

MARKET PLACE AND CORPORATE SOCIAL RESPONSIBILITY ACTIVITIES ON BRITISH AMERICAN TOBACCO COMPANY IN MALAYSIA

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Abstract

The study aims to assess the impact of Corporate Social Responsibility activities on British American Tobacco Company from public perspectives. The emergence of Corporate Social Responsibility (CSR) since the last three decades has witnessed major improvement for business corporations and financial institutions in Malaysia. Pursuant to Chapter 9, Appendix 9C (Part A, Paragraph 29) of the Listing Requirements of Bursa Malaysia Securities Berhad, all public listed companies are required to disclose their CSR activities and programs in their annual. In Corporate Social Responsibility (CSR) plays important role to the public. Organizations should emphasize more on CSR activities not only focusing to achieve higher profit for the organization. In addition, they must concern on other ethical elements such as for workplace, community and environment in ensuring the sustainability of the organization whilst strengthen the intangible value of the company such as improve corporate image, customer's purchasing intention, attracting potential employees and increase loyalty and commitment from customers. This study aims to (i) examine the level of awareness of the public on British American Tobacco (BAT) CSR activities from demographic perspective; (ii) determine relationship between community activities and impact of CSR on BAT; (iii) determine relationship between environment activities and impact of CSR on BAT; (iv) determine relationship between workplace activities and impact of CSR on BAT; (v) determine relationship between marketplace activities and impact of CSR on BAT. The scope of this study will cover public in Shah Alam, Selangor. This study employs a cross sectional survey to investigate the impact of CSR activities to BAT from public perspectives. This study used several statistic techniques such as the descriptive statistics, correlations and regression. There are significant relationship between community and workplace activities and the impact of CSR activities, negative relationship between marketplace and the impact of CSR activities and no relationship between environment activities and the impact of CSR.

Keywords: Stakeholder theory, Corporate Social Responsibility (CSR), CSR activity, Impact of CSR activity, public.

1. INTRODUCTION

The ultimate goal of Corporate Social Responsibility (CSR) is not only to maximize long-term contribution of the business but also minimizing adverse impact at the same time. Public Listed Companies (PLCs) are required to disclose the CSR activities which consist of community, environment, workplace and marketplace activities in the annual report to increase awareness of the public on the activities practiced by them. Hidayat and Alhur (2011) who did a study on the awareness of CSR activities by banks in Saudi Arabia found that, the level of public awareness varies significantly based on their respective banks, age, and educational attainment. Tobacco companies implement good CSR activities in order to lobby for government

regulations as there are marketing restrictions for them to market their products in Malaysia. Realistically, the purpose of CSR activities to tobacco companies is to ultimately improve their corporate image aside from being known as a manufacturer of a lethal product. Thus the CSR activities done by them are found to be insincere and it is proven that they are trying to deceive and manipulate the public into believing tobacco companies had changed (Friedman, 2009). The main issue here is the public's awareness of tobacco companies CSR activities as well as their intention when they carried out the CSR activities. Another main issue here is the public's perspective of the extent of the impact of CSR activities on the tobacco companies. A report by the World Health Organization (2004) shows that tobacco companies produce product that is harmful to the public. Numerous legal and medical testimonials reveal the result of the harmful effects of the product to the public (World Health Organization, 2004). Therefore, regardless of the fact that the product produced by tobacco companies is legal, it is harmful and lethal.

2. Literature Review

2.1. Market Place

There are a number of studies on CSR which focused on CSR actions such as shopping perceptions and evaluations among urban shopping centers (Oppewal, Andrew, & Pauline, 2006), sensitivity towards CSR for an important stakeholder group: consumers, CSR's policy and practices (Holme & Watts, January 2000; Rundle-Thiele, Ball, & Gillespie, 2008), ownership structure and CSR (Ghazali, N.A.M, 2007), the current state of CSR among industrial companies in Malaysia (Janggu, Joseph & Madi, 2007), Public Relation and CSR (Goi C.L. & Yong, 2009), executives and management attitudes towards CSR (Abdul Rashid & Ibrahim, 2002), and importance of CSR on Consumer Behavior in Malaysia (Rahim, et al., 2011). However, there are limited studies that focus on the impact of CSR activities. To date, there is no study on the impact of CSR activities on tobacco companies in Malaysia. Bursa Malaysia (2007) states that "high risk" companies that involved in tobacco, alcohol and gambling shows better practices and disclosures than other companies in Malaysia. British American Tobacco (BAT) is one of the largest tobacco company is concerned about the market restrictions and expects the impact from cigarette taxation on its operations and profitability level (Madegwa, 2012). BAT receives severe reputational risk which could have negative impact on them. To alleviate that risk, BAT practices CSR activities as a tactic to gain customer loyalty and support to market their products. Thus, the need for this study which investigates the awareness of and the impact of CSR activities on British American Tobacco (BAT) from the public's perspective.

The activities cover good collaborations among stakeholders in the marketplace to support the market with good products, engaging in ethical procurement, enhance business collaborations and organisation frequent dialogues. The stakeholders include suppliers, customers (investors, fund managers, financial institutions), participating organisations, government departments and agencies, regulators and industry associations (Mahat, N.I., Saleh, A. R. & Ahmad, H., 2012). BAT had done multiple activities in order to support marketplace thus will enhance the profit of company and government revenue by tackling illicit trade in Malaysia. It is reported that most of cigarettes that are sold in Malaysia are smuggled from outside Malaysia, for which taxes or duties are evaded. This translates into nine billion sticks of illegal cigarettes consumed each year in Malaysia, costing the Government an estimated RM2 billion in taxes lost annually and suffered a compounded tax revenue loss in the region of RM15 billion over the last 10 years due to the illicit trade in cigarettes British American Tobacco, 2012b). In order to solve this wicked problem, Confederation of Malaysian Tobacco Manufacturers (CMTM), of which British American Tobacco Malaysia is a member, continued to drive its awareness campaign on illicit trade to retailers by distributing information leaflets to more than 80,000 retailers nationwide. These leaflets set out the enforcement activities undertaken by the enforcement agencies, laws and penalties related to illicit cigarette trade and key pointers to differentiate between illegal and legal cigarettes and with support to the Royal Malaysian Customs (RMC) to raise awareness on the problems of illicit cigarette trade amongst retailers and the public, and also to crack down on its rampancy through enforcement activities (British American Tobacco, 2011). Besides that, as part responsible company, BAT is committed about their product responsibility by not persuading people to smoke but in offering quality brands to adult smokers. As such, in line with maintaining transparency towards BAT's products, BAT wants its consumers and stakeholders to know the facts of ingredients used by the company in the manufacture of tobacco products. Last but not least, nowadays that number of smokers increases by day to day and it give serious effect to government. Apart from it, BAT supports youth prevention program in order to educate smokers say no to smoking and started producing health hazard pictures on packaging to increase the awareness of the dangers of smoking (British American Tobacco,

2011a).Table 2.54 below provided Corporate Social Responsibility (CSR) activities done by British American Tobacco (BAT) based on Bursa Malaysia Listing Requirements.

Table 1: Corporate Social Responsibility (CSR) activities done by British American Tobacco (BAT)

	Activities
Community	<ul style="list-style-type: none"> - Support education - Assist hard core people - controlling under age access of buying cigarettes - providing product information and product safety at the packaging
Environment	<ul style="list-style-type: none"> - Energy & efficiency - Climate change strategy - 3R's (reduce, reuse and recycle) - Environmental management (policy) - Operational co efficiency
Marketplace	<ul style="list-style-type: none"> - No corruption - Obey the law - Avoid politics - Customer relationship management - Brand management - Innovation - Responsible government lobbying
Workplace	<ul style="list-style-type: none"> - Diversity and inclusion - Good health and safety - Equal opportunity

Source: British American Tobacco (2011)

2.2. Corporate Social Responsibility Activities

The theory that underpins CSR's performance in this research is stakeholder theory. The study also uses Bursa Malaysia CSR Framework in order to explain the conceptual framework of this study. Stakeholder theory is used in this study because it is suitable with norms, culture and environment in Malaysia. Moreover, British American Tobacco (BAT) is one of the companies that keep on emphasizing the value of stakeholders besides maximizing the value of their shareholders. Thus, it is essential to this study to apply stakeholder theory.

2.2.1. Stakeholder Theory

A compelling argument behind firms motivation to invest in CSR programs comes from the domain of stakeholder theory (Argandona, 1998). This theory focuses more on the interest of the stakeholders and basically their impact on society being so significant. The proponents of stakeholder theory posit that paying attention to the interests, needs and rights of multiple stakeholders of a business is a useful way of inculcating socially responsible behavior among corporations (Ruf, Muralidhar, Brown, & Paul, 2001). Stakeholder theory suggests that firms are motivated to broaden their objectives whilst taking into consideration to maximize profits. Freeman, Wicks and Parmar (2004) states that, stakeholder theory begins with the assumption that values are necessarily and explicitly as part of doing business. Thus, the roles of managers are important in order to articulate the shared sense of the value they create, and what brings its core stakeholders together. Values that are identified from stakeholder theory are first, economic extrinsic value (economic value) which is created through collaboration among employees, second, intangible extrinsic value, which is provided by the company, e.g. recognition, competitive salary offered, third, psychological intrinsic value, such as satisfaction with the work done that is generated in the agent himself, fourth, intrinsic value that takes the form of operational learning (acquisition of knowledge and capabilities), fifth, transcendent value, which consists of evaluative learning (acquisition of virtues or vices) and last but not least, value that consists of positive or negative externalities which are value that is felt by agents other than those with whom the relationship or transaction is conducted (Argandona, 2011). This theory also helps managers for better understanding on how they can run the business, especially to maintain and to create values with their stakeholders to achieve their targeted objectives (Freeman et al., 2004).

2.2.2 Bursa Malaysia's CSR Framework

The framework which is introduced by Bursa Malaysia in 2006 is a set of guidelines for Malaysian public-listed companies (PLCs) who are practicing CSR in their companies that aim to guide PLCs in defining their CSR priorities, implementing and reporting. The four areas that have been highlighted in the framework which are the community, environment, workplace, and marketplace are important and can be used to support management as guidance in reporting CSR. It is based on company investment to the communities such as donation of money, time, products, services, influence, management knowledge, technology, expertise and other resources to build positive contribution to the deserving local communities (Mahat, N.I., Saleh, A. R. & Ahmad, H., 2012). Corporate Social Responsibility (CSR) activities from big company towards the community such as sponsoring money to local for supporting activities like conference and students' activities will create positive perception to the company and give value for them. For example, it is worthless when British American Tobacco Malaysia strongly believes that operating as a responsible corporation entails supporting their surrounding communities (British American Tobacco, 2012a). It is proven when they established British American Tobacco Malaysia Foundation to organize various education aid programs with an estimated investment of RM15 million in order to produce a number of scholars in order to accomplish great success both in academic and in the corporate world to meet the challenges of Malaysia's future, both in the local and international arena (British American Tobacco, 2012a). Other than that, there is also CSR activities done by BAT in order to reduce number of smokers. They help regulators addressed the key issues surrounding their product by controlling under age access of buying cigarettes, controlling illicit trade, providing product information and product safety at the packaging and keep on improving development of potentially less harmful products which is cigarettes with low nicotine to reduce risk of health among smokers (British American Tobacco, 2012b). Besides that, people who live in rural area also have been given priority to increase their standard of living. Because of successful collaboration with the Kelantan Southern Development Authority (KESEDAR) by building 15 homes for the hardcore poor in Gua Musang in 2010, the British American Tobacco Malaysia Foundation has continued their effort in contributing towards poverty eradication with building 20 homes for the hardcore poor of Kulim, (British American Tobacco, 2012b).

2.3. British American Tobacco Company

CSR activities can enhance organization's value thus increase corporate image for firms with high public awareness (Servaes & Tamayo, 2012). Lafferty and Goldsmith (1999) find that a positive corporate image is significantly correlated to purchase intention and also helps consumers to differentiate between organizations and their product or service offerings. According to study done by Selvarajh, Munusamy, Chelliah, and Pandian (2012) CSR's performance is evaluated based on financial performance, image and reputation, purchase intention, retain their talent and loyalty and commitment from consumers. An organization that is renowned with good corporate image, provide good service and product and practice good CSR activities will enhance their performance thus increase their revenue (Mohamed & Sawandi, 2007). It is important for company who practices CSR activities because normally they will do well in market place and have high reputation compared to organizations that do not practice CSR activities actively. Lenguyen (2011) study on the impact of CSR programs on a company's image and reputation of one of the largest cement company in Thailand stressed that organization who practice CSR activities will receive more attention nationwide, bound to create good image in customers' mind and enjoy ever more support from the community.

2.3.1. Customer's purchasing intention

Mohamed and Sawandi (2007) who done study on consumer behavior towards CSR's activities by using agency theory. They found that consumers' are more sensitive to negative CSR information than positive CSR information when evaluating the company. Positive or negative CSR information can affect consumers' intentions to purchase its product both directly and indirectly. For example, Muslims people tend to boycott certain products such as Mcdonalds, Nestle, P&G products because these companies support Israel. Creyer and Ross (1997) in their study in influencing firm behavior on purchase intention, the result found that consumers will pay considerably more money for a product from the organizations that are ethical. Organizations those are ethical normally firms who are actively participate in CSR activities and have high values. Dodd and Supa (2011) study to recognize the relationship between customers' purchase intentions and organizations' involvement in CSR. The result of the study shows that customer's purchase intention will increase if they found that organizations are actively involved in CSR activities. Other than that, Lee K.H.

(2010) study on consumers' responses to CSR activities in Korea. This study found that consumer's awareness of CSR activities and their purchase intentions are linked positively. That means that organizations that practices CSR activities have more positive effects on purchase intention.

2.3.2. Attracting Potential Employees

Organization can also retain their talent by providing quality of workplace within their workplace to their employees. A business with strong stance in CSR will attract talent and enhance their reputation (Selvarajh et al., 2012). Potential employees might receive any types of jobs offered by organizations that practice CSR activities actively and proud to be part of that organization. It is contradicting with Keri (2011) who study on analyzing CSR's impact on employee attraction and retention with a focus on generation Y, he stressed that CSR activities will not be as milestone for to attract and retain employees in an organizations. The respondents said that they might leave if an organization had an egregious violation against their ethics or policy (Keri, 2011). On the other hand, Bhattacharya, Sen and Korschun (2008) stated that organizations that practice CSR activities actively will differentiate themselves by attracting potential employees who give value for them. It is important for the organizations to be more sustained by making employees to be involved in CSR activities so that they'll know better of CSR activities done by the organizations.

It is contradicting with study done by Sjostrand (2010) that do companies attract quality workforce through CSR between two Swedish MNCs. The study shows that CSR helps potential employees identify themselves with the organizations, but it is not necessarily for them to aware of CSR activities.

2.3.3. Increase loyalty

Loyalty and commitment from customers are likely to increase if companies act responsibly and accountably in terms of their social and environmental impact (Pirsch et al., 2007). Organizations who has good reputation with society will help them to build relationship with customers and indirectly allow the organization to fins new potential customers (Selvarajh et al., 2012). According to study done by Ailawadi, Luan, Neslin and Gail (2011), who done research in impact of retailers' corporate social responsibility (CSR) on price fairness perceptions on loyalty. Based on their study, it is found that CSR activities will affect loyalty and price premiums. It shows that customers may feel better if they engage with organizations that practice CSR and assuage the guilt customers feel in buying luxury goods. It is also shows that customers are high willingness to pay and enhancing the organization's value and their profit. According to Ferreira, Avila and Faria (2010), the study indicates that consumers are willing to pay 10 percent more for its product if they perceived greater benefit and value from firm. Study done by Bhattacharya and Sen (2004), shows that organizations that are perceived to have distinguished themselves on the CSR platform seem to enjoy a loyal segment from their customers. For example, Body Shop has proven to world that even though their products are more higher than other organizations that producing same products, customers are more willing to buy higher because they contribute to the improvement of life (British American Tobacco, 2012a).

3. Methodology

The survey is carried out to examine the impact of Corporate Social Responsibility (CSR) at British American Tobacco (BAT). A structured questionnaire that consists of close-ended questionnaire is used to collect the view of the public. The data collection process is conducted approximately between three (3) to five (5) weeks. The researcher conducts a pilot study before the actual proposed study in order to determine the reliability of the questions. As the study aims to examine the impact of CSR activities in BAT, the data is personally distributed. Table 2 below summarized the section in the questionnaire:

Table 2: The Contents of Questionnaire and the Questions Involve

Section	Questions
A	(i) Section A Demographic variables
B	(ii) Section B Awareness of public towards Corporate Social Responsibility (CSR) activities

C D	<p>(iii) Section C CSR activities in British American Tobacco (BAT)</p> <ul style="list-style-type: none"> a) Environment b) Workplace c) Community d) Marketplace <p>(iv) Section D Impact of CSR activities to British American Tobacco(BAT)</p> <ul style="list-style-type: none"> a) Image and reputation b) Customer Purchase intention c) Attract Potential Employees d) Increase loyalty and commitment from customers
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Based on the table 2 above, the questionnaires consist of four major sections which are section A, B, C and D. Section A gathers information on demographic variables of respondents. It includes data on age, gender, education, race, monthly income level and preferences of smoking. Section B covers on public awareness towards CSR activities done by BAT. Section C consists of CSR activities of BAT. This section is divided into four subsections based on Bursa Malaysia CSR Framework which are community, environment, workplace and marketplace. Section D covers on the impact of CSR activities on BAT from public perspective.

3.1 Data analysis

All data collected are analysed with Statistical Package for Social Science (SPSS IBM) version 19.0. Descriptive statistics is used to determine the demographic profile of the respondents. The responses from the respondents are coded accordingly before being transferred into data file. The frequency distribution is used to tabulate the number of responses received for each question. This method organizes the data into classes or group of values and will be useful for observation and evaluation purpose. Cronbach's Alpha coefficient is used to evaluate the reliability of the measures. The item with the range 0.7 is considered as acceptable and anything from 0.8 and above is good. Besides that, the validity of each item in the independent variables needs to be analyzed based on correlation analysis and Multiple Regression Analysis. In this paper, CSR activities of BAT are chosen based on what is discussed in BAT annual report and sustainability report 2011. The items are arranged and modified accordingly. Based on Table 3, there are four items in community dimension.

Table 3: Community Activity

CSR Activities in BAT	Items
	<p style="text-align: center;">Community</p> <ul style="list-style-type: none"> 1) Supporting education by giving scholarship to students 2) Assisting government in solving issue to reduce number of smokers by giving product information and pictures of the horrible effect from smoking on the packaging 3) Assisting the government in solving issue to reduce number of smokers by supporting prohibition of underage access to buy cigarettes 4) Supporting contribution to hardcore poor people in rural area

Source: British American Tobacco (2011a)

By referring to Table 4 below, there are three items listed under marketplace activities. All of the items are identified based on CSR activities in BAT (British American Tobacco, 2011b; British American Tobacco, 2011a). The items that are used are collaborating with regulators or enforcement agency about the prohibition of illicit cigarette trade, (by accepting smoking is a health risk) voluntarily publishing ingredients in their products on a website that is accessible by the general public and supporting youth smoking prevention programmes.

Table 4: Marketplace (CSR) Activities in British American Tobacco

CSR Activities in BAT	Items
	Marketplace
	<ol style="list-style-type: none"> 1) Collaborating with regulators or enforcement agency about the prohibition of illicit cigarette trade. 2) (By accepting smoking is a health risk)Voluntarily publishing ingredients in their products on a website that is accessible by the general public. 3) Supporting youth smoking prevention programmes.

Source: British American Tobacco (2011a)

4. Result and Discussion

In determining the relationship between CSR activities (market place) and impact of CSR activities on BAT, Pearson correlation analysis is used. The statistic is used because it can generate the relationship between independent variables and dependent variables for this study. The Pearson correlation is the testing of the hypotheses of this research, which is to find whether the hypotheses are accepted or rejected. A common alpha level for educational research is 0.05 ($p \leq 0.05$), as an assumption there is 5% of chances might have no correlation between variables. Another way of looking at is where 95% of chances will have correlation between the variables ((Siegle, 2007).

Table 5: Correlation between Variables

No	Variable	M	sd	1	2	3	4	5	6	7	8
1	Community	4.061	.724	1							
2	Environment	4.193	.689		.681**	1					
3	Workplace	4.169	.726			.605**	.720**	1			
4	Marketplace	4.275	.682				.578**	.472**	.359**	1	
5	Impact	3.292	.657					.247**	.458*	.632**	.770
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**. Correlation is significant at the 0.01 level (2-tailed).

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

A Pearson correlation is used to examine the correlation between the independent variables (community, environment, workplace and marketplace) and dependent variables (impact).Based on Table 5 above, it shows significant correlation between market place and all the impact ($r=0.359$, $p<0.05$). That means, there is impact of marketplace activities to image, loyalty, attract potential employees and purchasing intention.

4.1 The Regression Analysis

Table 6 below presents the result of the regression analysis on the impact of CSR activities (community, environment, workplace and marketplace) on BAT.

Table 6: Multiple Regression Analysis

Variable	Beta (Std)	Sig.
Community	0.251	0.019
Environment	- 0.063	0.579
Workplace	0.260	0.008
Marketplace	0.204	0.010
R Square		0.680
Adjusted R Square		0.080
F Change		5.434
Significant		0.000

From table 6, R square value is 0.680 indicates that 68 % of variation of the impact of CSR activities in BAT. It means all CSR activities only influence the impact about 68% ($F = 5.434$, $p = 0.000$). The data in table above are used to answer this study of question, does marketplace activities of British American Tobacco (BAT) give impact to community. This study will determine whether marketplace activities of British American Tobacco (BAT) give the impact on the following:

- i. corporate image and reputation
- ii. customer's purchasing intention
- iii. attracting potential employees
- iv. customer loyalty

The result shows marketplace activities have positive relationship and significant with impact of CSR on BAT ($b = 0.204$, $p = 0.010$). That means, when BAT conducts marketplace activities, it has positive impact on BAT. The result can be concluded that marketplace activities indicate significant and positive relationship with the impact of CSR on BAT. However, the workplace have more significant relationship with the impact of CSR activities on BAT.

Table 7: Coefficients and Model Summary

Variable	Coefficients	
	Tolerance	VIF
Community	.496	2.016
Environment	.355	2.819
Workplace	.414	2.413
Marketplace	.472	2.119
Durbin-Watson	2.277	

Table 7 above shows the value of Durbin-Watson is 2.277. It shows **autocorrelation** exists between the variables in this study. Field (2009) indicates the value in the Durbin-Watson becomes a concern when lesser than 1 or greater than 3. This finding means that each residual is correlated between one another. From the table 7, VIF value is below than 3 community (2.016), environment (2.819), workplace (2.413) and marketplace (2.119), thus there are small or weak regressions biased. Based on table 7, there is no serious problem because tolerance value was higher than 0.3 which community (0.496), environment (0.355), workplace (0.414) and marketplace (0.472).

4.2 Summary

The result from the Multiple Regression (refer table 6) shows that there is significant relationship ($b = 0.204$, $p = 0.010$) however the relationship is positively related to CSR activities on BAT from public perspective. The result of the study is supported by previous study done by Mohamed & Sawandi (2007) which said that people are more affected with sensitive advertising of the company. Due to that, many people was persuaded to the products due to the lifestyle's of elite. The respondents especially non smokers also believe that BAT marketplace activities give positive impact to the organization since BAT is very ethical to society. The result of this study is supported with prior study done by Creyer & Ross (1997) that customers are willing to pay higher prices in the company who is ethical. In Malaysia it is found that level of awareness of public comprising consumers and executives towards CSR activities is increasing (Rahim et al., 2011; Abdul Rashid & Ibrahim, 2002). Then, it is highly recommended to determine CSR activities that give impact to BAT from the perspective of regulators and special interest groups such as Securities Commission, Minority Shareholder Watchdog Group (MSWG) and other institutions to get better results. It is because the level of their knowledge towards this company is high and they will evaluate the company accurately. Last but not least, future research is encouraged to investigate the impact of CSR activities in other companies such as Government Link Companies (GLC) with different industry such as telecommunication, plantation or oil and gas industry because it will be more interesting to assess their impact which might vary from each industry.

5. Conclusion

As a conclusion, market place of CSR activities and impact to tobacco company is high in Malaysia. From the findings, the framework is considered as valid and some modifications are needed due to the

insignificant effects of the independent variables toward dependent variables. The study achieves the stated objectives and all research questions are answered. In addition the results of this study found that the market place of CSR activities in BAT is high thus shows that public are concern about their activities such as marketplace activities which is supporting youth prevention program, publishing ingredients of cigarettes to public which is may harm the company in terms of profit, but will impact their corporate image in the long term. As the overall conclusion, more research in this area would be expected to bring about more improvement in the impact of CSR activities. The results of this study appear relevant as a guide for further research, especially if they come with more improvement and added with other possible indicators. It is hope that the results of this study will provide a clearer view and establish some additional information for future researchers who are interested in exploring more into this issue.

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