

Corporate Social Responsibility: Understanding the Concept

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Abstract: The concept that organisations consider social and environmental interests and relationships at the strategy-building stage has been around for many years. The first definition of CSR dates back to the 1970s. It was created by the American economist Archie Carroll. His theory was presented as a pyramid of CSR, with economic responsibility as the base and legal, ethical and philanthropic responsibility as the next tiers. The foundations of modern CSR are the principles formalised in 2010 as the ISO 26000 standard. The dynamic development of the concept has gone beyond the level of good practice and has become an obligation for many businesses as reflected in mandatory non-financial reports. In order for the CSR strategy to benefit companies and society, knowledge about it should be widely known. The purpose of the article is to show what is the level of understanding of corporate social responsibility (CSR) in society. Corporate social responsibility is a management strategy designed for society. It is a concept analyzed in many academic centers around the world. The assumptions of this strategy are also familiar to most managers of organizations. The word society is repeated many times in its definition. The basis of this concept is concern for people. Many organizations take on the challenge of making profits while respecting human resources and the environment, for social and economic sustainability. The strategy is aimed at employees, local communities and the environment in which people live. Therefore, it is necessary to ask how the state of knowledge about CSR among the main addressees of the strategy. The article will present the results of the research of the first stage of testing the understanding of the concept. Understanding of the concept of CSR in society will be carried out using a survey conducted among a group of students at Częstochowa University of Technology. In the next stages, it is planned to extend the survey to larger social groups. People as the starting points of the entire CSR concept should be aware of what this rapidly growing economic trend is. But, are they? What is their knowledge in this area? Without an understanding of the concept in society, it will remain only an element of the scientific community's discourses or an element of companies' PR.

Keywords: Knowledge, CSR Corporate Social Responsibility

1. Introduction

Global economic development based on sustainability is only possible through broadly understood knowledge (Krawczyk, 2024). The term sustainability is the result of understanding the three aspects: social, environmental, and economic, taking into account the costs of current decisions for future generations. Sustainability is a contemporary and current issue recognized by researchers (Al-Ali Mubarak, Gorgenyi-Hegyes and Fekete-Farkas, 2020) and is the main derivative of this concept for business. Corporate Social Responsibility (CSR), as an issue at the intersection of management, economics and ethics, is an extremely capacious category that can be considered in many dimensions: from social, to environmental, to political (public), to market (Otolá and Tylec, 2016). The communication of an organisation's performance in its economic, social, and environmental dimensions to the concerned parties is the principal function of the CSR reporting process. In this way, an enterprise demonstrates the effectiveness of its actions in the area of social responsibility management. Thus, the CSR reporting should be part of the process of creating an organisation's strategy, implementation of its action plans (Krištofik, Lament and Musa, 2016). Entrepreneurs should invest in CSR and seek to improve the quality of their relationships with their funders (Mastrangelo, Cruz-Ros and Miquel-Romero, 2019). Sustainable development should be a core principle of long-term development, both for countries or organisations and for companies. In the private sector, the concept of corporate social responsibility (CSR) is an important, if not the most important, pillar in the process of implementing sustainable development. Knowledge is increasingly important in the management process in today's economy. It serves as a strategic resource of the organization (Piersiala, 2014). CSR has been shown to be an effective means of doing well for the environment and society (Rupp and Mallory, 2015).

According to the Global Reporting Initiative, a CSR report can be defined as: "A sustainability report is a report published by a company or organization about the economic, environmental and social impacts caused by its everyday activities. A sustainability report also presents the organization's values and governance model, and demonstrates the link between its strategy and its commitment to a sustainable global economy."

A whole group of related issues can be identified, such as sustainable development, regenerative value creation, greenwashing, European Green Deal, ESG (Environmental, Social and Governance). And although the issues listed here do not exhaust the group of related issues, this study will test the understanding of the concepts

listed. Sustainable development (Liu *et al.*, 2013; Yadav *et al.*, 2023) is one of hot issue under the current background of resources and environmental crises. Other well knowne – ESG (Environmental, social, and governance), is a set of aspects, including environmental issues, social issues and corporate governance that can be considered in investing (Sabbaghi, 2024). Regenerative Value Creation (or regenerative business models) is the new logic for the urgently needed regenerative economy. It integrates economic success with regenerative impact for people and planet, and equitably benefits all stakeholders, including shareholders and Nature (Konietzko, Das and Bocken, 2023). Implementing Regenerative Value Creation is both a challenge and a tremendous opportunity, as demonstrated by the following corporate examples. It requires fundamental transformation as well as pragmatic transition as companies need to stay profitable while fundamentally reinventing their business models. Greenwashing (Sundarasan, Zyznarska-Dworczak and Goel, 2024; Todaro and Torelli, 2024) is the process of conveying a false impression or misleading information about how a company's products are environmentally sound. Greenwashing involves making an unsubstantiated claim to deceive consumers into believing that a company's products are environmentally friendly or have a greater positive environmental impact than they actually do.

2. Literature Review

Corporate social responsibility is a trend in the economic space that have been developing some time now. Recent years have given rise to the academic discourse of this issue. This shows literature review (Sofian, Mohd-Sabrun and Muhamad, 2022; Bhargava and Ligade, 2023; Effah *et al.*, 2023). To see how widespread CSR considerations are, type the term in the Web of Science search. This brings up more than 40,000 publications from a wide range of scientific disciplines. The oldest date back to 1975 (Clark, 1975; Denham, 1975; Gavin and Maynard, 1975; Mason and Maxwell, 1975). Since the 2000s, the subject has become increasingly popular. Today, more than 4,000 new publications are added to the WoS database every year. These are mainly academic articles. The dominant WoS categories include economics, management and environmental studies. Primarily, the general analysis of the research shows exponential growth in the interest of the scientific community, derived from the continuous growth of articles, authors, and citations (Fernandez-Gago, Cabeza-Garcia and Godos-Diez, 2020).

However, there are not many publications that describe the perception of the concept among the strategy's addressees. Publications can be found on the importance of CSR for employees (Jia *et al.*, 2016; Lemon, 2019; Lee, 2022; Jing, Keasey and Xu, 2023), investors (Cohen, Holder-Webb and Zamora, 2015; Glossner, 2019; Naughton, Wang and Yeung, 2019), local community (Barrio Fraile and Enrique Jimenez, 2018; Crowther and Vilke, 2018; Bojanic and Vucemilovic, 2020), consumers (Vitell, 2015; Quazi, Amran and Nejati, 2016; Deng and Xu, 2017; Nugroho *et al.*, 2024).

Z. Antczak presents the concept of Corporate Social Responsibility (CSR) from a consumer perspective. She analyses the significance of consumer behavior and also presents CSR in the light of the latest research on consumer attitudes (Antczak, 2010).

Enterprises that see the importance of CSR values have quickly noticed that the fact of being socially responsible should be presented. CSR should be an element of knowledge management within an enterprise (Krawczyk, 2022). These conclusions are correct. But this raises another question: can CSR knowledge stay within the organisation? Maybe we should move one step further and communicate the importance of this strategy to the broader public.

The analysis of the literature and the initially prepared research material allows the formulation main task - What is the general public's knowledge of CSR? Problems can be solved by asking a series of specific questions:

RQ1. Whether the concept of CSR is known in general?

RQ2. Whether related concepts are?

RQ3. What is the state of knowledge about the tools used in a CSR strategy?

RQ4. What are the benefits of implementing a CSR strategy?

All considerations have been made from the point of view of those targeted by the CSR strategy, rather than those managing. For such a widely discussed topic, this is a new and unique perspective.

3. Research Methodology

The social sciences have at their disposal a range of methods, techniques and tools for collecting empirical material (Szyjewski, 2018; Skuza, 2019). A survey questionnaire was used as part of this study. The survey questionnaire is one of the most popular and frequently used measurement instruments in practice (Kieźel and Sobczyk-Kolbuch, 2002; Piersiala, 2023). Such studies provide the most economical way of gathering information from representations giving data that apply to general populations (Bihu, 2021). The article will present the figures from the survey that was carried out.

Table 1: Reserch agenda

Link	https://docs.google.com/forms/d/e/1FAIpQLSdBxhC5OBph-nFpw4xvIr3X8lBxcderFbYUm90Rkr8faHA_g/viewform?usp=sf_link
Time	14.03.24. – 09.04.24.
Number of responses	149
Language	Polish / English
Number of question	10 core questions plus a questionnaire
Type of quistion	Single-choice, multiple-choice, with a single-choice grid
The research group	Students of Częstochowa University of Technology (CUT), Faculty of Management
Scale values	1 - low, 2 low medium, 3 - medium, 4 - medium high, 5 - high

Source: own elaboration.

The survey was conducted using Google Form tools. The form is available at the link in Table 1. The research group consisted of students of Częstochowa University of Technology, Faculty of Management, from various fields of study. With the help of an online form, they answered 10 questions related to the topic of the research. The questions were:

- Are you familiar with the term CSR (Corporate Social Responsibility)?
- Which of the terms are familiar to you (1 or more answers)?
- Which term do you think is synonymous with CSR (1 or more answers)?
- Do you know of any tools used in CSR strategy?
- What do you think is a CSR tool?
- What benefits do you see from implementing a CSR strategy in company?
- Implementation of CSR can have an impact on increasing economic benefits (scal: small - 1, large - 5).
- Implementation of CSR can have an impact on the social environment (scal: small -1, large - 5).
- Implementation of CSR may have an impact on the environment (scal: small -1, large - 5).
- CSR implementation can affect employees (scal: small -1, large - 5).

The next section of the article presents the results of the survey.

4. Research Results

The group of respondents who were interviewed gave answers on the basis of which it is possible to formulate the following conclusions.

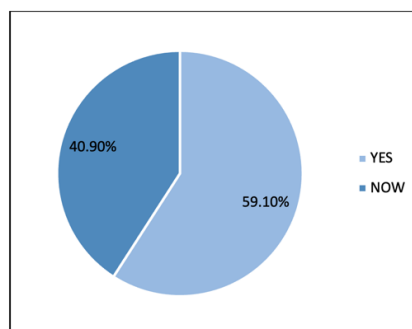


Figure 1: Knowledge of the Corporate Social Responsibility (CSR) concept

Source: owne elaborartion.

The results of the survey showed that more than 40 per cent of the respondents were not familiar with the concept of CSR. Such a result would be satisfactory for the general public (figure 1.). However, it should be noted that the survey was conducted among management students, people who should understand the subject well. There is no correlation between which students from which faculties, which type of study or which age group are unfamiliar with the concept.

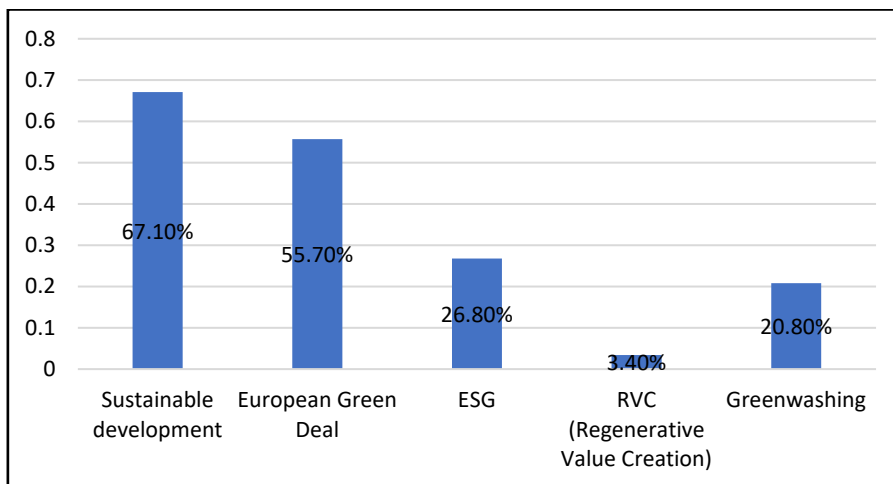


Figure 2: Knowledge of other concepts associated with CSR

Source: owne elaborartion.

Awareness of other related concepts was examined as well, see figure 2. Most people, 67%, are familiar with the term 'sustainable development'. Fewer people, only 3.4%, are familiar with the term 'Regenerative Value Creation' (RCV).

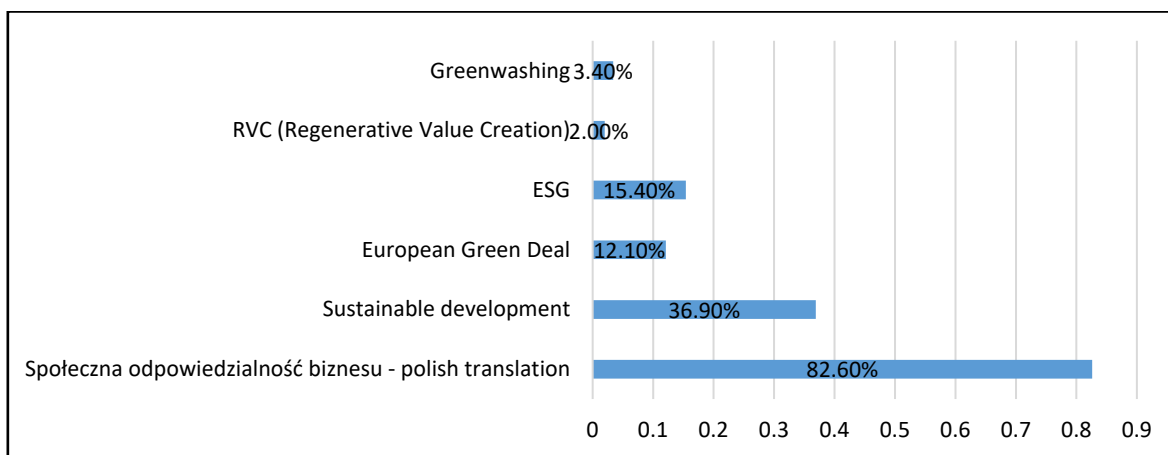


Figure 3: Synonyms for the term CSR

Source: owne elaborartion.

Respondents were also asked which words are synonyms for CSR (figure 3.). In response to this question, more than 82 per cent of respondents were very accurate in pointing out the Polish translation of the term. A synonym for almost 37% was Sustain Deveopment, for 12% European Green Deal and around 15% ESG.

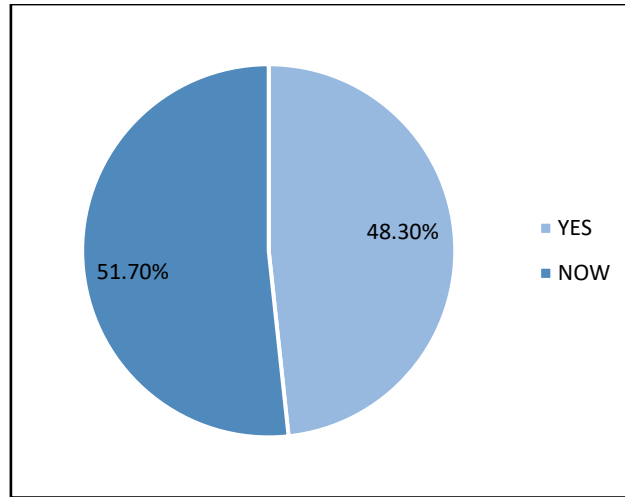


Figure 4: Knowledge of the tools used in CSR strategy

Source: owne elaborartion.

Slightly more than half of the respondents have no idea what tools are being used in CSR strategies. This is a surprising result for the group surveyed - management students. Participants also indicated which tools they were familiar with. Most respondents (68%) knew about community activities. About half said environmental activities - 50.5% - and social campaigns - 49.5%. Slightly less familiar were employee programmes (43.7%) and social reports (39.8%). Management systems (e.g. ISO) and employee volunteering reached similar levels (see Figure 4). The lowest awareness levels were for supply chain management (13.6 per cent) and product labelling (14.6 per cent).

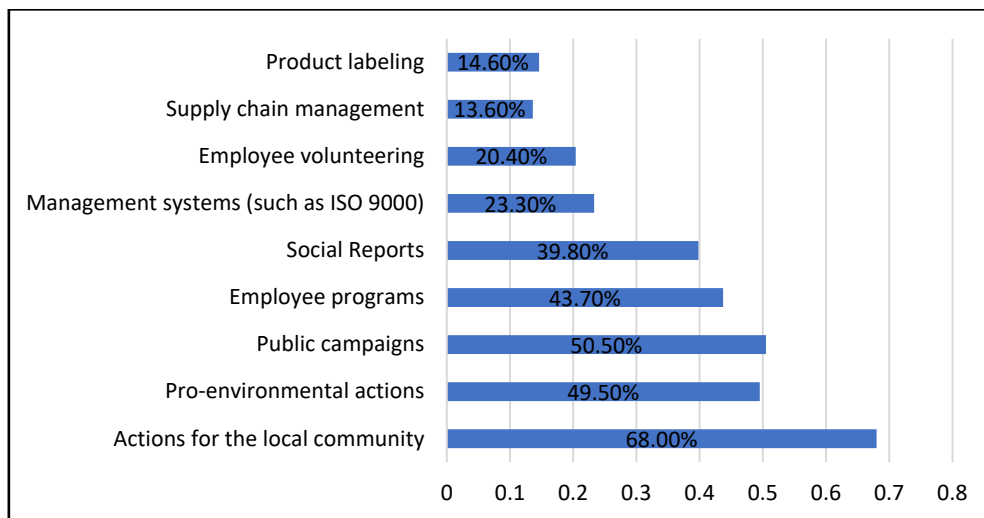


Figure 5: Knowledge of the tools used in CSR strategy

Source: owne elaborartion.

Students were also asked to identify the benefits they see from implementing CSR strategies. They began by identifying specific groups of benefits: economic benefits, social benefits, environmental benefits and image enhancement. Social benefits were seen as the most important by more than 73% of respondents. 58% pointed to economic benefits, almost 50% to environmental benefits and 42.3% to image improvement. The question was deepened. Participants were asked to rate the level of impact in each area on a scale of importance from 1 to 5. Due to the formal requirements of publication (quantitative limitations), the data are not presented graphically in this study.

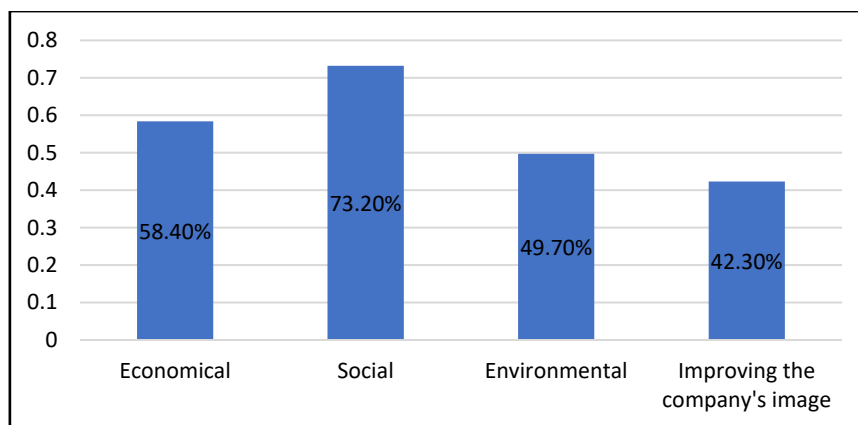


Figure 6: The benefits of implementing CSR strategy

Source: owne elaborartion.

As far as the economic benefits are concerned, they were divided into 4 specific categories: increased profitability of sales, increased investments, better use of fixed assets for human capital, increased liquidity. For the most part, they indicated a medium or medium-high level of impact.

Regarding the impact on the social environment, the following were mentioned: improving the level of culture and safety at work, achieving social goals that would not be possible without business support, reducing the negative impact of business on the environment. In this area, respondents mostly indicated a high, medium or high level. A very small number (up to 4%) reported a low level of commitment.

The third group, the environment, was divided into: Following best practices, managing natural resources and waste rationally, involving business partners in the chain of environmental responsibility and initiating joint pro-environmental activities, popularising pro-environmental ideas. In this area, the survey results show that the level is medium or medium-high. Only a small number of respondents reported a low level.

5. Conclusion And Future Work

Knowledge is an asset in all areas of activity, both for the individual and for the organisation. Managers are under great pressure to demonstrate their social responsibility. This covers issues like the environment, relations with the community and internal relations with staff. The implementation of CSR (Corporate Social Responsibility) strategies can be a response to these needs on the part of companies. Business leaders, scientists and government agencies have spent years studying this issue. It is a very popular topic. However, it is not a widely known topic in society. The results of the survey show that almost 41% of management students are not familiar with the concept. They are not familiar with the tools used in this strategy (more than 50%). They do not fully understand related issues such as sustainable development, regenerative value creation, greenwashing, European Green Deal, ESG (Environmental, Social and Governance). Reliable, substantive, but at the same time simple and accessible knowledge about this strategy should reach the public so that they can expect concrete benefits from the implementation of CSR strategies.

The study has several limitations. Firstly, students from one university and one department were surveyed. The study should be extended to include a wider research group. It would be interesting to survey students from different universities in management and related fields. The average citizen's level of knowledge about this strategy should also be checked. The survey can be conducted at the level of one country, but comparative results from different countries can be very interesting. The present results are therefore the first, preliminary stage of a broader study.

It is obvious that knowledge of the CSR strategy should be spread within the organisation. Knowledge that builds the image of a socially responsible company ensuring its long-term development. Transparency of company knowledge promotes sustainable development. Nowadays, this means going one step further and explain what the CSR strategy is to the general public.

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