



Sustainable Development in Emerging Economy: Using the Analytical Hierarchy Process for Corporate Social Responsibility Decision Making

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Abstract

Corporate Social Responsibility (CSR) is a general concept where companies voluntarily decide to adopt social, economic and environmental responsibilities for a better society and environment. Researchers in the management field have created various CSR models and theories. Moreover, enterprises are working out to strength its competitiveness performance though adopting CSR approaches. For that, decision makers in an enterprise have to target the most appropriate CSR approach that fit with the environment and the nature of their enterprise. The Analytical Hierarchy Process (AHP) has been presented through the article in order to help an organization take decision toward the most convenient CSR method according to many characteristics and criteria.

Keywords: Corporate Social Responsibility, Analytical Hierarchy Process, Decision Making Process, Competitiveness, Strategic Management

Introduction

Over the last decades, researchers in the management sphere have created various theories and models to implement CSR concepts accurately. However, there is not any unified process where decision-makers could depend on to target the most appropriate CSR approach for their companies, such a gap might lead to dissatisfaction for enhancing competitiveness. In other

words, it may scatter the enterprise from reaching its desired objectives and may lack it from gaining competitive advantages. To fill this gap, there is an urgent need to depend on a unified basic procedure for enhancing competitiveness through targeting a specified CSR approach.

The main stream of the last two decades is the way of thinking about CSR not only as philanthropy activity of a company, but as a powerful tool of increasing its competitiveness in the indirect way through changes in external environment that leads to increasing company's performance (Brin et al., 2020).

As it seems, the majority of management scholars have discussed through various case studies the importance of using AHP for measuring the general performance of various CSR models, and for integrating the stakeholder's decisions in socially responsible projects. But there were only a few scientists who took into consideration to use the AHP methodology as an analytical process for determining the more adequate CSR model for strengthening competitiveness in emerging economy context, thereafter the general idea of the research is shown on the figure 1.

Literature Review

The case of choosing the most adequate CSR model is multi-criteria and multi alternative, thereafter for this situation a specific approach must be used; one of the possible approaches is AHP which was founded by the famous scientist of the decision-making domain Thomas L. Saaty. AHP is a mathematical technique that analyzes complex information based on psychological and mathematical predictions in order to make the appropriate decision. Thomas Saaty defined AHP as a basic approach for decision making. It is an application for economic, social and political areas (Saaty, 1994). From this point, organizations can use the AHP approach to define the importance of social, economic and political responsibilities for the organization and other multicriterial decisions (Brin & Prokhorenko, 2014).

A lot of scholars in the management field tried to determine various dimensions that affect CSR performance through AHP methodology. Indre Slapikaite is one of the economic scholars who analyzed the CSR decision making process through AHP methodology, she mentioned that "When the things go towards CSR, measuring and evaluating have become one of the key goals for researchers and practitioners. Therefore, multiple criteria decision making (MCDM) methods are suggested and used as the most appropriate tool for solving different kinds of economic and social problems" (Slapikaite, 2006). Marta Kadłubena added that "using AHP approach is formed practically with prioritizing the most important CSR criteria from the funders' point of view" (Kadłubena, 2015).

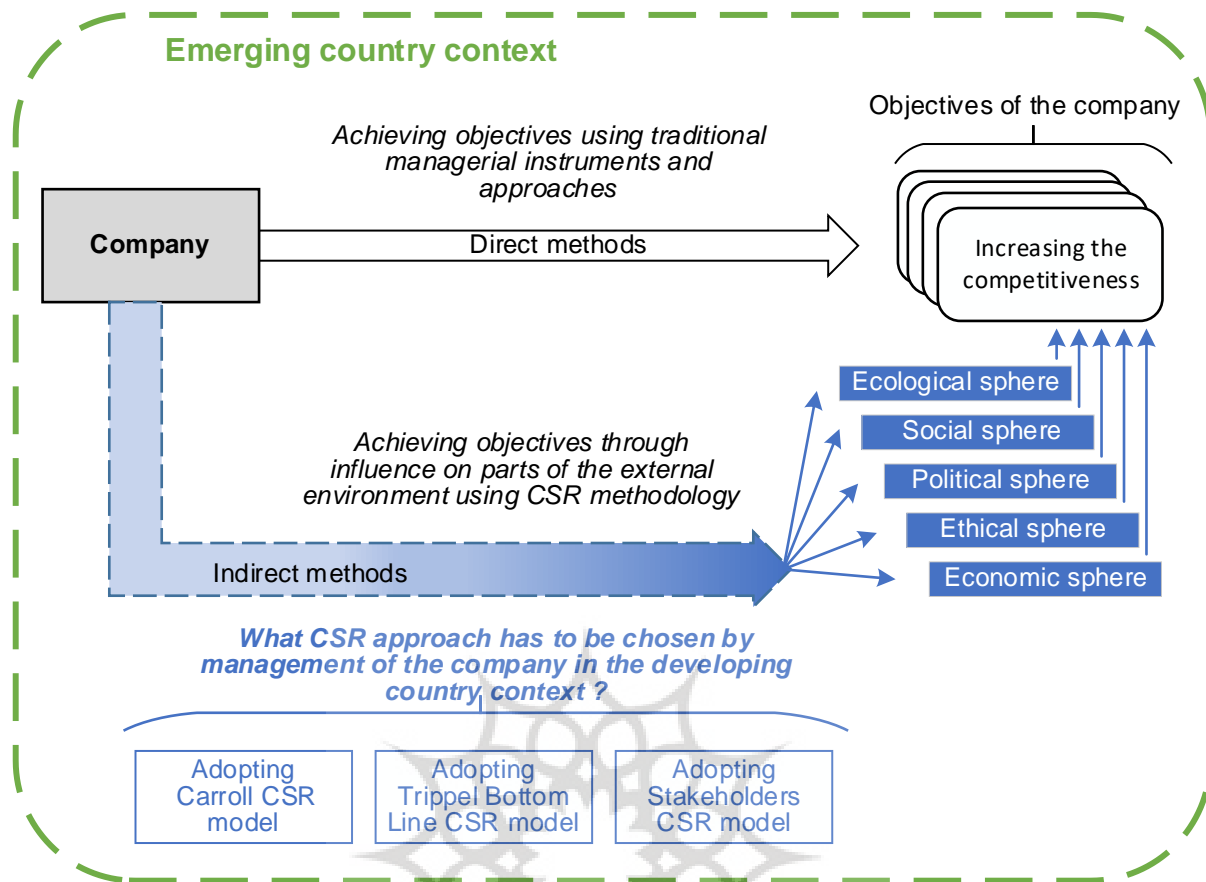


Figure 1. The general idea of the research

Source: compiled by the authors

Alireza Riahi and Mahdi Moharrampour analyzed mathematical approaches for the decision-making process in a business organization, one of these approaches was AHP. They realized that AHP represents the most flexible approach for decision-making in various circumstance (Riahi & Moharrampour, 2016). AHP methodology can be used in various situations for selecting the most effective alternative. Tamara Menichini and Francesco Rosati mentioned that organizations' activities affect the environment, economy and society. They added that the evaluation of CSR performance depends on stakeholders who are affected by business activities. They depended on the AHP methodology to support decision-makers for effectively determining which indicators are the most significant in the CSR assessment. They concluded that these indicators depend on the microeconomic and social situations of the country where companies are operating their business (Menichini & Rosati, 2014)). Rute Abreu, Fátima David and David Crowther made a study on the CSR-related experience and practice of Portuguese companies notes cultural differences. They concluded that scientific scholars in business ethics field and economic field must expand their scientific researches to point out the main socio-cultural determinants in the globalized community (Abreu et al., 2005).

Some studies considered CSR as an entail ethical responsibility, looking at philanthropic responsibility as an optional add-on (Longo et al., 2005). While other studies considered CSR as a legal distinctive approach where companies must follow to ensure making business morally and legally (Juholin, 2009). Jesus Barrena Martinez and Macarena Lopez-Fernandez realized that there has been a remarkable development of CSR theories in the recent year, but they insisted that there is an urgent need to find an effective framework for these theories on the production level inside an enterprise and market-level outside the enterprise (Barrena-Martinez & Lopez-Fernandez, 2017). Manuel Alvarez, Ana Moreno and Carlos Mataix concluded that The AHP has been widely used to support decision processes, so it could be used to take decisions in the CSR field (Alvarez et al., 2013). Dima Jamali mentioned that there are two general views for CSR, the first view translates CSR into a narrow conception as simply entailing economic and legal responsibilities, while the second translates into a broader conception of CSR entailing a wider range of economic, legal, ethical, moral, and philanthropic responsibilities (Jamali & Mirshak, 2007).

Torsti Loikkanen and Kirsi Hyytinen mentioned that globalization has pushed international corporations to disclose all its economic, social and environmental approaches for the public in various media (Loikkanen & Hyytinen, 2011). They concluded from their studies that corporations could differentiate itself and gains competitive advantages over other competitors by maintaining a high level of transparency, which is one of the ethical dimensions in adopting CSR approach. Such an issue might encourage other competitors also to become more transparent and engage more in CSR approaches. CSR concept has been affected by academic and practical milestones which developed its theories and spread it globally, so the current literature should try to use this experience for shaping the future of CSR. Predicting the future of CSR depends on adopting a clear mechanism to make appropriate decisions. The modern state of CSR allows to have a lot of benefits, one of which is increasing the competitiveness of a company (Timoshenkov et al., 2020).

Taking into account everything mentioned above, the objective of this research is to select the more adequate CSR model for emerging country conditions.

Methodology

Nowadays, scholars and entrepreneurs have revealed the difference in adopting CSR programs between developing (or emerging) countries and developed countries. They have recommended decision-makers in a company to form a specialized committee to study the economic and social conditions for the country they operate as a primary step, so they can adopt an appropriate CSR model. The role of this committee is to choose the adequate CSR model and prepare an initial plan for implementing it (Wayne, 2010). As it was explained, decision-makers could use AHP to decompose the decision-making problem into decision elements. The AHP method will help

decision-makers to provide an obvious image for alternatives and priorities and make a final decision for adopting the adequate CSR model.

According to Thomas L. Saaty AHP is a basic approach for decision making; the simplest form used to structure a decision making is a hierarchy consisting at least of three levels: the goal of the decision at the top level, followed by the second level consisting of the criteria, and alternatives which are located in the third level that will be evaluated (Saaty, 1994).

Accordingly, the CSR hierarchy was proposed (fig 2). The goal of the decision at the top level of the hierarchy is to strengthen the competitiveness of a company.

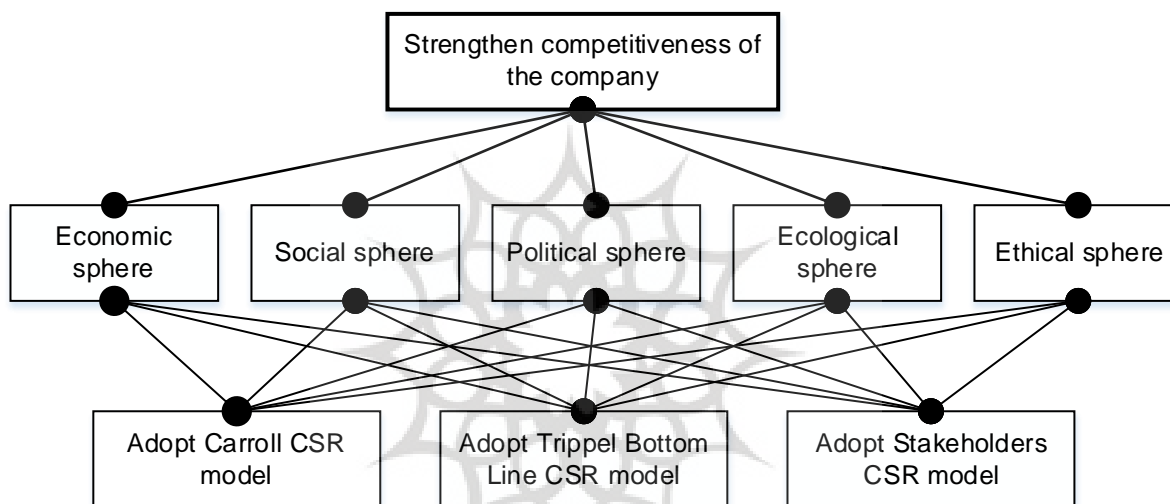


Figure 2. Hierarchical Model for Selecting the Most Appropriate CSR Approach to Strengthen Competitiveness of a Company

Followed by the second level of the hierarchy that consists of five main spheres: economic sphere, social sphere, political sphere, ecological sphere and ethical sphere. All these spheres are interrelated and affected differently by the alternatives presented.

The third level of the hierarchy includes three different alternatives: The Carroll CSR Model, The Triple Bottom Line CSR Model, The Stakeholders CSR Model (it is important to note that there are a lot of other CSR models and approaches, but shedding the light of these three models have been recommended by the famous author in the CSR sphere James Brusseau, who mentioned that "it continues to be important throughout the economic world when businesses are conceived as holding a wide range of economic and civic responsibilities as part of their daily operation" (Brusseau, 2012).

Through figure 2 it has been represented the three alternatives of CSR approaches in the

basic level of the hierarchy, followed by the economic, social, political, ecological and ethical spheres in the second level. All are interrelated to strength enterprise competitiveness.

According to Thomas Saaty theory, “using the AHP to model a problem, needs a hierarchy to represent that problem, as well as pairwise comparisons to establish relations within the structure. Pairwise comparison judgments in the AHP are applied to all possible pairs of elements. Pairwise comparisons are made between the ratings to set priorities under each criterion. The fundamental scale of values represents the intensities of judgments” (Saaty, 1994). The fundamental scale of values is to represent the intensities of judgments shown in Table 1.

Table 1. Fundamental Rating Scale of Saaty for Pair-wise Comparison Matrix

Intensity of Importance	Definition	Explanation
1	Equal importance	Two activities contribute equally to the objective
2	Weak or slight	Experience and judgment slightly favour one activity over another
3	Moderate importance	
4	Moderate plus	Experience and judgment strongly favour one activity over another
5	Strong importance	
6	Strong plus	An activity is favoured very strongly over another; its dominance demonstrated in practice
7	Very strong or demonstrated importance	
8	Very, very strong	The evidence favouring one activity over another is of the highest possible order of affirmation
9	Extreme importance	

This scale has been validated for impact through theoretical justification of what scale one must use in the comparison of homogeneous elements.

At the second step of using AHP approach, the contribution of every sphere to competitiveness strengthening of the company has to be evaluated, therefore pair comparison of the first level elements of the hierarchy must be provided. The scale will be the following: paying attention to what sphere is more important for the management of a company for better efficiency.

It is important to note that through this example the authors are dealing with companies that might be located in developing countries where there is interference in the supervisory role of the government in most cases that lead to high rates of corruption in the political and economic system. However, if the company is located in a developed country the evaluation should be changed, since in most developed countries there are very low rates of corruption, so companies must give priority to social and ecological concerns more than political and ethical concerns. That is why the evaluation process has to be discussed by the CSR committee in a company, where a group of experts and decision-makers has to decide the priority of the elements according to the country they are operating in, whether its developed country or developing country.

A pairwise comparison has been estimated for the spheres affected by the CSR models and the results were presented in table 2. According to logical order, the reason has been shown behind every estimation, followed by rating the prevalence with a numerical intensity.

Firstly, adopting any type of CSR models required a strong relationship with the economic sphere. The economic criteria are a crucial element to achieve profits and maintain sustainability, without profitability any business cannot survive. But there is a tight link between the economic sphere and the ethical sphere in business. For a company to behave efficiently and competitively in a free market system, it requires a fundamental basis of ethics. Behaving ethically by corporations means protecting the interests of the business community, and acting in a transparent way with all stakeholders. Such behavior will prevent monopoly, oligopoly and monopolistic competition (which aims at profit maximization of the producers but not that of consumers). Thus, a renewed interest in the relationship between economic dimensions and ethical dimension in a developing country must be considered as a priority factor to provoke any kind of black markets and enhance competitiveness. Daniel Hausman and Michael McPherson argued that moral philosophy can enrich economic theory and to some extent is already implicitly part of it. In a similar vein, ethical considerations have minor impact on competitiveness since it maintains for the company high reputation in the financial markets (Hausman&McPherson, 2006).

Political issues are related to the laws enacted by government agencies. Funds are required to accomplish almost everything in today's world, including carrying out effective governance. Therefore, politics and economics are inherently linked. Adopting any type of CSR model requires from a company to bring into power group that can achieve economic and social welfare, moreover, it requires from companies to support associations specialized in fighting corruption and maintaining justice. Supporting such association and pro-form political groups promotes economic stability and leads firms to operate on the base of free competition principles. Accordingly, and due to the tight interrelation with ethical and political concerns as a secondary rule, very slight importance to economic over ethical and political spheres were presented in table 2 with intensity 2.

Social challenges in developing countries as high rates of poverty, high unemployment's rates and inferior meditation system are due to three main reasons: unfair equitable distribution of wealth, taxes evasion, and lack of economic control. Thus, if a company behave in a responsible economical way toward its community by paying all taxes, providing all social services and allowances for its employees according to laws and condition, social challenges will decrease. On one hand, behaving economically according to the rule and regulations will allow responsible official bodies (government) to take its role in solving social challenges. On the other hand, behaving economically by providing all social services and allowances for employees will motivate them to innovate and developed in order to increase competitiveness. Accordingly, this

is the reason behind moderate importance of economic sphere over the social sphere (a little bit more than over political and ethical factors) with an intensity of 3.

It's impossible for a company to enhance ecological activities in its operational process if it's not satisfied with its economic role or if it is not achieving profits. Any company has to achieve profits and ensure its sustainability, then it can behave in a friendly ecological way. Behaving ecologically means that firms must depend on renewable energy sources and reduce its emission. And as it's known depending on renewable energy sources reduce the cost of production, and give an opportunity for firms to strengthen competitiveness. Such reasons will demonstrate very strong importance of the economic sphere over the ecological sphere with intensity 7.

On the other hand, integrating with the ethical sphere for a company in a developing country means that a company has to maintain labors rights, guarantee employees' financial compensations and ensure a transparent relationship with all stakeholders. All these issues will give a moderate plus importance to ethical criteria over the social criteria with intensity 3.

Moreover, if ecological standards and laws are ethically implemented, a company willingly will obey all environmental laws and regulations, such clarification explains how the ethical criteria demonstrate importance over the ecological criteria with intensity 5. Like a shred of evidence for this estimation, the International Environmental Law (IEL) is a branch of public international law - enforce companies to depend on the clean and renewable energy source and force it also to not pollute water and soil within the establishment. Such ethical and political behavioral procedures are sufficient to reduce pollution and increase the competitive power for a company (Hendricks & Guruswamy, 1997). Due to the case study where any CSR model is in a developing country, integrating with political criteria means that a company has to support associations that deal with corruption combats and fully adapt to the fair-trade market system. In other words, a company must obey laws and regulations that contribute to social and ecological development, which will create a fair competitive market without any exclusive monopolies. Such cases give moderate importance to political criteria over the social criteria with the intensity of 3, and dominate the importance of political activities effectiveness over the ecological ones with intensity 5.

The social criteria have a greater influence on both internal and external community for a company than ecological influence, since the effectiveness of social activities could be more obvious on various stakeholders more than ecological effectiveness. Jackson, I. and J. Nelson characterize CSR as essential for successful business operations and as an opportunity for business to behave competitively by taking look beyond narrow ecological returns and take the wider social concern into consideration (Jackson & Nelson, 2004). Such evidence has led to moderate importance of social criteria over the ecological ones with intensity 3.

Through dealing with this method, the software program Microsoft Excel has been used to draw out criteria matrix tables, which represents an example to understand the process for creating a pairwise comparison table. The calculated priority vector is presented in the table 2.

Table 2. Matrix of Criteria Pairwise Comparison

Criteria	Economic sphere	Ethical sphere	Political sphere	Social sphere	Ecological sphere	Priority Vector (V)
Economic sphere	1	2	2	3	7	0.36
Ethical sphere	1/2	1	2	3	5	0.27
Political sphere	1/2	1/2	1	3	5	0.20
Social sphere	1/3	1/3	1/3	1	3	0.11
Ecological sphere	1/7	1/5	1/5	1/3	1	0.06
Total Sum (Σ)	-	-	-	-	-	1

The components of the priority vector show the relative importance of every sphere (economic, ethical, political, social, ecological) for a company regarding its competitiveness.

Results and Discussion

After suggesting matrix of criteria pairwise comparison, a matrix comparison for the alternatives has to be done. To make it more obvious it is better to present briefly how much every theory gives attention to every factor as it is shown by the figure 3. It has been realized from figure 3 that TBL CSR approach, Carroll CSR approach and Stakeholder approach gave the same highest attention for the economic sphere. In addition, it has been realized that the TBL CSR approach gave higher attention to ethical sphere, political sphere, and ecological sphere more than Carroll CSR approach and the Stakeholder approach. In contrast, Carroll CSR approach gave attention to ethical sphere and political sphere more than Stakeholder CSR model.

Tables 3,4,5,6,7 and 8 explain the alternative matrix AHP methodology where it reveals a comparison between alternatives models corresponding to every sphere suggested in the hierarchy.

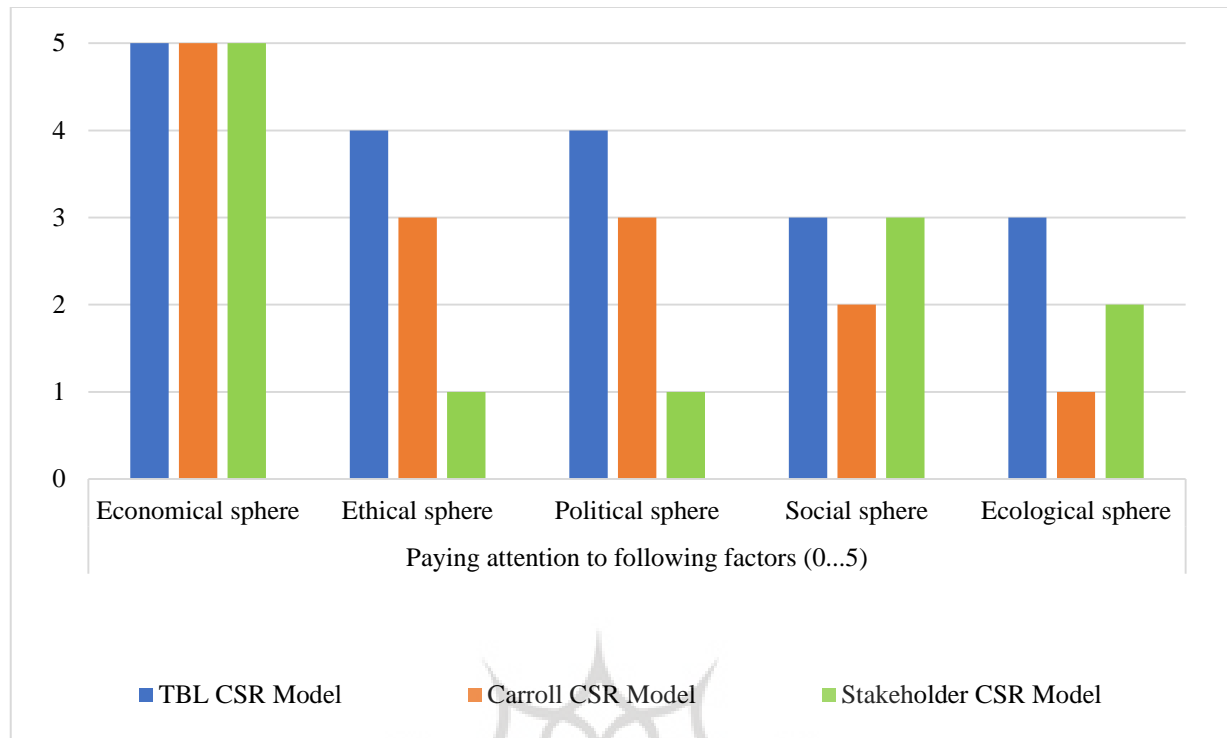


Figure 3. Attention Given by Every CSR Approach on the Suggested Spheres

Through table 3, a pairwise comparison matrix has been estimated between the three CSR models regarding their attention toward the social sphere. Corresponding to (Hengstmengel, 2010) it has been proved that for a company to adopt a TBL CSR model, it is a must to contribute to social affairs and achieve social sustainability. However, due to the wide difference between various societies, The TBL theory relies on studying the basic social needs so that companies could target these needs according to its importance. While adopting Carroll model does not require prior study of the social reality and determine its priorities accurately, but only recommends that the economic, legal, moral and philanthropic responsibilities are expected from the society (Carroll, 2016). As a result, it has been estimated that TBL CSR model is moderate importance over Carroll CSR model with intensity 3. The Stakeholder theory cited shareholders, workers, customers, suppliers, and community as the five cardinal stakeholders. Stakeholders theory determine the main social stakeholders, but it didn't mention the social procedures that have to be followed in detailed as TBL theory, so TBL model gives slightly importance to social criteria over Stakeholder model with intensity 2. Moreover, since the Stakeholder model determined the main social participant, while Carroll Model didn't mention any social participants, moderate importance was given to stakeholder Model over the Carroll model with intensity 3.

Table 3. Pairwise Comparison Matrix Concerning the Social Sphere

CSR Theory	CSR Theory			Priority Vector
	TBL CSR Model	Carroll CSR Model	Stakeholder CSR Model	
TBL CSR Model	1	3	2	0.53
Carroll CSR Model	1/3	1	1/3	0.14
Stakeholder CSR Model	1/2	3	1	0.33

Through table 4, a pairwise comparison matrix has been estimated between the three CSR models regarding their attention on the ecological sphere. The TBL model gives importance to the ecological dimension in the same manner as it gives to economical dimension. The concept of Ecological Sustainable Development (ECD) has been adopted by TBL theory. It is important to note that the most important key principles and objectives of the ECD are to enhance the environmental protection and to maintain global environmental competitiveness. All the key principles were mentioned by the Council of Australian Governments in the National Strategy for Ecologically Sustainable Development conference (ESDSC, 1992). While Carroll didn't mention through his CSR model any relationship with the ecological sphere, he just mentioned that corporation have to obey general laws in order to implement CSR and increase its competitiveness, and environmental laws are considered. Logically TBL CSR model gives strongly importance to ecological sphere in prevalence to Carroll CSR model, with intensity 5. The Stakeholder model has brought importance to some cases, such as the limited usefulness of environmental procedures voluntarily revealed by large firms in their production processes. But TBL CSR model still has slightly importance over the Stakeholders model since it has to achieve ecological aims and maintain ESD, estimating the intensity 2. As for Stakeholder CSR mode, it declares partnership with ecological stakeholders for the decision-making process, while Carroll CSR model didn't mention any relation with the ecological sphere, make it obvious that Stakeholder CSR model have moderate importance in ecological sphere than Carroll's modern given the intensity of 3.

Table 4. Pairwise Comparison Matrix Concerning the Ecological Sphere

CSR Theory	CSR Theory			Priority Vector
	TBL CSR Model	Carroll CSR Model	Stakeholder CSR Model	
TBL CSR Model	1	5	2	0.58
Carroll CSR Model	1/5	1	1/3	0.11
Stakeholder CSR Model	1/2	3	1	0.31

Through table 5, a pairwise comparison matrix has been estimated between the three CSR models regarding the attention on the *ethical* sphere. Ethical element is one of the most important elements that have to be balanced with other elements in order to implement the TBL CSR model. The World Report on Environment and Development concluded that boardrooms address ethical behavior based on the concept of the Triple Bottom Line. Marta Kadłubek mentioned that sustainability is the core philosophy from which the triple bottom line is derived,

behaving ethically in a sustainability sense has enormous benefits, she added that investments in reorienting a company onto a path of sustainability will almost certainly produce significant win-win scenarios (Kadłubena, 2015). On the other hand, Carroll CSR model only recommend commitment toward ethical standards. This reason has been shown in table 6 by giving moderate importance to TBL CSR theory over Carroll CSR theory with an intensity of 3.

In addition, through adopting TBL CSR model, companies must consider transparency and credibility ethical elements with all its stakeholders (Garriga&Melé, 2004). While the risk behind the Stakeholder Theory is that decision makers could disclose financial and non-financial information or decisions to shareholders and some specified stakeholders who are interested in increasing the profit of the company, without taking into consideration other stakeholder who might be affected negatively by these decisions. From this point, it has been concluded that TBL CSR model has strongly importance ethical relations and concerns than Stakeholder model, with an intensity of 5. Carroll mentioned through his CSR model that ethical responsibility embraces fair activities done by a corporation and expected by society, moreover, he located the ethical concerns in the third level of Carroll CSR pyramid (Carroll, 1999). While Stakeholder theory didn't consist in detail the importance of ethical relations with other stakeholders. Carroll CSR model moderate importance of ethical sphere over Stakeholder CSR model, with an intensity of 3.

Table 5. Pairwise Comparison Matrix Concerning the Ethical Sphere

CSR Theory	CSR Theory			Priority Vector
	TBL CSR Model	Carroll CSR Model	Stakeholder CSR Model	
TBL CSR Model	1	3	5	0.64
Carroll CSR Model	1/3	1	3	0.26
Stakeholder CSR Model	1/5	1/3	1	0.10

Through table 6, a pairwise comparison matrix has been estimated between the three CSR models regarding the attention toward the *political* element. It has been proved through the majority of business scholars that only TBL CSR model shed the light on political theories group, where a corporation is responsible to use its power in maintaining justice and equality in the political life. Archie Carroll mentioned that supporting associations that aim to spread the culture of human rights, labor rights, women's rights and fight corruption in society lead to enhance the role political theories and provides transparency for true values of CSR (Carroll, 1999). While Joost W. Hengstmengel mentioned that companies have only one legal responsibility which is respecting laws and regulations (Hengstmengel, 2010). It has been estimated that TBL CSR model is moderate importance over the Carroll CSR model concerning the political sphere with an intensity of 3. The detailed clarification for TBL CSR to political stakeholders compared with the undetailed clarification of political stakeholders by the Stakeholders model gives the TBL model strong importance over Stakeholder model with an intensity 5. In contrast to Stakeholder Theory, at least Carroll CSR model gave general

description for the political responsibility which gives moderate importance to Carroll CSR model over the Stakeholder model with an intensity 3.

Table 6. Pairwise Comparison Matrix Concerning the Political Sphere

CSR Theory	CSR Theory			Priority Vector
	TBL CSR Model	Carroll CSR Model	Stakeholder CSR Model	
TBL CSR Model	1	3	5	0.64
Carroll CSR Model	1/3	1	3	0.26
Stakeholder CSR Model	1/5	1/3	1	0.10

Through table 7, a pairwise comparison matrix has been estimated between the three CSR models regarding the attention toward the *economic* sphere. Since the economic factor is considered crucial for any CSR theory, hence, crucial for competence, and since all the CSR theories consider the economic factor as the main factor for maintaining economic sustainability. Moreover, all the theories considered the economic as a basic element in order to be able to connect and integrate with other spheres. As a result, all CSR models gave the economic sphere the same importance. It has been considered equal importance for all theories concerning the economic sphere with intensity 1. It is important to note that the estimated judgments are able to be modified for further studies considering different factors.

Table 7. Pairwise Comparison Matrix Concerning the Economic Sphere

CSR Theory	CSR Theory			Priority Vector
	TBL CSR Model	Carroll CSR Model	Stakeholder CSR Model	
TBL CSR Model	1	1	1	0.33
Carroll CSR Model	1	1	1	0.33
Stakeholder CSR Model	1	1	1	0.33

The final results required from the complex assessment of CSR approaches and the spheres shown in the AHP hierarchy have been represented by table 8 and figure 4.

Table 8. Index for calculating the final priority weight of CSR theories

Index	Spheres which must be taken into account when applying CSR approach					Final Priority Weight
	Economic sphere	Ethical sphere	Political sphere	Social sphere	Ecological sphere	
Priority Vector for the spheres (table 2)	0.35	0.27	0.2	0.11	0.06	-
CSR Theories	Priority vectors of the alternatives concerning the sphere (tables 3-7)					-
TBL CSR Model	0.33	0.64	0.64	0.53	0.58	0.51
Carroll CSR Model	0.33	0.26	0.26	0.14	0.11	0.26
Stakeholder CSR Model	0.33	0.1	0.1	0.33	0.31	0.22

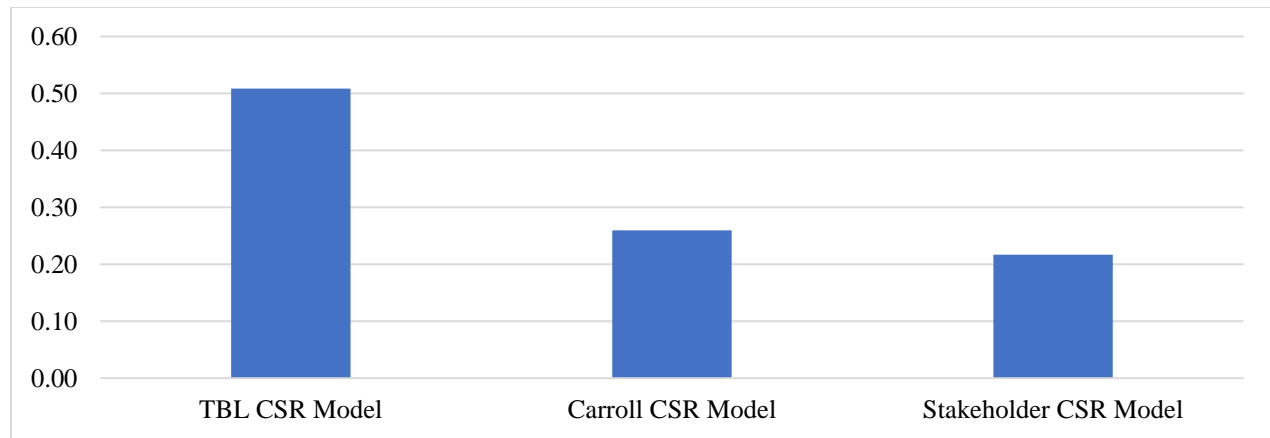


Figure 4. Relative Rates for the CSR Models to Strengthen Competitiveness of a Company in Emerging Economies

It has been realized from figure 4 that the TBL model has the highest priority weight, followed by the Carroll CSR model, followed by the Stakeholder CSR model. In this study, many criteria were identified through the AHP methodology. The results were presented in the tables and were analyzed in details according to various scientific thoughts. The AHP model helped the chain managers in selecting the most convenient CSR model.

Conclusion

The aim of the article is to find the most adequate CSR model for strengthen competitiveness in a emerging economy context. The most adequate CSR model is the model that strengthen the competitiveness of a company in the most effective way. AHP has been used to build hierarchy for the three CSR models with five suggested spheres (economic, ethical, political, social and ecological) in order to strengthen competitiveness in the most effective way. High attention to ethical values creates opportunity for an enterprise to gain the trust of government and community, the matter that will increase its reputation and strengthen its competitiveness. Political reform is indispensable endeavor for enterprises to enhance fair competitiveness. Ecological stewardship contributes to the international standards and open the opportunity for enterprises to enter the global competitiveness markets. Satisfied external society maintains customer loyalty for an enterprise and satisfied internal society motivates credibility and innovations. Therefore, high attentiveness to the five spheres is crucial to strengthen competitiveness of a company.

It has been proved through using the AHP approach that TBL model has the highest relative rate (0.51) over other CSR models, thus it could be the first priority to be adopted by companies located in emerging countries for the aim of strengthening competitiveness efficiently.

Every CSR model gave different attentiveness on the suggested spheres; hence, every CSR model has various disruptions for the allocated CSR expenditure among the five spheres. This

means that if decision-makers in a company decide to adopt the TBL CSR model, they have to distribute CSR budget (or expenditure) over the five spheres in a higher proportion than if they adopt Carroll CSR model or Stakeholder model. Unfortunately, this might be an obstacle for decision-makers to adopt TBL CSR model due to the high expenditure rate which could be a limitation point in the article.

Further researches could be done in future in order to prove that companies can adopt the TBL CSR model, and could pay attention to the five spheres even without high expenditures and budgets. Some attentions could be given to the five spheres only by moral interactions and achievements, it is not a must to specialize high financial budgets.

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