey-based approach with a structured questionnaire. Data collection employed snowball sampling methods, and the survey was conducted voluntarily between March and May 2024. The survey questionnaire is provided in the Appendix.

### 4.3 Survey Results

After reviewing a total of 227 respondents were analyzed and selected by using a referral-based snowball sampling. For this sample size determination, population size is neither known nor unknown and the sample size is determined by the number of referrals from existing respondents. The actual sample size is determined iteratively and can vary based on the network and participants' willingness to refer others, until desired sample size is reached. This study applied descriptive analysis to determine the mean, which measures central tendency, and additionally, it assessed measures of variability, the standard deviation (via the square root of variance) from the minimum and maximum values of the variables.

The first part of the survey includes the demographic characteristics of respondents, and the second part of the survey concerns the knowledge and awareness on the corporate social responsibility. The survey finding is divided by six parts: (i) characteristics of respondents, (ii) evaluating general knowledge of corporate social responsibility, (iii) examining attitude and awareness towards CSR, (iv) CSR monitoring mechanism for check and balance, (v) public consent for CSR Monitoring System, and (vi) identifying barriers to CSR implementation in Myanmar.

#### 4.3.1 Characteristics of Respondents

The respondents' personal information is collected and studied with demographic features.

Table (4.1) shows the characteristics of respondents in the survey area such as sex, age, education level, and occupational background, income per month and experience level of affiliated CSR works of their occupation.

**Table (4.1) Demographic Profile of Respondents**

<b>Particular</b>	<b>No. of Respondents</b>	<b>%</b>
Gender:		
(a) Male	109	48.1
(b) Female	118	51.9
<b>Total</b>	<b>227</b>	<b>100</b>

Age (years-old):		
(a) 18 - 27	25	11.0
(b) 28 – 38	79	34.8
(c) 39 – 49	69	30.4
(d) over 49 y/o	54	23.8
<b>Total</b>	<b>227</b>	<b>100</b>
Education level:		
(a) High school	5	2.2
(b) Diploma holder (undergraduate)	18	7.9
(c) Graduated and Post Graduated Diploma	135	59.5
(d) Post Graduated Degree students and holders (Master and PhD)	69	30.4
<b>Total</b>	<b>227</b>	<b>100</b>
Occupational background:		
(a) Government or Public Sector employee	61	26.9
(b) Private Sector employee	141	62.1
(c) CSR or HR department employee	8	3.5
(d) Self-employed	17	7.5
<b>Total</b>	<b>227</b>	<b>100</b>
Income per month:		
(a) Less than 170,000 Kyat	7	3.1
(b) Between 170,000 Kyat to 800,000 Kyat	115	50.7
(c) More than 800,000 Kyat	105	46.2
<b>Total</b>	<b>227</b>	<b>100</b>
Experience level in CSR works in their occupation:		
(a) No experience	133	58.6
(b) Below 1 year	49	21.6
(c) Over 1 years	30	13.2
(d) Over 3 years	15	6.6
<b>Total</b>	<b>227</b>	<b>100</b>

Source: Survey data, 2024.



Regarding with 227 people, the gender distribution of the respondents is nearly balanced, with a slight predominance of female respondents. Out of the total 227 respondents, 118 (51.9%) are female. The survey questionnaire is well-prepared with four levels of educational background. The data shows that the majority of the respondents, the largest group, graduates and post-graduate diploma holders, comprised (59.5%) of the total respondents. Respondents have either completed a bachelor's degree or have obtained a post-graduate diploma, indicating they have attained a higher level of education.

The occupational backgrounds of the respondents varied significantly. According to the survey results, the majority work in the private sector, followed by those in the government or public sector and self-employed individuals. In the smallest group, eight respondents (3.5%) work in CSR or Human Resources (HR) departments. Their existence is as important as they may affect the future CSR activities of their respective organizations.

Finally, the experience level, whether working or affiliated with CSR works, is predominantly characterized by a lack of CSR experience, with a significant portion (58.6%) of respondents in their occupation having no experience, while fewer have substantial CSR involvement.

### **4.3.2 Analysis on CSR Knowledge and Awareness**

#### *General Knowledge*

Before measuring attitudes and awareness, an individual's general knowledge of Corporate Social Responsibility (CSR) is reviewed. Then, the respondents' understanding of associated matters is analyzed and incorporated into the survey. The five Likert scale is used, including 1= strongly disagree, up to 5=strongly agree.

Table (4.2) indicate the survey data on the respondents' understanding and perceptions of Corporate Social Responsibility (CSR) in Myanmar. It is not just a collection of numbers but offers a comprehensive range of insights. It reveals varying levels of familiarity and acknowledgement towards CSR concepts and activities, painting a comprehensive picture of the current situation.

**Table (4.2) Descriptive Analysis on General Knowledge of CSR**

<b>Sr.</b>	<b>Particular</b>	<b>Mean</b>	<b>Sd.Dev</b>
a.	I am familiar with the meaning and concept of CSR.	3.07	1.16
b.	I understand how CSR works and its impact.	3.25	1.15
c.	I know that both public and private companies are engaged in CSR activities in Myanmar.	3.38	0.99
d.	I think CSR is not only philanthropic work.	3.16	1.03
e.	Company has incurred extra costs for health and safety working environment	3.28	1.01
f.	Organizing and participating in public welfare activities are the social responsibility of the company.	3.15	0.95
g.	Companies should conduct social responsibility initiatives.	3.37	1.00
h.	Donations to charitable and public welfare organizations are obligations of a company.	3.26	0.92
<b>Overall Mean And Standard Deviation</b>		<b>3.24</b>	<b>1.03</b>

Source: Survey data, 2024.

The statement "I am familiar with the meaning and concept of CSR" received a mean score of 3.07 with a standard deviation of 1.16, reflecting a moderate level of familiarity. In Yangon region, the results suggest that while a significant portion of respondents had some understanding of CSR, there is still room for improvement in raising awareness and knowledge about the important CSR concept. Understanding of CSR's working impacts scored slightly higher, with a mean of 3.25, a standard deviation of 1.15. While a majority of respondents have at least a basic understanding of CSR, there is still a notable portion who are either unsure or have very limited knowledge about it. So, it is found that there is still a significant knowledge gap. Awareness that both public and private companies engage in CSR activities in Myanmar showed a higher mean of 3.38 and a lower standard deviation of 0.99, indicating better knowledge in this area.

The perception that CSR is not only philanthropic work had a mean score of 3.16 and a standard deviation of 1.03, with the largest group (34.7%) being neutral, showing that respondents have basic understanding and suggesting uncertainty on the nature of CSR. There is also a notable diversity of opinions regarding the perception of CSR as solely philanthropic or voluntary, in total 28.7%. Actually, CSR is not only philanthropic work. Its concept is based on responsibility and is not voluntarily

philanthropic. This variance in opinions highlights the complexity and diversity of perspectives on the role of CSR in business practices of Myanmar. It is the time to exclude philanthropy for CSR initiatives from insights of Myanmar citizens.

While the survey data reflects a positive understanding and acceptance of CSR, there are areas that could benefit from costs for CSR. In the mind of respondents' acceptance and tendency to implement CSR initiatives, the given three statements aim to evaluate for the consideration of money usage (costs for CSR) of the private sector. These are the key elements of the survey, emphasizing the focus on the company's financial investment in a safe working environment, its commitment to public welfare activities, and the broader perspective on social responsibility initiatives. Regarding company costs for health and safety, the mean score was 3.28 with a standard deviation of 1.01, showing that 31.7% agreed that companies incur extra costs for a safe working environment. The belief that organizing and participating in public welfare activities is a company's social responsibility scored a mean of 3.15 with a standard deviation of 0.95, with 46.3% neutral. The expectation that companies should conduct social responsibility initiatives had a mean score of 3.37 and a standard deviation of 1.00, with 36.6% agreeing. It highlights the comprehensive evaluation of public opinion on CSR works. The survey data reveals that most people are constructive view on CSR and business in Myanmar should conduct social responsibility initiatives.

Lastly, the statement that donations to charitable organizations are company obligations scored a mean of 3.26 and a standard deviation of 0.92. These areas are potential focus points for future CSR initiatives, inspiring stakeholders to seek attention. Actually, obligations are typically legally binding responsibilities. From a traditional business perspective, companies are not legally obligated to donate to charitable or public welfare organizations unless specific laws or regulations mandate such contributions. However, from a CSR perspective, the concept of obligation extends beyond legal requirements to encompass ethical, moral, and societal expectations. Many companies embrace CSR as a fundamental aspect of their operations, viewing contributions to charitable and public welfare organizations as a moral obligation to give back to the community and address societal needs. In this sense, while not legally mandated, such donations can be considered obligations from a CSR standpoint in Myanmar. The survey results found that only 44% (a total of 37.8

and 6.2 per cent) of the respondents said that companies are responsible for contributing to CSR works.

Overall, the responses from the survey suggest a strong consensus on the importance of CSR, with an overall mean of 3.24 and a standard deviation of 1.03. This indicates not just moderate, but high levels of understanding and positive attitudes towards CSR among the respondents. CSR initiatives are important because they reassure those stakeholders, such as company executives, investors, and policymakers, about the positive effects of their efforts. To improve general knowledge, awareness and engagement with CSR, private sector companies need a clear focus on education and communication to help stakeholders better understand the concept and its implications.

**Table (4.3) The Effective Media Channel to promote and educate CSR Awareness**

<b>Sr.</b>	<b>Particular</b>	<b>Number of Respondents</b>	<b>Percent</b>
1	Newspaper and Journals	7	3.1
2	Online social media and company website	173	76.2
3	CSR reports and brochure	43	18.9
4	Radio	0	0.0
5	Television	4	1.8
	<b>Total</b>	<b>227</b>	<b>100.0</b>

Source: Survey Data,2024.

As described in Table (4.3), media channels were provided as options for the study that aims to identify the most effective media channels through which respondents received information about CSR. The survey data reveals that online social media and company websites are perceived as the most influential sources for promoting and educating the public about Corporate Social Responsibility (CSR), with a significant 76.2% of respondents indicating this preference. This significant majority underscores the growing reliance on online media for accessing and disseminating information. Notably, radio was deemed ineffective, with 0% of respondents considering it a significant source. These results highlight the pivotal role of digital media in contemporary CSR communication strategies, emphasizing the need for companies to leverage these online platforms to enhance public awareness and engagement with CSR practices.

### *Attitude and Awareness*

The study on attitude and awareness towards CSR is included in the study.

**Table (4.4) Prominent CSR Initiatives according to Respondents' Awareness**

<b>Sr.</b>	<b>Particular</b>	<b>Number of Respondents</b>	<b>Percent</b>
<b>1</b>	<b>Environmental sustainability efforts</b>	<b>58</b>	<b>25.6</b>
<b>2</b>	<b>Community engagement and social development programs</b>	<b>72</b>	<b>31.7</b>
3	Ethical sourcing practices	17	7.5
4	Employee safety, opportunities, welfare and development	19	8.4
<b>5</b>	<b>Philanthropic donations</b>	<b>61</b>	<b>26.8</b>
6	Diversity and other inclusion initiatives	0	0.0
	<b>Total</b>	<b>227</b>	<b>100.0</b>

Source: Survey Data,2024.

In table (4.4), the survey results highlight respondents' awareness of various Corporate Social Responsibility (CSR) initiatives, reflecting the diverse focus areas within CSR efforts. For instance, ethical sourcing practices, for e.g., guaranteeing equitable pay and secure working environments for suppliers, are recognized by a mere 7.5% (only 17 respondents), suggesting that these supply chain ethics might need to be more prominently communicated or understood by the public. On the other hand, diversity and other inclusion initiatives, like promoting gender and racial diversity in the workplace, were not recognized by any respondents (0.0%). This points to a need for such initiatives or more communication and visibility regarding these efforts. The data suggests that community engagement and philanthropic donations are respondents' most prominent and well-recognized CSR initiatives. In contrast, ethical sourcing, employee welfare, and diversity initiatives might require more attention and better communication to enhance public awareness. This distribution of awareness highlights the areas where companies need to focus more on improving the visibility and effectiveness of their CSR communications.

In table (4.5), the individual attitude and awareness in CSR works are analyzed. It consists of eleven statements. The five Likert scale is used in order to provide comprehensive information. The survey data reveals a diverse range of perspectives on how often respondents consider a company's CSR efforts when making purchasing decisions. Interestingly, 34.8% of respondents strongly agree (always) or agree (often) consider CSR, while 19.4% disagree (rarely) or strongly disagree (never) do, and 45.8% neutral (sometimes). This diversity of views suggests that while CSR is an important

factor for a significant portion of consumers, it does not hold the same weight for everyone in the Yangon region.

**Table (4.5) Descriptive Analysis on Attitude and Awareness towards CSR**

<b>Sr.</b>	<b>Particular</b>	<b>Mean</b>	<b>Sd.Dev</b>
a.	I often consider a company's CSR efforts when making purchasing decisions.	3.25	0.93
b.	I would be more likely to continue buying that company's products with good social responsibility practices.	3.66	1.00
c.	I would avoid buying products from immoral companies.	3.75	1.19
d.	I am willing to pay a premium rate for goods/services from socially responsible companies.	3.55	0.95
e.	CSR provides a favourable public image.	3.97	1.05
f.	CSR works are intended for social license or agreement to do business in Myanmar.	3.62	0.92
g.	On a scale of 1 to 5 (20% to 100%), I believe CSR is very important for a company's reputation.	3.41	0.88
h.	Firm perceived as being socially responsible can improve industry-labour relationship.	3.83	0.81
i.	I believe that companies have a responsibility to contribute to the well-being of society beyond making a profit.	3.62	1.00
j.	I will make some changes in behaviour for social responsibility.	3.66	0.93
k.	It is important to examine companies' CSR strategies.	3.85	0.97
<b>Overall Mean And Standard Deviation</b>		<b>3.65</b>	<b>0.97</b>

Source: Survey data, 2024.

Second, a higher mean score of 3.66 shows that 39.7% are likely to continue buying from companies with good CSR practices. Avoiding products from immoral companies is indicated with a mean of 3.75, with 34.8% strongly agreeing. Willingness to pay (WTP) a premium for socially responsible companies is reflected by a mean of 3.55. The influence of CSR on consumer purchasing behavior, brand loyalty and WTP is the overall theme of understanding the relationship between CSR and consumer attitudes or decisions. While CSR is a factor for many consumers, it is not always a primary consideration, and there is room for companies to increase their CSR visibility to influence purchasing decisions more significantly.

CSR's role in providing a favourable public image is strongly supported, with a mean of 3.97. The importance of CSR in obtaining social license showed by a mean of 3.62, with a general consensus among respondents that CSR efforts are crucial for a favorable perception and operational acceptance in Myanmar. Belief in CSR as necessary for a company's reputation scores a mean of 3.41. The idea that socially responsible firms improve industry-labour relations has a mean of 3.83. The responsibility of companies to contribute to societal well-being is shown with a mean of 3.62. Behavioural changes for social responsibility have a mean score of 3.66. Examining companies' CSR strategies is seen as meaningful, with a mean of 3.85.

The survey data indicates a positive public attitude and perception of CSR, with an overall mean of 3.65 and a standard deviation of 0.97. Public Attitude on CSR is one of the driving forces for shaping company image in Myanmar. The survey data reveals that respondents generally believe Corporate Social Responsibility (CSR) is important for a company's reputation.

#### *Monitoring Mechanism for Check and Balance*

Check and balance is a crucial aspect of Corporate Social Responsibility (CSR) initiatives, ensuring that companies are held accountable for their actions and that their CSR efforts are aligned with their stated goals and values. By implementing a system of checks and balances, companies can maintain transparency, identify areas for improvement, and foster trust with stakeholders, including employees, customers, and the communities they serve. Transparency in CSR activities is crucial, however, for both the success and failures of companies. Therefore, setting up a CSR monitoring Mechanism is necessary.

**Table (4.6) Descriptive Analysis on Attitude for Transparency and Monitoring**

Sr.	Particular	1	2	3	4	5	Total	Mean	Sd.Dev
a.	<b>Companies should be transparent about their CSR activities, including both successes and failures.</b>	0	18	47	108	54	227	3.87	0.87
		0.0	7.9	20.7	47.6	23.8	100%		
b.	<b>Having a CSR monitoring committee or team led by a company's own CSR manager or director has several benefits.</b>	0	14	51	112	50	227	3.87	0.87
		0.0	6.2	22.5	49.3	22.0	100%		
<b>Overall Mean And Standard Deviation</b>								<b>3.87</b>	<b>0.87</b>

Source: Survey data, 2024.

Survey data on attitudes towards transparency and monitoring in CSR activities show prominent features. The statement "Companies should be transparent about their CSR activities, including both successes and failures" received a mean score of 3.87. Similarly, the statement about the benefits of having a CSR monitoring committee or team led by a company's own CSR manager or director also received the same mean score of 3.87 with 49.3% agreeing and 22.0% strongly agreeing. The study indicates a strong consensus on the importance of transparency and dedicated monitoring in CSR activities, as reflected in the overall mean of 3.87 and standard deviation of 0.87.

Effective government monitoring and regulation of CSR can improve transparency, build trust, and ensure that companies are genuinely addressing social and environmental challenges, rather than just engaging in "greenwashing". The analysis on actively monitoring and regulating CSR efforts of private companies by government is analyzed with the question giving three options (equally with three-point Likert Scale). The result of this question is presented in Table (4.7). In the table below, 1=Not Important, 2=Somewhat Important, 3= Very Important.

**Table (4.7) Role of Governments in Monitoring and Regulating CSR Initiatives**

Sr.	Particular	1	2	3	Total	Mean	Sd.Dev
a.	Governments actively monitor and regulate CSR efforts of private companies	14	65	148	227	<b>2.59</b>	<b>0.60</b>
		6.2	28.6	65.2	100		

Source: Survey data, 2024.

The survey data received a mean score 2.59, with a standard deviation of 0.60. The responses indicate that 65.2% of participants view the government's role as very important, 28.6% consider it somewhat necessary, and 6.2% see it as unimportant. This data highlights a strong belief among respondents in the importance of government involvement in monitoring CSR initiatives.

#### *Public Consent*

CSR monitoring system tracks a company's social and environmental impact. Public consent for such a system is a complex issue, requiring careful consideration of various factors with both advantages and disadvantages.



**Table (4.8) Leading the CSR monitoring committees for Private Companies**

Sr.	Particular	Number of Respondents	Percent
1	NGOs	47	20.7
2	Governmental Ministries or Departments	97	42.7
3	Independent industry experts and professionals	83	36.6
	Total	227	100.0

Source: Survey Data,2024.

In table (4.8), the survey results on who should lead the CSR monitoring committees for private companies reveal varied opinions among the respondents. Out of 227 respondents, 42.7% (97 respondents) believe that governmental ministries or departments should take the lead, reflecting a significant portion of the surveyed population trusts government agencies to provide oversight and guidance for corporate social responsibility initiatives. The monitoring system could focus on measurable outcomes rather than requiring companies to disclose sensitive data. The analysis on most crucial sector for aspect of CSR monitoring is analyzed with the question giving the 3 options. The result of this question is given in Table (4.9).

**Table (4.9) Most crucial sector for Aspect of CSR monitoring**

Sr.	Particular	Number of Respondents	Percent
1	Transparency and reporting of CSR activities	69	30.4
2	Alignment of CSR efforts with national development goals	54	23.8
3	Engagement with stakeholders including communities, customers, and employees	104	45.8
	Total	227	100.0

Source: Survey Data,2024.

These results present while transparency and reporting, alignment with national goals are essential, meaningful engagement with stakeholders is perceived as effective CSR monitoring and implementation in Myanmar. Continuous monitoring and adaptation based on feedback and changing societal needs are essential to maximize positive impact.

**Table (4.10) Public Consent for Competitive Advantage and CSR Reporting**

<b>Sr.</b>	<b>Particular</b>	<b>Mean</b>	<b>Sd.Dev</b>
a.	CSR is good for strategic competitive advantage.	4.01	0.95
b.	CSR reporting will have positive impacts on investor's decision.	3.93	0.79
c.	CSR reporting will become general practice in near future.	3.75	0.89
<b>Overall Mean And Standard Deviation</b>		<b>3.90</b>	<b>0.88</b>

Source: Survey data, 2024.

Strategic competitive advantage refers to the advantages a company has over its competitors in terms of resources, capabilities, and market position. CSR reporting, on the other hand, refers to a company's disclosure of its social, environmental, and governance practices. CSR reporting can contribute to a company's strategic competitive advantage by enhancing its reputation, attracting customers and investors who value sustainability, and reducing costs through improved resource efficiency and risk management. Effective CSR reporting can also help companies increase transparency, build stakeholder trust, and strengthen their social license to operate. In table (4.10), public consent on strategic competitive advantage and CSR reporting are collected with three statements with a five-point Likert scale model. The high level of agreement highlights the growing importance of CSR as a means to enhance a firm's competitive position in the market through responsible and sustainable business practices. Notably, there were no respondents who strongly disagreed with the notion that CSR reporting could positively impact their investment decisions. The survey data show strong support for the strategic benefits of CSR and its reporting, reflected in an overall mean of 3.90 and a standard deviation of 0.88.

### *Barriers*

Implementing effective CSR programs can be particularly challenging in developing countries. Developing nations often face unique economic, social, and political barriers that can hinder the adoption and success of CSR initiatives by local and multinational companies. The barriers include such as; lack of awareness and understanding of CSR, weak regulatory frameworks and enforcement, inadequate infrastructure, poverty and inequality, corruption, and lack of collaboration between stakeholders, etc. The analysis on barriers in implementing CSR activities in a

developing country is analyzed with the question giving the 3 options. The result of this question is given in Table (4.11).

**Table (4.11) Barriers in Implementing CSR activities in A Developing Country**

<b>Sr.</b>	<b>Particular</b>	<b>Number of Respondents</b>	<b>Percent</b>
1	Country's economic stability	72	31.7
2	Government's policy and guidelines	<b>90</b>	<b>39.7</b>
3	Political and arms conflict	65	28.6
	Total	227	100.0

Source: Survey Data,2024.

The survey data shows the main obstacles to implementing Corporate Social Responsibility (CSR) activities in a developing country. Out of 227 respondents, 31.7% (72 respondents) say the country's economic stability is an important barrier. Economic ups and downs and limited financial resources can make CSR efforts difficult. Government policies and guidelines are seen as the biggest challenge by 39.7% (90 respondents), suggesting that inconsistent regulations and bureaucratic processes are key factors. Finally, 28.6% (65 respondents) think that political and arms conflict is a significant barrier, showing how instability and violence can disrupt CSR activities. Overall, this data reveals the various challenges developing countries face in promoting CSR, with government policies being the most significant obstacle according to the respondents.

**Table (4.12) Challenges for Corporations aiming to engage in CSR Activities**

<b>Sr.</b>	<b>Particular</b>	<b>Number of Respondents</b>	<b>Percent</b>
1	Lack of public interest in CSR initiatives	<b>90</b>	<b>39.6</b>
2	Inconsistent enforcement of government regulations	79	34.8
3	Inadequate funding and resources for CSR projects	58	25.6
	Total	227	100.0

Source: Survey Data,2024.

The analysis of challenges for corporations engaging in CSR activities reveals key obstacles, as shown in Table (4.12). Survey data from 227 respondents indicate that 39.6% (90 respondents) view a lack of public interest in CSR initiatives as the biggest challenge, underscoring the importance of community support. Inconsistent government regulation enforcement is cited by 34.8% (79 respondents) as a significant

hurdle, highlighting the complexities of unpredictable regulatory environments. Furthermore, 25.6% (58 respondents) identify the need for adequate funding and resources as a significant barrier, emphasizing the necessity of financial and material support. These findings illustrate that public interest, regulatory consistency, and sufficient resources are crucial for successful CSR implementation in developing nations.

Analysis on key obstacle faced by organizations seeking to implement CSR regions affected by political and arms conflicts is analyzed with the question giving the 3 options. The result of this question is given in Table (4.13). According to survey data, the primary obstacle for organizations implementing CSR activities in regions affected by political and armed conflicts is disruptions in operations and security risks, identified by 36.6% of respondents. These immediate threats pose significant challenges to business operations and safety.

**Table (4.13) Key obstacles Faced by Organizations**

Sr.	Particular	Number of Respondents	Percent
1	Strong governmental support for CSR initiatives	65	28.6
2	Stable social infrastructure facilitating CSR implementation	79	34.8
3	Disruptions in operations and security risks posed by conflicts	<b>83</b>	<b>36.6</b>
	Total	227	100.0

Source: Survey Data,2024.

The second major obstacle, cited by 34.8% of respondents, is the lack of stable social infrastructure, such as reliable public services and supportive communities, which is essential for the effective and sustainable implementation of CSR programs. It is worth noting that only 28.6% of respondents highlighted the need for strong governmental support as a critical obstacle. This emphasizes the importance of government backing, even though organizations are more concerned about conflicts' direct operational and security issues.

#### **4.3.3 Analysis Factors for CSR Knowledge and Awareness**

The total mean value and standard deviation are calculated based on the respondents' responses using a five-point Likert scale with the options; Strongly Disagree, Disagree, Neutral, Agree, and Strongly Agree. The CSR Knowledge and

Awareness of 227 employees are examined. The results are summarized in the table below, including the mean value for each variable influencing the study.

**Table (4.14) Factors for CSR Knowledge and Awareness**

Sr No.	Dimension	Overall Mean	Overall Sd.Dev
1.	General Knowledge	3.24	1.03
2.	Individual Attitude and Awareness	3.65	0.97
3.	Attitude for Transparency and CSR Monitoring	3.87	0.87
4.	Public Consent for Competitive Advantage and CSR Reporting	3.90	0.88

Source: Survey Data,2024.

The analysis of the survey data provides valuable insights across several vital dimensions. According to the survey results, the General Knowledge dimension shows an overall mean of 3.24 with a standard deviation of 1.03, indicating a moderate level of awareness among the respondents. Individual Attitude and Awareness achieves a mean of 3.65 and a standard deviation of 0.97, reflecting a generally positive view of Corporate Social Responsibility (CSR). The dimension of Attitude for Transparency and CSR Monitoring is rated higher, with a mean of 3.87 and a standard deviation of 0.87, demonstrating strong support for transparency and CSR practices. Public Consent for Competitive Advantage and CSR Reporting has the highest mean of 3.90 and a standard deviation of 0.88, underscoring strong agreement on the significance of CSR reporting for competitive advantage. These findings highlight varying levels of consensus and support across different dimensions, emphasizing their perceived importance among the survey participants.

# CHAPTER V

## CONCLUSION

### 5.1 Findings

The present study provides a comprehensive analysis of the public awareness of CSR issues and challenges in Myanmar, with a particular focus on the Yangon Region. The study is based on preliminary quantitative research and questionnaire surveys, which measured the public awareness of private and public sector employees using 12 questions structured on a well-structured five-point Likert scale, a three-point Likert scale, and multiple choice. The survey, conducted voluntarily between March and May 2024, employed a non-probability sampling technique known as a snowball sampling survey of private and public employees. The goal is to enhance the basic understanding of CSR and its implications. The survey design was crafted to gather comprehensive data regarding general awareness of CSR initiatives.

After the questionnaire was answered, some good feedback was received, indicating that some had developed a broad understanding of the benefits of CSR. The survey endeavours to bridge the gap between the conventional understanding of CSR and the global CSR standards encapsulated in international guidelines and practices. According to my research data, the CSR Knowledge and Awareness factors analysis, evaluated on a five-point Likert scale, reveals varying levels of understanding and attitudes across different dimensions. General Knowledge scored a mean of 3.24, indicating a moderate level of basic awareness about CSR concepts among individuals. The finding highlights that although many respondents are somewhat aware of CSR, there is considerable potential to enhance understanding and awareness of this important concept.

The dimension of Individual Attitude and Awareness scored higher, with a mean of 3.65, reflecting a generally positive attitude and awareness towards CSR practices. Attitude for Transparency and CSR Monitoring attained an even higher mean score of 3.87, highlighting a strong appreciation for transparency and the importance of monitoring CSR activities. The highest mean score, 3.90, was observed in Public Consent for Competitive Advantage and CSR Reporting, suggesting a strong public endorsement for leveraging CSR as a competitive advantage and the necessity of

reporting CSR activities. Thus, basic knowledge of CSR in Yangon is moderate, but there is a robust positive attitude towards transparency, monitoring, and reporting of CSR activities, which are crucial for fostering a culture of corporate social responsibility in Myanmar.

Online social media and company websites are perceived as the most influential sources for promoting and educating the public about Corporate Social Responsibility (CSR), with a significant 76.2% of respondents. The survey data also reveals a strong consumer inclination towards supporting Corporate Social Responsibility (CSR) through financial means, with 56.8% of respondents willing to pay a premium for ethically aligned products. This demonstrates a significant portion of consumers prioritize ethical considerations in their purchasing decisions, while a notable minority remains price-sensitive.

The most prominent CSR Initiatives according to respondents' awareness, are community engagement and social development programs, as well as environmental sustainability efforts. Unconditionally, diversity and other inclusion initiatives, like promoting gender and racial diversity and non-discrimination in the workplace, were not recognized by any respondents (0.0%). In that area, there is a need for such initiatives or more communication and visibility regarding these CSR Initiatives. Respondents firmly believe in the importance of government involvement in monitoring CSR initiatives, receiving a mean score of 2.59 on a three-point Likert scale. Meaningful engagement with stakeholders is perceived as effective CSR monitoring and implementation in Myanmar.

A lack of public interest in CSR initiatives is viewed by respondents as the biggest challenge for corporations engaging in CSR activities. The key obstacles faced by organizations seeking to implement CSR in regions affected by political and arms conflicts are analyzed; the primary obstacles are disruptions in operations and security risks.

Corporate Social Responsibility (CSR) promotes ethical and sustainable business practices that benefit not only the company but also its stakeholders and the environment. Public awareness of CSR is crucial for the private sector as it fosters transparency and accountability, enhances company reputation and competitive advantage, builds consumer trust, drives positive change within companies, and promotes a more sustainable and equitable business environment.

## **5.2 Recommendations**

Private sector enterprises should consider all core subjects of the CSR standards that are all relevant to their operations, identify significant issues, engage stakeholders, and integrate social responsibility into their decisions and activities. Not adhering to recognized guidelines and principles for CSR diminishes awareness and understanding among stakeholders about their comprehensive approach to social responsibility. Consequently, the private sector fails to build a strong foundation for sustainable practices. CSR awareness training plays a crucial role in educating individuals and businesses on the benefits and integration of CSR beyond legal requirements, fostering greater societal and environmental contributions.

With the goal of encouraging greater participation from the private sector in CSR endeavors through proper concepts, it should be leveraging from CSR with a clear focus to environmental, social, and corporate governance (ESG). ESG/CSR is a journey, not a destination. The journey towards ESG/CSR involves continuous improvement, monitoring, and adaptation to address emerging challenges, ultimately contributing to sustainable development by reducing negative externalities and promoting positive societal contributions by the private sector.

This study has constraints in terms of scope, time, and resources, preventing a comprehensive coverage of all knowledge and awareness of CSR and its initiatives. However, dedicated efforts have been made to address important areas and spotlight key challenges for advancement. The study aims to serve as a valuable resource for future research endeavors in the field of CSR.



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## APPENDIX

### A. Survey Questionnaire

#### Dear Respondents,

The following questionnaire is part of my thesis for the Master of Public Administration program. My paper focuses on the challenges of Corporate Social Responsibility (CSR) works. The questions are designed to gauge your awareness of CSR, and I kindly request you to answer all of them. **The collected information will be used solely for academic purposes, and all respondent information will be kept confidential.** I sincerely appreciate your valuable input and cooperation.

#### Personal Information

- 1) Sex: Male  Female
- 2) Age: 18-27 y/o      28-38 y/o      39-49 y/o      Over 49 year
- 3) Education:
  - a. High School
  - b. Diploma holder (undergraduate)
  - c. Graduated and Post Graduated Diploma
  - d. Post Graduated Degree students and holders (Master and PhD)
- 4) Occupational Background:
  - a. Government or Public sector employee
  - b. Private sector employee (Companies)
  - c. CSR or HR department employee
  - d. Self-Employed
- 5) Income per month
  - (a) Less than 170,000 Kyat
  - (b) Between 170,000 Kyat to 800,000 Kyat
  - (c) More than 800,000 Kyat
- 6) If you are working or affiliating currently in CSR works of your occupation, experience level;
  - a. No experience
  - b. Below 1 year
  - c. Over 1 year
  - d. Over 3 years

## Corporate Social Responsibility (CSR) Knowledge and Awareness

### General Knowledge

- 1) Please indicate your agreement level by ticking a point (1= Strongly Disagree, 2= Disagree, 3= Neutral, 4= Agree, 5= Strongly Agree).

No.	Particular	1	2	3	4	5
a.	I am familiar with the meaning and concept of CSR.					
b.	I understand how CSR works and its impact.					
c.	I know that both public and private companies are engaged in CSR activities in Myanmar.					
d.	I think CSR is not only philanthropic work.					
e.	Company has incurred additional expenses to ensure a safe and healthy working environment.					
f.	The company's social responsibility includes organizing and participating in public welfare activities.					
g.	Companies should be responsible for conducting social initiatives.					
h.	Companies have an obligation for donations to charitable and public welfare organizations.					

- 2) Which sources do you believe will have the most significant impact in promoting and educating the public about corporate social responsibility (CSR)?

- i. Newspaper and Journals
- ii. Online social media and company website
- iii. CSR reports and brochure
- iv. Radio
- v. Television

### Attitude and Awareness

- 3) Which of the following CSR initiatives are you aware of?
- a. Environmental sustainability efforts
  - b. Community engagement and social development programs

- c. Ethical sourcing practices
- d. Employee safety, opportunities, welfare and development
- e. Philanthropic donations
- f. Diversity and other inclusion initiatives

4) Please indicate your agreement level by ticking a point (1= Strongly Disagree, 2= Disagree, 3= Neutral, 4= Agree, 5= Strongly Agree).

No.	Particular	1	2	3	4	5
a.	I often consider a company's CSR efforts when making purchasing decisions.					
b.	Buying products from a company with good social responsibility practices makes me more likely to keep purchasing from them.					
c.	I would avoid purchasing products from unethical companies.					
d.	I am willing to pay extra for goods or services from socially responsible companies.					
e.	CSR provides a favourable public image.					
f.	CSR works are intended for social license or agreement to do business in Myanmar.					
g.	On a scale of 1 to 5 (20% to 100%), I believe CSR is very important for a company's reputation.					
h.	A socially responsible firm can improve industry-labour relations.					
i.	I believe that companies have a responsibility to contribute to the well-being of society beyond making a profit.					
j.	I am committed to altering my behavior to support social responsibility.					
k.	It is important to examine companies' CSR strategies.					

### Monitoring Mechanism for Check and Balance

- 5) Please indicate your agreement level by ticking a point (1= Strongly Disagree, 2= Disagree, 3= Neutral, 4= Agree, 5= Strongly Agree).

No.	Particular	1	2	3	4	5
a.	Companies should be transparent about their CSR activities, including both successes and failures.					
b.	Having a CSR monitoring committee or team led by a company's own CSR manager or director has several benefits.					

- 6) How important do you think it is for governments to actively monitor and regulate CSR efforts of private companies?
- a) Not important - CSR efforts should be self-regulated by companies without government intervention.
  - b) Somewhat important - Governments should provide guidelines, but not necessarily actively monitor.
  - c) Very important - Governments should play a significant role in ensuring corporate responsibility.

### Public Consent

- 7) Who do you believe should lead the CSR monitoring committees for private companies?
- a) Non-Governmental Organizations (NGOs)
  - b) Governmental Ministries or Departments
  - c) Independent industry experts and professionals
- 8) Which aspect of CSR monitoring do you believe is most crucial for ensuring accountability and effectiveness?
- a) Transparency and reporting of CSR activities
  - b) Alignment of CSR efforts with national development goals
  - c) Engagement with stakeholders including communities, customers, and employees

- 9) Please indicate your agreement level by ticking a point (1= Strongly Disagree, 2= Disagree, 3= Neutral, 4= Agree, 5= Strongly Agree).

No.	Particular	1	2	3	4	5
a.	CSR is good for competitive advantage.					
b.	CSR reporting positively influences investors' decisions.					
c.	CSR reporting is expected to become a general practice in the future.					

### Barriers

- 10) What primarily contributes to barriers in implementing CSR activities in a developing country?
- a) Country's economic stability
  - b) Government's policy and guidelines
  - c) Political and arms conflict
- 11) Which factor often presents challenges for corporations aiming to engage in CSR activities in developing nations?
- a) Lack of public interest in CSR initiatives
  - b) Inconsistent enforcement of government regulations
  - c) Inadequate funding and resources for CSR projects
- 12) What is a key obstacle faced by organizations seeking to implement CSR activities in regions affected by political and arms conflicts?
- a) Strong governmental support for CSR initiatives
  - b) Stable social infrastructure facilitating CSR implementation
  - c) Disruptions in operations and security risks posed by conflicts

Thanks for your time.



## APPENDIX

### B. Notable CSR Implementation works in Myanmar

No.	Company Name	Focus Area	Notable CSR Initiatives
1.	Total Exploration & Production (E&P) Myanmar	Education, Healthcare, Local Development	Built 51 schools, 22 clinics, provided 183,000 vaccinations, supports national blindness and HIV programs
2.	Telenor Myanmar	Digital Literacy, Connectivity, Disaster Response	Digital birth registrations, digital child rights education, emergency response initiatives (its successor- ATOM Myanmar)
3.	KBZ Group (KBZ Bank)	Disaster Relief, Healthcare, Education	“KBZ Brighter Future Myanmar” foundation supports clean water solutions, healthcare services, educational programs
4.	MPRL E&P (Exploration & Production) Private Limited.	Diversity and Inclusion, Community Development, Healthcare, Education	Women empowerment by providing economic opportunities, building and renovation of schools and healthcare facilities, funding medical equipment and health program, providing scholarships for underprivileged children in rural areas
5.	Kubota Myanmar Co. Ltd.	Food, Water, Environment	Promoting sustainable agriculture practices and providing training for farmers, Water conservation projects and initiatives for clean water access in rural communities, environmental protection efforts such as tree planting and waste management

Source: Multidisciplinary Digital Publishing Institute (MDPI) and related company-owned websites (January,2024).

6.	Mitsubishi Electric Myanmar	Reforestation, Cultural Preservation, Community Development	Reforestation projects to combat deforestation and preserve Myanmar's natural resources, donations and support for cultural sites like the Shwedagon Pagoda to preserve Myanmar's heritage.
7.	AEON Group	Cultural Exchanges, Scholarships, Environment	Scholarships for students to support education and skill development, Environmental activities such as waste reduction programs and energy-saving initiatives, Cultural exchange programs to promote understanding and appreciation of Myanmar's diverse culture
8.	Shwe Taung Group	Sustainable Development, Health, Education	Enhances educational infrastructure, provides healthcare services, and promotes environmental sustainability
9.	First Myanmar Investment (FMI) (Yoma Group)	Healthcare, Education, Social Welfare	Mobile clinics, health education, scholarships for disadvantaged students.
10.	Coca-Cola Pinya Beverages Myanmar	Sustainable Packaging, Economic Empowerment	Introduced 100% recycled plastic bottles, \$3 million grant for women's economic empowerment.
11.	Ooredoo Myanmar	Digital Literacy	Digital literacy, health awareness, and education support initiatives.
12.	Unilever Myanmar	Health and Hygiene, Education, Sustainability	Handwashing campaigns and distribution of hygiene products. School programs for healthy habits. Sustainability: Initiatives for sustainable sourcing and waste reduction.

Source: Multidisciplinary Digital Publishing Institute (MDPI) and related company-owned websites (January,2024).

13.	Myanmar Brewery Limited.	Community Support, Health, Education	Clean water projects and community development, Scholarships and school renovations, Free medical services and health education.
14.	City Mart Holdings Co., Ltd.	Health, Education, Environment	Health education and services in local communities, Scholarships and capacity building programs, Initiatives to protect biodiversity and reduce carbon footprint.
15.	Htoo Group of Companies (including AGD Bank)	Health, Education, Environment, Reforestation	Educational scholarships, disaster relief, healthcare support, and community infrastructure projects, restore forests and fight climate change.
16.	Myanma Awba Group	Agricultural development and education	Provide training and resources to farmers to improve agricultural practices and productivity.
17.	Max Myanmar Group	Health, Education, Environment	Education support, healthcare initiatives, and disaster relief efforts
18.	Myan Shwe Pyi Tractors Limited	Health, Education	Educational programs, health initiatives, and disaster relief efforts
19.	MPT-KSGM (Myanmar Posts and Telecom)	Education, Health, Reforestation	E-Learning Program, blood donation, Planting trees by “MPT Green Movement” and waste management joint venture with Japanese KSGM.
20.	Wanbao Mining Myanmar	Healthcare, Education, Social Welfare, Community Development, Environmental Protection	Mobile clinic, kindergarten schools, scholarships for relocated students, monthly contribution payment for land-loss residents (waiting-job payment), Infrastructure improvements such as roads and hospitals, Investments in environmental standards and reclamation efforts
21.	Parami Energy Group	Community Development	Renewable energy projects, educational scholarships, and community health initiatives

Source: Multidisciplinary Digital Publishing Institute (MDPI) and related company-owned websites (January,2024).