

Consumer Response: Examining Religiosity, CSR Attitude, CSR Behaviour of SMEs Executives in Odisha

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Abstract

It is very essential to study the consumers' behaviour towards the religious product in order to find out the attitude and behaviour of consumers. The SMEs executives are consumer of various products. Their religion, religious belief holds a special role in product development and use of products. The religiosity of executives of an organisation endorses quality standard and specification to a product. The owners and executives' thought, belief, attitude and their personal behaviour impacts on innovation and diffusion of product range. The SMEs executives' acceptance of products from the house of religious organisation indicates their attitude and behaviour. The products of social responsible and religious organisation are promoted to test the religiosity, attitude and behaviour of SMEs executives. The SMEs executives of hindu religion are taken as samples. Data are collected from two places of odisha. The social responsibility values of products are promoted to SMEs executives at the time of sales and promotion of the products to test the consumers' response towards CSR attitude and behaviour of SMEs executives. After selling the products, questionnaires are given to consumers. The questionnaires are collected after few days of sales and approached for repeat purchase of products from same religious house. The consumer behaviour is taken as the major scale of measurement of religiosity, CSR attitude and CSR behaviour of SMEs executive of Odisha. The personal values of SMEs executives and sales performance of religious organisation are tested to find out the results. The products from the house of THE ART OF LIVING are promoted by its direct distributor ABISHKAR MARKETING in Odisha.

Keywords: Consumers response, Religiosity, CSR attitude and CSR behaviour, SMEs executives, Sales Performance.

1. Introduction

The specification of brand means logo, name, image of a company and its product which has dominance power over a period of long time in the market. Advertisement and continuous market promotion sets a benchmark of company's turnover in this business world. The essence of spirituality and the products concerning to spirituality and God is well accepted by Indian visitors and consumers. Commonly, the tendency of human being is to accept and to use those things that are frequently being heard, seen by them. The relational values of spirituality of people, business environment and people's believe on God, Bambang Siswanto Frans, Zain Djumilah, Thoyib Armanu, & Solimun(2014). That is why a brand name became a vital part in marketing management. The religious thought of an individual appeals his self-image which includes a belief on which a business executive takes decision, Weaver Gary R & Agle Bradley R (2002). The religiousness of any product also appeals brand image.

It is very difficult to establish a new product in the open market. The other branded companies have high hold of their market share. The companies' offer maximum discount with lot purchases offer and schemes. Few companies offers low quality product with very low price. The intention of consumer is plays stimuli role in the time of search, selection and purchase of the product. The ethics of enterprise drags the attention of consumers towards the brand of an enterprise. The product must satisfy their social needs and the product attributes should be inherent of religious cohesive ethical adjustments, Pace Stefano (2014). The prediction of consumer allows himself to purchase the product of a religious house. The product punch line, brand appeal lines, product design, quality specification signs the attitude of enterprise. It also communicates the attitude and behaviour of enterprise executives.

The enterprise follows various steps to serve the corporate social responsibility in society. It is targeted to a specific issue and to a community. So the community also is familiar with that enterprise and its activity. Other than the community the general public also knows the organisation and its activity. In this changing

pattern of economic world scenario, low cost productivity, higher productivity, excellent specialization, global standardization of product causes economic change in an organisation, Bass, B. M. (1990) . The CSR activity impacts positive impression on consumer behaviour and changes the intention to purchase of product by consumers. The CSR activity carries CSR attitude, CSR behaviour of executives of an enterprise. The CSR value is identical and differs enterprise to enterprise. The intention behind product development, organisation structure, media awareness influence the visitors and consumers to move towards the product for the purpose to see the product, touch the product, feel, enquiry about the product and purchase the product. The consumer behaviour and consumer perception towards product quality standard, product simplification and individual's personal judgement towards CSR sportiness issues are interrelated. The consumers' beliefs motivate their behaviour towards CSR. CSR activities of an enterprise may decrease or increase consumers' stimuli to purchase goods of an enterprise, Sen and Bhattacharya (2001).

2. Theoretical Background:

The dominance of corporate social responsibility (CSR) is used as marketing and strategic tool by large organisations. CSR practice is used for positioning their brand value in the mind of the people. The fact is that the people gossips among their social group about the nature of CSR activity done by large enterprises. The broad information media, medium allows the mind of people to rethink about the enterprise again and again. Although the small and medium enterprises have direct involvement with CSR, social responsible activity and the basic business ethics for running their enterprise, it never comes to the frame of population. Even if the people feel the positive effect of social responsible service, they are not able to express out world, Vancheswaran and Gautam,(2010). CSR practice provides various supports to SMEs in the light of customer satisfaction, achieving the social objectives and also helps in increase in economic scale of SMEs and to achieve environmental scale positively. The values of religion motivate towards CSR attitude which influence the behaviour, Ramasamy Bala and Yeung Matthew (2010). CSR activity creates positive sense on consumers' mind. CSR activity helps in brand positioning. The CSR activity effects on the brand creation, brand loyalty of company in the mind of customers. The reliability and validity of various CSR indicators are tested by using a defined competitive model. It is found that CSR is directly relates to consumer satisfaction, Wu Shwu-Ing & Chen Jui-Ho (2015).

The SMEs are also very much concern about their social responsibilities inside their business houses and outside business houses. Although people are involved in micro business, they also produce qualitative products and provide excellent customer services to the ultimate customers. The micro business in ganjam district is involved in production of papads, spices, dantikili, supulu, badhi, pickles, essence sticks. Scott J. Vitell, Joseph G.P. Paolillo, Jatinder J. Singh (2005) explained that the role of religiosity in consumer reaction searches the legality of object and ethical values of products in the market. Women are participating in business operation. The housewives are also participating in micro enterprises as owners or workers in part time basis. In small enterprises also, women are engaged directly as industrial worker or accounts executives, office assistant. Both male and female has overall participation in SMEs, where they render their role responsibility. In Rourkela, both male and female workers are providing their service to same type of job and responsibility. They work as daily wagger to office executive. Housewives are working as fulltime as well as part time in various micro and medium enterprises. They produce Leaf plates, paper bags, and readymade dresses by tailoring, bricks, and flour, breakfast and lunch for industrial workers. The ideal women are more religious and closer to god. The family structure and relationship is the infernal aspects of religiosity of women, Anderson, M. L. (1988).

3. Literature Review:

Pace Stefano (2014): According to author, intrinsic religiosity is personal values of a person whereas extrinsic religiosity is individual's value which is influenced by others in his society. An individual express his self identity by his attitude and behaviour but acts extraordinarily with his social adjustments. The intrinsic values of a consumer stimulate his purchase behaviour positively higher than that of extrinsic value of the same consumer.

Vancheswaran and Gautam,(2010): According to them, CSR is an essential tool for corporate strategy to keep companies fame, name and positive appeal towards brand. It has positive impact among all stakeholders. CSR has direct economic benefit to the SMEs. It increases the profitability of enterprise. CSR practice provides various supports to SMEs in the light of customer satisfaction, achieving the social objectives and also helps in increase in economic scale of SMEs and to achieve environmental scale positively.

Ramasamy Bala and Yeung Matthew: The paper focus on the examination of the relational value of religiosity with CSR. It is the study of impact of CSR values on consumers. The author placed their thought about the altruistic and egoistic attitude of consumers. There is a positive influence of CSR on company brand image. The company should do business ethically with legal business practice. Although business has economic responsibility still it has to take care of all philanthropic social responsibility.

Anselmsson Johan and Johansson Ulf (2006): In this paper, the authors have given notes on consumer

perception towards CSR valued companies' products and services. They had judged the consumers behaviour at the time of purchase of products and services of CSR activated enterprises. They have used qualitative with quantitative method of research for this study. The future research is related with market structure and positioning of products in relation with CSR.

Lii Yuan-Shuh(2011): The author has given information about the relational values of CSR with consumer. The different types of companies' CSR initiatives influence the consumers to identify to each other. The corporate social responsibility, especially the philanthropic CSR initiative of company helps the consumer to identify the company easily. It is an important tool for company to act upon the competitive advantage. The CSR stimulates the consumers to relate with companies name, logo, and brand name actively and identically. It spins the consumer behaviour positively to express their supportiveness towards company.

Wu Shwu-Ing & Chen Jui-Ho (2015): The enterprise plays various CSR activity to create positive sense on consumers' mind. The authors had done empirical examination of CSR activity and brand positioning. The CSR activity effects on the brand creation, brand loyalty of company in the mind of customers. The reliability and validity of various CSR indicators are tested by using a defined competitive model. It is found that CSR is directly relates to consumer satisfaction.

Graafland Johan (2015): The author had examined the correlation between the corporate social responsibility and the products from social responsibility activated companies. The community attitude and behaviour towards pattern of consumption is stated here. The impact of religiosity towards social behaviour and their attitude are acclaimed to measure the demand for socially responsible products. The structural equation model is plotted on the planned behaviour of consumers.

Nan Xiaoli and Heo Kwangjun(2007): The response of consumer towards CSR initiative is examined and their attitude towards company is derived. The cause related social marketing by CSR activity by various companies are well analysed by the authors. The positive influence of CSR to develop brand effectiveness, brand appeal, brand alert were addressed to relate purchase behaviour, purchase intention and purchase attitude and overall sales of company. The company's cause related sponsorship is campaigning companies logo, brand, product name to drag visitor's attention to purchase the products.

Soyoung Kim Mary A. Littrell Jennifer L. Paff Ogle, (1999): In this paper, the relationship between CSR attitude of company and shopping intention of consumers is examined. it is defined that the consumer purchases products from socially responsible companies rather that socially responsible is not. Consumer's psychology, behaviour is studied in the market place to analysis their intention, interest and perceptions for purchasing of products of CSR enabled enterprises. The producers are producing quality products for society to consume and the consumers are also analysing the economical impacts, social impacts and political impacts of that product in their society. They feels that the products are designed and produced to fulfil their needs, which will not harm them any way, then only they accepts those products. The products should fit into their changing lifestyle pattern which influences the consumer's personal characteristics to take the risk of product purchasing.

Scott J. Vitell, Joseph G.P. Paolillo, Jatinder J. Singh (2005): The role of religiosity in consumer reaction is measured in this article. The intrinsic religiosity and extrinsic religiosity searches the legality of object and ethical values of products in the market. The intrinsic religiosity have positive effect on ethical products where as consumerism have negative impact on legality and ethicality of objects. The consumers' ethical behaviour is supporting the ethical goods.

Agle, B. R., & Van Buren, H. J., III. (1999): In this paper, the author had drawn the relationship between religion and business ethics. Instead of theoretical approach and qualitative analyse of similar study made by other authors, they had examined the religion and ethics value by inserting data to their research. This paper results in form of quantitative value which measures the correlation of religion values and business ethics towards corporate social responsibility.

Hoge (1972) had stated that the intrinsic motivational scale would add conceptual clarity to religiousness and other factors of interest to social scientists. This scale measures motivation behind religious activity. He had used the intrinsic religious motivational scale to measure different path of religiousness. The Intrinsic Religious Scale is basically a modified version of "Ultimate versus Instrumental" scale of Hunt and King (1971) and Allport and Ross's Religious Orientation Scale. The author had used likert scale format with ten elements in this paper. The intrinsic values with extrinsic values were being measured by one scale of measurement i.e. Intrinsic Religious Scale. As a result, the low value result specifies the intrinsic religiosity of an individual whereas the higher value result shows the extrinsic religiosity of an individual. It is specified the in some cases, the intrinsic and extrinsic values are measured separately by using separate scale of measurement. The simple average and average standard deviation were calculated for calculation of scale values. Later on Hoge had used his scale i.e. Intrinsic Religious Motivational Scale with Carroll's concept in a short form. They had used the Chronbach's alpha for reliability test.

Sen and Bhattacharya (2001) pointed in their research paper that 'the marketplace poll attests the increased impact of corporate social responsibility on buying behaviour of consumer'. The qualitative ascent as

what, who, whom, when and how particularly CSR activities act upon, was explored. The consumer behaviour and consumer perception towards product quality standard, product simplification and individual's personal judgement towards CSR sportiness issues are interrelated. The consumers' beliefs motivate their behaviour towards CSR. CSR activities of an enterprise may decrease or increase consumers' stimuli to purchase goods of an enterprise.

Wu Shwu-Ing & Chen Jui-Ho (2015): The enterprise plays various CSR activity to create positive sense on consumers' mind. The authors had done empirical examination of CSR activity and brand positioning. The CSR activity effects on the brand creation, brand loyalty of company in the mind of customers. The reliability and validity of various CSR indicators are tested by using a defined competitive model. It is found that CSR is directly relates to consumer satisfaction.

Anselmsson Johan and Johansson Ulf (2006): In this paper, the authors have given notes on consumer perception towards CSR valued companies' products and services. They had judged the consumers behaviour at the time of purchase of products and services of CSR activated enterprises. They have used qualitative with quantitative method of research for this study. The future research is related with market structure and positioning of products in relation with CSR.

Anderson, M. L. (1988): In general women are more religious than men. The gender differentiation and variance in religiosity is examined by the authors. It is found that the ideal women are more religious and closer to god. The family structure and relationship is the infernal aspects of religiosity of women.

Panagiota Darvyri1*, Michael Galanakis2, Adamantios G. Avgoustidis3, Niki Pateraki1, Spyros Vasdekis4, Christina Darviri1(2014): They had studies and explained the intrinsic and extrinsic religiosity values very clearly. It is revisited to view in detail the scale of intrinsic and extrinsic religiosity. The scale is reflection of scale of Gorsuch and MacPherson (1989) and scale of Ross (1967). The personal values as sex, age etc are taken into consideration to fit into their scale of measurement. Average men and average women participation were calculated and also average age were also calculated to analysis various factors. Variance analysis and reliability test was done along with averages.

Elsakit Omer M & Worthington Andrew C (2014): In this paper, the impact of salience features of enterprise and organizational regulations on corporate social responsibility are being studied. The nature of firm, type of ownership, profit and others aspects of a firm influences the CSR activity of a firm. All these factors influence the executives thought, interest and opinion about CSR practice. The nature of enterprise, general environment of an enterprise and internal environment of enterprise allows an executive to think positive or negative towards CSR of an organisation.

Bambang Siswanto Frans, Zain Djumilah, Thoyib Armanu, & Solimun(2014): They have given theoretical explanation about the connection of business responsibility with different business environment. The approach Hindu philosophy and their thoughts about CSR are catered. This paper is explaining the relational values of spirituality of people, business environment and people's believe on God. It is found that CSR has positive impact on business ethics and profit earning where as it is explained that it is not at all required for business. The firm should accept positive values of CSR and avoid the negative corner of CSR on business. The corporate strategy of doing business is to accept and use the CSR activities of a firm for acquiring competitive advantage over others. Ultimately the balance of life and business can be maintained with the acceptance of hindu religion guidelines, themes, spirituality, business ethics, personal belief and values etc.

Barro, R. J. (1999): The author explains the contentment of democracy in our society and impact of democracy in our social economic structure and political economic structure. The democracy has correlation with economic growths with the variables of size of country, population, standard of living and natural resources. The positive effect of democracy is that it reduces gap between poor and rich by proper distribution of wealth but it affects the economic growth. On the other hand it reduces the strictness of government policies in society which positive effects on the social behaviour.

Bass, B. M. (1990): The author has given conceptual analysis of managerial capabilities and leadership. In this changing pattern of economic world scenario, low cost productivity, higher productivity, excellent specialization, global standardization of product causes economic change in an organisation. It is highly essential to have excellent leadership quality with managerial capability to render utmost services by the managers.

Weaver Gary R & Agle Bradley R (2002), in their research, it is explained that the religion of many people could influence ethical behaviour in an enterprise. The analytical indications of their research say that the religious thought of an individual and his religion practices internalize his religious identity, which influence his ethical behaviour. It was found that the salience of religious identity and motivational attitude of an individual influence to his behaviour. The religious thought of an individual appeals his self-image. This includes a belief on which a business executive takes decision. Even if an individual has more religious values and has important influence on his attitudes and behaviours, they don't have clear picture regarding religiosity and ethical behaviour.

4. Objectives:

- To find out the consumer’s response of SMEs executives towards products of socially responsible religious organization and CSR

5. Hypotheses:

1. Consumers have positive response towards CSR of SMEs
2. Consumer have negative response of purchase intention of CSR oriented SMEs

6. Research Methodology:

The qualitative analysis is applied to measure various values, Agle, B. R., & Van Buren, H. J., III. (1999). Prior to study of the real picture of topic, the information about the product of a religious organisation is taken into consideration. A new product line is introduced in the market from the religious organisation “the art of living”. The spices from the house of art of living organisation are taken for the study. 11 types of different spices are promoted to SMEs executives relating to general public and also to the devotees of art of living organisation. The brand name of spices is AASHRAM MASALAS. Over the period of three years, the products are promoted to different places of odisha through direct marketing, distribution channels. Personal selling method is used to promote the product to individuals. After closing the sales, the set of questionnaires are given to 200 customers. After few days, the respondents are revisited again to collect the questionnaire. Out of 200 customers, 25 questionnaires are collected from Rourkela, Sundergarh district, odisha and 25 questionnaires are collected from Berhampur, Ganjam district, odisha. The demography and psychology of different population from two different places are studied to test the morality, mentality of customers carefully. Consumer’s psychology, behaviour is studied in the market place to analysis their intention, interest and perceptions for purchasing of products of CSR enabled enterprises, Soyoung Kim Mary A. Littrell Jennifer L. Paff Ogle, (1999). Products from religious organisation is promoted and sold in the market. Two groups of people are taken into as the targeted prospects who the people are relating to a particular religious organisation (The Art of Living) and the general public. SMEs executives are major part of samples which are either of art of living group and or from general public. The two groups are commonly called (i) AOL and (ii) NON AOL. The common statement is examined by all SMEs executive alike “Read the statement properly which is given in the back site of the product pack and answer the question. The statement is i.e. “The proceeds from the sale of this product go to fund of the rural and social welfare projects of the ART OF LIVING”. Do you believe it?” All the questions are measured with qualitative analysis by inserting numerical values. Quantitative techniques are applied to verify the quantitative values, Agle, B. R., & Van Buren, H. J., III. (1999). The quantitative techniques are used to find out accuracy by empirical evidence, Ajzen, I. (1991).

6.1. Scale of Measurement:

The consumer response is taken as the scale of measurement of religiosity, SMEs executives CSR attitude and CSR behaviour. The scales of measurement are used for studying the consumer behaviour as Thurston scale and Likert scale. The intrinsic religious motivational scale to measure different path of religiousness, Hoge, Dean R.(1972). The simple average and standard deviation is calculated for calculation of scale values. All the scale values are mixed into the consumer response scale. The qualitative approach with quantitative analysis is adapted for examining CSR attitude and CSR behaviour of SMEs executives. A set of questionnaire is prepared based on different scales of measurement of the consumer behaviour. The questionnaires are collected from those SMEs executives randomly 25 questionnaires from rourkela city and 25 questionnaires are from Berhampur city from Odisha state. The consumer response is tested with the goods sold to the respondents, Anselmsson Johan and Johansson Ulf (2006). Corporate social responsibility and the positioning of grocery brand. An exploratory study of retailer and manufacturer brands at point of purchase, www.emeraldinsight.com/0959-0552.htm. The questionnaires are collected from those SMEs executives who had purchased spices and also repeat purchases are done by them. The scale of measurement values are plotted in Table.1

Table.1

Likert scale values					Dichotomous values	
Strongly Agree	Agree	Uncertain	Disagree	Strongly Disagree	Yes	No
1	2	3	4	5	1	2

6.2. Research Question statements:

Questionnaire I:

There are 16 questions and statements regarding a survey on consumer behaviour, preferences, attitude of consumers, and post use of AASHRAM MASALAS are given here.

1. Price is economical.

2. Spices have medicinal and nutritional value.
3. Price is higher in comparison to quality and quantity.
4. Adds color to your food.
5. Is it tasty?
6. Is price lower than others?
7. Prone to stomach irritation after use.
8. Whether your family is enjoying the foods which are prepared by using AASHRAM MASALA?
9. Is it easy to tear or cut the wrapper of pack?
10. Please state whether you agree or disagree etc., with the following statement. The taste of aashram masala is different than others.
11. Please state whether you agree or disagree etc., with the following statement. The packaging of aashram masalas are hygienic, strong and up to standard.
12. Is it available in all retail shop in your area.
13. Read the following statement properly which is given back side of the product pack and answer the following. The statement i.e. "The proceeds from the sale of this product go to the fund of rural and social welfare projects of the ART OF LIVING". Do you believe it?
14. Have you found the spice dust in packets?
15. It creates itching and burning sensation on fingers while using the spices for cooking of curry.
16. It smells around the home at the time of preparation of curry.

Another set of question is prepared and used for data collection which is used for brand awareness programme of AASHRAM MASALAS.

Questionnaire II:

1. Do you know art of living?
2. Do you know sri sri ravisankar?
3. Do you know the brand name of the spices which you had purchased?
4. Do you know the name of all spices of AASHRAM MASALAS?
5. Will you use AASHRM MASALAS regularly?
6. Is it easy to remember the brand name?
7. Will you refer to others to use AASHRAM MASALAS?
8. Will you avoid AASHRAM MASALAS in your cultural festivals?
9. Is it possible to purchase the AASHRAM MASALAS from the shop near to your home?
10. Do you feel that AASHRAM MASALAS are beneficial for your health?
11. Do you know which distributor supplies AASHRAM MNASALAS to you?

7. Research Samples:

- The systematic sampling system is used to collect samples from a list of art of living members who are SMEs executives from the Rourkela area and Berhampur area. It constitutes AOL (art of living) Group.
- Simple random sampling is used to collect samples of SMEs executives through direct marketing and personal selling method from the area, Rourkela and Berhampur. It constitutes NON-AOL Group.
- 200 persons are contacted through personal selling method and art of living products are sold to them. A set of questionnaire is given to them. After few days, the same groups of people are contacted personally for repeat selling and to collect the questionnaire. 25 questionnaires are collected from Rourkela, Sundergarh district, odisha and 25 questionnaires are collected from Berhampur, Ganjam district, odisha.

8. Data Collection:

The primary data are collected from market place through cold calls and promoted the products directly to the prospects. The secondary data are collected from religious organisation, art of living group through reference held. The centre of influence is used to collect the secondary data, list of suspect individuals. Around two years waited to regenerate the repeat sales from that group with an aim to observe their moral, belief, attitude towards products of religious organisation. It signifies the response of customers towards socially responsible religious organisation. It shows the ad hoc corporate social responsibility of an enterprise.

The direct personal investigation is done through personal selling process to observe the internal behaviour of an individual who are interested to purchase the products from religious enterprise. Various moral values of the consumers are enquired and collected in questionnaires. The replies of consumers are recorded by using dichotomous question answer and likert scale question answer. After the data has been collected, the answers are coded in numerical values.

9. Data Analysis:

Geographic classification of customers list is prepared from two different city of Odisha. The basic classification of 50 customers out of 200 customer's response to the questionnaire is tabulated. The products are promoted to 26 customers at Rourkela and 174 customers from Berhampur area. The 200 numbers of questionnaires are distributed and replies in the form of questionnaires are collected from Rourkela and Berhampur. It is based on the sales performance of organisation. 25 responses are collected out of 26 customers from Rourkela area and 25 customers' responses are collected out of 174 respondents from Berhampur area. It is tabulated in a analytical table, Table.2. The economic growth with the variables of size of country, population, standard of living and natural resources influence the one's attitude and behaviour, Barro, R. J. (1999).

Table.2

ROURKELA		26 customers		BERHAMPUR		174 customers	
Replied to Questionnaire		25 customers		Replied to Questionnaire		25 customers	
AOL		NON AOL		AOL		NON AOL	
M	8	M	11	M	4	M	16
F	4	F	2	F	4	F	1
TOTAL	12	TOTAL	13	TOTAL	8	TOTAL	17

12 responses which include 8 males and 4 females belongs to AOL group from Rourkela and 13 respondents which include 11 males and 2 females are belongs to NON AOL group. 96 percentages of SMEs executives from Rourkela area have purchased spice from religious organisation, out of which 52 percentages of SMEs executives are of NON AOL group and 48 percentages of SMEs executive are of AOL group. In Berhampur, 8 responses which include 4 males and 4 females belongs to AOL group and 17 respondents which include 16 males and 1 females are belongs to NON AOL group. 14 percentages of SMEs executives from Berhampur area have purchased spices from religious organisation, out of which 68 percentages of SMEs executives are of NON AOL group and 32 percentages of SMEs executives are of AOL group. In both areas, a higher number of male respondents had purchased spices than female. The percentage ratio between male and female is 78:22. The personal values of sex are taken into consideration to fit into their scale of measurement. Average men and average women participation were calculated to analysis the facots of religiosity., Panagiota Darvyri1*, Michael Galanakis2, Adamantios G. Avgoustidis3, Niki Pateraki1, Spyros Vasdekis4, Christina Darviril(2014). The number of respondent of NON – AOL group is higher that AOL group. Out of 50 respondents 30 respondents are from NON- AOL group and whereas 20 respondents from AOL group.

All questions are tabulated in Table.3 and Table.4 for analysis of individual questions. 25 respondents from Rourkela and 25 respondents from Berhampur area had given their responses to each question. These are plotted in this table. The impact of religiosity towards social behaviour and their attitude are acclaimed to measure the demand for socially responsible products. Graafland Johan (2015). It is analysed by Table .3.

Table.3

R/Q	Q1	Q2	Q3	Q4	Q5	Q6	Q7	Q8	Q9	Q10	Q11	Q12	Q13	Q14	Q15	Q16
SA	32	21	12	11	35	9	0	23	10	22	13	4	30	0	0	8
A	3	21	9	4	15	8	1	27	11	23	16	8	9	3	4	14
U	4	8	3	11	0	20	9	0	18	5	8	9	10	13	16	20
D	10	0	21	8	0	12	13	0	9	0	7	9	0	22	13	0
SD	1	0	5	16	0	1	27	0	2	0	6	20	1	12	17	8
TR	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50

The firm should accept positive values of CSR and avoid the negative corner of CSR on business. The corporate strategy of doing business is to accept and use the CSR activities of a firm for acquiring competitive advantage over others, Bambang Siswanto Frans, Zain Djumilah, Thoyib Armanu, & Solimun(2014). The Table .4 identifies brand awareness among the respondents in connection with spirituality and socio cultural religious effects. The CSR stimulates the consumers to relate with companies name, logo, and brand name actively and identically. It spins the consumer behaviour positively to express their supportiveness towards company, Lii Yuan-Shuh(2011).

Table .4

R/Q	Q1	Q2	Q3	Q4	Q5	Q6	Q7	Q8	Q9	Q10	Q11
Y	30	45	22	12	38	31	42	19	8	45	20
N	20	5	28	38	12	19	8	31	42	5	30
TR	50	50	50	50	50	50	50	50	50	50	50

The nature of firm, type of ownership, profit and others aspects of a firm influences the CSR activity of a firm. All these factors influence the executives thought, interest and opinion about CSR practice, Elsakit Omer M & Worthington Andrew C (2014). In spite of all there elements, the factors which influence the SMEs executives, attitude and behaviour are focused as

- **Price factors:** Question number 1 secures 32 points of strongly agree which states the price is economical. Question number 3 secures 21 points of disagree which states the price is higher than others. Question number 6 secures 12 points of disagree which states price is lower than others. It means the prices of all spices are not lower than others and also it is not higher than others. It is economical. The question number 3 and 6 validates the question number 1 which states that the piece is economical.
- **Quality factors:** Question number 2 results 21 points of strongly agree which implies the spices have medicinal value. Question number 4 secures highest point of 16 points of disagree which states spices are not adding color to food. It means it is natural and not added of artificial color. Question number 5 results of highest point of 35 strongly agree points. It means it is tasty. The three questions replies positive to the quality of product. The question 7 holds 27 points of strongly disagree. It defines that the spices are not prone to stomach irritation after use. The users are ready to refer the product to others which is indicated by 23 points of strongly agree and 27 points of agree. It is simply says the high end quality of the spices. Although the question 9 secures average value in all. Question 10 & 11 holds a positive value which defines the good quality of packaging of product where as the reverse response to question14 is certifies the good standard of packaging.
- The products are not available near to the shop. Still the consumers are searching for the product because of the quality of product. The question 15 secured 13 and 17 points of disagree and strongly disagree respectively. The response is positive but average in case of question16.
- **CSR attitude and CSR behavior:** The statement which is given back side of the product pack, it is shown to prospects and asked the question to answer the following. The statement i.e. “The proceeds from the sale of this product go to the fund of rural and social welfare projects of the ART OF LIVING”. Do you believe it? This question will pull the inertia of attitude and behavior of respondent. The question holds 30 points of strongly agree and 9 points of agree out of 50 points. It is the qualifying point of positive attitude, behavior of an individual towards the organization and indicating positive sign towards social services and CSR.
- **Brand Awareness and Religiosity factors:** SMEs executives know about the organization and know the name of the head of the organization but they don’t know the brand name of the product. In Table.4, question 1 carries 30 “yes” points and question 2 carries 45 “yes” points out of 50 points each. But question 3 carries 22 “yes” points and 28 “no” points out of 50 points. It shows the religiosity of SMEs executives. They have faith, belief on hindu dharma and spirituality. They don’t know the brand name of all the products. it is declined by question 4. Question 5 carries 38 “yes” points where as question 6 carries 31 “yes” points. It defines that the brand name of each spice is easy to remember. Table.4 specifies the whole.
- **Availability of goods factors:** Availability of good near to the customer is also social responsibility of an enterprise. After 2 years of market initiation, the spices are not available to the customers nearby shops. It is certified by question 9 which carries 8 “yes” points and 42 “no” points in Table.4. The SMEs executives are responding adverse to the CSR values of enterprise. Although they have religiosity with positive attitude, they behave negatively towards the enterprise. The question 8 and 9 validate it with their results, 31 “no” points and 42 “no” points respectively in Table.4. They feel the AASHRAM MASALAS are beneficial for their health, contains 45”yes” points.

The positive influence of CSR to develop brand effectiveness, brand appeal, brand alert were addressed to relate purchase behaviour, purchase intention and purchase attitude and overall sales of company, Nan Xiaoli and Heo Kwangjun(2007). The sales proceeds from personal selling and other form of sales are plotted in Table.5 to internalise the consumer behaviour and its impact on sales performance.

Table.5
SALES PERFORMANCE

Sources	No. of Person Contacts	No of Response	Sale (Rs.) (X)	Repeat Sales(Rs.) (Y)	Y% of X (Z)
Personal Selling/Cold call	200	50	13700	3000	
Family	20	20	1000	500	
Centre of influence	30	30	2000	300	
Distribution channel(Retail)	15	8	10000	1500	
Herbal fair	100	30	25000	0	
AOL Program	20	10	1000	0	

Through personal selling, 200 customers are contacted and sold to 50 customers of Rs. 13,700. The repeat sales are Rs. 3000 which is 21.89 or 22 percentage of sales volume. But in other form of sales process, the

repeat sales are less than personal sales process. In personal selling, the products are promoted directly to customers. The customers take all the information about the products, organisation. Although the repeat sales come from centre of influence and distribution channels, the response by customers towards the questionnaires may not be exact and true fact. The truth can be tested through market survey and RCA (Retail Counter Audit) method. Still there may be bias in response of retailers. The fact and figures of personal selling are tested by quantitative methods which are presented in Table 6 and 7 accordingly.

Table.6 PERSONAL SELLING SALES

Sales (Rs.)	No. of Customer(f)
0-100	9
100-200	8
200-300	11
300-400	10
400-500	8
500-600	4

The total sales volume is segregated into 6 groups according to numbers of response and amount of goods purchased by them. The average sales is determined by calculating Mean, Median, Mode. Thereafter the standard deviation is determined to find out deviation.

Table.7 Arithmetic Mean \bar{X} , Median, Mode and Standard Deviation(σ)

Sales (Rs.)	Mid-point (m)	No. of Customers (f)	(m - 250) / 100 d	fd	d ²	fd ²
0-100	50	9	-2	-18	4	36
100-200	150	8	-1	-8	1	8
200-300	250	11	0	0	0	0
300-400	350	10	+1	10	1	10
400-500	450	8	+2	16	4	32
500-600	550	4	+3	12	9	36
		N=50		$\Sigma fd=12$		122

Where $i=100$

$$\text{Mean } \bar{X} = A + (\Sigma fd/N) \times i = 250 + (12/50)100$$

$$= 250 + (0.24 \times 100) = 274$$

Irrespective of simple average, it is necessary to calculate the median and mode of the series for better determination of average. More than 22 consumers are purchasing more than average sales but It is below than average respondent of $(50/2)=25$ respondents. It is also less than qualitative analysis points of 30 respondents are from NON-AOL group and but more than 20 respondents of AOL group.

Table 7.1 Median

Sales (Rs.)	No. of Customers (f)	Cf
0-100	9	9
100-200	8	17
200-300	11	28
300-400	10	38
400-500	8	46
500-600	4	50
	N = 50	

Median = size of $N/2$ item = $50/2 = 25^{\text{th}}$ item

Hence median lies in the class of 200-300.

$$\text{Median} = L + (N/2 - c.f) / f \times i$$

$$= 200 + (50/2 - 17) / 11 \times 100$$

$$= 200 + (8/11) \times 100$$

$$= 200 + 72.72$$

$$= \text{Rs.} 272.72$$

Table 7.2 Mode

Sales(Rs.)	Frequency(f) I	II	III	IV	V	VI
0-100	9					
100-200	8	17		28		
200-300	11		19			
300-400	10	21			29	
400-500	8		18	22		
500-600	4	12				

Analysis Table

Column No.	200-300	300-400	400-500
1	1		
2	1	1	
3	1	1	1
4	1	1	1
5	1	1	
Total	5	4	2

The mode lies between 200-300 modal class, since it has the largest frequency i.e. 11, The lower limit of the modal class is 200, its upper limit is 300. The frequency of preceding class is 8 and the frequency of the following class is 10 and the class interval is 100, now

- MODE= $200 + \frac{(10/8 + 10)}{100} \times 100 = 200 + 55.55 = 255.55$
- MODE= $300 - \frac{(8/8 + 10)}{100} \times 100 = 300 - 44.44 = 255.55$
- MODE= $200 + \frac{\{(11-8)/(11-8) + (11-10)\} \times 100}{4} = 200 + \frac{3}{4} \times 100 = 275$

Finally the Mode value is Rs.275, Median is Rs.272.72 or 273 and Mean is Rs.274

The mean, median, mode values of sales performance as per consumers response is giving negative result to consumer response towards CSR. Out of 50 consumers less than 50 percentages of consumers are purchasing below mean, median and mode value.

Table 7.3 STANDARD DEVIATION

Sales (Rs.)	Mid-point (m)	No. of Customers (f)	$\frac{(m - 250)}{100}$ d	fd	d ²	fd ²
0-100	50	9	-2	-18	4	36
100-200	150	8	-1	-8	1	8
200-300	250	11	0	0	0	0
300-400	350	10	+1	10	1	10
400-500	450	8	+2	16	4	32
500-600	550	4	+3	12	9	36
		N=50		$\Sigma fd=12$		$\Sigma fd^2=122$

Where $i=100$, $d = d$

$$\text{Standard deviation } (\sigma) = i \times \sqrt{\frac{fd^2}{N} - \left\{ \frac{fd}{N} \right\}^2}$$

$$= 100 \times \sqrt{\frac{122}{50} - \left(\frac{12}{50} \right)^2}$$

$$= 100 \times \sqrt{2.44 - 0.24}$$

$$= 100 \times \sqrt{2.20} = 100 \times 1.48 = 148$$

Or Standard deviation (σ) = 1.48 without common factor "i=100"

Now, (σ) = 1.48

$$\text{Standard Error (S.E.) } \bar{X} = \frac{\sigma}{\sqrt{N}} = \frac{1.48}{\sqrt{50}} = 0.21$$

$$\text{Or S.E } \bar{X} = \frac{\sigma}{\sqrt{N}} = \frac{1.48}{\sqrt{50}} = 0.21 \text{ without the common factor "i=100".}$$

Here, $275 - 148 = 126$, $273 - 148 = 125$ and $275 - 148 = 127$. In each point the variance lies between 20 percent to 30 percentages. Although the quantitative analysis provides negative results, it is far away from the

true facts which are found in qualitative analysis.

10. Research Findings:

- The consumer's response of SMEs executives from industrial area, Rourkela towards products of socially responsible religious organization and CSR is more than the SMEs from the agrarian society area, Berhampur.
- The consumers' response at the time of sales promotion is positive but it is negative at the time of search of the product after consumption of product for repurchase.
- SMEs executives CSR attitude is positive towards the products of religious organization but CSR behavior is negative, when they search for it after disposition and consumption of products.
- NON-AOL group SMEs executives' CSR behavior, CSR attitude is higher than AOL group SMEs executives.

11. Research Gaps:

- The intrinsic and extrinsic values of Consumers response of SMEs executives are not formulated to examine their attitude and behavior.
- The sales trend analysis to be studied to test the SMEs executives' attitude and behavior towards CSR.
- Gender analysis is to be done towards SMEs executives CSR attitude and CSR behavior.

12. Conclusions:

It is found that the CSR attitude and CSR behaviour of SMEs executives of NON- AOL group is more positive than that of AOL group. Number of consumer response of NON-AOL group is more than AOL group. The facts and figures of qualitative analysis are differing from the quantitative analysis. The CSR behaviour and CSR attitude of SMEs executives are qualitative nature. It is very difficult to put all these qualitative values in a quantitative scaling.

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