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'To be or not to be?' responsible: Corporate Social Responsibility in customers' perception

"Być, albo nie być?" odpowiedzialnym: Społeczna Odpowiedzialność Biznesu w opinii klientów

Wydział: Przedsiębiorczości i Zarządzania

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Abstract

The purpose of this work is to explore the views of potential customers on Corporate Social Responsibility. The first part of the paper concerns theoretical aspects of the matter. The chapter devoted to present theory, contains Corporate Social Responsibility development, discussion of provided definitions and basic assumptions of the concept. The main element of this work is analysis of survey's data, gathered from 100 respondents. The expressed opinions were then compared with CSR's theory. It lead to conclusions which presents community's understanding of being socially responsible. According to gained information Corporate Social Responsibility, as a new trend in Poland, needs more social and business engagement to teach Polish population what it really is. Respondents considered CSR as a way of raising social welfare and expressed their approval for socially responsible actions. Nevertheless, apart from positive attitude to CSR's goodwill activities customers are more likely to buy less expensive products from companies which do not act for society. According to respondents' opinion high quality, as well as low price play the main roles in the process of purchasing goods. CSR activities have rather low influence on customers decisions in Poland. What is more, respondents' answers showed lack of knowledge of basic assumptions of CSR. CSR may have potentially strong impact on financial characteristics of corporations. It may raise in respondents' opinion revenue, market share and brand awareness. However, as CSR strategy focuses on improvement of social welfare, corporations should not do it driven by their own benefits.

Keywords: Corporate Social Responsibility, CSR, social welfare



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1st Chapter

Introduction

1.1 Introduction

Is the statement that companies exist only to provide goods and service still valid? How does a relationship between firms and environments in which they operate look like? What kind of expectations have to face today's corporations?

Being responsible is something we learn as children and what should influence our actions and choices during life. Nowadays, the term *responsibility* does not refer only to people. The idea that corporations have to bear responsibility for their actions, which may lead to some damages of environment, as well as social welfare, is not a new one. It will be presented during this paper. Nevertheless, even if taking responsibility was always an intrinsic factor in business, by all of the time, it became more controversial when a name for such responsibility was created: Corporate Social Responsibility (CSR). What does it mean for companies? Should firms be prepared for higher expectations from society and government? How being responsible affects company's revenue and popularity? Last but not least, should corporations act in accordance with the German proverb 'Do something good and talk about it'?

The aim of this work is to discuss Corporate Social Responsibility (CSR) and its perception by customers, who represent environments within which companies cooperate.

1.2 Problem description and purpose

Corporate Social Responsibility is a relatively new issue in Poland. The first article in Polish newspaper which discussed it was published in "Gazeta Wyborcza" in 2003. Since then the number of articles was increasing every year. Although other resources like websites, forums etc. have become popular and commonly used, still after a decade CSR is unspecified and understood in different ways by businessmen, as well as common people. The desire to study the customers' opinions of CSR was the stimulus to carry out this work.

The main intention of this work is to compare definitions and assumptions of Corporate Social Responsibility with customers' knowledge about this issue. In order to cover this



matter properly and to make it more suitable for readers to assimilate three vital objectives have been formulated in the form of questions:

- ➤ How do customers understand the concept of CSR? (The survey's analysis)
- ➤ Is the Corporate Social Responsibility understood properly by customers according to theoretical aspects of it? (Comparison of theory and questionnaire responses)
- ➤ How does Corporate Social Responsibility affect a company? (A speculation based on analysis of survey's results)

In the first chapter the introduction to matter of Corporate Social Responsibility has been presented through problem description, purpose of this paper and methodology, as well. The second chapter was dedicated to present history and development of Corporate Social Responsibility in business environment. What is more, different kinds of CSR definitions were discussed. The work presents main assumptions of CSR and known approaches to that matter. At the very end of that chapter examples of responsible performances were placed.

Information about preparation a survey was enclosed in the 3rd chapter of the paper. The process of creating a questionnaire is discussed, as well as finding a proper website where the questionnaire could be published. Also, the main part of the work – the analysis of gathered data - was presented in 3rd chapter. All data of the survey were discussed at the very beginning. Analysis of gathered responses was introduced by discussing questions included in questionnaire. The final discussion on the 3 main points of this work and observation were enclosed in 4th chapter. Table of figures and tables have been attached. The last chapter presents literature which was used to create this work. At the very end of the work questionnaire used to gather customer's opinion were enclosed.

In order to discuss the three main objectives presented as the purpose of this work a methodology was divided into three steps. The first part of the work was based on desk research. Data used in this work come from books, magazines, articles and Internet sources. A list of them can be found in the bibliography. The second part of the work come from responses to the questionnaire and it contains complete analysis of gathered data. Each of



questions is discussed and presented as description, table or graph. The aim of the last part of the work is to compare theoretical and practical aspects of Corporate Social Responsibility. Discussion and conclusion were presented according to assimilated knowledge and gathered survey's data.



2ND CHAPTER

THEORY OF CORPORATE SOCIAL RESPONSIBILITY

2.1 HISTORY AND DEVELOPMENT OF CORPORATE SOCIAL RESPONSIBILITY IN BUSINESS ENVIRONMENT

History of Corporate Social Responsibility may have its beginning even 4 thousand years ago when a Code of Hammurabi was drawn. Specifying as an example the 229th paragraph of the Code of Hammurabi said: 'If a builder has built a house for a man, and has not made his work sound, and the house he built has fallen, and caused the death of its owner, that builder shall be put to death'. Even in so recent times being responsible for taken actions was required and governed by law. Over years the matter of CSR evolved according to market and customers demand. The biggest difference in its field can be noticed in the 1930s. After the Great Depression lots of corporations became aware of general social welfare importance. The main 3 stages of CSR can be referred to as the Entrepreneurial Era, the Depression Era, and the Social Era

In recent times the Corporate Social Responsibility has its beginnings in few big national industry companies. Unfortunately, the contribution of these firms was rather negative. Nevertheless, it led to positives changes in business and politic environments. In late 1800 when companies like Standard Oil Company, New York Central and Hudson River Railroad, J. P. Morgan & Company or General Electronic have its beginnings. The significant roles in the entrepreneurial era played the pure economics and profit maximization attitude. The biggest business icons of those times were likely to avoid law, paying taxes, discriminatory pricing and much more to not cause any harm to its businesses. That state could not last for long. The government forced by other corporations and society had to stand out and in consequence established the law which regulated the market. The importance of that was enormous. The new law defined a clear pattern of relationship between companies, society and government.

The next stage of CSR development - the Depression Era began with expands of small businesses to huge corporations, which after time started to dominate. It was a sufficient

¹ http://www.commonlaw.com/Hammurabi.html after: The Code of Hammurabi



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reason to accused in 1929 big firms of causing a stock-market crash. Previously adopted law has been extended with a Franklin Roosevelt's New Deal which aim was to protect investors and small businesses. The next step of CSR development was made in 1934, when the Securities and Exchange Commission was created, to regulate the sales of securities, as well as to break unfair stock-market practices. The role of companies in social environment evaluated. Being a passive corporation was no longer an option in American society. The new law obliged corporations to take active part in creating general social welfare.

The last major turn point in development of Corporate Social Responsibility is called the Social Era in the 1960s. According to resources, more restrictive law and regulations of business responsibility were caused by American society dissatisfaction with a Vietnam War. The social values, priorities and aims have changed. American corporations saw an opportunity in that for themselves. Having realized that citizens appreciate responsible actions, companies started to treat CSR as a new way of business strategy, which could bring a lot of goodness to a company and its environment. The second part of the 20th century brought higher expectations of business responsibility. Ethic and responsibility stopped to be a matter of choice. From that on, they were unavoidable factors which could decide of company's market success.

The most attention to CSR and ethics was paid in United States and Canada. Nonetheless, in many more countries popularity of social welfare increased. It could be noticed by rising number of organizations involved in Corporate Social Responsibility development. Some of them were: Centre de l'entreprise (Paris), Business Ethics Research Centre (London), Deutsches Netzwerk Wirtschaftsethik (Germany), Interfaith Center for Corporate Responsibility (the USA) and much more, which created an International Society of Business, Economics and Ethics (ISBEE). In 1996 year in Tokyo the first World Congress on Business Ethics was organized by ISBEE. It is still held every 4 year. What is interesting, this year the fifth ISBEE World Congress was organized in Warsaw (11-14 July 2012) as *Tradition and New Horizons: Towards the Virtue of Responsibility*.

2.2 Definitions of Corporate Social Responsibility

To talk about Corporate Social Responsibility and its definition it is vital to know what responsibility is. According to Oxford Advanced Learner's Dictionary responsibility is: '1. A duty to deal with or take care of sb/sth, so that you may be blamed if sth goes wrong; 2.



Blame for sth bad that has happened; 3. A duty to help or take care of sb because of your job, position, etc. '2. If the idea of responsibility does not have one clear meaning why CSR should? Transfer of responsibility to business environment in connected with adding a lot of new factors. What is more, making businesses responsibility a social matter created lots of expectations, desires and requests.

There are as many CSR's definitions as there are sources. It means that one definition of Corporate Social Responsibility was not created. That may be a reason why CSR can be understood in different ways by CEOs, shareholders, governments and societies. According to development of CSR some of definitions are cited in this paper.

The author of the first definition of Corporate Social Responsibility was Howard Bowen who is frequently called as the Father of Corporate Social Responsibility. In his book "Social Responsibilities of the Businessmen" Bowen wrote that 'entrepreneurs have the responsibility to orientate on expectations, aims and values of a society'3. It was the year 1953 when being social responsible became a new concern for companies and their CEOs. Keith Davis, who said in 1960 accordingly to the matter CSR that: '...businessmen's decisions and actions taken for reasons at least partially beyond the firm's direct economic or technical interest", was the first person, who admitted that taking care of general social welfare should have more valuable than profit matter.

Two more definitions cover expectations from society to corporations and business in general. According to Eells and Walton definition: 'In its broadest sense, corporate social responsibility represents a concern with the needs and goals of society which goes beyond the merely economic. Insofar as the business system as it exists today can only survive In an effectively functioning free society, the corporate social responsibility movement represents a broad concern with business's role in supporting and improving that social order. 5. What is more, A.B. Carroll and A.K. Buchholtz considered that 'The social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of

⁵ A. B. Carroll, Corporate Social Responsibility: Evolution of a Definitional Construct, 'Bussiness and Society', September 1999 no.3, p.38 after: R. Eells /C.Walton, (1974). Conceptual foundations of business (3rd ed.). Burr Ridge, IL, Irwin 1974, p. 247.



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² Oxford Advanced Learner's dictionary of Current English Seventh edition edited by S. Wehmeier, Oxford University Press, New York 2005, p. 1294.

³ H. Bowen, Social responsibility of the businessman, New York 1953, p. 6 – 45.

⁴ http://www.csrquest.net/default.aspx?articleID=13126&heading=#_ftn2 after: K. Davis, Can Business Afford to Ignore Social Responsibilities?, California Management Review, Spring 1960

organizations at a given point in time, ⁶. What comes to mind with these definitions is that companies should observe the environment with which they cooperate.

The most specific definition of CSR belongs to Holmes and Watts. Saying that 'Corporate Social Responsibility is the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large' is the definition which is the most compatible with beliefs of lots of people what CSR really is or should be.

The development of Corporate Social Responsibility brought many types of definition to social welfare. According to them the main assumptions of that matter are presented in this paper. First of all, CSR can come only from corporation initiative – it is a voluntary activity. Lots of firms treat CSR as a long strategy for example by creating foundations or organizing activities for the benefit of society which are not disposable but last for a long time. Such actions are chosen deliberately and their aim is to notice and meet expectations which come from firm's surrounding. Furthermore, big company's CSR activities become useable for small and medium businesses, which are looking for their way to engage in social responsibility for example by benchmarking. What is more, CSR influence the law by indicating loopholes, development of policy etc.

The most important aspect of Corporate Social Responsibility is that all the actions taken be corporation should be believable. Being socially responsible just to make Public Relations more impressive does not lead to success – this can be read as an expression of cynicism.

2.3 Business approaches to Corporate Social Responsibility

From the very beginning Corporate Social Responsibility appeared to be a problematic matter to define. The belief that companies exist only to provide goods, as well as services, and on the other hand voices that firms serve to people, had caused diverse approaches to Corporate Social Responsibility. Basic approaches to general social welfare (see Fig. 1 – the

⁷ R. Holme / P. Watts, Corporate social responsibility: ma king good business sense, World Business Council for \$_5tainable Development 2000, p. 8.



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⁶ A. B. Carroll /A.K Buchholtz, Business and Society Ethics, Sustainability and Stakeholder Management, Cengage Learning, South - Western 2009, p.34.

A.B. Carroll's Pyramid of CSR) are social opposition, obligation, response, and social contribution.

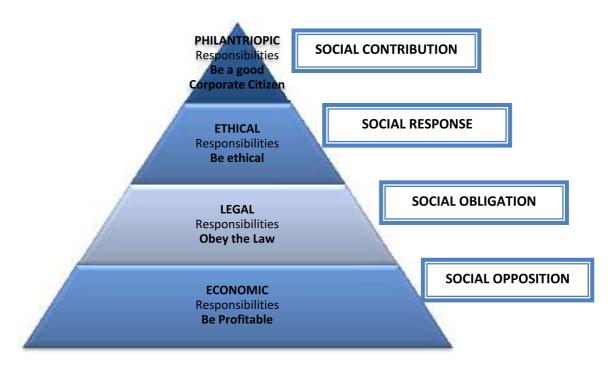


Fig. 1 The A.B. Carrolll's pyramid of Corporate Social Responsibility⁸

2.3.1 SOCIAL OPPOSITION

The social opposition approach to CSR is characterized by doing as little as possible in social responsibility area. What is more, such companies deny or try to cover up their illegal actions. A Polish example of this kind of corporation with such approach to CSR is Farmutil. In 2006 Furmutil company was accused of spreading a bone meal in the fields around Zacharzyn and Zelgiew. According to sources the bone meal was identified as a vector for bovine spongiform encephalopathy (BSE, or "mad cow disease") among livestock. The Furmutil company was punished with 500 zlotys fine, which is much less than a cost of disposal utilization.

⁸ T. Wołowiec, CSR – a marketing strategy or a responsible business? (selected issues), HochschuleHof, Hof 2008, p. 27 after: A.B. Carroll, The Pyramid of Corporate Social Responsibility: Toward the Moral Management of Organizational Stakeholders, "Business Horizons", July-August 1991, p.20.



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2.3.2 SOCIAL OBLIGATION

The social obligation approach takes place when a company proceeds in accordance with the law but is not likely to perform anything above this. Another factor for that approach is manager's approach to the company – he believes that his mission is to generate profit and he focuses all his attention in that matter. Repeatedly tackled example of such behavior is the tobacco industry. Despite of global marketing efforts (warnings on cigarettes and limited advertisement in media) such companies still promote smoking on a large scale in some African countries where law is not so restrictive.

2.3.3 SOCIAL RESPONSE

The social response to Corporate Social Responsibility is based on the rule that a company will not engage itself until will not be asked for that. Furthermore, the company engages itself in social problems only when any profits come with it.

2.3.4 SOCIAL CONTRIBUTION

Corporate Social Responsibility is taken by some of companies as a strategy to combine the firm with the society and the environment where the corporation leads its business. Such approach to general social welfare is the highest engagement in social problems and needs. The company tries to find ways to contribute in social life. The reason for that behavior is that the company and the society live in symbiosis. What naturally leads to exchange between them.

2.4 Corporate Social Responsibility tools

It is believed, that Corporate Social Responsibility is made of companies performances, which lead to improvement of social welfare. A table presented below shows some of activities known as examples of CRS involvement in community problems. What is more, it provides results of such actions and examples of them (see Tab. 1).

Group	What can be done?	What comes with it?
Society	> Organizing charity events	Activities mentioned on the left are



	 Scholarships Collecting food for the needy Financial support to social centers: hospitals, etc. Picnics 	focused on raising general social welfare. The main group of that kind of support is made usually of people who need financial assistance. Eventually the aim of these actions is to activate families.
Natural environment	 Reducing the usage of water Planting trees Selecting waste Reducing the usage of electricity Reducing the usage of natural sources Reducing pollution 	The main role of such tools is to help in rebuilding natural resources from which corporations take advantage, while producing goods.
Employees	 Schooling Compliance with health and safety regulations Ethical company's culture 	All managers know that good company's opinion may influence workers motivation, what have pluses for the company. Nevertheless, working in respected company gives satisfaction and make it easier for employees to involve into corporation culture and goals.

Tab. 1 Examples of Corporate Social Responsibility performances (own elaboration)

What is more, responsible activities make company more reliable and attractive for shareholders and more suitable for government to work with. Even if, Corporate Social Responsibility should not be used as a way of advertisement, it has to be said that corporations do not exist in a vacuum. Information about actions took by a company spread over society and improves the opinion of the firm. It may seem to be in conflict with objectives of CSR. Nevertheless, it is a natural reaction. The thing is, that being social liable should be a management's strategy – not marketing.



3RD Chapter

Survey of the customers' opinions about CSR

3.1 Preparation of the survey

The main reason for which a questionnaire was used in this work is that it is a proper way to learn customer's opinion. The questionnaire consists of 25 questions, wherein 19 concerns Corporate Social Responsibility issue and the last 6 questions gather information about respondents. The majority of questions are closed. Nevertheless, they were enriched with scales to gather lots of information and at the same time to reduce time needed to fulfill the survey. The injury can be divided into 2 sections, which research on different aspects of CSR awareness. The first group of questions verifies the common knowledge of CSR, when the second one is based on specific situations.

To take advantage of the opportunity, which the Internet gives, the questionnaire was uploaded to www.ankietka.pl website. The survey lasted for 24 days (from 4th of July to 28th of July) and was closed after receiving 120 responses. The questionnaire was available on-line and no restrictions were made - everyone had a chance to fulfill the survey. It means that much diversified answers may appear in the analysis part of the work.

3.2 Survey feedback

The feedback to the survey is 39% what constitutes 120 responses out of 310 views of the questionnaire. An average time of filing out the questionnaire was 10 minutes and 35 seconds. Some of the questionnaires were left without less than 50% of answers. That was the reason for excluding them from the analysis.

Respondents' sample were composed of 50 of women and 50 men of age mostly from 18 to 35. One of the survey's assumptions was to gather data from similar groups of men and women. To achieve that result link to the questionnaire was send to equal number of males and females. What is more, if the number of fulfillments of one of the group was significantly bigger than the other, reminders were sent to the other group. It also helped to received equal



number of both sex respondents. More specific respondents' information is provided in the further parts of the paper.

3.3 Analysis of survey results

The results of the survey have been gathered from 100 respondents and presented in easy to assimilate diagrams. The analysis contains separate discussion of each question but also shows correlation between them if results support or exclude each other.

It is vital for companies to know, what catches potential customer's attention. Only one of 5 provided answers was associated with Corporate Social Responsibility. Opening the questionnaire with that query was aimed to gather the spontaneous responses.



Fig. 2 The main determinants of purchasing goods

As 40% of responses showed the *High product or service quality* plays the main role in process of purchasing goods and services. Unfortunately, the answer 'Good will action to society organized by a company' received only 4% of indications (see Fig. 2 for more outcomes). The result from women's answers was 1.6% and from men's 2.4%. It means that the matter of CSR has an almost negligible effect on customer's perception of company commercial offer.

It was not difficult to predict that the majority of respondents will indicate high products' or services' quality and low price. The next question provided in the questionnaire consisted of judging the influence of 12 proposed factors. Obtained results are discussed using the following terminology about the strength of the perceived importance of a given factor (see Tab. 2).



Perceived importance	Score obtained
Strong	8 - 10
Medium	5 – 7
Low	2 – 4
Lack of	0 – 1

Tab. 2 The assumptions regarding the distribution of impact of determinants.

The evaluation of factors is presented in graph below according to the received average scores (see Fig. 3).

What impact have the below mentioned factors on your purchasing decisions?



Fig. 3 Influence of each determinant

The high product's/service's quality received the average note 8.94 points on the scale from 1 to 10 points, while the average for all determinants was 6.55 points. Due to previously accepted assumption it showed that this factor's impact was significantly larger. The mean score for women was 8.58 points (95% confidence interval 7.97 - 9.19 points). Data gathered from men showed that the average influence of high quality was 9.3 points (95% confidence interval 9.03 - 9.57 points), which presents this determinant as much more important for males. Student's t-test result was 2.08 (df = 98; p-value < 0.05) and confirmed that average scores for male and female respondents differed significantly. The mean score for men



showed that high quality of goods or services is an important factor while purchasing decisions by male.

The second most important factor at level 8.21 points was *Professional service* and it also presented a strong influence on decisions during purchasing goods. Women evaluated importance of this factor at 7.96 points (95% confidence interval 7.5 - 8.42 points), while men's average was 8.46 points (95% confidence interval 7.9 - 9.02 points). Student's t test's (t = 1.31, df = 98; p-value > 0.05) showed that the difference between compared scores is not statistically significant.

The third determinant with the average value of 8.10 points was *Good opinion of the company*. The factor had been rated by women on 7.82 points (95% confidence interval 7.36 - 8.57) and by men - 8.22 points (95% confidence interval 7.76 - 8.69). Student's t test's score was 1.03 (df = 98; p-value > 0.05) which means that genders responded in a similar way to this question.

Determinants with medium influence on customers purchasing decisions were *Promotions and sales; Low price; The diverse range of products; Attractive location; Protecting the environment; Compliance with safety regulations by a company.*

The last group of determinants with the lowest impact on respondents decisions were Charity events organized by a company; Collecting food for the needy organized by a company; Scholarships for talented young people paid by a company.

According to the subject of the work it is vital to discuss properly examples of Corporate Social Responsibility, which had been provided in this question, and assessed by respondents. The graph presented below (see Fig. 4) shows the percentage of every CSR's determinant due to this group. The obtained results were very similar which means that general influence of these actions was mostly the same in the respondents' opinions. Unfortunately, this group of answers was judged as medium or low influence.



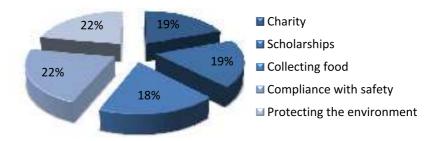


Fig. 4 Influance of Corporate Social Responsibility performances

The highest result out of CSR's factors received *Protecting the environment* (see Fig. 5) with the average of answers 5.46 points – which was much below the general mean score 6.55 points achieved by all factors. This determinant showed no difference of influence according to sex. Female judgment was 5.7 points (95% confidence interval 4.91 – 6.49) and men's responses presented the average 5.22 points (95%

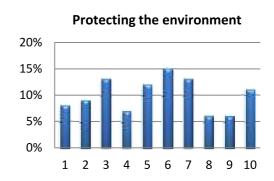


Fig. 5 Protecting the environment ratings

confidence interval 4.51 - 5.93). According to Student's t-test the result t = 0.88 (df = 98; p-value > 0.05) showed that compared averages are similar.

The second result concerns *Compliance* with safety regulations by a company (see Fig. 6). The average 5.36 points again presented only medium influence on process of purchasing goods or services. The mode (5 points) confirmed the average results: women – 5.64 points (95% confidence interval 4.91-6.37) and men – 5.08 points (95% confidence interval 4.25 – 5.91). Student t-test result was 1.15 (df = 98; p-value



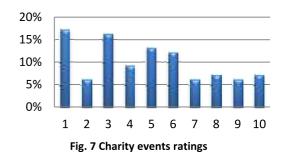
Fig. 6 Compliance with safety regulations ratings

> 0.05) and according to critical value compared mean scores are similar.



More and more companies are likely to support *Charity events* (see Fig. 7) for general social welfare. According to gathered data 15% of respondents said that this kind of action had no influence on their purchasing process. The received average 4.77 points due to previously accepted assumption meant that importance of this factor is low. The majority of women and

Charity events organized by a company



men answered that this kind of performance had no influence on their purchase of goods. The average rate from women's responses was 5.08 points (95% confidence interval 4.28 - 5.89). Even less influence of that factor was presented by data gathered from men -4,46 points (95% confidence interval 3.75 - 5.16). Student's t test's result was 0.92 (df = 98; p-value > 005) which allows to say that received averages are similar.

Gathered data presented the result for the answer *Collecting food for the needy* organized by a company (see Fig. 8). The general average 4.55 points made it low influence factor. The women's mean score was 4.96 points (95% confidence interval 4.22 - 5.7) and from men's 4.14 points (95% confidence interval 3.4 - 4.86) and the mode 1 point. Student's t test's result was 1.53 (df = 98; p-value > 0.05) which informed that compared averages are similar.

Collecting food for the needy organized by a company

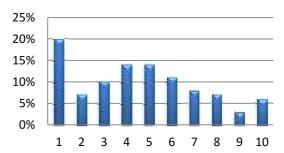
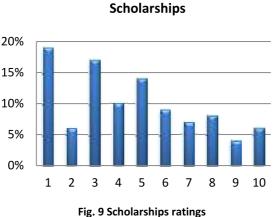


Fig. 8 Collecting food for the needy ratings

With the same average, which was 4.55 points, and the lowest result came in response *Scholarships for talented young people paid by a company* (see Fig. 9). According to group of respondents, which was made out of 100 people, from which 92% are between 18 and 35 year of life and as answers showed 64% respondents with higher education, which probably means that most of respondents are students, it is simply astonishing that such corporate activity received such low result. For 36 women with higher education evaluated scholarships at the



level 5.39 points (95% confidence interval 3.44 - 7.33; n = 36). For 28 men with university diploma found the mean score was 4.04 points (95% confidence interval 2.27 - 5.84; n = 28). Student's t test's result 2.03 (df = 62; p-value < 0.05) showed that compared averages differed significantly. Women paid significantly more attention to the topic of scholarships.



It is believed, that the most common knowledge, which society have, comes from the media, the press and the Internet. To research on awareness of the Corporate Social Responsibility one of questions was devoted to check the frequency in which information of CSR are noticed by respondents (see Fig. 10). As results showed slightly a half of respondents hear CSR's information only few times

How often do you hear information about CSR?

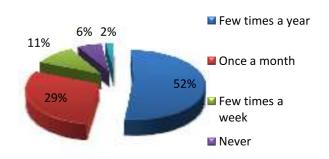


Fig. 10 Frequency of noticing CSR's information

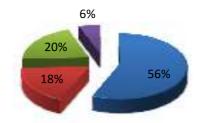
a year and 29% of respondents once a month. Comforting is the fact that only 6% of respondents have never heard of CSR. It means, that such information appears in the media and is available for consumers, who know then to what they may pay attention to.



As the main aim of this work is to study customers' opinions about Corporate Social Responsibility, it was vital to check what is important for clients on specific examples.

To research on that matter one of questions (Which of the following products would you buy? (See Fig. 11) was provided. Its intention was to check, which of following factors, will be more important: price or information about a company? According to

Which of the following products would you buy?



- A yogurt, price 1,59, very good quality
- A yogurt, price 1,99, the company organize a collection of food for the needy
- A yogurt, price 0,99, extra large pieces of fruits
- A yogurt, price 0,59, the company is late in paying wages to employees

Fig. 11 CSR's information impact

gathered data more than a half of respondents would buy a yogurt for 1.59 zloty and very good quality. It showed once again that quality had the biggest influence on process of purchasing goods, as it was the provided information. Even if, the product with the highest price could be seen as the best one (in accordance to 'You pay for the quality'), it did not get the highest result. It means that the short information about the company had a big influence while choosing responses. That question showed that being or not being responsible may decide on the amount of sold products.

As presented in the graph on the right (see Fig. 12), Organizing a collection of food for the needy, rather did not raise the amount of indications of that answer. Even if 20% respondents said that they would buy this product regularly, it has no comparisons to almost 63% of the same answer with the yogurt for 1.59 zloty.

Data gathered from women showed that the average of female responses was 6.77

A yogurt, price 1.99, the company organize a collection of food for the needy

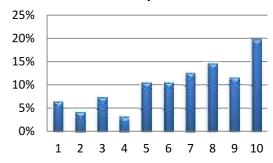


Fig. 12 Price 1.99; collecting food ratings

points (95% confidence interval 6.04 - 7.5). Male mean score was 6.6 points (95% confidence



interval 5.91 - 7.29). Both results were similar to the general average of that product which was 6.69 points and to each other (Student's t test, t = 0.29; df = 94; p-value > 0.05).

What is interesting, in one of questions respondents were asked to justify, why it is or is not important for companies to inform community about taken socially responsible actions. According to results, 20 responses (out of 80) said that it is very important to inform potential customers. Because, that is how corporations give the opportunity to support charity actions and help. As the example of that yogurt showed, information about being responsible is noticeable and may lead to increase sales. To confirm that assumption a correlation chart (see Fig. 13) was presented below. According to recalculations there is a tremendously strong relationship between these two questions as the correlation coefficient was 0.96. Significance of the Correlation Coefficient t = 32.765, p < 0.0001.

How information about CSR's activities change the amount of sold products

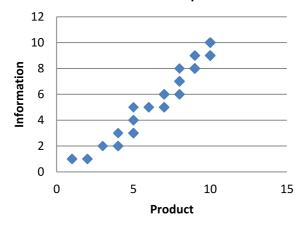


Fig. 13 Correlation chart

Further confirmation of the assumption that information about the company had influenced respondents' answers was the example of very inexpensive product with a bad opinion. 40% of responses claim that this kind of product would never be bought (see Fig. 14).

A yogurt, price 0.59, the company is late in paying wages to employees

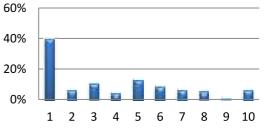


Fig. 14 Price 0.59; late in paying salaries ratings



The mean score received by this product was 3.7 points. Female fraction of respondents evaluated it with the average 3.5 points (95% confidence interval 2.71 - 4.29) and men with 3.9 points (95% confidence interval 2.97 - 4.82). Both the median and the mode of this product were low – what confirmed negative attitude to this good. Also, in that comparison the result of Student's t test was 0.67 (df = 94; p-value > 0.05) confirmed similarity of discussed mean scores.

It is one of the Corporate Social Responsibility assumptions that activities for society do not bring any extra profits for firms. What is more, being socially responsible should not be treated as advertisement.

To illustrate customer's opinion in questionnaire one of questions was aimed to research respondent's imagination of revenue, accordingly to social actions taken by a company (see Fig. 15). As it could be expected the respondents majority of (45%)answered that height of revenue is strongly influenced by the amount of responsible performances. It is worth noticing that 35% of respondents admitted that it was hard to say.

How do you think does shape the amount of revenue a company that works to the public?

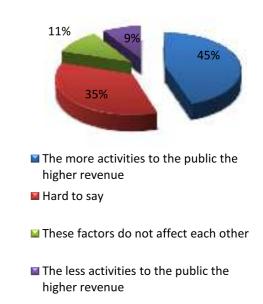


Fig. 15 The ratio of revenue to amount of responsible actions

A good example of Corporate Social Responsibility performance is the campaign "Podziel się posiłkiem" - which belongs to Danon company. It is a well know Polish example of CSR, which has its beginnings in 2003 year and from that time expanded and took on new forms.



Knowledge of the "Podziel się posiłkiem" concept was very high, what was supported by the number of answers presented on the right (see Fig. 16).

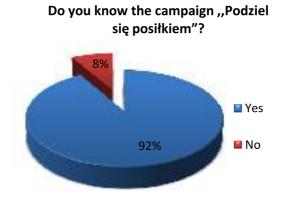


Fig. 16 Well knowledge of "Podziel się posiłkiem"

To confirm basic respondents' knowledge of "Podziel się posiłkiem" the next question concerned the creator of that action. Research showed that 83% of respondents had pointed out the correct answer - Danone (see Fig. 17).

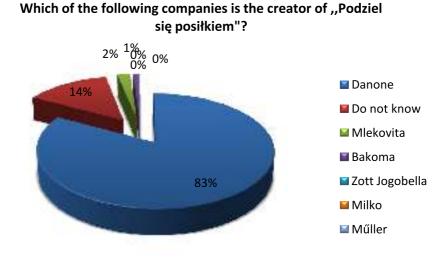


Fig. 17 The creator of the action

As it was mentioned in earlier part of the analysis, the first information about CSR appeared in Polish press in 2002 year. It was almost in the time when "Podziel się posiłkiem" action has its beginnings. The main assumption of this campaign is transferring a part of the profit to schools to provide meals for children, who need it. Respondents judged this performance as a good example of action raising social welfare - as the average of notes was 7.98 points (see Fig. 18).



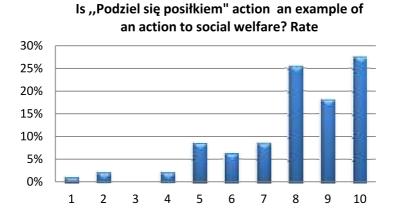
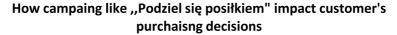


Fig. 18 "Podziel się posiłkiem" – program evaluation

Women's evaluation of "Podziel się posiłkiem" was 8.25 points (95% confidence interval 7.41 - 9.09; n = 48) and men's 7.7 points (95% confidence interval 6.92 - 8.47; n = 48). Both of opinions agreed that Danon's performance is the action which rise general social welfare. A confirmation of compatibility of these two averages was the Student's t test which gave the result t = 1.34 (df = 92; p value > 0.05).

The correlation chart presented below (see Fig. 19) showed strong positive correlation 0.82 between ratings of "Podziel się posiłkiem" campaign and the impact of such CSR's performances on customer's purchasing decisions; significance of the Correlation Coefficient t = 13.923, p < 0.0001.



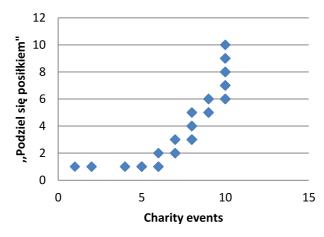


Fig. 19 Correlation chart

Corporate Social Responsibility can be understood in different ways by groups which it concerns. Because of that, one of the provided queries researched on pattern performances. Some of them are CSR's activities and the other are commonly known processes which may



appear in business environment. Results of gathered data were presented on the graph below (see Fig. 20).

What actions do you think should take the company to the public good, to be seen as "socially responsible"?

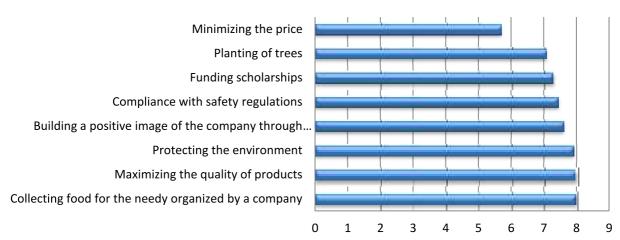


Fig. 20 Evaluation of socially responsible performances

The aim of the question 'What actions do you think should take the company to the public good, to be seen as 'socially responsible?' was to learn what kind of performance customers treat as the socially responsible activity and how important they are in customers opinion (see Fig. 21). The graph presented on the right illustrates percentage results of CSR's activities. Outcomes of socially responsible performances were very similar, what means that community notices all kind contributions which elevate general social welfare.



Fig. 21 CSR's activities evaluation



In the belief of the respondents, the most socially responsible activity was Collecting food for the needy organized by a company (see Fig. 22). This activity got an average of answers on level 7.96 points. According to results of question about the influence of different factors that may seems surprising. Due to low influence of such behavior low note of that performance could be expected. What is more, in women's

35% 30% 25% 20% 15% 10% 1 2 3 4 5 6 7 8 9 10

Fig. 22 Collecting food for the needy ratings

perception collecting food deserved 8.29 points (95% confidence interval 7.65 - 8.93) which presented positive attitude to this performance. Also, men's opinions of collecting food for the needy were very high as the average of male's responses was 8.1 points (95% confidence interval 7.58 - 8.63). The Student's t test's result was 0.28 (df = 98; p-value > 0,05). It showed that compared mean scores are at a very similar level.

Protection of natural sources was evaluated with the average 7.9 points in general (see Fig. 23). Female and male awarded this activity with almost the same mean score, in sequence 8.15 points (95% confidence interval 7.45 - 8.74) for women and 8.13 points (95% confidence interval 7.49 - 8.76) for men. The averages were almost the same. It was confirmed by the Student's t test's (t=0.18; df= 98; p-value > 0.05).

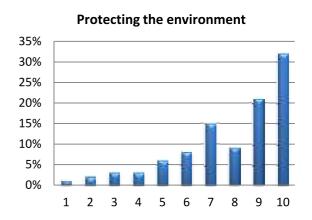
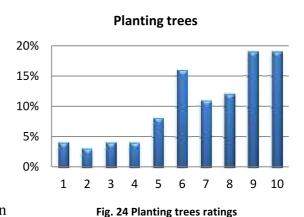


Fig. 23 Protecting the environment ratings

Planting trees was evaluated with the average score of 7.08 points (see Fig. 24, below), further pro-environment performances should be assessed to find out which of activities are the most important in customers perception. It appeared to be a good reason for more specific researches of that problem.



As data showed 28% of women living in small or big city evaluated this activity with the average 7.25 points (95% confidence interval 6.31 – 8.19; n = 28). While the mean score from females living in villages (22% of respondents) was 7.23 points (95% confidence interval 6.21 – 8.24; n = 22). It shows that place of origin had no influence on responses. Student's t



test also confirmed this conclusion (t = 0.03; df = 48; p-value > 0.05). Men from small or big cities graded planting trees with 8.32 points (95% confidence interval 7.46 – 9.19; n = 42), while males from villages with only 6.86 points (95% confidence interval 5.13 – 8.62; n = 8). Student's t test's result was 0.05 (df = 48; p-value > 0.05) showed that men averages are similar.

As the group of respondents was composed of people age 18 - 35, it can be assumed that most of them are students or employees, or both.

Compliance with safety regulation (see Fig. 25) achieved the average score 7.44 points. Females evaluated this factor with the average of 7.46 points (95% confidence interval 6.77 - 8.14), while male mean score was 7.42 points (95% confidence interval 6.83 - 8.01). Student's t test result was 0.08 (df = 98; p-value > 0.05) and confirmed the similarity between presents averages.

Compliance with safety regulations

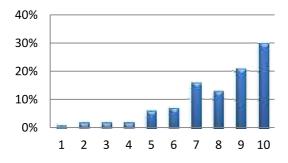


Fig. 25 Compliance with safety regulations ratings



According to previously discussed matter concerning scholarships, respondents showed inconsistency. As the influence of that factor was evaluated as low, the result of *Founding scholarships* as an example of a social action is high, with almost 25% of the highest answer 10 points (see Fig. 26). It may express an encouragement from companies to act socially by helping talented

Founding scholarships 20% 10% 1 2 3 4 5 6 7 8 9 10

Fig. 26 Founding scholarships – The distribution of ratings

people. The averages score from women's responses was 7.46 points (95% confidence interval 6.77 - 8.15) and men's was 7.08 points (95% confidence interval 6.41 - 7.75). Student's t test's result was 0.82 (df = 98; p-value > 0.05) and confirmed similarity of discussed averages.

It has to be pointed out that the answer *Maximizing the quality of products* (see Fig. 27) received an average of indications on level 7.94 points. Women evaluated that factor with the mean score 7.94 points (95% confidence interval 7.3 - 8.58), as well as men who also evaluated *Maximizing the quality* with the average 7.94 points (95% confidence interval 7.47 - 8.41). Student's t test's result was 0 (df = 98; p-value = 0,05) which confirmed that presented scores are the same.

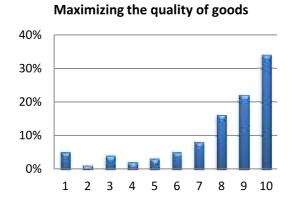


Fig. 27 Maximizing the quality of goods ratings



One of the biggest concerns of companies which have adopted the Corporate Social Responsibility management strategy, is how to not be seen as insincere. As it is believed, being socially responsible should be a natural way of leading business in cooperation with environment and community where firm exists.

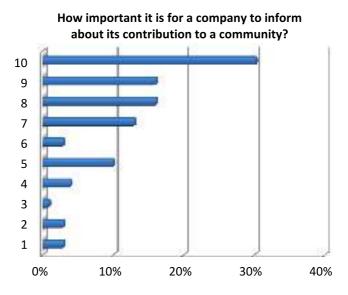


Fig. 28 To inform or to not?

According to the data, 30% of respondents expressed the opinion that informing about acting for community was very important (see Fig. 28, above). What is more, the average for that question was 7.67 points and the mode was 10 points. It showed the approval for such behavior. Women's mean result was 8.16 points (95% confidence interval 7.54 - 8.78), while men's was 7.02 points (95% confidence interval 6.83 - 7.72). Student's t test's result was 2.29 (df = 98; p-value < 0.05). That research showed that discussed averages are different significantly. Informing about Corporate Social Responsibility performances was much more important for women.

The analysis revealed that there were only few voices, saying that it was something what should be avoided by corporations. Opinions were divided and supported with many arguments. The most essential of them are presented on the next page (see Tab. 3).



FOR	AGAINST
'A lack of communication with community leads to lack of awareness. It is vital to educate society that socially responsible activities are significant'	'Companies should work especially for the environment, which they used - natural, social - it's a fair exchange. Informing about that seems not to be necessary'
'Informing about that shows that it is an active and long-lasting strategy of a company, not only an episode, which aim is to raise sales'	'Intrusive advertising campaign informing about what the company has done to society can backfire. More valuable for the company is that the customer knows about it, for example by local media'
'Society may contribute to extension of such performance'	'If the company works sincerely for community - the society will notice this'
'It is profitable for a company and a good reason for community to buy that company's products'	'It is not important to say what you have done, it is important to do it'
'Communicate as much as possible, to give an example to others, but without exaggeration that people do not thought that this is only a good PR'	'On the one hand it is a good example, but on the other hand in my opinion, the most often it's all about advertisement and raising the profit. It may also discourage to that kind of ideas'
'Society should be informed about that, because it encourage to similar act and draws attention to social problems'	
'It is important to brand image, because people being aware of that company's actions will choose its product knowing that they help someone else'	

Tab. 3 Arguments for and against informing the society about CSR good will actions (own elaboration)

Many of the opinions concerned also extra incomes for a company for being socially responsible and informing about that. Most of the arguments contain raise of profits and sales, positive influence on a brand image, as well as an expansion of brand awareness. Some of the examples are presented on the next page (see Tab. 4).



'It is very important, working for the society is a great advertisement. I think that thanks to that people will trust more that company and they will more often take advantage of its offer/service. What will bring higher profits and all will be pleased'

'It will increase sales'

'This affects the good image of the company and increase the number of potential customers'

'Company working for the benefit of society and informing about this can significantly increase company revenue'

'It builds a positive picture and brand of a company, what may influence on customer's process of purchasing goods, who in the future may take advantage of company's offer or will see it in positive way'

Tab. 4 Respondents explanation why corporation should inform communities of CSR's performances

3.2 Practical customer' approach to Corporate Social Responsibility

To learn how Corporate Social Responsibility influence respondents' perception of company, without asking about that straight, a big part of queries was based on examples of business situations. First of them concerns the level of revenue in two different firms.

The situation to consider was:

Company A generates revenue at the level 5 (on a scale from 1 to 10 points) among other evaluated firms and it does not perform any socially responsible activities, according to that knowledge, what should be the level of revenue in company B which contributes to social welfare (see Fig. 29).

The average of responses was 7.41 points, when the median and the mode are equal to 7 points - with almost 30% of answers indicating this number. It was also 1.5 times more than the revenue in company A. Only 4% of respondents reckoned that the revenue in socially responsible company B should be lower than 5 points. As results showed in customer's opinion the company with Corporate Social Responsibility strategy was likely to earn more.



Level of revenue in company B, which contribuites in social wlefare

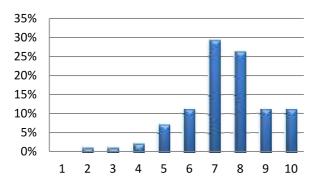


Fig. 28 Level of revenue In company which contributes to community welfare

The average gathered from women's results was 7.75 points (95% confidence interval 7.28 - 8.22). It means that in female consideration the revenue of socially responsible firm should be higher than the general mean score. What is more, the majority of women choose the answer 8 points, which confirmed this statement. It also showed that women were more likely to be influenced by the information of CSR's goodwill actions taken by the corporation B. When according to men's responses the level of revenue in company B should be 7.46 points (95% confidence interval 7.04 - 7.88) and was similar with the general average. Student's t test's result was 0.62 (df = 98; p- value > 0.05) which indicated that averages are similar to each other.

The price is the factor from which community learn about the manufacturer. The high price is assigned to high quality goods, which production process requires innovative technology or broad specialist's knowledge. Respondents were asked to value a chocolate bar from company which does not act as socially responsible. The graph below presents prices proposed by respondents (see Fig. 30).

The situation to consider was:

Knowing that the price of chocolate bars is 4.99 zlotys and the producer operates ecologically (minimizing the amount of waste during production process), what do you think should be the price of chocolate bar, the manufacturer who did not adapt their product.



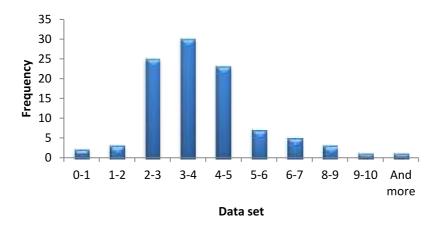


Fig. 30 The distribution of prices

The general average of suggested prices was 3.49 zlotys (30% lower than company A's chocolate bar). According to the female respondents the price should be 3.39 zlotys (95% confidence interval 2.88 - 3.89) what made it lower by 33%. The most often indicated answer by women was 2 zlotys. It showed negative female's approach to company B. The price indicated by men was 3.65 zlotys (95% confidence interval 3.26 - 4) lower by 27%. Student's t test's result was 1.06 (df = 90; p-value > 0.05) which confirmed that the averages do not differ significantly.

As the business environment contains many different factors, the goal was to refer to as many of them in the survey as possible. That is way, the 3rd situation examined respondents opinion according to the price of shares.

Knowing that company A's performances to a society welfare in the assessments received score of 5 points (on a scale of 1 to 10 points) and its shares on the stock exchange costs 100 zlotys, how much should a company B shares cost, which goodwill activities received the score of 8 points.

Gathered results are presented on the graph on the next page (see Fig. 31).



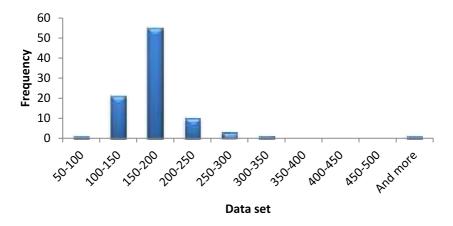


Fig. 29 The distribution of share price

If the number of points received by the company B is 1.6 times bigger than the company an expected answer for the price of share should be 160 zlotys. As the results of the average showed respondents evaluated the price at 153.03 zlotys, which is 1.5 times more . The price of shares expected by women was 159.78 zlotys (95% confidence interval 99.67 – 219.90; n = 46). The males indicated the price of share on average at 146.28 zlotys (95% confidence interval 137.6 - 155 zlotys; n = 46). Both results diverged significantly from expected price: women 20% higher, as well as men 9% lower. The Student's t test's result was 1.51 (df = 93; p-value > 0.05), presented that discussed averages are similar.

Even if assuming that Corporate Social Responsibility should not be treated as a way of advertisement, activities taken by companies, which lead to raising general social welfare, do affect the society.

What should be the popularity of the brand A on the market, which is actively involved in community development, knowing that the brand B (operating in a similar industry) that does not work for the public good, respondents assessed an average rating of 5 points.

In consequence community's brand awareness raises (see Fig. 32).

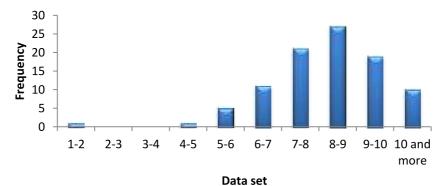


Fig. 32 The distribution of popularity on the market



Almost 29% of respondents, indicated the answer 8 points, while the average was 7.69 points. It showed that Corporate Social Responsibility performances may boost the popularity of brand. The attractiveness of the brand A was evaluated as being 1.4 times better than of the brand B. Only 6% of interviewed indicated the popularity of the brand below 5.5 points. The results for both - men and women – were slightly deviate from the mean score. The average awarded by females was 7.98 points (95% confidence interval 7.59 – 8.37; n = 47). Males granted the popularity of the brand B with the average score 7.42 points (95% confidence interval 6.95 – 7.89; n = 46). (For further information see Fig. 31). Student's t test's result was 1.85 (df = 93; p-value 0.05). It showed that discussed mean scores are similar.

Corporate Social Responsibility affects not only the community but firm's employees, as well. The next provided question concerns level of wages in socially responsible corporation.

Knowing that the minimum wage in the company A is 1500 zlotys and the company does not engage in activities for the society, what do you think should be the minimum wage in the company B, which is committed to the public goodness?

The histogram provided below presents respondents answers (see Fig. 32).

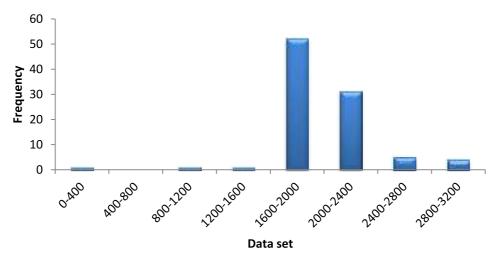


Fig. 30 The distribution of salaries

The average results of wage was 1756.81 zlotys which was 1.17 times more. Previously discussed aspects showed positive influence of CSR performances on the customer's perception of corporations and that makes it even more interesting for this query. Even if presented average was higher in company B, the mode showed that the majority of



surveyed (28%) reckoned that the level of wage should be the same. Both of mean scores gathered from women and men were slightly above the general average. Females answered that the minimum salary in company B should be 1797.94 zlotys (95% confidence interval 1659.83 - 2262.69 zlotys; n = 49). Males also considered that the wage should be higher and their result was 1770.63 zlotys (95% confidence interval 1587.85 - 2953.41 zlotys; n = 47). Student's t test's result 0.41 (df = 94; p-value > 0.05) confirmed that both averages are similar.

A market share for companies is an important factor. With it comes corporation's popularity, revenues, an amount of customers, etc. That is why respondents were asked to estimate the market share of socially liable corporation.

Knowing that a company A does not engage in public welfare and has a 25% of market share, what percentage of market share should possess company B, which acts socially?

Results to the following questions are presented below (see Fig. 33).

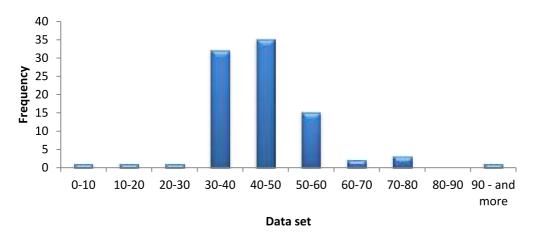


Fig. 31 The distribution of market share

According to respondents answers the average of market share for the company B was 37.34 points, which was almost 1.5 times more than firm A's market reach. Women responses showed 38.77 points average (95% confidence interval 35.08 - 42.45; n = 47). It was confirmed by the median of female's answers which was 8 points (on a scale from 1 to 10 points). The mean score from men's data was 36.82 points (95% confidence interval 33.66 - 39.98; n = 44). As one of the determinants of possessed market share is popularity of the brand it was predictable that also in this query responses will show approval for corporation

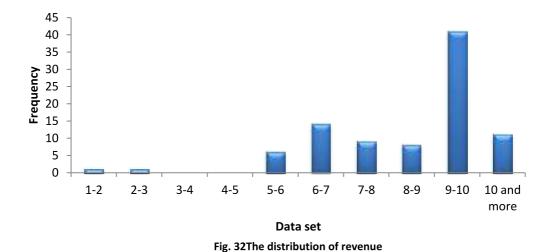


with CSR's good will performances. Student's t test's result was 0.71 (df = 89; p-value > 0.05), which showed that these two mean scores were similar.

The next submitted situation is related to respondent's opinion of CSR's influence on firm's revenue (see Fig. 34 on the next page).

Knowing that socially responsible performances of company A received 5 point (on a scale from 1 to 10) and its revenue was 5 million zlotys, how should be in your opinion the revenue of company B, which received a note of 8 points for being social responsible.

If respondents' choices would be 100% rational all of surveyed should indicated revenue 1.6 times bigger than 5 million zlotys – which is 8 million. The mode came from results is 8 million zlotys. Nevertheless, the average was 7 393 266 zlotys and was smaller by 8% from expected answer.



influence accordingly to respondent's sex. Female's mean score was 7 896 000 zlotys (95% confidence interval 7 379 000 - 8 412 000 zlotys; n=48), while men's average was 7 343 000 (95% confidence interval 6 450 000 - 8 236 000 zlotys; n=44). Even if presents mean scores

Averages calculated from women's and men's data once again showed different

were not equal to expected 8 million zlotys, still it showed that the revenue in company which acts socially should be expected to rise from 1.48 to 1.58 times, compared to a "selfish" company. It gives 50% improvement of profits. Student's t test's result was 0.98 (df = 90; p-value > 0.05) which confirmed that discussed averages were similar.



Corporate Social Responsibility is a new trend in Poland. Respondents were asked to evaluate their knowledge of this issue (see Fig. 36). On a scale from 1 to 10 points the average, which came from data was 5.52 points which confirms the assumption presented above.

How would you evaluate your knowledge of

25% 20% 15% 10% 1 2 3 4 5 6 7 8 9 10

Fig. 33 Respondents's CSR's knowledge evaluation

Women evaluated their knowledge of the matter of Corporate Social Responsibility with the average score of 5.75 points (95% confidence interval 5.11 - 6.39). It showed that females had declared better knowledge than men, who set their assessment as 5.5 points (95% confidence interval 4.8 - 6.16). Achieved results confirmed adopted before establishment. Student's t test's result was 0.55 (df = 96; p-value > 0,05). According to that averages of two groups of respondents were similar.



4th Chapter

Discussion and conclusions

The aim of the work was to explore the customers' perception and knowledge about Corporate Social Responsibility. The analysis of the gathered results allowed drawing conclusions, which are presented in this chapter of the paper. Also answers to three main objectives, presented in the purpose of this work are broadly discussed in the next subsections of this chapter.

4.1 How do customers understand the concept of CSR?

The most significant important on customers have: high quality, professional service and good reputation, which are surely not CSR's activities. The graph presented below shows division of determinants (see Fig 37.).

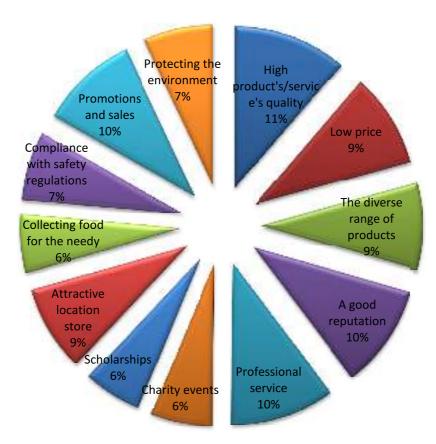


Fig. 34 Division of determinants impact



Corporate Social Responsibility performances seemed not to have deciding influence on respondents choices while purchasing goods. According to received scores CSR's activities were awarded with medium and low impact. Protecting the environment is an activity respondents pay attention to. The calculation showed that gender had no influence on respondents' answers. The majority of received scores for both men and women were statistically similar. The reason for that could be small sample of surveyed respondents. Even if, it was the highest result from the CSR's group of proposed answers, still it was not what could be expected. The question is why this factor got the highest result?

It is easy to notice that environmental protection is a common subject in the media and the press. Respondents had many opportunities to get used to with this matter and that may be the reason why its result was the highest from the CSR's group of performances provided in that question. Nevertheless, is the result 5,46 points satisfactory accordingly to millions of zlotys paid by companies to protect the nature? The medium influence on purchasing process probably will not be enough while choosing between two products: of the same quality but the product with higher price manufactured by the company which protects environment.

Hopefully, more than 20% of respondents answered that protecting the environment had strong influence. It may be a good sign that this CSR activity will be much more appreciated in the future. As the biggest damages that corporations performances may cause are relate to the environment. The time when Corporate Social Responsibility did not have its name, firms also were concerned about resources and eventual lack of them. As it could brought tremendous losses for business and community, companies had paid attention to that matter long time before calling it socially responsible. Nevertheless, as people are likely to prevent environmental damages and are awarded of dwindling of natural resources, so high result of that answer may be a good reason for companies to focus on environmental matters.

The second factor with significantly high result was compliance with safety regulations. One of the reasons may be the fact that working in safe and friendly environment raises workers satisfaction. It should be also bear in mind that *Compliance with safety regulations* is governed by the law. What in consequence makes it easier to request. Taking responsibility by the corporation for safety of its employees is more likely to be a concern of workers than customers. The result of this factor may be seen as unexpected and because of that, it is good to provide probable explanation. A few years ago, well known Polish discount store "Biedronka" was accused of over-exploitation of workers. The subject of health and



safety regulations become a controversial topic and as nature protection was remembered by respondents.

It has to be truly said, that low score of *Founding scholarships* is disappointing. It is hard to find a proper explanation for 20% of answers showing no influence on respondents. One of the reasons may be that, it is a new practice in Poland and is not very popular and commonly known. Nevertheless, it should be a factor with a high influence for people in such age and in this moment of life, when young people are looking for opportunities to develop themselves and in consequence to find a work.

Charity events are likely to be tremendous campaigns with lots of attention of the media and the press. However, responses showed low impact of that determinant. The reason for that state can be sought in the fact that such performances are usually organize with specified aim. For example, "Wielka Orkiestra Świątecznej Pomocy" has specific goals, which are: collecting money for medical treatment, purchasing medical equipment or to help hospitals financially. It can be believed, that even if the community is aware of WOŚP's aims not necessarily know which companies support the event.

Social activities to be treated as a part of company's CSR cannot directly bring any financial profits for the firm. Nevertheless, corporations do not exist in a vacuum. It is understandable that news about good practices is discussed by the society, what may increase customers brand awareness and company's popularity. The majority of respondents 85% found that the chocolate bar from the company B, which does not act for social welfare, should cost less than the company's A product. Why respondents decided that the price of the product from company B should be lower? There may be few reasons for that. First of all, while firm B did not incur any additional fixed costs with environment protection, the cost of production is lower. It means that the price should be lower, as well. Nonetheless, lower price means lower profits for the company, which appeared to be fair in customer's opinion.

Respondents admitted that information about Corporate Social Responsibility is rather rare. It may be a reason why the impact of it is so low, as respondents do not have a proper knowledge about this trend. Indeed, it was confirmed by the low self-rate of CSR's knowledge. To improve social awareness of CSR, corporations should involve communities in goodwill actions. First of all, it will be appropriate manner for society to learn more and a tremendous opportunity to take part in improving social welfare. It was, accordingly to responses, one of the reasons why information about CSR's performances undertaken by a



company should be provided to community. On the other hand, such use of CSR is not the company's advertisement by acting for general goodwill.

Lack of respondent's knowledge about the matter of CSR can easily be seen in evaluation what corporation should do to be treated as socially responsible. Performances like Maximizing the quality of products or Building positive image of the company are not CSR's activities. The graph presented below shows results of each answer (see Fig. 38).

The most socially liable performance was considered to be *Collecting food*. The graph also shows that provided actions were awarded with very familiar grades. It is company's task to know which of the following performances is the most needed in cooperated environment.

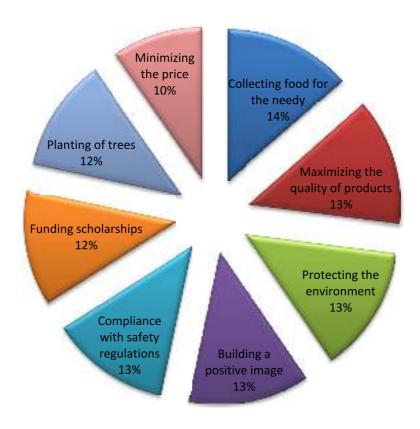


Fig. 35 What company should do to be seen as socially responsible?

Respondents believed that Corporate Social Responsibility strategy may lead to improvements in a company's results. The survey confirmed that assumption in many ways.

First of all, respondents considered that socially responsible company should earn 1,5 times more that company which does not act socially. Also, a price of a product company



which acts to social welfare was shown as more expensive, which increases profits. Unfortunately, only 18% of respondents would pick more expensive product which company is engaged in social activities. According to it respondents showed inconsistency. What is more, it has to be said, that it is not an aim of CSR to raise revenue, it is a fair exchange with society and environment. Another thing is, that the price of shares was also likely to be raise by CSR's actions in respondent's opinion. Due to that it may improve the value of the company. What is more, it may increase shareholders interest in company.

Furthermore, the popularity of a brand, as well as the market share respondents considered to be influenced by good will performances. As CSR should involve community in solving social problems and improving general welfare that statement seems to be correct. Corporate Social Responsibility learns that firms and societies should cooperate with each other. As it affects both and may bring profits for both, as well.

The last but not least, corporations and societies live in a symbiosis. While company's employees come from the community for which the firm produce goods or provide services. Respondents estimated the minimum salary in socially responsible company almost 1,2 times higher. It shows that in customer's opinion liable corporations appreciate workers.

4.2 Is Corporate Social Responsibility understood properly by customers according to theoretical aspects of this concept?

The desk research showed that the first article on Corporate Social Responsibility was printed in "Gazeta Wyborcza" in 2002 year. While, the first article in the United States of America appeared in 1968 in 'The New York Times', indicating that Corporate Social Responsibility was fashionable already at that time in the USA. What is more, typing the term "Społeczna Odpowiedzialność Biznesu" (Eng. CSR) in www.google.pl returns 303 000 answers, when typing the term Corporate Social Responsibility in www.google.com returns 129 000 000 answers (September 2012). It may be the reason for very low self-grade of Corporate Social Responsibility knowledge in Poland.

It is vital to say, that provided business situations only in some percentage were examples of socially responsible performances. According to survey's results respondents thought that all of provided answer are CSR's activities. For example, neither maximizing quality nor minimizing prices is acting to raise general welfare. Nevertheless, what is the



reason why 34% of respondents awarded Maximizing the quality with the grade 10 points? Honestly, it is hard to predict. Being a company, which offers high quality goods, is being socially responsible at the same time? What then with corporations which produce lower quality products for poorer segment of the market?

Respondents expressed positive attitude and approval for Corporate Social Responsibility and its performances. Nonetheless, high evaluation of goodwill actions does not transfer into practice. Less than one-fifth of respondents would buy a bit more pricey products from socially responsible corporations. Even if a big part of answers showed willingness to participate in actions or events which lead to improvement of social welfare.

What is more, responses showed that socially responsible corporation is likely to earn more, to raise its popularity and market share, etc. None of presented in the beginning of this work definition of Corporate Social Responsibility mention this matter. Initiators of business responsibility saw the need of corporate engagement in community and environment problems. In their opinion corporation should not gain more profits on being responsible socially. Nevertheless, business environment developed significantly and due to that societies may judge good will actions in different way that it was in early 1960s.

The biggest inconsistency between theory and practice concerns informing society about CSR's activities performed by a corporation. It is believed, that Corporate Social Responsibility of business is a fair exchange with environment, as well as community and an expression of gratitude for cooperation. The statement which appeared many times in this work was saying that CSR can be neither advertisement nor marketing strategy. However, it seems that community wants to know which corporation acts to raise social welfare. In addition to respondents opinion it can be assumed that there are 3 approaches to informing about CSR's performances, which are presented below (see Fig. 28).



Fig. 36 Three main groups of approach to informing about CSR's activities



As one of the main Corporate Social Responsibility assumptions is that being socially responsible cannot be used to advertise the company, respondents were right by choosing that answer. Regardless, spreading the news about undertaken performances may be a good example for competitors or may give an opportunity to anticipate in events. CSR's performances should lead to long-term changes. They are not intended to improve sales or brand awareness.

According to data analysis Corporate Social Responsibility is seen by respondents as corporation's good wish not as a behavior which may be required by community. It showed significant difference between today's approach to being socially responsible. As creators of that matter were likely to influence strongly on corporations to encourage them to engage into social welfare.

4.3 How does Corporate Social Responsibility affect a company? A speculative case

The aim of this speculation is to present, in easy to assimilate way how (according to the gathered results) Corporate Social Responsibility may affects the company and its environment. The speculation contains all discussed aspects of business.

Company description:

A company 'FreshMilk' is located in a city where the majority of citizens are mature people mostly with higher education. The company is a manufacturer of dairy products like cheese, yogurts etc. The firm provides very high quality products for reasonable price. Its products always had very good reputation and brand awareness is high. It was satisfactory for top management and workers. The 'FreshMil'k was the very first corporation which had decided to act socially responsible. Before the company had decided to adopt CSR strategy, presented below financial results were easily achieved:

- Revenue 5 000 000 zlotys;
- Market share -25%;
- Share price 100 zlotys

Taken actions:

According to community's needs 'FreshMilk' provided following actions:

Collecting food for the needy;



- > Protecting environment with new technology reducing waste of complements;
- ➤ High standard of employees safety and health;
- ➤ 'The leader' scholarships for talented young people;
- > Planting trees;

The company engages their workers to involve in raising social welfare of whole community, as well as is open for new ideas and suggestions. 'FresMilk' tries to activate society to notice problems and helps to solve them.

Summary:

The main reason why the company 'FreshMilk' provided Corporate Social Responsibility strategy was the belief that suppliers of products and the environment should feel appreciated. As the business from the very beginning was based on cooperation with local farmers.

'FreshMilk' noticed social changes which had affected financial results. After introducing CSR into company's management follow results were achieved:

- Revenue 7 896 000 zlotys; (150% more);
- Market share 38% (150 % more);
- Share price 170 zlotys (170% more);
- Brand popularity increased 1,4 times more according to researches;

Knowing that the firm would not achieve it by itself, the CEO decided to raise employee's salary by 20%.



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Appendix

The questionnaire used to gather data is enclosed below:

Szanowni Państwo!

Zwracam się z uprzejmą prośbą o wypełnienie poniższej ankiety, której celem jest poznanie Państwa opinii nt. społecznej odpowiedzialności biznesu. Ankieta jest anonimowa, a jej wyniki będą stanowiły podstawę mojej pracy licencjackiej. Wypełnienie ankiety powinno zająć Państwu około 10-15 minut.

Dziękuje za poświęcony czas!

1. Co skłania Pana/-ią do skorzystania z oferty handlowej firmy?

Pros	zę wybrać maksymalnie 2 odpowiedzi.
	Wysoka jakość produktu/usługi
	Niska cena
	Organizowanie przez firmę akcji na rzecz społeczeństwa
	Zróżnicowana oferta
	Dobra opinia innych o firmie

2. Jaki wpływ mają poniżej wymienione czynniki na Pana/-i decyzje zakupowe?

Proszę ocenić na skali od 1 do 10 wpływ każdego z czynników, gdzie 1 oznacza, że czynnik nie ma wpływu, a 10, że czynnik ma decydujący wpływ.

	1	2	3	4	5	6	7	8	9	10	
Wysoka jakość produktu/usługi	C	C	Ţ,	C	O	O	O	77	O	O	
Niska cena	C	C	Ţ,	C	O	O	O	77	O	O	
Zróżnicowana oferta	C	C	Ţ,	C	O	O	O	77	O	O	
Dobra opinia innych o firmie	C	O	77	O	O	O	O	77	O	O	
Profesjonalna obsługa	C	C	\mathcal{T}	C	τ	Ü	σ	\mathcal{T}	O	\overline{C}	
Akcje charytatywne organizowane przez firmę	O	$\hat{\Gamma}$	77	r	n	O	Γ	77	n	σ	



	1	2	3	4	5	6	7	8	9	10
Stypendia dla zdolnej młodzieży wypłacane przez firmę	Z	Ö	n	n	n	n	Ċ	m	O	0
Atrakcyjna lokalizacja sklepu	C	C	Ö	C	C	C	C	77	C	O
Zbiórki żywności dla potrzebujących organizowane przez firmę	e C	n	n	ń	n	n	n	n	r	C
Przestrzeganie przez firmę przepisów BHP		C	5	n	O	n	C	Ŋ.	C	O
Promocje i wyprzedaże		O	7	O	O	n	Ò	Ţ,	O	O
Ochrona środowiska	C	C	Ø	O	n	O	O	8	C	O
3. Jak często słyszy Pan/-i informacje nt. firm działających na rzecz dobra społecznego? Nigdy Kilka razy w Raz w Kilka razy w Codziennie										
roku miesiącu	1	ygo	dniu	l						
4. Który z poniższych produktów kupiłby/-aby Par	n/-iʻ	?								
Proszę ocenić każdy z poniższych produktów na ska nie kupiłby/-aby Pan/-i tego produktu, natomiast regularnie.						_				
	1	2	3	4	5	6	7	8	9	10
Jogurt, cena 1,59, bardzo dobrej jakości		C	\mathcal{G}	C	O	C	C	0	C	O
Jogurt, cena 1,99, firma organizuje zbiórki żywności dla potrzebujących	i	n	n	n	n	C	C	n	C	n
Jogurt, cena 0,99, ekstra duże kawałki owoców		C	O	r	r	C	C	Ţ,	C	O
Jogurt, cena 0,59, firma spóźnia się z wypłaceniem wynagrodzeń pracownikom	n C	C	O	n	C	C	r	σ	n	G
5. Jak według Pana/-i kształtuje się wysokość prz								ala	no 1	7607
społeczeństwa?	zych	odá	ow f	irmy	y , k t	tóra	dzi	ата	IIA I	ECCE
społeczeństwa? © Im więcej działań na rzecz społeczeństwa, tym w						tóra	dzi	ata	11 a 1	ECCE
Sp. Sec.	ięks	szy p	orzyo	chóc		tóra	dzi	ата	IIA I	ECCE



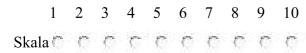
Trudno powiedzieć									
6. Czy zna Pan/-i akcję "Podziel się posiłkiem"?									
Jeśli wybrał/-a Pan/-i odpowiedź NIE proszę przejść d	o pyt	ania	9.						
Tak Nie									
					•=		•••		
7. Która z poniżej wymienionych firm jest twórcą a	Kcji	"Pod	ziel	się p	OSH	kiei	n"?		
Mlekovita Zott Danone Bako Jogobella	ma	M	lűlle	r	Mi	lko	n	Nie wier	n
8. Proszę ocenić w skali od 1 do 10 w jakim stoj	oniu	Pana	a/-i 2	zdar	niem	w	v. a	kcja	jest
działaniem na rzecz dobra społecznego.									
Przy czym 1 oznacza, że nie jest tego typu działanien	n, na	tomia	st 10), że	jest	WZ	orov	vym	jego
przykładem.									
1 2 3 4 5 6 7 8 9 10									
9. Jakie działania według Pana/-i powinna p	odej	mow	ać f	irm	a n	ia i	rzec	z d	obra
publicznego, aby była postrzegana jako "odpowied	zialn	a spo	łecz	nie"	??				
Proszę ocenić wszystkie z poniższych działań na skali	od 1	do 1	0 ac	lzie	1 07	mac'	79 j	ze ni	e iest
to działanie na rzecz dobra społecznego, natomiast 1			_						•
działania.	0, 20	jest	10 11	2010	, w j	PIZ.	, Kiu	G (G)	n e go
	1 2	3	4	5	6	7	8	9	10
Minimalizowanie cen	o i	7 (7)	r	O	O	O	7	O	O
Przestrzeganie przepisów BHP	C (n c	n	O	O	O	7	O	O
Dofinansowywanie stypendiów	o i	n o	r	O	C	O	7	Ö	O
Budowanie pozytywnego wizerunku firmy poprzez	ye y	er ye		100	100	100	196	16	y-s
zaangażowanie w życie społeczeństwa		38		381	380	381	381	1380	380
Ochrona środowiska	C (n n	n	O	O	O	Ţ	O	C
Maksymalizowanie jakości	0 1	7 0	C	C	Γ	C	σ	C	C



	1	2	3	4	5	6	7	8	9	10
Zbiórki żywności dla potrzebujących organizowane	·	10	70	10	10	10	10	· (*)	75	75
przez firmę	380	230	335	280	38	38	230	335	78	280
Sadzenie drzew	C	C	T	C	C	C	0	C^{*}	0	0

10. Jak ważne jest Pana/-i zdaniem, aby firma działająca na rzecz dobra publicznego informowała o tym społeczeństwo?

Proszę ocenić w skali od 1 do 10, gdzie 1 oznacza, że nie powinna informować, natomiast 10, że powinna informować zawsze.



11. Proszę uzasadnić swoją odpowiedź z pytania 10.



12. Wiedząc, że firma A generuje przychód na poziomie 5 punktów (na skali od 1 do 10) wśród ocenianych firm i jednocześnie nie prowadzi żadnych działań na rzecz dobra społecznego, to przychód na jakim poziomie powinna generować firma B, która mocno angażuje się w dobro publiczne?

```
1 2 3 4 5 6 7 8 9 10
Skala C C C C C C C C
```

13. Wiedząc, że cena tabliczki czekolady to 4,99 zł, a także, że jej producent działa ekologicznie (minimalizując ilość odpadów wytwarzanych w trakcie produkcji), to jaka Pana/-i zdaniem powinna być cena tabliczki czekolady, której producent nie przystosowuje swojej linii produkcyjnej do zwiększenia ochrony środowiska.

Proszę wpisać liczbę



14. Wiedząc, że za działania na rzecz społeczeństwa firma A otrzymała w ocenach klientów ocenę 5 punktów (na skali od 1 do 10) i jej akcje na giełdzie kosztują 100 zł, to ile Pana/-i zdaniem powinny kosztować akcje firmy B, która otrzymała ocenę 8 punktów?

Proszę wpisać liczbę

15. Jaka powinna być Pana/-i zdaniem popularność marki na rynku, która czynnie angażuje się w działania na rzecz społeczeństwa, wiedząc, że marka (działająca w podobnej branży), która nie działa na rzecz dobra publicznego, otrzymała od respondentów średnią ocenę 5.5.

16. Wiedząc, że minimalna stawka wynagrodzenia w firmie A to 1500 zł i firma ta nie angażuje się w działania na rzecz społeczeństwa, to jaka Pana/-i zdaniem powinna być minimalna stawka wynagrodzenia w firmie B, która czynnie działa na rzecz dobra publicznego?

Proszę wpisać liczbę

17. Wiedząc, że firma A nie angażująca się w działania na rzecz dobra publicznego posiada 25 % udział w rynku, to jaki Pan/-i zdaniem udział w rynku powinna mieć firma B, która działa społecznie?

Proszę wpisać liczbę



18. Wiedząc, że za działania na rzecz społeczeństwa firma A otrzymała w ocenach klientów ocenę 5 punktów (na skali od 1 do 10) i jej przychód wyniósł 5 mln zł to jaki Pana/-i zdaniem powinien być przychód firmy B, która otrzymała ocenę 8 punktów za działania na rzecz społeczeństwa?

Proszę	wpisać	liczbę

19. Jak oceniłby/-aby Pan/-i swoją wiedzę na temat "społecznej odpowiedzialności biznesu"?

Proszę ocenić w skali od 1 do 10, gdzie 1 oznacza, że nigdy nie spotkał/-a się Pan/-i z tym zagadnienie, natomiast 10, że jest Pan/-i bardzo dobrze zaznajomiony/-a z tą tematyką".

1	2	3	4	5	6	7	8	9	10
Skala	O	f_{i}	\mathcal{T}^{\dagger}	n	n	f_{i}	n	n	n

20. Płeć

- Kobieta
- Mężczyzna

21. Wiek

- 17 lat i mniej
- 18 25 lata
- 7 26 35 lata
- 36 50 lata
- 50 i więcej

22. Wykształcenie

- Podstawowe
- Gimnazjalne
- Zasadnicze zawodowe
- Średnie



© Wyższe
23. Wielkość miejsca zamieszkania
© Wieś
Miasto do 20 tys. mieszkańców
Miasto od 20 tys. do 100 tys. mieszkańców
Miasto od 100 tys. do 500 tys. mieszkańców
Miasto pow. 500 tys. mieszkańców
24. Jak często robi Pan/-i zakupy?
Kilka razy w miesiącu
Raz w tygodniu
Kilka razy w tygodniu
Codziennie
© Inne:
25. Czy ma Pan/-i rodzeństwo?
Tak, jestem najstarszy/-a



Tak, jestem w środku

Tak, jestem najmłodszy/-a

