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Business School

Consumers' Perceptions of Corporate Social Responsibility in Czech Republic

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No portion of the work referred to in the dissertation has been submitted in support of
an application for another degree or qualification of this or any other university or other
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Definujte cíle práce a použité metody zpracování práce.

I. Teoretická část

- Proveďte literární rešerši a zpracujte teoretickou část pro oblast společenské odpovědnosti firem, vnímání zákazníků a standardu ISO 26000.
- Formulujte teoretická východiska pro zpracování výzkumu.

II. Praktická část

- Analyzujte úroveň povědomí a porozumění českých zákazníků společenské odpovědnosti firem.
- Zjistěte odlišnosti ve vnímání zákazníků mezi sedmi základními předměty ISO 26000.
- Analyzujte vztahy mezi sedmi základními předměty ISO 26000 a vnímání zákazníků společenské odpovědnosti firem.

Závěr

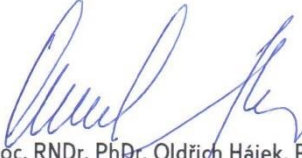
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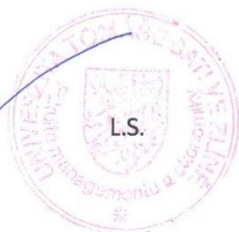
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Abstract

Nowadays, corporate social responsibility (CSR) can be seen as a frequently discussed topic and attracts the attention of many organisations. It is a voluntary commitment of organizations to act responsible towards their stakeholders. Due to the complexity of this concept, the perceptions of CSR differ not only between companies, but also between individual stakeholders. However, so far little attention has been paid to the consumers' perceptions, especially to consumers' perceptions in Czech Republic. Therefore, the purpose of this research is to investigate consumers' perceptions of CSR in Czech Republic. This research is built on the literature concerning CSR in general and consumers' perceptions in different countries. Furthermore, the constant development of CSR is taken into account and therefore it focuses on recently published standard ISO 26000. The research explores general awareness and understanding of Czech consumers towards CSR. Moreover, it reports the importance attached by consumers to individual core subjects of standard ISO 26000 and subjects that significantly impact consumers' perceptions of CSR. The results obtained through questionnaire revealed that Czech consumers have a low awareness of CSR and do not fully understand the real meaning of the concept CSR addressed by ISO 26000. Hypotheses testing proved significant relationships between four of the seven core subjects of standard ISO 26000 and consumers' perceptions of CSR.

Declaration

I declare that I respected all the plagiarism rules and regulations of University of Huddersfield. I confirm that the research has been completed on my own with using appropriate references to all sources.

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Table of Contents

Acknowledgment	7
1 Introduction	13
1.1 Background of the Research.....	13
1.2 The Importance of the Research.....	14
1.3 Aims of the Research	15
1.4 Objectives	15
1.5 Research Questions	16
1.6 Structure of the Research	16
2 Literature Review.....	18
2.1 Introduction	18
2.2 Corporate Social Responsibility.....	18
2.3 Definition of CSR.....	19
2.4 Importance of CSR.....	21
2.5 Consumers' Awareness and Understanding of CSR.....	22
2.6 Consumers' Perceptions of CSR.....	24
2.6.1 Importance of CSR activities	25
2.6.2 Factors Influencing Consumers' Perceptions.....	26
2.6.3 Consumers' Perceptions of CSR Across the Borders	27
2.6.4 CSR in Czech Republic.....	28
2.7 ISO 26000.....	30
2.7.1 SR Core Subjects and Issues	32
2.8 Summary of the Chapter.....	40
3 Methodology	41
3.1 Introduction	41

3.2	Research Philosophy	41
3.3	Research Approach.....	42
3.4	Research Design	42
3.5	Research Strategy	43
3.5.1	Cross-sectional study	44
3.6	Questionnaire.....	44
3.6.1	Sampling	44
3.6.2	Self- completion Questionnaire.....	47
3.6.3	Questionnaire Design	48
3.7	Measurements.....	50
3.7.1	Control Variables	51
3.8	Data Analysis	52
3.9	Ethical Consideration	52
3.10	Summary of the Chapter	52
4	Conceptual framework and Hypotheses Formation.....	53
4.1	Introduction	53
4.2	Conceptual Framework	53
4.3	Hypotheses	55
4.4	Summary of the Chapter.....	56
5	Results and Findings	57
5.1	Introduction	57
5.2	General Awareness of CSR.....	57
5.3	Consumers' Perceptions of CSR	61
5.3.1	Descriptive Analysis	63
5.3.2	Correlation.....	64
5.3.3	Simple Linear Regression	65

5.4	Summary of the Results	70
6	Discussion	72
6.1	Introduction	72
6.2	Consumers' Awareness and Understanding of CSR.....	72
6.3	Consumers' Perceptions of Individual Core Subjects.....	73
6.4	Consumers' Perceptions of CSR	75
6.5	Summary of the Chapter.....	77
7	Conclusion and Recommendations	78
7.1	Introduction	78
7.2	Conclusion.....	78
7.3	Summary of the Conclusion	80
7.4	Recommendations	81
8	Limitations and Further Research	83
	References	85
	Appendices.....	92

List of Figures

Figure 3.1 Gender.....	45
Figure 3.2 Age.....	46
Figure 3.3 Employment status	46
Figure 3.4 Education level	47
Figure 3.5 Reliability of scale	51
Figure 4.1 Conceptual framework.....	55
Figure 5.1 Consumers familiarity with the concept of CSR	58
Figure 5.2 Summary of the results - Question 1	58
Figure 5.3 Consumers' awareness of companies operating in Czech Republic	59
Figure 5.4 Summary of the results - Question 3	59
Figure 5.5 Consumers' understanding of CSR	60
Figure 5.6 Summary of the results - Question 2	60
Figure 5.7 Statements reflecting issues addressed ISO 26000.....	62
Figure 5.8 Descriptive statistics: Importance attached by consumers to the seven core subjects.....	63
Figure 5.9 Importance attached by consumers to individual core subjects.....	64
Figure 5.10 Means, standard deviations, and correlations between the study variables.....	65
Figure 5.11 Results of Linear Regression Analysis – Organizational governance.....	66
Figure 5.12 Results of Linear Regression Analysis - Human rights.....	67
Figure 5.13 Results of Linear Regression Analysis – Labour practices	67
Figure 5.14 Results of Linear Regression Analysis - Environment.....	68
Figure 5.15 Results of Linear Regression Analysis - Fair operating practices.....	68
Figure 5.16 Results of Linear Regression Analysis - Consumer issues.....	69

Figure 5.17 Results of Linear Regression Analysis - Community involvement and development	69
Figure 5.18 Summary of Linear Regression Analyses.....	70
Figure 5.19 New conceptual framework.....	71

1 Introduction

1.1 Background of the Research

In recent years the business environment has developed strongly bringing with them many changes. The traditional view of business of maximizing profits is no longer sufficient and companies have to realize that they have responsibilities that go beyond their legal and economic obligations (Singh, Sanchez & Bosque, 2007). These responsibilities relate primarily to the society and the environment. Inasmuch as companies believe that CSR has a certain effect on consumers' behaviour, they become more involved in socially responsible activities (Rahim, Jalaludin & Tajuddin, 2011). In addition to other the performance of the organisation is measured not only according to the profitability, but the ability to maintain its human and natural capital. According to Carroll (1979) socially responsible companies should consider the interests of the society and take responsibility for the impact of their decisions on stakeholders as well as the environment. CSR can be characterized as a voluntary commitment of the company to engage in activities that go beyond the statutory obligation and improve the quality of life of employees, local community and society at large (Rahim et al., 2011).

Over recent years the concept of CSR has become a corporate priority and an essential part of business strategies (Becker-Olsen, Cudmore & Hill, 2006). Company engagement in socially responsible activities enhances not only the corporate image, but also improves its competitive position. Many researchers tried to investigate how CSR may affect marketing of organizations and what impact it has on customers (Maignan, 2001). Laffety, Barbara and Ronald (1999) suggested that a positive corporate image can help consumers to differentiate between individual companies, their products and services. Therefore, companies should focus more on value that can be created through CSR activities.

CSR is a very broad concept that can be implemented by individual companies in different ways. To implement efficient CSR strategy companies have to be aware of stakeholders' expectations and perceptions of CSR (Öberseder, Schlegelmilch & Murphy, 2013). As consumers' perceptions play significant role in the relationship between company's CSR

strategy and market responses, it should be more recognized by companies (Pomering & Dolnicar, 2006). A lack of understanding of consumers' perception leads to incorrect decision-making that significantly affects company performance. Research conducted by Öberseder, Schlegelmilch, Murphy and Gruber (2013) indicated that perception of CSR differs between companies and consumers. Most research shows that consumers' awareness of CSR increased and consumers have more positive responses towards socially responsible companies (Lee & Shin, 2009; Pomering & Dolnicar, 2006). Moreover, they believe that companies should be engaged in social responsible activities (Berens, Riel & Bruggen, 2005; Becker-Olsen et al., 2006).

1.2 The Importance of the Research

There are many studies related to examining the CSR concept in general (Dahlsrud, 2008; Jamali & Mirshak, 2007; Lee & Shin, 2009), companies' motives of engagement in CSR, the selection and implementation of CSR activities and organisations' perspective (Öbeseder et al., 2013a; Snider, Hill & Martin, 2003; Valmohammadi, 2011), but only little research has examined the consumers' perceptions of CSR. Even though some studies were conducted to examine consumers' perceptions of CSR in different countries such as the UK, France, China or the U.S. (Maignan, 2001; Ramasamy and Yeung, 2008; Singh et al., 2007), still little is known about the effect of CSR on consumer's perception in the Czech Republic. Due to increasing level of globalization and international scope of corporate activities, it is the more important to examine whether CSR is understood in the same way across borders. The understanding of consumers' perceptions of CSR helps companies to identify their social responsibilities and further implementation (Maignan, 2001; Moratis & Cochius, 2011).

Maignan (2001) focused on consumers' support of CSR and the evaluation of the economic, ethical, legal and philanthropic responsibilities suggested by Carroll (1979). Even though this research includes some overlap with earlier used measuring scales, the current effort is focused on a more comprehensive scale. Hence, this study is focused on seven core subjects that are included in a standard called ISO 26000: organizational governance, human rights, labour practices, environment, fair operating practices, consumer issues as well as community involvement and development. ISO 26000 is a

global guidance standard on social responsibility designed for organizations to improve their impact on communities and increase their competitiveness (Moratis & Cochiuș, 2011). Despite the fact that social responsibility can be seen as a goal of perfection that will never be achieved, companies should get closer to this ideal (Valmohammadi, 2011). To develop unique social responsibility programs based on ISO 26000, firstly it is important to understand how Czech consumers perceive the individual core subjects of this standard.

Therefore, the aim of this research is to fill the gap in the current literature and analyse consumers' perceptions of CSR in Czech Republic through evaluating the core subjects of CSR. Firstly, this research investigates to what extent Czech consumers are aware of the concept of CSR and how they understand the term CSR. Secondly, the study evaluate CSR, in particular the core subjects of ISO 26000, and the importance attributed by Czech consumers to individual CSR activities. Finally, it examines the relationships between core subjects of ISO 26000 and consumers' perceptions of CSR in Czech Republic. The purpose of this research is to predict, which core subjects of standard ISO 26000 have the greatest influence on consumers' perceptions of CSR. In addition, it may help organisations to implement effective CSR strategies with focus on right issues.

1.3 Aims of the Research

The aim of this research is to investigate consumers' perceptions of corporate social responsibility in Czech Republic.

1.4 Objectives

Based on the aim of this research, the following objectives were set:

1. To investigate the awareness level and understanding of Czech consumers towards CSR.
2. To examine if Czech consumers distinguish between the seven core subjects of ISO 26000.
3. To investigate the importance attributed by Czech consumers to the seven core subjects of ISO 26000.

4. To examine the relationships between seven core subject of ISO 26000 and consumers' perceptions of CSR.

1.5 Research Questions

The following research will answer questions that were designed according to the research objectives and are going to be answered through the research.

1. What is the awareness level and understanding of Czech consumers towards CSR?
2. Do Czech consumers distinguish between the seven core subjects of ISO 26000?
3. Which core subjects of ISO 26000 are Czech consumers the most concerned about?
4. Do the seven core subjects of ISO 26000 have a positive influence on Czech consumers' perceptions of CSR?

1.6 Structure of the Research

This research consists of eight chapters that are designed in the following way:

Chapter 1 – Introduction:

This chapter defines the background and the importance of the research. The aim and objectives of prior research are discussed in this chapter.

Chapter 2 – Literature Review:

This chapter provides a detailed analysis of relevant literature regarding the research topic. It includes the review of previous research and literature related to CSR in general, a range of CSR definitions, general awareness of CSR and different perceptions of CSR across borders.

Chapter 3 – Research Methodology:

Research design and research methodology represent an important part of this research. Therefore, in this chapter the methodology and design of the study are illustrated. In addition, the philosophy approach, strategy, sampling method, questionnaire design and measurements are explained.

Chapter 4 – Conceptual Framework and Hypothesis Formulation:

In this chapter, the conceptual framework developed on the basis of the previous research is illustrated. According to this framework the hypotheses for this research have been formulated.

Chapter 5 – Results and Findings:

The data collected through the questionnaire is analysed by using SPSS software in order to answer research questions and test developed hypotheses. In this chapter the analysis of the results and finding is discussed.

Chapter 6 – Discussion of the Findings:

This chapter discusses the findings provided in Chapter 5. The findings are critically reviewed according to previous research conducted in this area.

Chapter 7 – Conclusion and Recommendations:

This chapter concludes the whole research and proposes some recommendations for organisations based on the results of this study.

Chapter 8 – Limitations and Further Research:

The limitations of this research are identified in this chapter and provide recommendation for further research.

2 Literature Review

2.1 Introduction

This chapter will review the existing literatures that are related to consumers' perceptions of CSR. In order to collect secondary data necessary for hypotheses formation and research structure, this chapter discusses literature regarding CSR in general, differences in understanding of CSR, consumers' perceptions of CSR across countries and the standard on social responsibility ISO 26000, including discussion on individual core subjects addressed by this standard.

2.2 Corporate Social Responsibility

CSR is a frequently discussed topic and attracts the attention of organisations around the world. Organisations and their stakeholders are increasingly aware of the need for socially responsible behaviour and CSR has become a core part of marketing campaigns and organizational strategies. According to MORI (2001a) it is no longer enough for organisations to focus only on cause-related marketing with charities or to simply publish annual environment reports. They need to use their CSR strategy to drive innovation and to identify opportunities to express their values and identities through product and service development (Moratis & Cochius, 2011). Moreover, CSR should allow companies to build their relationships with partners, strengthen reputations and credibility. Inasmuch as CSR is voluntary, to adopt this concept companies have to realize that they have responsibilities that go beyond their economic and legal obligations and they must consider other responsibilities toward the society and the environment. In the other words, CSR represents the voluntary commitment to behave responsibly. The need of CSR also supports increasing social challenges as well as dramatic environmental problems (Valmohammadi, 2011).

2.3 Definition of CSR

Over the years, there have been many definitions of CSR, which make it challenging to agree on one general definition. However, even though opinions differ, most share common basic themes. This fact is supported by Dahlsrud (2008) who conducted a content analysis of existing CSR definitions. He agreed that CSR has many dimensions that are similar in core, but have different focus (Dahlsrud, 2008). For example, the European Commission (2015) defines CSR as “the responsibility of the enterprises for their impact on society”. In the other words, companies should integrate social, environmental, ethical, consumer and human rights concerns in their business strategies and operations, and interact with their stakeholders on a voluntary basic (European Commission, 2015). World Business Council for Sustainable Development (2001) considers CSR as the commitment of business to contribute to a sustainable economic development, working with employees, their families and the local communities. Furthermore, there are also definitions that consider the organisations’ point of view. Jackson and Nelson (2004) as well as Davis (1973) define CSR as an essential area of successful business operations and further as an opportunity to look beyond narrow economic returns and consider social responsibility into. In contrast, Pride and Ferrell (2006) describe CSR as a company’s commitment to have a positive impact and minimize its negative impact on society (cited from Wagner, Lutz & Wietz, 2009). Campbell (2007, p.951) highlights the importance of stakeholders and suggests that socially responsible corporations “must no knowingly do anything that could harm their stakeholders” and “if corporations do cause harm to their stakeholders, they must then rectify if whenever the harm is discovered and brought to their attention”.

One of the most powerful CSR definitions shared by many researches was suggested by Carroll (1979). He sees CSR as a construct that includes the economic, legal, ethical and philanthropic expectations that society has of organizations in a given time (Carroll, 1979). Moreover, organisations should consider the interests of the society by taking the responsibility for the impacts that their activities have on stakeholders as well as the environment. According to Carroll (1979) economic responsibility expects that organisations produce goods and services demanded by the market and maximise their earnings. Legal responsibility is an obligation to obey the law and other regulations of the

country. Ethical responsibility refers to the commitment to behave morally and ethically, and avoid any harmful effects on people and nature. Philanthropic responsibility represents expectations of society on charitable activities of the organization. In general, it is obligation to contribute to well-being of the society and improve its quality of life (Carroll, 1979; Rahim, Jalaludin & Tajuddin, 2011; Ramasamy & Yeung, 2008).

In the other words, socially responsible organisation has a responsibility to be profitable by producing product and services, obey the law, follow morally right codes of conduct and principles and be actively involved in the well-being of the community (Moratis & Cochius, 2011). Mohr, Webb and Harris (2001, p.47) share similar view and define CSR as a “company’s commitment to minimising or eliminating any harmful effects and maximizing its long-run beneficial impact on society. “ Socially responsible behaviour includes a broad range of activities that could be considered by an organization

The range of definitions and different understanding of the CSR concept illustrates what this concept means to corporations, but only few of them reflect stakeholders’ perspective. The purpose of this research corresponds the most to the definition provided in ISO 26000 that defines social responsibility as a “responsibility of an organization for impacts of its decisions and activities on society and the environment, through transparent and ethical behaviour that contributes to sustainable development, including health and the welfare of society, takes into account the expectations of stakeholders, is in compliance with applicable law and consistent with international norms of behaviour and is integrated throughout the organization and practised its relationships” (BS ISO, 2010; p.3). This definition shows that the level of understanding of stakeholders’ expectations plays a significant role in the social responsibility (Abyar & Rangriz, 2014). Therefore, organization should understand the relationships with its stakeholders, because all carried decisions and activities affect stakeholders’ interests and also have an impact on the society and environment (BS ISO, 2010).

2.4 Importance of CSR

The relationship with stakeholders does not stand separately, but is strongly connected with the economic aspect that is associated with the responsibility of organisation to satisfy both economic and noneconomic objectives by meeting needs of various stakeholders (Rahim et al., 2011). Moreover, the economic responsibility has always been the main responsibility of organisation such as making profits and providing goods and services at reasonable prices. The more a profit company obtains the more has to pay in taxes that contribute to returns to the community through government investments (Papafloratos, 2012). However, although economic responsibility is considered as the basic commitment of organisations, the interests of their stakeholders should be taken into account.

Freedman (2004, p.229) defines stakeholders as “any group or individual that can affect or is affected by the achievement of corporation’s purpose”. Group of stakeholders includes customers, employees, investors, suppliers, governments or other public organisations. Stakeholders are an essential part of corporate survival and therefore companies should pay greater attention to their interests and balance them with corporate interests (Ávila et al., 2013; Clarkson, 1995; Campell, 2007). Based on Freedman’s (2004) classification of stakeholders, consumers represent the largest and the most important group of stakeholders. It follows that organizations should focus more on consumers’ perceptions.

According to MORI research (2003) conducted in Great Britain, half of consumers believe that companies do not listen to the public and respond to public concerns on social and environmental issues. This finding highlights the importance of meeting stakeholders’ needs and contributes to organisations’ motives of engagement in CSR activities. Engagement in CSR activities has a positive impact not only on consumers and other stakeholders’ perceptions, but entails many benefits for an organisation (Rahim et al., 2011). Previous studies give evidence that companies can benefit from the investment in CSR actions (Margian, 2001). Moreover, the majority of consumers in MORI research (2003) think that it is acceptable for companies to benefit from CSR contributions. Socially responsible organisations can benefit from many advantages, such as increased

profits, new and more sustainable products, financing for projects or new consumers (Avila, Hoffman, Correa, Madruga, Júnior & Zanini, 2013).

In order to take an advantage of related benefits, firstly organisations need to contribute to a sustainable development of society. The maximising of profits is not enough anymore and organisations have to realize that the effectiveness of their operations and the impact on the environment and society has become a key measurement of the performance (Ávila et al., 2013). The results of Kolkailah, Aish and El-Bassiouny (2012) research confirmed that consumers' expectations about companies' contribution to the society increase. The majority of consumers expect companies to be honest and fulfil obligations related to their stakeholders. Moreover, the study provided by Papafloratos (2012) show that 70% of consumers consider organisations that do not adopt CSR policies as acting irresponsibly to its stakeholders. Papafloratos (2012) also holds the view that the adoption of CSR practices may help to avoid boycotts or to attract sophisticated customers. Inasmuch as Clarkson (1995) agrees with Freedman's (2004) as he sees consumers as the most important group of stakeholders for companies, the present research focuses primarily on consumers' perceptions.

2.5 Consumers' Awareness and Understanding of CSR

Many studies examine social responsibility in general or focus only at limited aspects, but only a few consider consumers' understanding of CSR. Inasmuch as the importance of CSR for marketing is increasing, it is essential to know to what extent consumers are willing to support socially responsible businesses and how they define socially responsible behaviour (Margian, 2001). Understanding consumers' perceptions enables CSR managers to evaluate the level of awareness that consumers have of their CSR activities and consequently implement successful CSR programs (Mohr & Webb, 2000; Öberseder et al., 2013b, Frynas, 2006). Despite recent efforts of researches to consider the issue of CSR from the consumers' perspective (Sen & Bhattacharya, 2001; Ramasamy & Yeung, 2009), there is still little information about the effects of CSR activities on consumers' perceptions.

Previous research demonstrated that CSR has an impact not only on firm's performance, but especially on consumers' responses (Lee & Shin, 2009, Maignan, 2001; Mohr & Webb, 2005; Öberseder et al., 2013a). Actually, it depends on their general awareness on CSR and perceptions of social responsibilities. Hartman, Heinen, Melisa & Simons's (2013) investigation of consumers' awareness of CSR shows that the most of respondents do not know the term CSR and are not able to describe its context or name a company that could be considered as a socially responsible. This supports the study of Kolkailah, Aish and El-Bassiouny (2012) where 65% of consumers did not understand the meaning of CSR. Moreover, they defined CSR as a synonym for charity.

Recent study related to consumers' awareness indicated that the majority of consumers do not know the term CSR, because they have little information about organisations' CSR activities (Penn Schoen Berland, 2010). According to Pomeroy and Dolnicar (2009) communication of CSR activities can raise the level of consumers' awareness and shape their perceptions. MORI research (2001) agrees that for eight of ten consumers it is important to know about company's socially responsible activities, because it shapes their perception. Moreover, Lee and Shin (2009) confirmed that awareness of corporate social activities has an effect on consumers' responses. He also examined that the awareness of CSR activities such as corporate social contribution (local economic development, consumer protection, social welfare and education) and corporate local community contribution (culture activities, local community development and involvement) have the greatest impact on consumers' responses. Unlike the awareness of corporate environmental contribution including environmental protection did not show any significant effect (Lee & Shin, 2009).

Although there are indications of positive effect of the awareness on consumers' responses, previous research shows that the consumers' awareness of CSR is still at a low level (Auger et al., 2003; Sen, Bhattacharya & Korschun, 2006, Hartmann et al., 2013; Pomeroy and Dolnicar, 2008). However, other research indicated that consumers interest in CSR is gradually increasing (Green & Peloza, 2011; Öberseder et al., 2013a). It follows that despite the increasing interest of consumers in CSR, their lack of awareness represents a barrier in shaping their perceptions and ability to respond to company's activities (Bhattacharya & Sen, 2004).

2.6 Consumers' Perceptions of CSR

Some studies show that the understanding of CSR differs between companies and consumers (Öberseder et al, 2013a; Öberseder et al., 2013b; MORI, 2001). For example, a recent survey conducted by Penn Schoen Berland (2010) provided consumers view of CSR across 14 industries. The results indicated that 20% of consumers understand CSR as a giving back to the local community and 19% define social responsibility as a self-regulation and accountability. The third most common definition shared by consumers was giving back to society and helping people (Penn Schoen Berland, 2010). Conversely, some companies have a completely different point of view as they see CSR as “a result of awareness about the financial standards and tragedies of corporate’s performance” (Abyar & Rangriz, 2014, p.112).

Another example of differences across perceptions is clearly highlighted in Öberseder et al.' s (2013b) study. This study shows that despite the consumers' efforts to make sustainable choices by using environmentally-friendly products and contribute to social responsibility, organizations instead place a greater emphasis on reducing their energy consumption and do not increase the awareness of environmental issues such as product information (Öberseder et al., 2013b). In addition, organizations either practise something different than what they present. A study conducted for UNICEF indicated that more than 67% percent of businesses in the UK see responsibilities to children's rights as an important issue, but the majority does not address it in their corporate responsible activities (MORI, 2013).

This implies that while managers can see some areas of CSR as an important part of business, consumers may not share the same view or even not clearly understand the concept of CSR due to its complexity (Öberseder, Schlegelmilch & Gruber, 2011). Therefore, it is important for managers to understand how consumers perceive CSR and how they react to individual CSR activities in order to implement activities that reflects their expectations.

2.6.1 Importance of CSR activities

Carroll (1979) classified four dimensions of responsibilities, which are located in pyramid based on the importance. This pyramid has been served as a basis for many studies (Kolkailah et al., 2012; Maignan, 2001, Rahim et al., 2011). The most basic responsibilities such as economic and ethical create the base of pyramid, while more advanced ethical and philanthropic responsibilities are placed on the top of pyramid (Ramasamy & Yeung, 2008). It follows that the basic responsibilities are important for the support and fulfilment of the advanced responsibilities. Carroll (1979) also stated that economic responsibilities are the most important for organizations. Despite the fact that the importance attached to individual activities differs between consumers' and companies' perceptions, themes such as fourth, fairness, respect and honesty underlie across both perspectives (Öberseder et al., 2013).

Maignan (2001) conducted a research, which discussed the importance allocated by consumers to economic, legal, philanthropic and ethical responsibilities defined by Carroll (1979). The finding revealed that consumers distinguish mostly between economic responsibilities on one hand and legal, social and philanthropic responsibilities on the other hand (Maignan, 2001). However, the concept of CSR has grown over the years and Carroll's (1979) classification of CSR is considered to be not appropriate for evaluation of consumers' perceptions anymore.

Öberseder et al., (2013b, p.103) conducted a study of consumers' perceptions based on the domains addressed in the following definition, which describes CSR as "a socially responsible company integrates social and environmental topics in its core business activities and acts responsibly towards its employees, its customers, the environment, its suppliers, the local community, its stakeholders and society at large". Results indicated that consumers distinguish between the importance of individual domains and additionally consider the environment and the employees domains as the most relevant. The least importance was attached to the stakeholder domain (Öberseder et al., 2013b).

Recent research conducted by Öberseder et al., (2013a) in Western European countries agrees that consumers distinguish between different areas of CSR. In addition, they attach the greatest importance to responsibilities related to society, suppliers and local

community. By contrast, consumers in the UK feel that not only the government, but also companies should address environmental issues such as climate change or energy use. Therefore, they place the highest priority within the CSR on the environment, employee care, conserving energy and providing more jobs (Downing & Ballantyne, 2007). Likewise, Öberseder et al.(2013b) show that consumers highlight the importance of environmental issues including production of environmentally-friendly products and services. However, recent research shows that it is difficult for consumers to recognize the environmentally friendly products. Moreover, most of consumers are not aware of using products which leave a footprint on the environment (Downing & Ballantyne, 2007).

As Mohr and Webb (2005) stated consumers' ability to differentiate between socially responsible activities depends on the information provided by companies. Despite all these findings, it was found that almost 80% consumers have not heard of companies to communicate any CSR activities in last year. This indicates the lack of information provided by companies about their activities and the way of giving back to stakeholders, communities and the environment (Penn Schoen Berland, 2010). The analysis of consumers' perceptions provided by Singh, Sanchez and Bosque (2007) confirms that companies do not provide enough information on their socially responsible activities. Even though companies communicate some information on their practices, the results indicate that it is not enough for increasing consumers' awareness.

2.6.2 Factors Influencing Consumers' Perceptions

Consumers' perceptions do not often correspond to the actual CSR activities practised by companies (Öberseder et al., 2013a). This may be caused due to the multidimensional nature of CSR or the lack of communication from companies (Sing et al., 2007). Besides the impact of information, there are other dimensions that could influence consumers' perceptions of CSR. Mohr and Webb (2005) as well as Sen and Bhattacharya (2001) reveal that the effect of CSR activities on consumers' responses is mediated by several factors. They may include CSR issues, company reputation or relevance of CSR. While other studies show possible effect of consumers' the lifestyle, awareness of CSR, expectations about socially responsible behaviour, perceived importance, CSR strategy

or source of information (Auger, Burke, Devinney & Louviere, 2003; Becker-Olsen et al., 2006; Hartman et al., 2013; Lee & Shin, 2009; Maignan, 2001). According to Ramasamy and Yung (2009) the level of economic development influences to what extent consumers are aware of CSR and expect organisations to be socially responsible. For example, in developing countries consumers may tend to emphasize economic responsibilities in order to increase their income and job possibilities. This is related to the interest in philanthropic activities that are associated with donations and consumers' expectations of organisations to donate and increase wealth of communities. In addition to other dimensions, also the level of institutional development in individual countries may have an impact on consumers' expectations and perceptions of socially responsible businesses (Ramasamy & Yung, 2009).

2.6.3 Consumers' Perceptions of CSR Across the Borders

In recent years CSR has been constantly developing and grown from a narrow to a complex and multifaceted concept (Cochran, 2007). This is associated with developments of markets and society, and also with differences in national contexts and cultures (Moratis & Cochius, 2011). Due to increasing level of globalization, it is important for organisations to understand whether the concept CSR is understood the same way across the borders. The conditions differ in individual countries as well as the corporate social activities can be perceived in different manner. Maignan (2001) agrees that there is an existence of cross-cultural differences in consumers' perceptions. For example French consumers consider legal responsibilities as the most important. German consumers attribute the same importance to legal and ethical responsibilities. Unlike Americans put the greatest emphasis on economic responsibilities (Maignan, 2001; Ramasamy & Yeung, 2009). This shows that perception of the importance of social responsibility differs not only between managers and consumers, but also between countries. Katz, Swanson & Nelson (2001) stated the expectations of corporate social responsibilities depend on cultural tendencies that differ in each country. Even though some research has been undertaken, examined the consumers' perceptions in key countries such as the U.S., the U.K., France or China (Maignan & Ferrell, 2000; Maignan, 2001; Ramasamy & Yeung, 2008), little is known about the consumers' perceptions in Czech Republic.

2.6.4 CSR in Czech Republic

The concept of CSR is still developing in European countries and the European Commission supports its implication in national strategies. Even though in some countries the national policies for CSR are highly developed, Czech Republic is still working on their development. With increasing discussions on CSR, Czech companies are more interested in socially responsible behaviour (Pavlíková & Kuříková, 2013). Their engagement can be noticed on websites or in annual reports and press. However, besides the use of these tools companies have an opportunity to improve and demonstrate their socially responsible activities through their certification. In order to utilize the use of standards in Czech Republic, it is necessary to identify the expectations of Czech society. Organisations should be aware what is expected from them and which social responsibilities they should consider. Therefore, in order to improve the level of CSR in Czech Republic, it is important to examine how far Czech consumers are familiar with the concept CSR and what activities they prefer the most.

This research focuses on recently published and the most discussed standard in area of CSR, called ISO 26000. ISO 26000 is a new standard, which was created by multi-stakeholder group of experts in order to provide unified guidance for integration of CSR into organizational strategies (Moratis & Cochius, 2011). The participation of many experts nominated from different countries contributed not only to its quality, but also positively affected the national diffusion of this standard in individual countries. Moreover, Czech Republic is one of countries that contributed to the development of this standard.

Inasmuch as companies are confronted with question how they can create value with CSR, this guide is a useful tool for determining their social responsibilities and making decision, which issues should be included within their social responsibility (Moratis & Cochius, 2011). This standard leads organisations to adopt a systematic and visible approach to CSR and provides a common language in this area (Moratis & Widjaja, 2013). ISO 26000 is a voluntary standard that includes the basic principles of CSR and description of socially responsible activities, which can be implemented in all types of organisations (BS ISO, 2010). Primarily ISO 26000 is based on seven core subjects of CSR, including several issues (Moratis & Cochius, 2011; Pavlíková & Kuříková, 2013).

These seven subjects include organizational governance, human rights, labor practices, environment, fair operating practices, consumer issues and community involvement and development. The issues addressed within each subject show current ideas about the most appropriate socially responsible activities undertaken by companies (BS ISO, 2010).

Study conducted by Avila et al., (2013) regarding the social responsible initiatives undertaken by organisations based on ISO 26000 revealed that organisations are generally engaged in social responsibility and as the most important subjects consider labour practices, the environment and fair operating practices. However, as discussed above consumers' and organisations' perspectives differ. Inasmuch as ISO 26000 stress the importance of identifying and engaging with stakeholders, it is important to make them recognize and value 26000 (Moratis & Wijaja, 2013).

Therefore, this research will examine if consumers in Czech Republic can differentiate between the seven core subjects of standard ISO 26000 and which subjects are noticed by consumers the most. Understanding these relationships and the importance attached by consumers to individual core subject may help organisations to engage in specific activities and implement more effective CSR strategy that would improve their image and primarily competitiveness (Pavlíková & Kuříková, 2013). In the following chapter the international standard ISO 26000 including the explanation of seven core subjects and related issues will be discussed.

2.7 ISO 26000

ISO 26000 is the first international standard that covers CSR (Ávila et al., 2013). It was created by various CSR professionals from more than 90 countries, including different perceptions and interests (Moratis & Cochius, 2011). The group of experts comprised individual forms of organisation and non-profit institutions in the public and private sector. The development of ISO 26000 was driven mainly by increasing market demand to adopt socially responsible activities (Castka & Balzarova, 2007).

Even though this standard defines basic principles of social responsibility and provides guidance for its implementation, unlike other ISO standards it cannot be certified (Ávila et al., 2013). ISO 26000 is a voluntary guidance standard on social responsibility, which is designed for use of any organisations, in all countries, irrespective of size, stage of development, sector or industry. This standard does not provide specific instructions, but it helps to identify organization's social responsibilities, provides guidance related to implementation of a CSR strategy and assists with identifying and engaging with stakeholders (Castka & Balzarova, 2008; Ecologia, 2011). CSR in each organisation should be implemented the way that reflects its activities and considers their impact (Moratis & Cochius, 2011). Already many researchers emphasized the importance of developing strategies that would address socially responsible issues and integrate them into organisational strategies (Hahn, 2013).

The aim of ISO 26000 is to create clarity and uniformity in social responsible concepts, topics and ways of identifying and integrating social responsibilities into organisation (Ávila et al., 2013). According to Schwartz and Tilling (2009) the aim of ISO 26000 is to fulfil the following goals: broaden CSR, assist organisations to address their social responsibilities with respecting cultural, environmental, legal and societal differences and economic conditions, provide a guidance of maintaining all CSR activities, identify and engage with stakeholders and increase confidence and satisfaction of consumers. Moreover, it tends to make a connection with existing systems and offer practical translation of international treaties and agreements in the area of social responsibility (Moratis & Cochius, 2011). This standard can be useful for beginners in CSR as a primer, as well as for more experienced users to improve their existing activities and integrating

social responsibility into strategies (Hahn, 2013). ISO 26000 includes recommendations which were created on the basis of the identified expectations of society, minimum requirements and so far the best practices applied in organisations. Moreover, it helps to build awareness about these expectations and review all activities without missing any important issue raised by stakeholders (Hahn, 2013). Generally, ISO 26000 provides an overview of stakeholders' expectations of the way in which organisations should behave towards society (Hahn, 2013). The importance of engaging with stakeholders is considered as one of the most important part of the implementation of ISO 26000 (Moratis & Widjaja, 2013). Organisations should consider which social responsibilities they should invest in and balance them with the profitability of business. Research indicated that organisations use different strategies to deal with increasing pressure from stakeholders (Castka & Balzarova, 2008). Therefore, ISO 26000 aims to emphasize performance results and improvements of organizations and in the same time increase consumers' satisfaction (Castka & Balzarova, 2008).

Although the standard offers suggestions for the implementation of CSR in existing strategies, systems and processes of organisations, the organisation is responsible further actions that are relevant to its significant nature. Inasmuch as CSR means different things for different organisations, the comprehensive overview provided by ISO 26000 makes it easier for companies to engage in (Moratis & Cochius, 2011). ISO 26000 provides a consistent and strategic approach to CSR without losing the focus and omitting relevant issues (Hahn, 2013). Nevertheless, not all issues can be applied for all kinds of organisations. Therefore, it is important for organisations to identify issues that are the most relevant to the nature of business (BS ISO, 2010).

The ISO 26000 standard can be defined as a unique approach to standardization of social responsibility that covers many sustainable issues assigned to the seven core subjects. These seven core subjects represent the basic for internal and external analysis of organisations' environment. Primarily they cover all dimensions of CSR, including economic, environmental and social that could be affected by organizations' activities.

Nevertheless, there are also barriers for CSR implementation. According to Valmohammadi (2011) the most important barrier and difficulty for CSR implementation is little knowledge and awareness of CSR. This is also connected with lack of

understanding consumers' perception. If organisations do not understand the importance of individual activities for customer, the barrier increases between initiatives and right implementation. Moreover, Ávila et al., (2013) stated that stakeholders' perceptions can significantly influence organisational reputation, competitive advantage, interest of employees, relationships with investors, suppliers and the others.

Therefore, to implement ISO 26000 company has to firstly evaluate each of the seven core subjects according to their relevance for business and examine their importance for consumers (BS ISO, 2010). As Pomeroy and Dolnicar (2006) stated consumers' perceptions play significant role in relationship between a company's CSR strategy and market responses. Hence, understanding consumers' needs will contribute to evaluation of the individual subject areas and will help to increase their engagement (Ecologia, 2011). According to Moratis and Widjaja (2013) the demands and wishes of customers belong to requirements of the market that represents one of key determinants for the implementation of ISO 26000. Research Moratis and Vidjaja (2013) agree that the requirements of customers are important for businesses.

2.7.1 SR Core Subjects and Issues

This chapter provides an overview of the most common impact areas of CSR including individual core subjects and specific issues that relate to them. ISO 26000 identifies seven core subjects that socially responsible organisation should address, but various aspects of each subject depends on the key characteristics of the organisation and also on the context it operates in. These seven subjects include organizational governance, human rights, labour practices, environment, fair operating practices, consumer issues and community involvement and development. They create the heart of CSR in terms of ISO 26000 (Moratis & Cochius, 2011). All core subjects belong to a certain area and can be applied to all kinds of organisations. However, suggested issues in ISO 2600 provide only a snapshot of a wide range of issues relevant to CSR in different industries, organisations, regions or cultures and therefore they have to be adapted to each organisation individually (Hahn, 2013; ISO, 2010).

2.7.1.1 Organizational Governance

Compared with other core subject of ISO 26000 organizational governance can be considered as a special subject, because it discuss the conditions under which social responsibility can be integrated into an organisation. In other words it refers to the way how the organisation should implement and monitor its decisions consistently with organisational mission, vision and strategy (Moratis & Cochius, 2011). Organizational governance is based on principles such as accountability, transparency, ethical conduct, consideration of stakeholders' interest and obeying the law. Within the accountability the organisation should ensure that people in all levels of the business are responsible for their actions. Transparency requires open communication about business operations and decisions. Moreover, the fair and honest treatment of others creates an essential part of ethical conduct (Ecologia, 2011).

Even though this subject does not include any specific CSR issues it suggests several actions and expectations that organisations should address. The most common actions include respecting the law, efficient using of financial, natural and human resources, encourage effective participation of employees in social responsible activities, supporting of two-way communication and balance of needs between company and stakeholders (BS ISO, 2010; Ecologia, 2011). Despite all proposed activities, the most crucial is to integrate social responsibility into an organizational culture (BS ISO, 2010).

2.7.1.2 Human Rights

Human rights represent the basic rights to which every person has a right. All individuals should be treated with respect and in the same way regardless of any personal characteristics (Ecologia, 2011). Respecting human rights belongs to the most essential responsibilities (BS ISO, 2010).

Hence, within human rights the following issues are discussed: due diligence, human rights risk situations, avoidance of complicity, resolving grievances, discrimination and vulnerable groups, civil and political rights; economic, social and culture, fundamental principles and rights at work (Moratis & Cochius, 2011).

Practicing due diligence involves to identify and prevent actual or potential impact of business activities on human rights (BS ISO, 2010). It is associated with the responsibility to minimise the risk of human rights violations and avoid any complicity including aiding an illegal act or omission. Risk situations may include conflict or extreme political instability, poverty or natural disasters, a culture corruption, involvement in extractive activities affecting natural resources and in activities that affect children or indigenous people. It follows that organisations should carefully consider consequences of its operations and use norms and standards to prevent any of these situations (BS ISO, 2010; Ecologia, 2011). Despite all preventions that organisation undertakes some disputes can occur. Therefore, effective grievance mechanism that would ensure identifying and helping vulnerable groups such as women, disabled people, children, indigenous people, migrants or people discriminated against on the race or descent may be helpful in dealing with them (BS ISO, 2010).

As discussed earlier, all human beings have civil and political rights including right to safety, liberty and integrity of the person, right to a life with dignity and freedom of religion that have to be respected (Ecologia, 2011). Moreover, organisations have to respect rights to education, freedom of association, favourable working conditions, food, housing, medical care and others that are necessary for individuals' dignity and personal development (BS ISO, 26000). Therefore, an organisation should undertake fundamental principles and rights at work, which ensure the access to information, equal opportunities, non-discriminatory practices and child labour (Ecologia, 2011).

2.7.1.3 Labour Practices

This subject refers to all policies and practices related to work that is performed by or on behalf of organisation. In other words, it provides fair and equitable treatment to all workers, including both regular employees and sub-contracted workers (Moratis and Cochius, 2011). Labour practices address the actions associated with human resources such a recruitment and promotion of workers, transfer and relocation of workers, training and skills development or providing safe and healthy workplace (Ávila et al., 2013, BS ISO, 2010).

In terms of the core subjects the following issues are discussed: employment and employment relationships, social dialog, conditions of work and social protection, health and safety work, human development and training in the work place (Moratis & Cochius, 2011). Organisations should be aware that employment relationships involve rights and obligations related to providing good conditions of work and social protection, such as decent working conditions of work in wages, hours, health and safety, maternity protection and work-life balance (Ecologia, 2010). Health and safety work includes not only physical, but also psychological aspects that have to be taken into account (Moratis & Cochius, 2011). Moreover, social dialogue should be taken into account, which involves negotiations, consultations and information exchanges between employers, employees and the government. Social dialogue helps to recognize interest of individual parties and involve employees to decision-making (Ecologia, 2011). To encourage human development organisations should provide access to skills, development, training and opportunities for career advancement (BS ISO, 2010).

2.7.1.4 Environment

All decisions and activities made by organisations have some impact on the environment. To minimise these impacts and damage of the environment organisations should consider the use of resources, location of activities, the generation of pollution and wastes. In other words, organisations should accept their responsibilities for the environment and eliminate any ecological footprint of their performance (Ecologia, 2011; ISO, 2010; Moratis & Cochius, 2011). Moreover, due to population growth and its consumption, it is essential to support sustainable production and consumption that will ensure human survival and prosperity (ISO, 2010).

This core subject deals with issues such as prevention of pollution, sustainable use of resources, climate change mitigation and adaptation, environment protection and restoration of natural habitats (Moratis & Cochius, 2011). The prevention of pollution may be ensured by eliminating the damage through reducing the emissions of pollutants (in air, water or other ecosystems) that cause climate change such as higher temperatures, higher sea levels or extreme weather events. Therefore, it is important to identify and reduce the environmental risk caused by organisational activities (Ecologia, 2011). If an

organisation is not able to reduce its effects on climate, it has to adapt to all consequences of climate change. There are different actions that can be undertaken within the change of adaptations such as a planning of land use, zoning and infrastructure design (BS ISO, 2010). Furthermore, both organisations and people should realize that the planet has only limited capacity of resources, which have to be equally consumed and use sustainable and renewable resources (Moratis & Cochius, 2011). This is also related to protection and restoration of biodiversity and ecosystem services (BS ISO, 2010). In addition, organisations should focus on cleaner and more efficient production techniques, including environmentally sound technologies and practices such as energy efficiency, water use or conservation, and efficient use of materials. Apart from its performance, organisation should also consider environmental, ethical and social performance of suppliers and select those who are environmentally friendly (BS ISO, 2010; Ecologia, 2011).

2.7.1.5 Fair Operating Practices

This core subject discusses the characteristics and quality of relations between organisation and its stakeholders (Ávila et al., 2013). Building long-term relationships helps to get reliable partners and also supports effective social responsibility (Ecologia, 2011). In other words, fair operating practices deal with the way how organisations interact with their stakeholders, including suppliers, customers, governments and business partners (Moratis & Cochius, 2011). At this point emphasis is placed on actions that prevent corruption, respect law, support transparency, accountability and fair competition, respect rights and obligations of all stakeholders (Ávila et al., 2013). All interactions should follow principles of ethical behaviour, which is fundamental for establishing and maintaining sustainable relationships (ISO, 2010). Fair operating practices include the following issues: anti-corruption, responsible political environment, fair competition, promoting social responsibility in the value chain and respect for property rights (Moratis & Cochius, 2011). Corruption such as bribery, money laundering, conflict of interest or frauds could have a significant impact on organisation's effectiveness and reputation. In order to prevent corruption organisations should identify the risks and implement some policies and practices that ensure fair operations. Rejection of corruption should be implemented on all level of business by increasing the awareness

among employees, representatives or suppliers (BS ISO, 2010). Besides corruption, practicing honesty in business dealing includes also the responsibility for political involvement or using the political influence to break the law (Ecologia, 2011). Nevertheless, if there is any sign of lobbying, political contribution or involvement, organisations should be transparent about all related activities (Moratis & Cochiuș, 2010). Support of political processes is not prohibited, but has to be responsible. As all human beings have the same rights, each organisation has the right to equal opportunities and fair competition. Therefore, no organisation should engage in anti-competitive behaviour that could have a harming impact on its reputation, relationships with stakeholders or cause legal problems. Anti-competitive behaviour may include price fixing, selling products or services for a very low price in order to drive competitors out of the market or manipulating competitive bid (BS ISO, 2010). Furthermore, socially responsible organisations can influence others by promoting the adoption of sustainable practices through the value chain (Moratis & Cochiuș, 2011). Promoting social responsibility in the value chain has impact not only on relationships with suppliers, but also stimulates the demand of socially responsible goods and services (Ecologia, 2011). Fair operating practices are also connected with respecting property rights, which include both intellectual and physical property, such as copyrights, patents, funds, moral rights, interest in land or other physical rights (BS ISO, 2010). Each organisation should respect these rights or provide compensation for acquiring or using another's property (Ecologia, 2011). Respecting property rights contributes not only to social responsibility, but primarily to social and economic security.

2.7.1.6 Consumer Issues

As well as organisations, individuals can influence sustainable development by their daily activities. To allow customers to practice sustainable consumption, organisations have to provide clear and helpful information through truthful advertising and marketing (BS ISO, 2010). Moreover, informing consumers about the sustainability of attributes can minimize the risks associated with the use of products and services. Consumer issues related to social responsibility include for instance fair marketing, information and contractual practices, protecting consumers' health and safety, sustainable consumption,

consumer service, consumer data protection and privacy. All these issues follow the principles such as safety, being informed, making choices, being heard or education that should satisfy basic needs of consumers and contribute to sustainable consumption and development (BS ISO, 2010; Moratis & Cochius, 2011).

With regard to fair marketing, factual and unbiased information and fair contractual practices, consumers should have access to information that would allow them to be informed, compare product or service characteristics to be able to make a purchase decision. All information should be full and understandable for each customer. Moreover, the terms and conditions of the relationship should respect all parties (Moratis & Cochius, 2011). To protect consumers' health and safety include the provision of products and services as well as the instruction for safe use, including all important information and comply with regulation are important (BS ISO, 2010). In order to eliminate unsustainable consumption, it is important to focus on sustainable development and increasing consumers' awareness about the impact of their purchases and lifestyle. In addition, consumer issues include consumer service, support, and complaint as well as dispute resolution that help to meet consumers' needs after purchasing product or service. Even though the government takes care about the health system, it is not able to cover everything. Therefore, there are issues, which also deal with consumers' need such as gas, electricity or water (BS ISO, 2010).

Nowadays, information illustrates one of the most valuable sources and therefore it is necessary to protect consumer data and privacy. The level of electronic communication increases, but also entails related risk. Hence, organisations should respect consumers' privacy and build their trust that may affect the reputation of organisations (BS ISO, 2001; Moratis & Cochius, 2011). In as much as not all consumers are aware of their rights and responsibilities or impacts of the products and services they buy, it is up to organisations to provide enough information and raise awareness. More information has a positive impact on consumers' purchasing decisions and also sustainable consumption (BS ISO, 2010; Moratis & Cochius, 2011).

2.7.1.7 Community Involvement and Development

Organisations should build the relationship not only with employees or consumers, but also with their local environment or community. The main aim is to contribute to economic, social and political development of communities organisations operate in. They are part of the community and therefore should base their actions on common interests (Moratis & Cochius, 2011). Issues to which organisations can contribute to community involvement, education and culture, employment creation and skills development, technology development and access, wealth and income creation, health and social investment. The meaning of community involvement is based on a contribution to society that goes beyond every-day business, including activities such as donations, building partnerships with local groups (formal or informal groups), helping employees to prevent and solve social problems. The cooperation with community may lead to the development of a society and also create an opportunity for members to participate in decisions-making processes of the organizations. Community involvement should always respect social, cultural and political rights of groups, including the rule of law. Moreover, organisations can preserve their own identity and culture while providing proper education to community that create an essential part of social and economic development. This is also related to the contribution of organisations to job creations and skill development that helps to reduce poverty and secure decent and productive jobs (BS ISO, 2010; Moratis & Cochius, 2011). This contribution can be supported by steering procurement towards local suppliers, recruiting employees from the local population or with entrepreneurship programmes. Moreover, this is the way how community development can become an integral part of organisations' core activities (BS ISO, 2010).

Economic and social conditions of the community are also associated with technology development and access that boost the overall development of the society. Inasmuch as information and communication technologies have become an essential part for many economic activities, organisations should engage in partnerships with local organisations such as universities or research laboratories and take part in scientific and technological development (Ecologia, 2010).

Furthermore, good health represents a prerequisite for any development, because it is an essential element of life. Hence, it is important to increase awareness about health issues

by providing access to health services or engagement in public health campaigns (ISO, 2010; Moratis & Cochius, 2011).

Finally, organisations can contribute to human development and create socially stable societies through improving social aspects of community life and building infrastructure, including projects regarding areas such as culture, education or health-care. In addition, social investment includes philanthropic activities such as grants, donations or volunteering (BS ISO, 2010).

2.8 Summary of the Chapter

In this chapter the analysis of relevant literature related to consumers' perceptions of CSR and standard ISO 26000 is provided. According to literature review, generally there is a low level of awareness of CSR and perceptions of CSR differ not only between individual stakeholders, but also across countries. Moreover, the complexity of the concept CSR highlights the essential need of uniform implementation of CSR. The following chapter discusses the methodology that corresponds to the literature review and help to answer research questions.

3 Methodology

3.1 Introduction

The previous chapter provided a review of the existing literature and serves a basic to conduct research. The purpose of this research is to extend existing knowledge and fill the gap in the area of CSR. The aim of the research is to explore consumers' perceptions of CSR in Czech Republic that has not been yet sufficiently discussed in the literature. Moreover, the objective is to determine the level of awareness of Czech consumers towards CSR and explore their understanding of social responsibilities in order to gain an insight into their perceptions.

In this chapter the methodology of this research will be discussed. Inasmuch as research is a systematic way of finding out new things, it is important to provide an explanation of methods used for solving problem (Saunders, Lewis & Thornhill, 2012). Therefore, the first part is dedicated to the selected philosophy, approach and the strategy of the research. In order to achieve the main objectives and answer the research questions a deductive approach is adopted. Based on the nature of this research a quantitative research approach is selected as the most appropriate research strategy. This section is followed by a discussion regarding to the research design and research method. In addition to other the questionnaire design and selection of sampling method will be explained. The final part of this chapter illustrates the data analysis, the research model and hypotheses development.

3.2 Research Philosophy

Research philosophy is an important part of research, because it refers to the development and the nature of knowledge in a particular field (Saunders et al., 2012). In other words it shows the way of understanding research questions, the used methods and interpreting the findings. Johnson and Clark (2006) cited in Saunders et al. (2012) highlight the need of philosophical commitments that are related to the research strategy, because they have a significant impact on doing and understanding the research. There

are many research philosophies such as pragmatism, realism, positivism or interpretivism. This research is an exploratory study and follows the philosophy of positivism. This philosophy is characterized by collecting data about an observable reality and search for regularities or causal relationships in order to provide generalisation similar to that provided by scientists (Gill, Johnsons & Clark, 2010). To collect these data it is necessary to develop hypotheses based on an existing theory. This leads to a highly structured methodology, which enables an easier analysis. (Saunders et al. 2012).

3.3 Research Approach

Regarding the methodology, it is essential to select the most appropriate research approach that leads the whole research. In general, a research approach is formed by three categories: deductive, inductive and abductive approach. All approaches have advantages and disadvantages that are associated with the nature of the individual research (Neuman, 2014). Deductive approach is usually used for evaluation of propositions related to an existing theory. In contrast, an inductive approach builds a conceptual framework, which explores a phenomenon and identifies themes, patterns and create conceptual framework (Neuman, 2014; Saunders et al., 2012). The proposed research project adopts a deductive approach, which is related to the theory development based on testing a series of propositions or hypotheses. In other words, it is trying to explain the causal relationships between concepts and variables (Saunders et al., 2012). The current study is using existing literature to explore consumers' perceptions towards the core subjects of ISO 26000. To test these relationships it is necessary to collect quantitative data that will allow its generalization.

3.4 Research Design

According to Saunders et al. (2012) the research design refers to the general idea of answering research questions. To ensure methodological coherence of the research it is essential to consider the choice of appropriate strategies and methods of data collection.

In order to answer the research questions and meet the research objectives regarding to consumers' perceptions the quantitative research method was considered as the most

appropriate for this research. The choice was mainly influenced by the previously selected research philosophy and approach. Moreover, it supports Hascher (2008), who believes that a quantitative research strategy is a suitable method for testing relationships between different variables with large samples of data. Generally, there are two methods of research design: quantitative and qualitative. Qualitative research design is used for collecting detailed data about behaviour, attitudes or beliefs that relates to interpretative philosophy. Unlike quantitative research is characterized by examining the relationships between many variables, which are measured by numbers and then analysed by using statistical techniques (Saunders et al., 2012). This research examines the relationship between core subjects of ISO 26000 and consumers' perceptions of CSR by testing of developed hypotheses. It follows that this study is explanatory in nature and provides insights into the consumers' perceptions and helps to understand them.

3.5 Research Strategy

Research strategy can be defined as a plan how to achieve a research goal. It represents a notional link from the research philosophy to the methods of collecting and analysing data (Saunders et al., 2012). The appropriate research strategy chosen for this paper is a survey. The reason for selecting this strategy is because it enables an effective and economical way for collecting a large amount of appropriate data. A survey was also previously used in similar studies examining consumers' perceptions (Auger et al., 2007; Maignan, 2001; Pomeroy & Dolnicar, 2009). Furthermore a survey enables to collect standardized data easy for comparison and analysis in a limited period of time (Gill et al., 2010). According to Saunders et al. (2012) there are eight types of strategies that can be used in business or scientific research, namely experiment, survey, archival research, case study, ethnography, action research, grounded theory and narrative inquiry. However, the survey is the most common strategy used for answering research questions in business research. Indeed, it is related to the earlier selected deductive research approach.

In terms of the primary data collection, questionnaires are used as a quantitative method for examining the consumer's perceptions of CSR in Czech Republic. Questionnaires provide standardized data that are easy to compare and in the same time can gain a large amount of data from the entire population in a short period of time. The population of

Czech Republic is over 10,5 million people and a total of 239 respondent participated in this survey between the months of June and July in 2015.

3.5.1 Cross-sectional study

The horizon plays another part of the research study. Based on research questions it is necessary to decide if the study will represent the “snapshot” in a particular time (cross-sectional study) or event over a given period (longitudinal study). Due to large sample and limited time, the cross-sectional design is adopted for the present research. According to Bryman (2006) cross-sectional studies are mostly employed for survey strategies. In addition, a cross-sectional study is less time consuming and illustrates a more efficient way of collecting data about a range of variables than longitudinal study (Saunders et al., 2012).

3.6 Questionnaire

3.6.1 Sampling

Sampling methods help researchers to reduce the amount of collected data by considering responses from a specific sample of respondents that cover target population. The sample for the present research is selected from the population of Czech consumers in the country without referring to any specific consumer group. Saunders et al. (2012) highlights the importance of sampling techniques and describes two different types: probability (representative) sampling or non-probability sampling. Probability sampling provides to all individuals an equal chance to be selected from the population. In non-probability sampling the probability to be selected from the total population is in not known and that could lead to impossibility to answer research questions (Saunders et al., 2012). In this study a randomly selected sample of 239 Czech consumers was used for data collection. In addition, random sampling is mostly associated with surveys of large samples or large geographical areas that ensure the selection of cases throughout the area. Saunders et al. (2012) hold the view that the larger the sample’s size, the lower the probability of errors in the generalisation process is. They also highlight the importance of a high response rate due to the risk of non-response bias and representativeness of sample. The number

of non-responses, who refused to complete the questionnaire for this research is 33 of a total 239 responses. According to the American Association for Public Opinion Research (2008) cited in Saunders et. al. (2012) this number of non-responses represents the level of complete response that is characterized by more than 80% answers to all questions.

The sample of Czech consumers includes both male and female respondent in different age groups, with different levels of education and employment status. This should ensure the validity of data, which is important for the representativeness of the sample. Total sample of respondents, who completed the demographic part of questionnaire, represents 206 respondents from different groups. As Howell (1995) recommended the sample that is between 30 and 500 respondents is appropriate.

Results in Figure 3.1 show that 59,2% of the sample is represented by females and 40,8% by males.

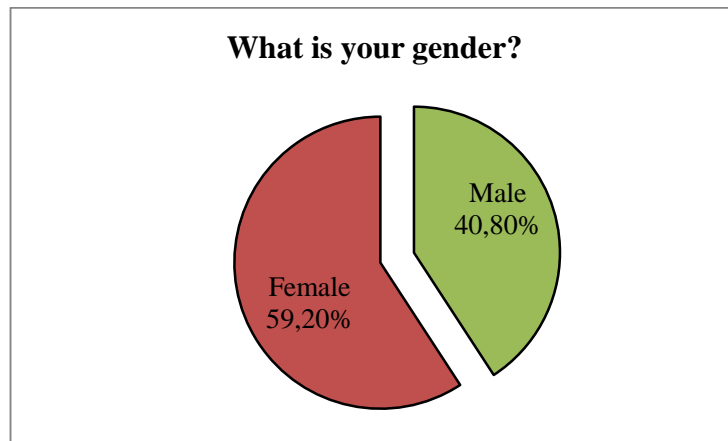


Figure 3.1 Gender

All respondents were divided into six age categories: less than 20, 20-29, 30-39, 40-49, 50-59, 60 years and over. The majority of respondents (51,9%) are in aged between 20-29 years. As Figure 3.2 reveals the rest of respondents is equally divided into age groups

between 30 and 59 years. The minority of respondents were over 60 years (3,9%) and less than 20 (0,5%).

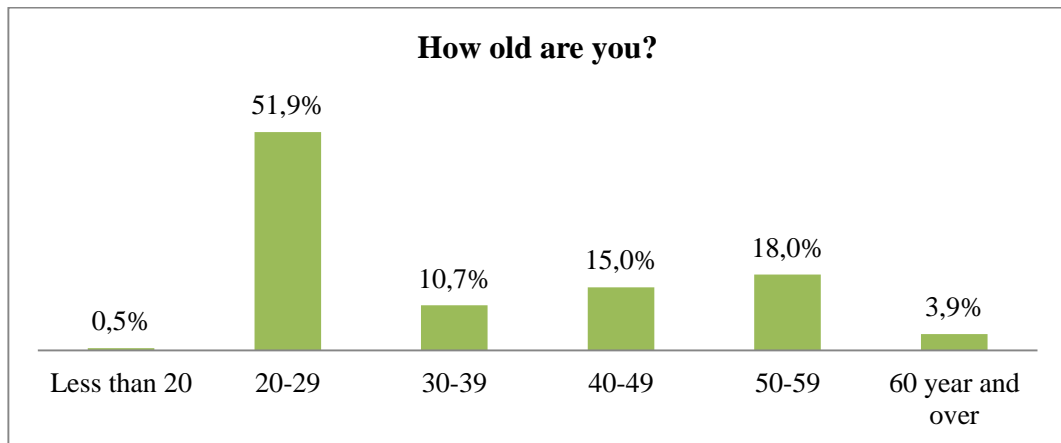


Figure 3.2 Age

The sample of respondent was represented by all groups of employment status such as student, employed, self-employed, unemployed and retirees. The highest percentage of respondents (55,3%) is represented by employed participants, followed by students who represent 30,6% of the sample. The minority of respondents are self-employed and only 1,5% are unemployed. The sample include also retired consumers, who represent 2,4% of the total respondents.

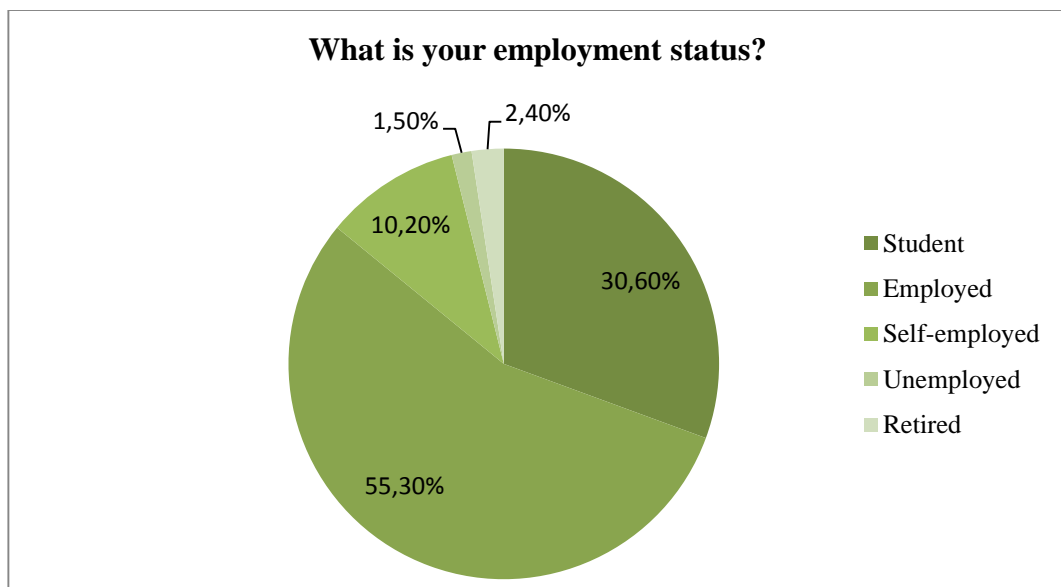


Figure 3.3 Employment status

With regard to demographic information, the education level was considered as well. As can be seen in the Figure 3.4 reveals that the majority of respondents (93,2%) have at least a higher degree of education. Only 6,8% of a total respondents have not achieved a higher education. These findings indicate that a level of education may contribute to a higher level of general awareness about CSR.

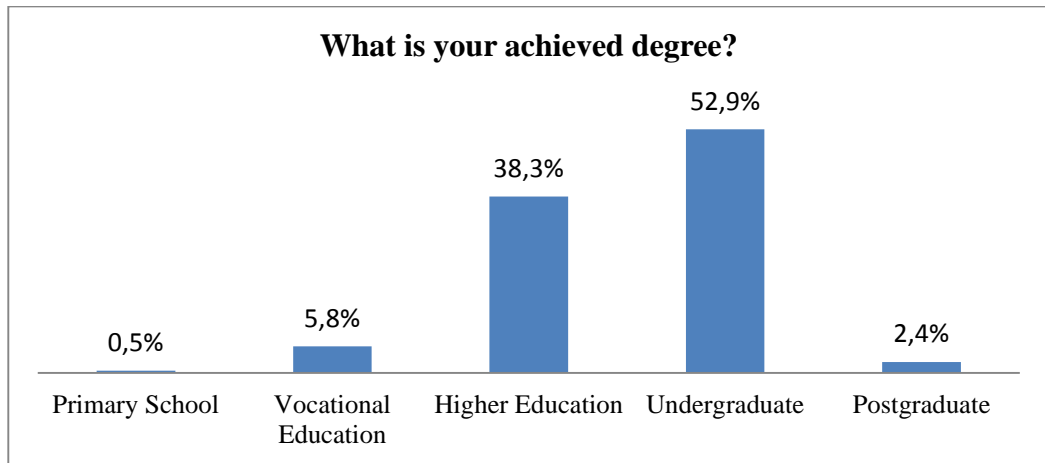


Figure 3.4 Education level

3.6.2 Self- completion Questionnaire

As explained earlier, a self-completion questionnaire is used for collecting primary data. Self-completion questionnaires belong to one of the common research techniques, because they enable to explore the opinions of consumers and do not require the researcher presence (Aldridge & Levine, 2001). According to Saunders et al. (2012) questionnaire can be used for both descriptive and exploratory research. Descriptive research uses averages, percentages of frequency, whereas exploratory tests statistical significance (Morgan, Gliner & Harmon, 1999). All respondents were asked to answer the same questions in a predefined order that simultaneously allows the collection of a large amount of quantitative data. The questionnaire was internet-based in order to eliminate the geographical limitation and save cost (Saunders et al., 2009).

3.6.3 Questionnaire Design

The questionnaire design highly affects the response rate and the validity of the collected data. Respondents have to understand each question and the way of providing answers. The questionnaire attempts to examine the awareness level of Czech consumers towards CSR and consumers' perception of CSR. Moreover, it investigates if Czech consumers distinguish between core subject of ISO 26000 and which core subjects of ISO 26000 they consider as the most important.

The self-administered questionnaire consists of three parts and includes only closed questions, which allow quick and easy answers. Questions in part 1 and 3 are designed as list and category questions that are used for descriptive analysis. List questions allow respondents to select any of items from list of items. Unlike in category questions respondents can select only one answer from given categories (Saunders et al. 2012). The first part of the questionnaire focuses on information about the consumers' general awareness towards CSR. It includes three general questions that in addition to other measure respondents' understanding the concept CSR. The design of questions in this part has been inspired by the studies conducted by Kolkailah et al., (2012) and Rahim et al. (2011). The second part of questionnaire was designed as matrix question that enables to answer more questions in the same time. This question includes a number of statements reflecting issues addressed by seven core subjects of ISO 26000. These statements are used for the evaluation of consumers' perceptions of CSR. The formulation of each statement was supported by a number of existing literature about ISO 26000, proposing different activities that can be related to each subject such as organizational governance, labour practices, human rights, the environment, fair operating practices, consumer issues and community involvement and development.

All core subjects are relevant to all kinds of organisations, but the same cannot be applied for issues. Hence, the questionnaire does not include the exact number of statements as is the number of issues discussed in the guidance ISO 26000. It is the responsibility of each organisation to identify which issues are relevant and significant to address within its strategy (BS ISO, 2010). Moreover, some aspects of social responsibility are repeated in multiple subjects. Therefore, statements included in this questionnaire reflect issues that were considered as the most important and the most reflecting CSR. They represent

examples of issues that can be implemented by organisations. Each core subject is represented by a number of statements that together create a group of 22 statements. The method of using statements to evaluate consumers' responses towards CSR activities and measuring scale was also used in Maignan's (2001) study based on Carroll's pyramid of CSR. The third part of the questionnaire covers demographic information of the respondents including gender, age, education level and employment.

The layout of the questionnaire was designed to make it more attractive and easy to complete for respondents. In addition, the correct order of questions may encourage them to complete the whole questionnaire. Regarding the design, also the length of the questionnaire was taken into account. A very short questionnaire could be considered as insignificant whereas too long may be not completed due to time consumption (Saunders et al., 2012).

The questionnaire was translated into Czech language by the researcher with assistance of native speakers and translators. The translation into another language requires high attention as individual questions need to have the same meaning to all respondents in Czech as it would have in English. Researchers need to consider different meanings such as lexical, idiomatic, experiential and grammar or syntax. To translate the proposed questionnaire, a parallel translation method was used. The translation was undertaken by more independent translators whose translations were compared and a final version was created. During the creation of the final version it was necessary to consider the precise meaning of individual words, the meaning of a group of words that are natural to Czech consumers, the equivalence of meaning of words and the correct use of language (Saunders et al. 2012). To ensure validity of responses and the wording of each question a pilot study was conducted before the final questionnaires was launched. The questionnaire was tested by 15 independent Czech people from both the economic field and off the field. The findings revealed some shortcomings, which were adjusted in the final version. The changes were undertaken primarily in terms of local dialect and understanding notions. The full final version of the questionnaire is provided in Appendix 1.

3.7 Measurements

In order to check the scale's internal consistency the Cronbach alpha coefficient is used in this study (Pallant, 2013). The main purpose of this step is to find out if all items are measuring the same underlying construct. According to Pallant (2013) ideal a value of Cronbach's alpha coefficient above .7 is considered as acceptable and above .8 is preferable. As the Cronbach alpha coefficient is sensitive to the number of items in the scale, the used five-item Likert scales may lead to a lower Cronbach's Alpha (e.g. .5). The reliability test of each scale was conducted within each core subject.

To investigate *consumers' awareness and understanding of CSR*, consumers were asked whether they are familiar with the concept of CSR and also whether they are aware of any socially responsible companies operating in Czech Republic with a categorical variable (1=yes, 2=no). Moreover, they were prompted to choose issues they think that are addressed by CSR. Multiple answers were permitted from a list of seven core subjects (organizational governance, human rights, labour practices, environment, fair operating practices, consumer issues, community involvement and development).

The importance of the *seven core subjects* was measured with three or four items for each subject that were developed by the researcher by using the standard ISO 26000. Participants were asked to attach the level of importance to 22 items, which evaluate consumers' perceptions of what business should do ("I feel that the corporate social responsible company should"). The items shown in the following example were used for each subject: "Practice accountability and transparency at all levels of business", "Respect individuals' rights to freedom, opinion expression, education, health and culture", "Protect of the environment, biodiversity and restoration of natural habitats", "Provide accurate information", "Create employment and contribute to skills development". The list of all statements can be found in Appendix 1. These statements were rated by the respondents in a scale ranging from (1) = very important to (5) = unimportant, which was developed by researcher based on previous studies (Maignan, 2001; Ramasamy and Yeung, 2008; Rahim et al., 2011). Low scores were indicative of high importance attached to positive effect of core subject on consumers' perceptions. The reliability of the scale for each core subject is provided in Figure 3.5. Generally, all

scales show good reliability coefficients. Complete results of the individual analyses are provided in Appendix 2.

Core subjects	Mean	Std. Deviation	Cronbach's Alpha (α)
IMPOG	4,95	1,830	.600
IMPHR	5,22	2,173	.720
IMPLP	5,76	2,045	.666
IMPE	5,22	2,191	.847
IMPFOP	5,49	2,117	.681
IMPCI	6,70	2,490	.723
IMPCID	6,10	2,459	.788

Figure 3.5 Reliability of scale

Note: IMPOG = organizational governance, IMPHR = human rights, IMLP = labour practices, IMPE = environment, IMPFOP = fair operating practices, IMPCI = consumer issues, IMPCID = community involvement and development

Consumers' perceptions of CSR towards core subjects was measured with a five-point Likert scale ranging from "1" for "strongly agree" to "5" for "strongly disagree". Respondents were asked to rate their level of agreement with the following statement: "I think, I am familiar with the concept of Corporate Social Responsibility (CSR)", which was developed by researchers based on Kolkailah et al., (2012). The reliability of the scale was Cronbach's $\alpha = .855$.

3.7.1 Control Variables

Age was measured by asking participants to indicate the appropriate age range to which they fit (Less than 20, 20-29, 30-39...60 years and over). *Gender* was measured by indicating if participants were male or female (1=male, 2=female). For measurement of *employment status* participants were asked to select their status from a range of options (1=Student, 2=Employed, 3=Self-employed, 4=Unemployed, 5=Retired). *Education* was measured by asking participants about their highest education level (1=Primary school, 2=Vocational education, 3=Higher education, 4=Undergraduate, 5=Postgraduate).

3.8 Data Analysis

Data obtained through questionnaires were firstly analysed in MS Excel and later in the SPSS software. MS Excel allows create various charts, graphs and an overview of collected data for descriptive purpose. In contrast, SPSS statistics provides the possibility of different analysis types. For the descriptive analysis part 1 and 3 of the questionnaire was used. To examine the relationship between consumers' perceptions and seven core subjects of ISO 26000 a single linear regression was used to analyse data.

3.9 Ethical Consideration

During the conduction of the research project various ethical issues can arise. In order to provide enough confidentiality and human rights to respondents, the whole research follows strict ethical guidelines. The participation in the survey was voluntary and everyone could decide whether to participate or not. Collected data are confidential and used only for the research purpose. Furthermore, data are accessed only by the researcher and supervisor. Additionally, at the beginning of the questionnaire each participant was informed about the anonymity of the research.

3.10 Summary of the Chapter

This chapter has reviewed the methodology used in this study. The methodology has been chosen to fit the aim of the research and answer the research questions. Hence, this research follows a positivist philosophy with a deductive approach. In order to collect primary data the survey is chosen as an appropriate strategy by using online questionnaire. Furthermore, the sampling, questionnaire design and measurements were discussed in greater detail. In addition, the ethical consideration of this research was taken into account. The following chapter discusses the conceptual framework and hypotheses formation that are related to methodology and important for the further examination of results.

4 Conceptual framework and Hypotheses Formation

4.1 Introduction

In this chapter the conceptual framework and suggested hypotheses will be discussed. The research model is developed based on previous studies regarding consumers' perceptions of CSR and recent developments of the concept CSR.

4.2 Conceptual Framework

Research conducted in leading countries such as France, China, Germany, the U.K. or the U.S. surveyed consumers' perception of CSR mostly based on Carroll's (1979) classification of the four main responsibilities, namely economic, legal, social and philanthropic. However, in recent years this concept of CSR developed further and currently includes much more issues that are addressed within the organisations' responsibilities. Therefore, it is important to focus on a more comprehensive view than Carroll's (1979) four responsibilities of business (Moratis & Cochius, 2009). Already study conducted by Black (2001) suggested that categories of CSR proposed by Carroll (1979) need revision. The efforts to develop a more relevant scale for measuring consumers' perceptions of CSR in general and individual areas have been already noticed in previous literature (Öberseder et al., 2013a, 2013b).

In response to these changes, CSR experts have developed a new global guidance document for social responsibilities called ISO 26000, including the seven core subjects (Moratis & Cochius, 2011). ISO highlights that there is no special importance attributed to core subjects or individual issues (Ávila et al., 2013). All subjects are relevant to all organizations and therefore it is only the responsibility of individual organization which issues will be addressed. The core subjects addressed in this guidance include many issues of CSR that can be implemented in organizations' strategies in different way (Abyar & Rangriz, 2014). According to Abyar and Rangriz (2015) there are many issues included in ISO 2600 that are not used by organisations equally. ISO (2010) highlights the importance of organisations' improvements that could be achieved by using ISO 26000.

To identify the most important issues and implement them effectively organisations need to understand consumers' perceptions. Previous research suggested that consumers distinguish between individual areas of CSR (Mohr & Webb, 2005, Öberseder et al., 2013a). Furthermore, Öberseder et al. (2013b) claim that consumer tend to attach different importance to social responsibilities. This view is supported by Maignan (2001), who agrees that consumers perceive each type of social responsibility on its own. However, whether there is any significance in Czech consumers' perceptions need to be explored through further research.

Therefore, due to the complexity of the CSR concept and number of issues, the present research examines if Czech consumers distinguish between the seven core subjects of ISO 26000 and what importance they attach to each subject individually. As well as core subjects help organisations to implement socially responsible activities into their strategies, this research provides the structure for evaluation of consumers' perceptions of CSR.

Figure 4.1 shows the conceptual framework designed for this study. Each of the seven core subjects of CSR suggested in ISO 26000, including organizational governance, human rights, labour practices, environment, fair operating practices, consumer issues and community involvement and development represent each separately independent variable. In contrast, the dependent variable is illustrated by consumers' perceptions of CSR. To examine relationships between seven independent variables and the dependent variable, control variables such as age, gender, employment and education that may have an impact on consumers' perceptions were included in this framework.

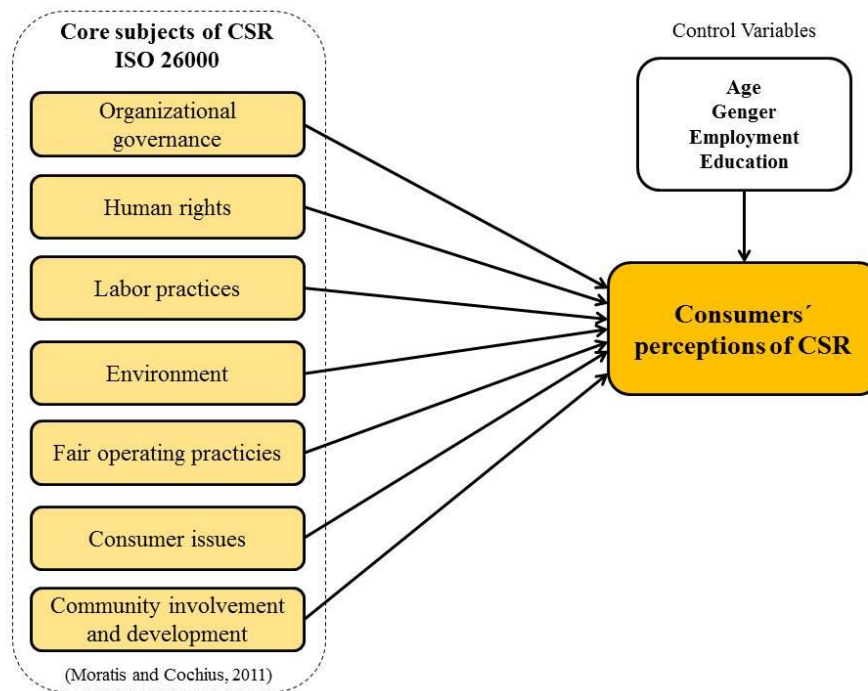


Figure 4.1 Conceptual framework

4.3 Hypotheses

Based on previous research, the following hypotheses have been designed to evaluate the relationships between seven core subjects of ISO 26000 and consumers' perceptions of CSR.

H1: The core subject "Organizational governance" has a positive influence on consumers' perceptions of CSR in Czech Republic.

H2: The core subject "Human rights" has a positive influence on consumers' perceptions of CSR in Czech Republic.

H3: The core subject "Labour practices" has a positive influence on consumers' perceptions of CSR in Czech Republic.

H4: The core subject "Environment" has a positive influence on consumers' perceptions of CSR in Czech Republic.

H5: The core subject “Fair operating practices” has a positive influence on consumers’ perceptions of CSR in Czech Republic.

H6: The core subject “Consumer issues” has a positive influence on consumers’ perceptions of CSR in Czech Republic.

H7: The core subject “Community involvement and development” has a positive influence on consumers’ perceptions of CSR in Czech Republic.

4.4 Summary of the Chapter

In this chapter the conceptual framework for this research and proposed hypotheses were discussed. Both the conceptual framework and the hypotheses are based on previous research, which supports the current research project. All stated hypotheses are tested in following chapter, which also presents all results obtained through the survey. In addition, the next chapter allows to answer the research questions.

5 Results and Findings

5.1 Introduction

In this chapter the findings of this research will be discussed. These findings will provide the answers to the previously stated research questions. The first section presents the findings of the awareness of Czech consumers' towards CSR, including their understanding of the CSR concept. This section is followed by hypotheses testing that explains the relationships between consumers' perceptions and individual core subjects of ISO 26000. Finally, SPSS is used for the thorough analysis of all results.

5.2 General Awareness of CSR

In order to understand consumers' perceptions of core subjects of ISO 26000, firstly it is important to explore consumers' general awareness and their understanding of the CSR concept. Consumers' awareness is an important factor, because it can play a significant role in consumers' perceptions. Therefore, the aim of this part is to answer three research questions:

1. What is the awareness level and understanding of Czech consumers towards CSR?
2. Do Czech consumers distinguish between the seven core subjects of ISO 26000?
3. Which core subjects are Czech consumers the most concerned about?

The necessary data for the interpretation of the following results were obtained through the first part of questionnaire, which includes the three main questions. A summary of the results of each question is displayed in Figures 5.2, 5.4, 5.6. A total of 239 questionnaires 206 were fully completed, whereas the first part regarding general awareness of CSR was completed by all 239 respondents

Objective 1: To investigate the awareness level and understanding of Czech consumers towards CSR.

In order to examine general awareness of CSR, respondents were asked about their familiarity with the concept of CSR. The results of the descriptive analysis show that only 6,29% of the respondents strongly agreed that they are familiar with the concept of CSR. In contrast, 41,36% agreed that they are familiar with the concept of CSR. It shows that almost half of the respondents have good or moderate awareness of the concept CSR. On the other hand 35,96% of respondents are uncertain about the concept, which indicates a little understanding of CSR. As can be seen in Figure 5.1 only 16,39% of respondents stated that they are not familiar with the concept of CSR

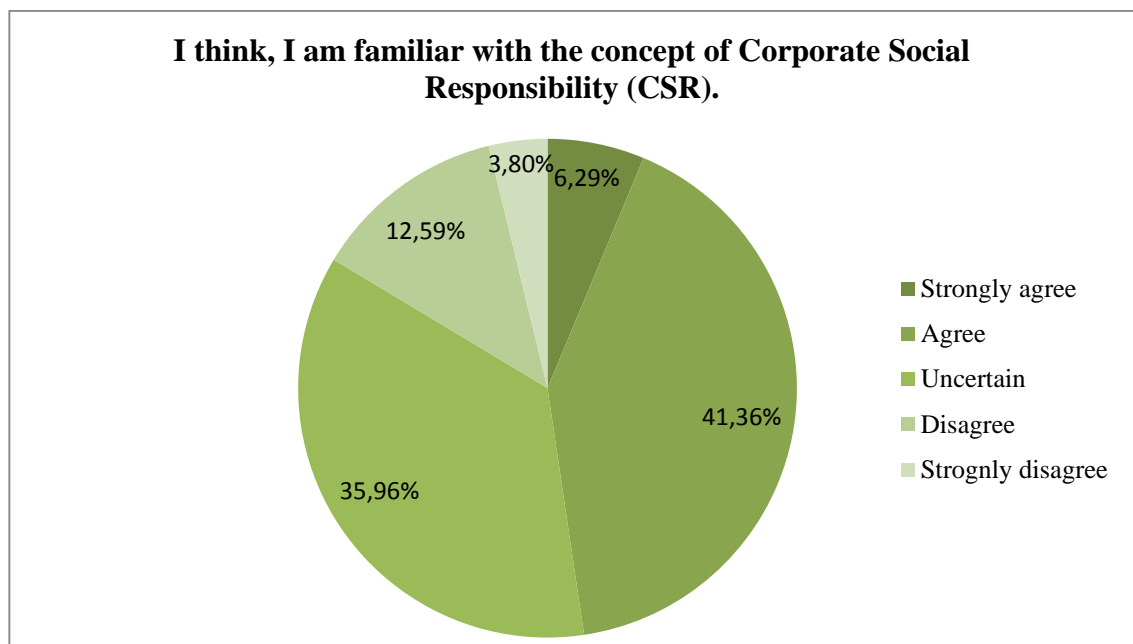


Figure 5.1 Consumers familiarity with the concept of CSR

I think, I am familiar with the concept of Corporate Social Responsibility (CSR).					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly agree	15	6,3	6,3	6,3
	Agree	99	41,4	41,4	47,7
	Uncertain	86	36,0	36,0	83,7
	Disagree	30	12,6	12,6	96,2
	Strongly disagree	9	3,8	3,8	100,0
	Total	239	100,0	100,0	

Figure 5.2 Summary of the results - Question 1

For further examination of consumers' general awareness of CSR, respondents were also asked if they are aware of any companies operating in Czech Republic that could be considered as socially responsible. These results provide not only an overview of consumers' general awareness about CSR in Czech Republic, but also examined the potential level of information provided by companies to communicate their socially responsible activities. The findings displayed in Figure 5.3 reveal that 55,2% of respondents are aware of any socially responsible company in Czech Republic. Based on results obtained in Figure 5.2 and Figure 5.4 it can be concluded that the general awareness of Czech consumers about CSR is generally at a low level.

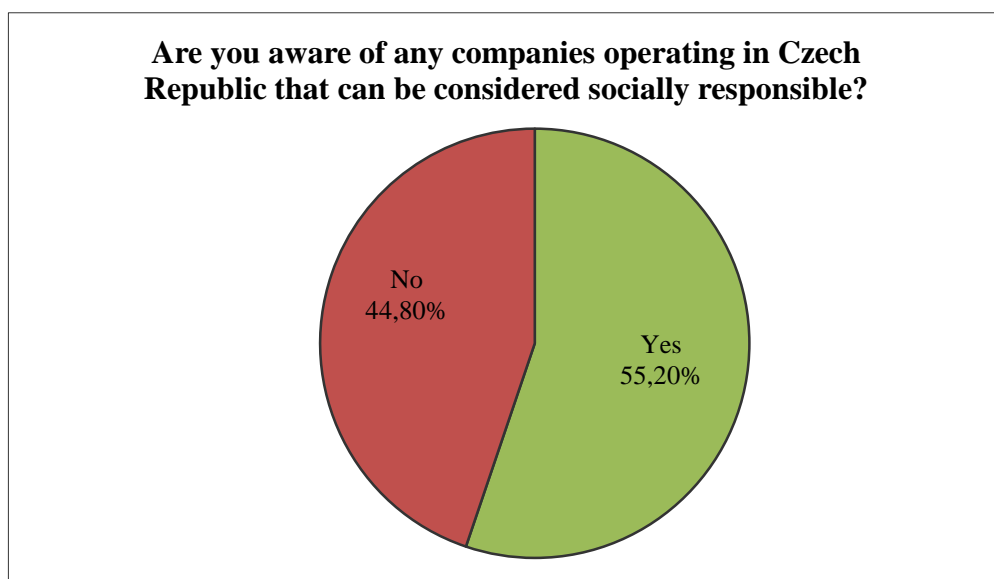


Figure 5.3 Consumers' awareness of companies operating in Czech Republic

Are you aware of any companies operating in Czech Republic that can be considered socially responsible?					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	132	55,2	55,2	55,2
	No	107	44,8	44,8	100,0
	Total	239	100,0	100,0	

Figure 5.4 Summary of the results - Question 3

Inasmuch as consumers may be aware of CSR, their understanding may differ from the actual definition of CSR addressed by ISO 26000. In order to examine consumers' understanding of CSR, participants were asked to tick issues they think that are addressed by CSR. Respondents had a choice of all seven core subjects defined by ISO 26000 as key areas of CSR. This question helps to uncover how Czech consumers understand the real meaning of the CSR concept.

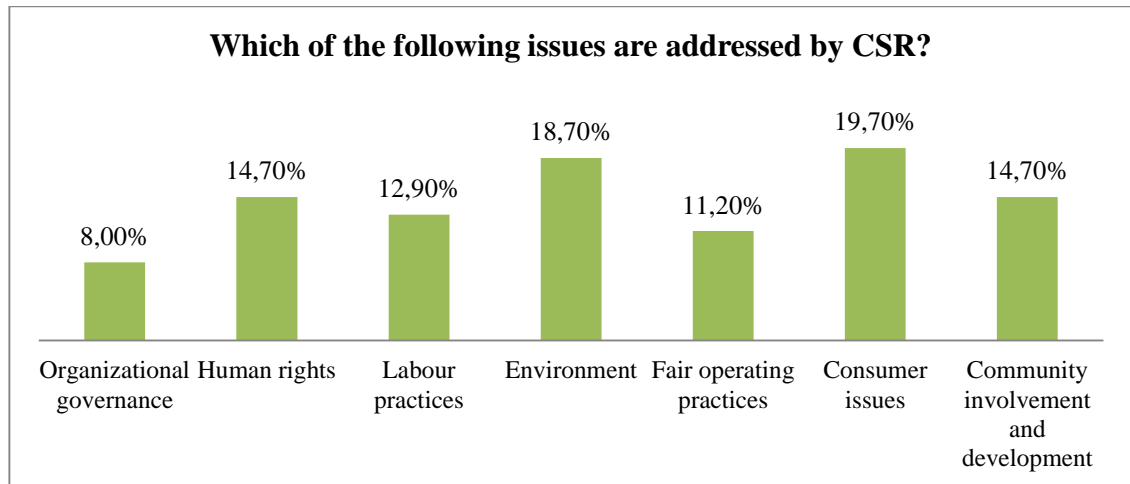


Figure 5.5 Consumers' understanding of CSR

Issues Frequencies				
		<u>Responses</u>		
		N	Percent	Percent of Cases
Issues ^a	Organizational governance	72	8,0%	30,1%
	Human rights	132	14,7%	55,2%
	Labour practices	116	12,9%	48,5%
	Environment	168	18,7%	70,3%
	Fair operating practices	101	11,2%	42,3%
	Consumer issues	177	19,7%	74,1%
	Community involvement and development	132	14,7%	55,2%
	Total	898	100,0%	375,7%

a. Dichotomy group tabulated at value 1.

Figure 5.6 Summary of the results - Question 2

The findings in Figure 5.5 show that the majority of respondents consider the subject “consumer issues” as a part of CSR. This subject was identified by 177 of 239 respondents, closely followed by “Environment” with 168 respondents. The third most frequent subject is “Human rights”, which was ticked by 55,2% of respondents, followed by “Labour practices” (48,5% of respondents). “Organizational governance” was only considered by 30,1% of the respondents consider as a part of the concept CSR. Hence, it represents the subject with the lowest frequency. The results revealed that Czech consumers understand the meaning of CSR primarily as a concept dealing with issues regarding consumer issues, the environment, human rights as well as community involvement and development. A minority of respondents consider organizational governance as a part of CSR. It follows that the majority of respondents do not understand the meaning of CSR defined by ISO 26000.

5.3 Consumers’ Perceptions of CSR

Objective 2: To examine if Czech consumers distinguish between the seven core subjects of ISO 26000.

Objective 3: To investigate the importance attributed by Czech consumers to the seven core subjects of ISO 26000.

Question number 4 was used to examine if consumers distinguish between seven core subject of ISO 26000 and to which subject they attach the greatest importance. Participants were asked to attach importance (1 = very important, 5 = unimportant) to the statements representing issues addressed by CSR that the socially responsible company should do. The evaluation of the statements helps to examine the importance attached by respondents to the individual subjects of ISO 26000 (Figure 5.8). Individual statements are listed in the following Figure 5.7.

Core subjects	Statements
Organizational governance	<ul style="list-style-type: none"> - Practice accountability and transparency at all levels of business. - Consider stakeholders' interests when making business decisions. - Obey the laws.
Human rights	<ul style="list-style-type: none"> - Provide equal opportunities and treatment to all stakeholders - Respect individuals' rights to freedom, opinion expression, education, health and culture. - Avoid discrimination and help vulnerable groups.
Labour practices	<ul style="list-style-type: none"> - Provide good conditions of work (safe and health) and social protection (work-life balance). - Support social dialogue including negotiations, consultations and information exchanges between employees, employers and government. - Provide human development and career training opportunities.
Environment	<ul style="list-style-type: none"> - Identify and improve environmental impacts of business operations (prevent pollution and use sustainable resources). - Practice environmental procurement (choose environmentally friendly suppliers). - Protect of the environment, biodiversity and restoration of natural habitats.
Fair operating practices	<ul style="list-style-type: none"> - Respects law and be transparent about the political involvement. - Practise honesty, accountability and fairness in business dealings (including suppliers). - Respect property rights
Consumer issues	<ul style="list-style-type: none"> - Provide health, safe and environmentally friendly products - Provide accurate information. - Promote sustainable consumption. - Protect consumer data and privacy.
Community involvement and development	<ul style="list-style-type: none"> - Engage in actions that improve education quality, culture and health care of the local communities. - Contribute to wealth and income by supporting local suppliers and population (resources, goods and services). - Create employment and contribute to skills development.

Figure 5.7 Statements reflecting issues addressed ISO 26000

5.3.1 Descriptive Analysis

The descriptive statistics in Figure 5.8 show that respondents attached different importance to each core subject. It confirms that Czech consumers distinguish between seven core subjects of ISO 26000. Furthermore, the results revealed that Czech consumers attach the greatest importance to issues addressed by organizational governance (M=4,95), followed by the environment (M=5,22) and human rights (M=5,22). The third most important subject is represented by fair operating practice (M=5,49). A the least important subject Czech consumers consider consumer issues (M=6,70).

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Organizational governance	208	3	14	4,95	1,830
Human rights	208	3	14	5,22	2,173
Labour practices	208	3	13	5,76	2,045
Fair operating practices	208	3	12	5,49	2,117
Environment	208	3	15	5,22	2,191
Consumer issues	208	4	18	6,70	2,490
Community involvement and development	208	3	15	6,10	2,459
Valid N (listwise)	208				

Figure 5.8 Descriptive statistics: Importance attached by consumers to the seven core subjects

Based on the results in this section, it can be concluded that Czech consumers distinguish between seven core subjects of CSR defined by ISO 26000. Moreover, they consider issues addressed by organizational governance as the most important part of socially responsible organization. The Figure 5.9 displays individual core subjects from the highest importance (darkest) to the lowest importance (lightest).

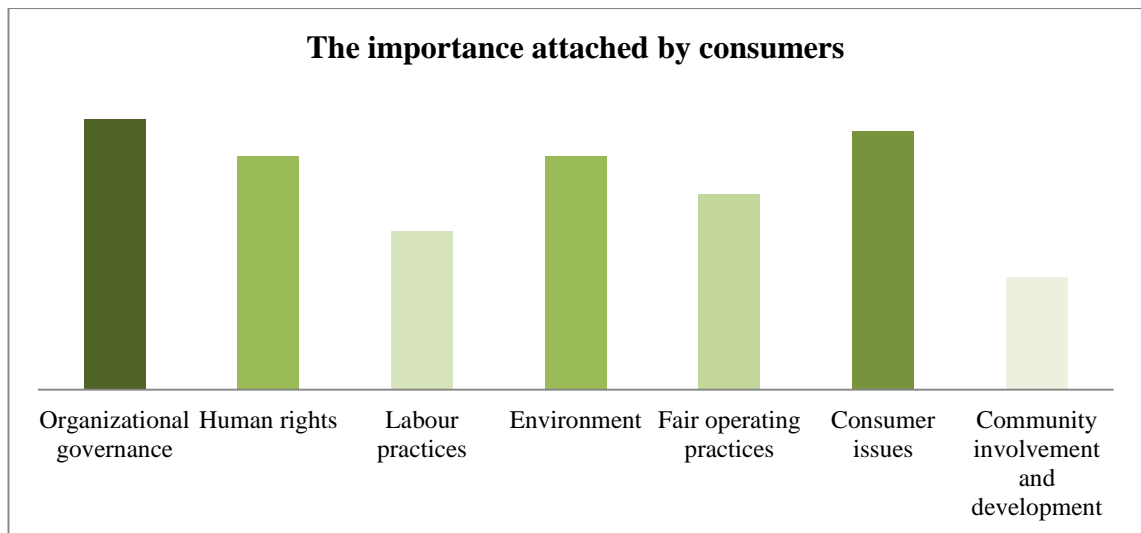


Figure 5.9 Importance attached by consumers to individual core subjects

Objective 4: To examine the relationships between seven core subjects of ISO 26000 and consumers’ perceptions.

In order to examine relationships between individual core subjects of ISO 26000 and consumers’ perceptions descriptive analysis and linear regression is used in this study.

5.3.2 Correlation

Correlation analysis allows describe the strength and direction of the linear relationship between variables. All relationships between independent and dependent variables were investigated by using Pearson product-moment correlation coefficient. A positive correlation (+1) indicates that if one variable increases, then the other variable increases as well. However, if there is a negative correlation (-1) between two variables, as one increases, the other decreases (Pallant, 2013). Cohen (1988) suggested the following interpretation of relationships: small is $r=.10$ to $.29$, medium is $r=.30$ to $.49$, large is $r=.50$ to 1.0 .

Descriptive statistics of consumers’ perceptions of the seven core subjects including means, standard deviations and correlations between the variables are presented in Figure 5.10. Data were checked for normality, linearity and homoscedasticity. Full results of correlation are provided in Appendix 2.

		Mean	SD	1	2	3	4	5	6	7	8	9	10	11	12
1	Age	3,10	1,325	-											
2	Gender	1,59	.493	.076	-										
3	Employment	1,90	.823	.47**	-.16*	-									
4	Education	3,51	.668	-.18**	-.15*	.05	-								
5	IMPOG	4,95	1,830	-.13	-.27**	.02	.13	-							
6	IMPHR	5,22	2,173	.06	-.22**	.12	.07	.57**	-						
7	IMPLP	5,76	2,045	-.17*	-.17*	-.08	.19**	.60**	.54**	-					
8	IMPE	5,22	2,191	-.01	-.11	-.08	-.05	.40**	.43**	.44	-				
9	IMFOP	5,49	2,117	-.041	-.16*	.01	.16*	.51**	.56**	.48**	.38**	-			
10	IMPCI	6,70	2,490	.06	-.20**	.05	.05	.61**	.53**	.50**	.59**	.60**	-		
11	IMPCID	6,10	2,459	-.01	-.12	.02	.02	.36**	.48**	.50**	.45**	.47**	.47**	-	
12	CPCSR	2,66	.911	.049	.054	-.07	-.17*	.10	.08	.16*	.11	.14	.05	.17*	-

Figure 5.10 Means, standard deviations, and correlations between the study variables

Note. ** $p < .01$, * $p < .05$.

N=206

Individual variables are assigned to the following abbreviations: IMP=importance of core subject (e.g. IMPOG = importance of organizational governance, IMPCI = importance of consumer issues), CPCSR = consumers' perceptions of CSR.

5.3.3 Simple Linear Regression

Simple linear regression tests the relationship between dependent and independent variables. Therefore, the linear regression is used to measure the strength of the association between consumers' perceptions and individual core subjects. As indicated by the conceptual framework the dependent variable is represented by consumers' perceptions of CSR and independent variables are represented by seven core subjects of ISO 26000. To investigate suggested the relationships the control variables such as age, gender, employment status and education were included in the analyses. As it is necessary to test hypotheses regarding each core subject, seven simple linear regressions were conducted.

The results of the analyses explaining the relationships between individual core subjects and consumers' perceptions of CSR are provided by the SPSS coefficient analyses. These tables can be found in Appendix 3. Individual relationships can be identified based on the value of their significance. The significance is represented by *p-value* given it the

following figures. According to Pallant (2013) a p-value lower than 0,05 indicates that there is a significant relationship between core subject and consumers' perception of CSR. If the relationship is significant, it means that the independent variable affects the dependent variable. While the *Beta* (β) coefficient represents the strength of the contribution of each subject to consumers' perception of CSR.

Another important factor, which need to be considered in the analysis, is the direction of each significant relationship. A minus sign in front of the value means a negative way of contribution, whereas a positive sign indicates a positive contribution. Hence, a positive coefficient indicates the higher importance of each core subject, the greater impact on consumers' perceptions of CSR.

H1: The core subject “Organizational governance” has a positive influence on consumers' perceptions of CSR in Czech Republic.

According to Hypothesis 1, the subject “organizational governance” was expected to relate positively to consumers' perceptions of CSR. Results provided in Figure 5.11 shows that H1 was supported, because organizational governance ($\beta=.116$, $p<.05$) related positively and significantly to consumers' perceptions. It can be concluded that a higher importance attached to organizational governance has an impact on greater consumers' perceptions of CSR.

Variables	CPCSR	
	β	p
Age	.083	.311
Gender	.046	.528
Employment	-.101	.214
Education	-.163	.023
Organizational governance	.146	.044*

Figure 5.11 Results of Linear Regression Analysis – Organizational governance

Note. ** $p < .01$, * $p < .05$.

H2: The core subject “Human rights” has a positive influence on consumers’ perceptions of CSR in Czech Republic.

Hypothesis 2 assumes that there is a significant relationship between human rights and consumers’ perceptions of CSR. However, results in Figure 5.12 indicate that there is no significant relationship ($\beta=.107$, $p>.05$) and therefore H2 has to be rejected.

Variables	CPCSR	
	β	p
Age	.059	.468
Gender	.032	.660
Employment	-.102	.211
Education	-.159	.028
Human rights	.107	.135

Figure 5.12 Results of Linear Regression Analysis - Human rights

Note. ** $p < .01$, * $p < .05$.

H3: The core subject “Labour practices” has a positive influence on consumers’ perceptions of CSR in Czech Republic.

Hypothesis 3 expects that the subject “labour practices” is positively related to consumers’ perceptions of CSR. Figure 5.13 confirms that Hypothesis 3 is supported, because labour practices ($\beta=.211$, $p<.05$) have a positive and significant relationship with consumers’ perceptions of CSR. This relationship indicates that a greater emphasis placed by companies on labour practices would have greater effect on consumers’ perceptions of CSR.

Variables	CPCSR	
	β	p
Age	.086	.284
Gender	.041	.565
Employment	-.083	.299
Education	-.186	.010
Labour practices	.211	.003*

Figure 5.13 Results of Linear Regression Analysis – Labour practices

Note. ** $p < .01$, * $p < .05$.

H4: The core subject “Environment” has a positive influence on consumers’ perceptions of CSR in Czech Republic.

The result of the linear regression analysis between environment and consumers’ perceptions provided in Figure 5.14 reveals that consumers’ perceptions have no significant relation with environment ($\beta=.101$, $p>.05$). Based on this result Hypothesis 4 has to be rejected.

Variables	CPCSR	
	β	p
Age	.061	.455
Gender	.024	.739
Employment	-.084	.306
Education	-.148	.040
Environment	.101	.152

Figure 5.14 Results of Linear Regression Analysis - Environment

Note. ** $p < .01$, * $p < .05$.

H5: The core subject “Fair operating practices” has a positive influence on consumers’ perceptions of CSR in Czech Republic.

In order to examine the relationship between consumers’ perceptions and fair operating practices, another linear regression analysis was conducted. Figure 5.15 reveals that consumers’ perceptions are significantly affected by this subject ($\beta=.173$, $p<.05$). In other words, fair operating practices are positively related with consumers’ perceptions of CSR. This indicates that Hypothesis 5 is supported.

Variables	CPCSR	
	β	p
Age	.064	.426
Gender	.034	.635
Employment	-.092	.254
Education	-.178	.013
Fair operating practices	.173	.014*

Figure 5.15 Results of Linear Regression Analysis - Fair operating practices

Note. ** $p < .01$, * $p < .05$.

H6: The core subject “Consumer issues” has a positive influence on consumers’ perceptions of CSR in Czech Republic.

Although Hypothesis 6 expects that there is a relationship between subject “consumer issues” and consumers’ perceptions, Figure 5.16 shows that there is no association between consumers’ perceptions and consumer issues ($\beta=.060$, $p>.05$) and H6 has to be rejected.

	CPCSR	
Variables	β	p
Age	.060	.468
Gender	.023	.758
Employment	-.094	.251
Education	-.156	.031
Consumer issues	.060	.399

Figure 5.16 Results of Linear Regression Analysis - Consumer issues

Note. ** $p < .01$, * $p < .05$.

H7: The core subject “Community involvement and development” has a positive influence on consumers’ perceptions of CSR in Czech Republic.

In order to complete the overview of relationship between core subjects and consumers’ perceptions, the contribution of the subject “community involvement and development” was examined. Results provided in Figure 5.17 show that this subject is positively and significantly related to consumers’ perceptions of CSR ($\beta=.176$, $p>.011$). It follows that H7 is supported.

	CPCSR	
Variables	β	p
Age	.064	.429
Gender	.032	.655
Employment	-.095	.240
Education	-.154	.030
Community involvement and development	.176	.011*

Figure 5.17 Results of Linear Regression Analysis - Community involvement and development

Note. ** $p < .01$, * $p < .05$

5.4 Summary of the Results

All results obtained through single linear regressions of the seven core subjects are summarized in Figure 5.18. It shows that from seven core subjects addressed by ISO 26000, only four subjects have a positive relationship with consumers' perceptions of CSR in Czech Republic. These four subjects are: organizational governance, labour practices, fair operating practices and community involvement and development. Unlike issues related to subjects such as human rights, environment and consumer issues have no significant effect on consumers' perceptions. All Beta coefficients related to significant relationships were positive, which indicates the positive direction of relationships. In other words, the greater importance attached by organizations to these four subjects, the greater the impact on consumers' perceptions.

It can be concluded that in order to improve consumers' perceptions of CSR in Czech Republic, organizations have to focus on the implementation of activities that are related to the following subjects: organizational governance, labour practices, fair operating practices and community involvement and development.

Variables	CPCSR	
	β	p
Organizational governance	.146	.044*
Human right	.107	.135
Labour practices	.211	.003*
Environment	.101	.152
Fair operating practices	.173	.014*
Consumer issues	.060	.399
Community involvement and development	.176	.011*

Figure 5.18 Summary of Linear Regression Analyses

Note. ** $p < .01$, * $p < .05$.

The results provided in this chapter allow to re-evaluate the conceptual framework designed for this study. Although the initial conceptual framework assumed that all seven core subjects with the presence of control variables have an influence on Czech consumers' perceptions of CSR, the results refuted it. Figure 5.19 shows a new conceptual framework that has been modified based on the findings obtained in this research. A profound discussion of these findings will be conducted in the following chapter, which additionally reviews literature review and the findings of previous research.

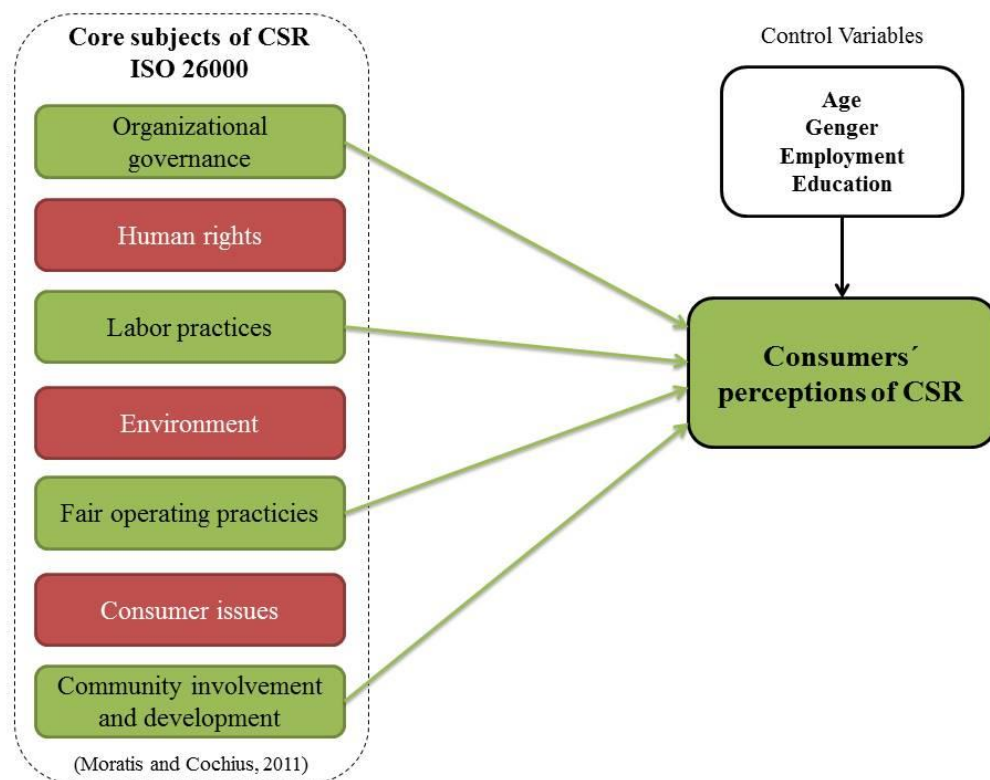


Figure 5.19 New conceptual framework

6 Discussion

6.1 Introduction

In this chapter, the findings and results of this study will be discussed. For further discussion and evaluation of the findings the related literature is used to cover all possible explanations. The aim of this chapter is to provide a critical review of the findings of this research and previous research in the literature review.

6.2 Consumers' Awareness and Understanding of CSR

The first objective of this study was to examine consumers' awareness and understanding towards CSR in Czech Republic. The descriptive statistics shows that Czech consumers have a low level of awareness about CSR. It was found that only 47,65% of respondents were familiar with the concept of CSR and 55,20% of respondents were aware of any company operating in Czech Republic that could be considered as socially responsible.

The finding of this research is in line with the results of previous studies conducted across different countries that revealed a low level of consumers' awareness about CSR (Auger et al, 2003; Bhattacharya & Sen, 2004; Hartmann et al., 2013; Pomeroy & Dolnicar, 2008). Moreover, only some research revealed that consumers are aware of any socially responsible companies, including for example Egypt (Kolkaiyah et al., 2012). Low percentage of Czech consumers who are aware of any socially responsible company is probably caused due to their not entirely clear understanding of concept CSR. If consumers are not able to recognize which activities belong to social responsibility, they cannot differentiate whether the company is socially responsible or not. In the literature review, Penn Schoen Berland (2010) claimed that consumers are not aware of CSR, because they have little information about organisations' CSR activities. However, as Papafloratos (2012) suggested, a lack of awareness does not signify a lack of consumers' interest in CSR. This view is supported by MORI research (2001), which proves that information provided by organisations about their CSR activities are considered to be important for consumers and shape their perceptions. Mohr and Webb (2005) agree that

consumers' responses to CSR depend on the valid information they have. It can be concluded that despite the possible interest of Czech consumers' in CSR, they do not have enough information about CSR activities that would raise their awareness. In addition, the results also reveal that Czech consumers do not clearly understand the concept of CSR suggested by ISO 26000. In the literature review Hartmann et al. (2013) and Kolkailah et al. (2012) claimed that consumers do not understand the meaning of CSR due to the lack of information.

6.3 Consumers' Perceptions of Individual Core Subjects

The second objective of this research was to examine if Czech consumers can distinguish between seven core subjects of ISO 26000. The result of the frequency analysis (Figure 5.8) shows that there is different importance assigned to each core subject. Based on this result it can be deduced that Czech consumers distinguish between individual subjects of CSR. This finding is consistent with the literature review, which indicates that consumers differentiate between social responsibilities (Downing & Ballantyne, 2007; Maignan, 2001; Öberseder et al., 2013a; Öberseder et al., 2013b; Ramasamy and Yeung, 2008).

The results in Figure 5.8 are also linked to the third objective, which is to examine the importance attributed by Czech consumers to individual core subjects of ISO 26000. The descriptive analysis confirms that Czech consumers attach different importance to individual areas of CSR. They attach the greatest importance to issues addressed by organizational governance. The second most important subject is represented by consumer issues, followed by the environment and human rights at the third place. The finding of this study is partly consistent with the study conducted by Öberseder et al. (2013b), where consumers of Western countries considered consumer issues, the environment and employees as the most relevant issues addressed by CSR. Moreover, it supports the results of research conducted in Greece, Spain, the UK and Egypt, which revealed that consumers perceive the social (consumer issues and employees) and environment issues at the most important (Kolkailah et al., 2012; Papafloratos, 2012; Singh et al., 2007).

However, this study provides an interesting finding regarding the importance attached by Czech consumers to organizational governance. Even though the descriptive analysis in the first section shows that the majority of Czech consumers do not consider organizational governance as a part of CSR, further results revealed that they attach the most importance to issues addressed by this subject. Furthermore, the issues addressed by community involvement and development that were chosen by 55,2% respondents as a part of CSR, were then rated as the least important.

The low importance attached by Czech consumers to community involvement and development as well as labour practices can be caused due to the lack of consumers' understanding of issues addressed within these subjects. In the literature review Singh et al. (2007) argued that consumers pay less attention to some issues, because they do not have enough information. Moreover, Mohr and Webb (2005) claim that to differentiate between individual CSR activities consumers need enough information from organisations. Nevertheless, due to the lack of qualitative research in this study, depth insight into the cause of this result has not been explored.

The finding of this study also supports Öberseder et al. (2013b) who claim that there are differences between consumers' and organisations perceptions. According to Valmohammadi (2011) Iranian organisations consider community involvement and development subject as the most important areas of CSR. On the other hand, the lowest importance was attached to organizational governance. This finding is consistent with Avila et al. (2013), who confirm the low frequency of activities addressed by organizational governance implemented by Brazilian organisations. Even though this subject deals with issues influencing all organisational actions, organisations do not implement them in their CSR strategies. The analysis of Czech consumers' perceptions confirms exactly the opposite finding. Czech consumers are the most concerned about the issues addressed by organizational governance, whereas community involvement and development are considered as the least important. The organisations' perceptions of the environment and consumer issues rated as the second most important subjects of CSR are in line of consumers perceptions examined in this study. Nevertheless, inasmuch as the perceptions of Czech organisations have not been examined yet, it is not possible to confirm its similarity. Even though previous research shows that consumers'

requirements are important for organisations in their decision making regarding CSR (Moratis & Widjaja, 2013), it is also important to take into account the results of the following section of this study.

6.4 Consumers' Perceptions of CSR

The fourth objective was to investigate the relationships between seven core subjects and consumers' perceptions of CSR. According to Rahim et al. (2011) all core subjects have a relationship with consumers' perceptions. The linear regressions conducted for each core subject (Figure 5.18) show that only four of the total seven core subjects have a positive relationship with consumers' perceptions of CSR. Subjects with positive influence on consumers' perceptions include: organizational governance, labour practices, fair operating practices and community involvement and development. The result of this section supports Mohr et al. (2001), who confirmed that consumer responses are greatly affected by CSR.

The result of the descriptive analysis indicating the highest importance attached by Czech consumers to organizational governance is also supported by the linear regression, which indicates that organizational governance has a positive influence on consumers' perceptions. This result supports Abyar and Rangriz (2014), who investigated that corporate governance and environmental protection are the most important factors influencing the social responsibility of organisations. However, this finding is only partly consistent with prior research, because the results presented in Figure 5.18 show that issues addressed by environment have no relationship with consumers' perceptions of CSR in Czech Republic. On the other hand, this finding supports the research conducted by Lee and Shin (2009), who indicated that socially responsible activities regarding to environmental issues have a negative effect on consumers' responses. This negative relationship between environment issues and consumers' perceptions may have various causes. According to Lee and Shin (2009) a low awareness about corporate social activities has an effect on consumers' responses. The results of the previous section confirm the low level of awareness of CSR in Czech Republic. Moreover, Polášek (2010) agrees that there is a lack of information about the CSR concept on part of the Czech government. He also highlights the significant role of government that should foster

environmental protection and educate people about its importance. In addition, Hartmann et al. (2013) state that there is a significant influence of demographics on consumers' interest in CSR in the area of environment. Whereas demographic information has been used as a control variable in the analysis, it can be suggested that demographic information has contributed to this result.

Moreover, based on the finding of this study labour practices and community involvement and development have a significant influence on consumers' perceptions in Czech Republic. This finding is in agreement with Lee and Shin (2009), who state that contributions of organisations to local community and social development such as consumers' protection, social welfare and education have a positive effect on consumers. Therefore, it is surprising that consumers consider community involvement and development as the least important subject of CSR.

The results of the linear regressions of this study shows that only four of the total seven subjects have a positive influence on consumers' perceptions. Negative relationships with human rights, the environment and consumer issues are in contrast not only with the importance attached by consumers to individual subjects, but also with the finding of Abyar and Rangriz (2014), which consider human rights and consumer issues as the second most influencing factor of social responsibility. According to Ávila et al. (2013) consumer issues include the availability of information to consumers. If Czech organizations face difficulties in implementing activities regarding consumer issues in their CSR strategies as was examined in Brazilian organisations (Ávila et al, 2013), it is likely that it affects consumers' perceptions.

In addition, different perceptions of individual subject may be caused due to the significant effect of control variables such as age, gender, employment or education. Kolkailah et al. (2012) agree that there is a significant difference in consumers' responses according to different levels of education. Moreover, Ramasamy and Yeung (2008) agree that age and education have a significant effect on consumer responses to CSR. In addition, the findings obtained with UK and Spanish consumers show that participants, who are in working environment and who are not working (students, pensioners or unemployed) have different perceptions of CSR (Singh et al, 2007). Inasmuch as the

sample in the present study was primarily represented by students and employed people, the result may differ with a sample only of managers.

Furthermore, Castka and Balzarova (2008) argue that the diffusion of social responsibility depends on several factors such as level of general awareness, consumer demands of socially responsible products, level of education and “environmentality” or access to media’. This view contributes to the explanation of the variance in consumers’ perceptions and the impact of individual subjects of ISO 26000.

6.5 Summary of the Chapter

This chapter discussed the findings presented earlier. The review of the previous research and literature shows that the finding of this research is partly in line with findings from other countries. Even though in several countries consumers’ perceptions of CSR are similar, there are some differences that have to be taken into account. This finding contributed to a greater understanding of consumers’ perceptions of CSR across borders and filled the gap regarding consumers’ perceptions in Czech Republic. Moreover, it has been found that Czech consumers are struggling with the understanding of the true meaning of the CSR concept that significantly affects general awareness. The findings of this study also revealed that core subjects, which are considered by consumers as the most important, completely differ from the subjects that have an influence on their perceptions of CSR. The conclusion of all findings obtained in this study is provided in the following chapter that also includes recommendations arising from them.

7 Conclusion and Recommendations

7.1 Introduction

The aim of this research was to explore consumers' perception of CSR in Czech Republic. Based on the primary aim of this study, four objectives were established. Firstly, the research investigated the awareness level and understanding of Czech consumers towards CSR. Secondly, it examined if Czech consumers distinguish between the seven core subjects of CSR addressed by standard ISO26000. The third objective was to explore what issues consumers are the most concerned about. The last objective was to investigate the relationships between seven core subject of ISO 26000 and consumers' perceptions of CSR. In order to achieve these objectives, the literature review and analysis of the findings from questionnaires were used.

7.2 Conclusion

This research was designed to contribute to the lack of research on consumers' perceptions of CSR in Czech Republic. In the literature review previous research conducted in other countries was discussed, but still little is known about the situation in Czech Republic. Moreover, earlier research was primarily based on the pyramid of CSR suggested by Carroll (1997). Due to the increasing importance of social responsibility as a marketing tool for companies, it is essential to examine consumers' perceptions across countries with a focus on more relevant scale for measuring consumers' perceptions. The current study concentrates on relationships between recently developed standard ISO 26000, including the seven areas of CSR and consumers' perceptions in Czech Republic. In addition, it discusses the general awareness and understanding of CSR.

Based on the survey findings it can be concluded that Czech consumers have a low awareness about the CSR and their understanding of the concept differs from the conception suggested by ISO 26000. Only half of the participants were familiar with the CSR concept and half were aware of any companies operating in Czech Republic that can be considered as socially responsible. It testifies to the fact that Czech consumers are

struggling with the recognition of the real meaning of CSR and issues that are addressed by individual core subjects. This finding was supported by existing literature including many countries, not only in Europe. There were only slight differences between individual countries. Moreover, previous research indicates that the low awareness is significantly caused due to the lack of information provided by organizations about their CSR activities. Nevertheless, the communication level of Czech organizations about their CSR activities and the source of information have not been examined in this study. Therefore, the need of further research has been discovered.

Furthermore, it was found that Czech consumers distinguish between different areas of CSR and also attach different importance to seven core subjects of ISO 26000. The results of descriptive statistics show that Czech consumers attach the greatest importance to issues related to organizational governance, followed by consumer issues and the environment. This finding proves that perceptions of Czech consumers are partly in line with consumers' perception in most of the other countries. However, this research also provides an interesting finding as results show that subjects, which significantly influence consumers' perceptions differ from subjects, which are important for them. The regression analyses conducted for each subject revealed that four of the seven core subjects of ISO 26000 have a positive influence on consumers' perceptions of CSR. This finding is surprising, but consumer issues, the environment and human rights show a negative effect. It can be summarised the most important subjects have ultimately no influence on consumers' perceptions of CSR in Czech Republic. The most discussed cause of this result was the lack of information about CSR activities carried by organisations. In other words, if organisations engage in activities that are important for consumers, but do not communicate them. Finally they do not have any influence on consumers' perceptions. The finding of this study highlights the importance of developed communication and greater emphasis on organizational governance, labour practices, fair operating practices and community involvement and development, which have a positive influence on Czech consumers' perceptions of CSR.

Nevertheless, it is hard to examine consumers' perceptions if there is a low awareness of CSR. Furthermore, consumers' responses are to some extent affected by demographics such as age, gender or education. It was found that education has significant effect on

consumers' perceptions. The participants with a higher level of education are expected to have not only a greater awareness of CSR, but also different perceptions of individual issues addressed by ISO 26000.

The result of this study shows how important it is to identify consumers' perceptions of individual core subjects in order to their right implementation in CSR strategies. Consumers' perceptions help organisations to evaluate their engagement in specific areas of CSR and decide, which CSR activities they are engaged in should be communicated the most. This study shows how Czech consumers perceive CSR in general and which areas affect their perceptions. Inasmuch as CSR is a very broad topic, standard ISO 26000 provides a helpful guide for organisations to improve their social responsibility. Even though ISO 26000 is described as a unique approach in standardizing CSR and provides a general overview of stakeholders' expectations, consumers' perceptions that differ across countries have to be also taken into account. Hence, it is important for Czech organisations to be aware of Czech consumers' perceptions and adapt socially responsible activities they are engaged in. As organisations have an impact on the society, consumers have a significant impact on organisations. Therefore, organisations should focus not only on issues that are relevant to the nature of the business, but also consider their effect on consumer' perceptions. In addition, consumers' perceptions are important for measuring the effectiveness of CSR implementation.

7.3 Summary of the Conclusion

Generally, it can be concluded that despite a low awareness in Czech Republic, consumers distinguish between different areas of CSR addressed by ISO 26000. Furthermore, it can be also suggested that a higher level of communication from organisations about their CSR activities may increase consumers' awareness and consequently affect their perceptions. In order to help Czech organisations to implement efficient CSR strategies and affect consumers' perceptions, several recommendations are given in the following section based on this survey.

7.4 Recommendations

This research examined and analysed consumers' perceptions of the seven core subjects of CSR defined by standard ISO 26000. In addition, the level of awareness and understanding of Czech consumers towards CSR has been investigated. Based on the findings of this research the following recommendations are presented:

1) Implementation of ISO 26000

The findings of this research regarding low awareness level and understanding of Czech consumers towards CSR highlight the increasing importance of implementation of ISO 26000 into Czech companies. Due to a large number of different interpretations and complex nature of issues that involve conflicting interests, it is evident that Czech consumers are struggling with the true meaning of the CSR concept. Inasmuch as ISO 26000 provides an uniform definition and method for evaluating social responsibility, the integrated implementation of this standard within Czech Republic would help not only organisations to determine social responsibilities suitable for their business, but also consumers to recognize which issues belong to CSR (Schwartz and Tilling, 2009). Moreover, the unified approach would provide greater clarity of the CSR concept and contribute to greater understanding among Czech consumers. The standard allows to achieve truly integrated sustainability management system with a focus on consumers engagement based on their interests.

2) Communication of CSR activities

Nevertheless, the implementation of ISO 26000 itself is not enough. In order to increase general awareness of CSR in Czech Republic, organisations should communicate CSR activities they are engaged in. It has been found that greater access to information helps to increase general awareness, provide better understanding of social responsibility and shape consumers' perceptions. Therefore, based on the finding of this study, it is recommended to focus on communication of issues regarding to human rights, the environment and consumer issues. The greater emphasis is paid to these subjects, the greater influence they have on consumers' perceptions. Moreover, the standard ISO 26000 provides guidance for organisations on how the organisations can raise awareness

of social responsibility (Pojasek, 2011). It offers a broad range of communication channels that may help consumers to be more familiar with different issues of CSR.

3) Prioritizing issues

CSR is a multidimensional construct that covers many issues related to social responsibility. Therefore, organisations should consider issues that are relevant to them and also issues that have a significant influence on consumers' perceptions of CSR. However, there should be a balance between the implication of individual issues and consumers' perceptions. It is recommended for Czech organisations to focus especially on issues addressed by organizational governance, labour practices, fair operating practices and community involvement and development. Inasmuch as not only ISO 26000, but also consumers consider organizational governance as the most important subject of social responsibility, organisations in Czech Republic should focus especially on improvements in this area. Moreover, the research reveals that organizational governance significantly affects consumers' perceptions.

4) Providing education

According to Valmohammadi (2011) successful implementation of CSR is based on good communication and education. Adámek (2014) agrees that education and awareness rising are important tools for learning about CSR in Czech Republic. Therefore, in order to increase the impact of CSR issues on consumers' perceptions of CSR, both companies and the government should provide more education, including the results of latest research or sharing experience. The purpose of greater education regarding CSR issues is to increase the awareness of consumers about their and organizations' responsibility to respect all forms of life and maintain life quality (Adámek, 2014). Education should be provided mainly in schools and universities to the younger generation and general awareness may be encouraged by greater promotion of CSR issues through media. This is supported by results of Kolkaiyah et al. (2012), which revealed that the majority of consumers' use media as their source of CSR information.

8 Limitations and Further Research

This study suffers from several limitations, which can additionally be used for further research. Firstly, although the sample of this research was represented by different gender, age, employment status and level of education, the majority of the participants were more educated than the general public in Czech Republic is. Therefore, the general level of awareness of CSR was probably higher than is the average in Czech. Therefore, the sample for further research should include more consumers with vocational education or just primary education. In addition, the survey was conducted through the internet and people with lower education or pensioners had a lower chance to complete the questionnaire and take a part in the study. Therefore, it may be better to use different methods except online survey.

Another limitation of this study is that participants were asked to choose from defined options of definitions, which are classified in ISO 26000. It follows that findings do not represent consumers' own definitions of CSR. In further research questionnaire with open-ended questions or qualitative methods can be used to gain deeper understanding consumers' perceptions.

Even though the measures used in this research were acceptable, to improve the validity of the finding in further research, a more relevant scale should be used for measuring consumers' perceptions of CSR. Subsequently, in order to examine cross-cultural differences with focus on standard ISO 26000, the scale may be tested in other European countries or different continents. Although CSR has become an important and discussed topic in the business environment, there is little research conducted on the implementation of standard ISO 26000. Inasmuch as the cultural characteristics may have significant effect not only on consumers' perceptions of CSR, but also on implementation of ISO 26000, there is space for further research in other countries.

Moreover, this study was conducted in relatively early stage of ISO 26000 implementation in Czech organizations. The insight provided into consumers' perceptions could include some bias, because the sample represents the general public and not CSR experts. Therefore, it would be interesting to examine the development of consumers' perceptions over the time.

Finally, in this research the differences across various industries were not taken into account. Even though the standard ISO 26000 was developed for all kind of organisations, no matter or size or industry, it would be interesting to investigate the impact of seven core subject of standard ISO 26000 on consumers' perceptions in different environments. Moreover, future research may examine perceptions of other stakeholders such as employees or managers and compare them with consumers' perceptions.

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Appendices

Appendix 1: Questionnaire

A) English language

1) **I think, I am familiar with the concept of Corporate Social Responsibility (CSR).** (Please state your agreement with the statement above)

Strongly agree / Agree / Uncertain / Disagree / Strongly disagree

2) **Which of the following issues are addressed by CSR?**

(Please tick all the right answers)

- | | |
|---------------------------------------|--------------------------|
| Organizational governance | <input type="checkbox"/> |
| Human rights | <input type="checkbox"/> |
| Labour practices | <input type="checkbox"/> |
| Environment | <input type="checkbox"/> |
| Fair operating practices | <input type="checkbox"/> |
| Consumer issues | <input type="checkbox"/> |
| Community involvement and development | <input type="checkbox"/> |

3) **Are you aware of any companies operating in Czech Republic that can be considered socially responsible?**

Yes / No

4) **I feel that the corporate social responsible company should:**

(Please state the importance of the following statements)

Very important / Important / Neutral / Less important / Unimportant

- Practice accountability and transparency at all levels of business.
- Consider stakeholders' interests when making business decisions.
- Obey the laws.
- Provide equal opportunities and treatment to all stakeholders.

- Respect individuals' rights to freedom, opinion expression, education, health and culture.
- Avoid discrimination and help vulnerable groups.
- Provide good conditions of work (safe and health) and social protection (work-life balance).
- Support social dialogue including negotiations, consultations and information exchanges between employees, employers and government.
- Provide human development and career training opportunities.
- Identify and improve environmental impacts of business operations (prevent pollution and use sustainable resources).
- Practice environmental procurement (choose environmentally friendly suppliers).
- Protect of the environment, biodiversity and restoration of natural habitats.
- Respects law and be transparent about the political involvement.
- Practise honesty, accountability and fairness in business dealings (including suppliers).
- Respect property rights.
- Provide health, safe and environmentally friendly products.
- Provide accurate information.
- Promote sustainable consumption.
- Protect consumer data and privacy.
- Engage in actions that improve education quality, culture and health care of the local communities.
- Contribute to wealth and income by supporting local suppliers and population (resources, goods and services).
- Create employment and contribute to skills development.

5) How old are you?

- Less than 20 years
- 20 – 29
- 30 – 39
- 40 – 49
- 50 – 59
- 60 years and over

6) What is your gender

- Male
- Female

7) What is your employment status?

- Student
- Employed
- Self-employed
- Unemployed
- Retired

8) What is your achieved degree?

- Primary School
- Vocational Education
- Higher Education
- Undergraduate
- Postgraduate

B) Czech language

1) Myslím si, že mám povědomí o konceptu společenské odpovědnosti firem (Corporate Social Responsibility - dále jen CSR).

(Zakroužkujte Vaše mínění o výše uvedeném tvrzení)

Naprosto souhlasím / Souhlasím / Nevím / Nesouhlasím / Naprosto nesouhlasím

2) Které z následujících otázek jsou řešeny v rámci CSR?

(Označte prosím všechny správné odpovědi)

- | | |
|---|--------------------------|
| Řízení organizace | <input type="checkbox"/> |
| Lidská práva | <input type="checkbox"/> |
| Praktiky v oblasti pracovních vztahů | <input type="checkbox"/> |
| Životní prostředí | <input type="checkbox"/> |
| Spravedlivé pracovní postupy | <input type="checkbox"/> |
| Odpovědnost vůči spotřebitelům | <input type="checkbox"/> |
| Občanská angažovanost a společenský rozvoj v místě působení | <input type="checkbox"/> |

3) Znáte nějaké společnosti působící v České Republice, které mohou být považovány za společensky odpovědné?

Ano / Ne

4) Myslím si, že společensky odpovědná firma by měla:

(Prosím uveďte, jak důležitá jsou pro Vás následující prohlášení)

Velmi důležité / Důležité / Nevím / Méně důležité / Nedůležité

- Být zodpovědná a otevřeně komunikovat na všech úrovních podnikání.
- Zohledňovat zájmy všech zainteresovaných stran při přijímání obchodních rozhodnutí.
- Dodržovat zákony.
- Poskytovat rovné příležitosti a zacházení všem zúčastněným stranám.
- Respektovat práva jednotlivce na svobodu, názor, vzdělání, zdraví a kulturu.
- Vyhýbat se diskriminaci a pomáhat ohroženým skupinám.

- Zajistit zdraví bezpečné pracovní podmínky a sociální ochranu (vyváženost pracovního a soukromého života).
- Podporovat sociální dialog zahrnující vyjednávání, konzultaci a výměnu informací mezi zaměstnanci, zaměstnavatelem a vládou.
- Zajistit možnost lidského rozvoje a kariérního růstu.
- Zaznamenávat a zlepšovat dopady obchodních aktivit na životní prostředí za využití prevence znečištění a udržitelných zdrojů.
- Při veřejných zakázkách vybírat dodavatele, kteří jsou ohleduplní k životnímu prostředí.
- Chránit životní prostředí, biologickou rozmanitost a přispívat k obnově přírodních zdrojů.
- Respektovat právo a být transparentní ohledně politické angažovanosti.
- Chovat se poctivě, zodpovědně a spravedlivě v obchodním styku (včetně dodavatelů).
- Respektovat vlastnická práva.
- Poskytovat produkty a služby, které jsou zdraví bezpečné a šetrné k životnímu prostředí
- Poskytovat přesné a pochopitelné informace.
- Podporovat přiměřenou spotřebu (zamezit vytěžování zdrojů)
- Chránit data a práva spotřebitelů
- Zapojovat se do rozvoje vzdělání, kultury a zdravotní péče místních komunit.
- Přispívat k rozvoji a zvyšování příjmů v místní komunitě prostřednictvím podpory místních dodavatelů a obyvatelstva (zdroje, zboží, služby)
- Vytvářet pracovní příležitosti a přispívat k rozvoji vědomostí a dovedností.

5) Kolik vám je let?

- | | |
|---------------|--------------------------|
| Mladší 20 let | <input type="checkbox"/> |
| 20 – 29 | <input type="checkbox"/> |
| 30 – 39 | <input type="checkbox"/> |
| 40 – 49 | <input type="checkbox"/> |
| 50 – 59 | <input type="checkbox"/> |
| 60 a více | <input type="checkbox"/> |

6) Jaké je vaše pohlaví?

Muž

Žena

7) Jaký je váš status?

Student

Zaměstnaný

OSVČ

Nezaměstnaný

Důchodce

8) Jaké je vaše nejvyšší dosažené vzdělání?

Základní

Výuční list

Středoškolské

Vysokoškolské

Postgraduální

Appendix 2: Reliability of Scale

IMPOG: Organizational Governance

Reliability Statistics		
Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
,600	,609	3

Scale Statistics			
Mean	Variance	Std. Deviation	N of Items
4,95	3,350	1,830	3

IMPHR: Human Rights

Reliability Statistics		
Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
,720	,723	3

Scale Statistics			
Mean	Variance	Std. Deviation	N of Items
5,22	4,724	2,173	3

IMPLP: Labour Practices

Reliability Statistics		
Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
,666	,671	3

Scale Statistics			
Mean	Variance	Std. Deviation	N of Items
5,76	4,183	2,045	3

IMPE: Environment

Reliability Statistics		
Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
,847	,848	3

Scale Statistics			
Mean	Variance	Std. Deviation	N of Items
5,22	4,798	2,191	3

IMPFOP: Fair Operating Practices

Reliability Statistics		
Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
,681	,703	3

Scale Statistics			
Mean	Variance	Std. Deviation	N of Items
5,49	4,483	2,117	3

IMPCI: Consumer Issues

Reliability Statistics		
Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
,723	,726	4

Scale Statistics			
Mean	Variance	Std. Deviation	N of Items
6,70	6,201	2,490	4

IMPCID: Community Involvement and Development

Reliability Statistics		
Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
,788	,803	3

Scale Statistics			
Mean	Variance	Std. Deviation	N of Items
6,10	6,049	2,459	3

The seven core subjects

Reliability Statistics		
Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
,872	,874	7

Item Statistics			
	Mean	Std. Deviation	N
Organizational governance	4,95	1,830	208
Human rights	5,22	2,173	208
Labour practices	5,76	2,045	208
Environment	5,22	2,191	208
Fair operating practices	5,49	2,117	208
Consumer issues	6,70	2,490	208
Community involvement and development	6,10	2,459	208

Appendix 3: Correlation

Descriptive Statistics			
	Mean	Std. Deviation	N
Age	3,10	1,325	206
Gender	1,59	,493	206
Employment status	1,90	,823	206
Education	3,51	,668	206
Organizational governance	4,95	1,830	208
Human rights	5,22	2,173	208
Labour practices	5,76	2,045	208
Environment	5,22	2,191	208
Fair operating practices	5,49	2,117	208
Consumer issues	6,70	2,490	208
Community involvement and development	6,10	2,459	208
CPCSR	2,66	,911	239

Correlations													
		Age	Gender	Employment status	Education	Organizational governance	Human rights	Labour practices	Environment	Fair operating practices	Consumer issues	Community involvement and development	CPCSR
Age	Pearson Correlation	1	,076	,474**	-,183**	-,134	,060	-,167	-,014	-,041	,057	-,005	,049
	Sig. (2-tailed)		,278	,000	,009	,054	,392	,016	,838	,554	,415	,940	,486
	N	206	206	206	206	206	206	206	206	206	206	206	206
Gender	Pearson Correlation	,076	1	-,163*	-,151*	-,273**	-,219**	-,167	-,107	-,156	-,203*	-,123	,054
	Sig. (2-tailed)	,278		,019	,030	,000	,002	,016	,124	,025	,003	,079	,442
	N	206	206	206	206	206	206	206	206	206	206	206	206
Employment status	Pearson Correlation	,474**	-,163*	1	,051	,020	,119	-,076	-,082	,009	,045	,016	-,074
	Sig. (2-tailed)	,000	,019		,470	,780	,089	,275	,244	,892	,520	,819	,287
	N	206	206	206	206	206	206	206	206	206	206	206	206
Education	Pearson Correlation	-,183**	-,151*	,051	1	,125	,069	,189**	-,050	,162*	,050	,020	-,172*
	Sig. (2-tailed)	,009	,030	,470		,072	,326	,006	,478	,020	,476	,774	,013
	N	206	206	206	206	206	206	206	206	206	206	206	206
Organizational governance	Pearson Correlation	-,134	-,273**	,020	,125	1	,566**	,597**	,404**	,512**	,614**	,356**	,100
	Sig. (2-tailed)	,054	,000	,780	,072		,000	,000	,000	,000	,000	,000	,152
	N	206	206	206	206	208	208	208	208	208	208	208	208
Human rights	Pearson Correlation	,060	-,219**	,119	,069	,566**	1	,543**	,434**	,556**	,525**	,478**	,080
	Sig. (2-tailed)	,392	,002	,089	,326	,000		,000	,000	,000	,000	,000	,249
	N	206	206	206	206	208	208	208	208	208	208	208	208
Labour practices	Pearson Correlation	-,167*	-,167*	-,076	,189**	,597**	,543**	1	,438**	,476**	,502**	,497**	,161*
	Sig. (2-tailed)	,016	,016	,275	,006	,000	,000		,000	,000	,000	,000	,020
	N	206	206	206	206	208	208	208	208	208	208	208	208
Environment	Pearson Correlation	-,014	-,107	-,082	-,050	,404**	,434**	,438**	1	,378**	,594**	,453**	,111
	Sig. (2-tailed)	,838	,124	,244	,478	,000	,000	,000		,000	,000	,000	,109
	N	206	206	206	206	208	208	208	208	208	208	208	208
Fair operating practices	Pearson Correlation	-,041	-,156*	,009	,162*	,512**	,556**	,476**	,378**	1	,600**	,465**	,135
	Sig. (2-tailed)	,554	,025	,892	,020	,000	,000	,000	,000		,000	,000	,052
	N	206	206	206	206	208	208	208	208	208	208	208	208
Consumer issues	Pearson Correlation	,057	-,203*	,045	,050	,614**	,525**	,502**	,594**	,600**	1	,468**	,047
	Sig. (2-tailed)	,415	,003	,520	,476	,000	,000	,000	,000	,000		,000	,502
	N	206	206	206	206	208	208	208	208	208	208	208	208
Community involvement and development	Pearson Correlation	-,005	-,123	,016	,020	,356**	,478**	,497**	,453**	,465**	,468**	1	,167*
	Sig. (2-tailed)	,940	,079	,819	,774	,000	,000	,000	,000	,000	,000		,016
	N	206	206	206	206	208	208	208	208	208	208	208	208
CPCSR	Pearson Correlation	,049	,054	-,074	-,172*	,100	,080	,161*	,111	,135	,047	,167*	1
	Sig. (2-tailed)	,486	,442	,287	,013	,152	,249	,020	,109	,052	,502	,016	
	N	206	206	206	206	208	208	208	208	208	208	208	239

** . Correlation is significant at the 0.01 level (2-tailed).

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

Appendix 4: Simple Linear Regression

Organizational Governance

Coefficients ^a												
Model		Unstandardized		Standardized		95,0% Confidence				Collinearity		
		Coefficients		Coefficients		Interval for B		Correlations		Statistics		
		B	Std. Error	Beta	t	Sig.	Lower Bound	Upper Bound	Zero-order	Partial	Tolerance	VIF
1	(Constant)	2,981	,521		5,720	,000	1,953	4,009				
	Age	,057	,056	,083	1,016	,311	-,054	,168	,049	,072	,070	,708 1,412
	Gender	,086	,136	,046	,632	,528	-,182	,353	,054	,045	,043	,876 1,141
	Employment status	-,112	,089	-,101	-1,247	,214	-,288	,065	-,074	-,088	-,086	,722 1,385
	Education	-,222	,097	-,163	-2,287	,023	-,414	-,031	-,172	-,160	-,157	,927 1,078
	Organizational governance	,073	,036	,146	2,025	,044	,002	,143	,100	,142	,139	,907 1,102

a. Dependent Variable: CPCSR

Human Rights

Coefficients ^a												
Model		Unstandardized		Standardized		95,0% Confidence				Collinearity		
		Coefficients		Coefficients		Interval for B		Correlations		Statistics		
		B	Std. Error	Beta	t	Sig.	Lower Bound	Upper Bound	Zero-order	Partial	Part	Tolerance
1	(Constant)	3,179	,502		6,330	,000	2,189	4,170				
	Age	,041	,056	,059	,727	,468	-,070	,151	,049	,051	,050	,714 1,400
	Gender	,060	,135	,032	,441	,660	-,207	,326	,054	,031	,030	,894 1,119
	Employment status	-,113	,090	-,102	-	,211	-,290	,064	-,074	-,088	-,087	,721 1,387
	Education	-,216	,098	-,159	-	,028	-,409	-,024	-,172	-,155	-,153	,929 1,076
	Human rights	,045	,030	,107	1,502	,135	-,014	,104	,080	,106	,104	,941 1,062

a. Dependent Variable: CPCSR

Labour practices

Coefficients ^a												
Model		Unstandardized		Standardized		95,0% Confidence			Collinearity		VIF	
		Coefficients		Coefficients		Interval for B		Correlations		Statistics		
		B	Std. Error	Beta	t	Sig.	Lower Bound	Upper Bound	Zero-order	Partial		Part
1	(Constant)	2,879	,501		5,744	,000	1,891	3,867				
	Age	,059	,055	,086	1,073	,284	-,050	,169	,049	,076	,073	,711 1,407
	Gender	,076	,131	,041	,577	,565	-,183	,335	,054	,041	,039	,912 1,096
	Employment status	-,092	,089	-,083	-	,299	-,267	,082	-,074	-,073	-,071	,720 1,388
	Education	-,253	,097	-,186	-	,010	-,445	-,062	-,172	-,182	-,177	,910 1,099
	Labour practices	,094	,031	,211	2,991	,003	,032	,156	,161	,207	,203	,925 1,081

a. Dependent Variable: CPCSR

Environment

Coefficients ^a												
Model		Unstandardized		Standardized		95,0% Confidence			Collinearity		VIF	
		Coefficients		Coefficients		Interval for B		Correlations		Statistics		
		B	Std. Error	Beta	t	Sig.	Lower Bound	Upper Bound	Zero-order	Partial		Part
1	(Constant)	3,126	,519		6,026	,000	2,103	4,149				
	Age	,042	,056	,061	,749	,455	-,069	,153	,049	,053	,052	,715 1,398
	Gender	,044	,133	,024	,333	,739	-,219	,308	,054	,024	,023	,915 1,093
	Employment status	-,093	,090	-,084	-	,306	-,271	,085	-,074	-,072	-,071	,715 1,400
	Education	-,202	,098	-,148	-	,040	-,395	-,009	-,172	-,145	-,143	,928 1,077

a. Dependent Variable: CPCSR

Environment	,042	,029	,101	1,439	,152	-,016	,099	,111	,101	,099	,973	1,028
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a. Dependent Variable: CPCSR

Fair Operating Practices

Coefficients ^a												
Model		Unstandardized		Standardized		95,0% Confidence			Collinearity		VIF	
		Coefficients		Coefficients		Interval for B		Correlations		Statistics		
		B	Std. Error	Beta	t	Sig.	Lower Bound	Upper Bound	Zero-order	Partial		Tolerance
1	(Constant)	3,064	,492		6,226	,000	2,094	4,035				
	Age	,044	,056	,064	,798	,426	-,065	,154	,049	,056	,055	,716 1,396
	Gender	,063	,132	,034	,475	,635	-,198	,323	,054	,034	,032	,915 1,093
	Employment status	-,102	,089	-,092	-1,145	,254	-,277	,074	-,074	-,081	-,078	,722 1,385
	Education	-,243	,098	-,178	-2,495	,013	-,436	-,051	-,172	-,174	-,171	,913 1,095
	Fair operating practices	,074	,030	,173	2,469	,014	,015	,134	,135	,172	,169	,956 1,046

a. Dependent Variable: CPCSR

Consumer Issues

Coefficients ^a												
Model		Unstandardized		Standardized		95,0% Confidence			Collinearity		VIF	
		Coefficients		Coefficients		Interval for B		Correlations		Statistics		
		B	Std. Error	Beta	t	Sig.	Lower Bound	Upper Bound	Zero-order	Partial		Tolerance
1	(Constant)	3,264	,514		6,345	,000	2,250	4,279				
	Age	,041	,056	,060	,726	,468	-,070	,152	,049	,051	,050	,711 1,406
	Gender	,042	,136	,023	,309	,758	-,225	,309	,054	,022	,021	,893 1,119
	Employment status	-,104	,090	-,094	-	,251	-,282	,074	-,074	-,081	-,080	,722 1,386

Education	-.213	.098	-.156	-	.031	-.406	-.020	-.172	-.152	-.150	.930	1.075
				2,172								
Consumer issues	.022	.026	.060	.845	.399	-.029	.073	.047	.060	.059	.952	1.051

a. Dependent Variable: CPCSR

Community Involvement and Development

Coefficients ^a												
Model		Unstandardized		Standardized		95,0% Confidence			Collinearity			
		Coefficients		Coefficients		Interval for B		Correlations		Statistics		
		B	Std. Error	Beta	t	Sig.	Lower Bound	Upper Bound	Zero-order	Partial	Part	Tolerance
1	(Constant)	2,971	,502		5,918	,000	1,981	3,960				
	Age	,044	,055	,064	,793	,429	-.065	,153	,049	,056	,054	,716 1,396
	Gender	,059	,132	,032	,448	,655	-.201	,319	,054	,032	,031	,919 1,089
	Employment status	-.105	,089	-.095	-1,178	,240	-.280	,071	-.074	-.083	-.080	,722 1,384
	Education	-.210	,096	-.154	-2,181	,030	-.401	-.020	-.172	-.152	-.149	,931 1,074
	Community involvement and development	,065	,025	,176	2,561	,011	,015	,116	,167	,178	,175	,985 1,015

a. Dependent Variable: CPCSR

Appendix 5: Ethical Approval

THE UNIVERSITY OF HUDDERSFIELD

Business School

STUDENT PROJECT / DISSERTATION ETHICAL REVIEW

APPLICABLE TO ALL UNDERGRADUATE AND POSTGRADUATE PROGRAMMES

Please complete and return via email to your Project / Dissertation Supervisor along with the required documents (shown below)

SECTION A: TO BE COMPLETED BY THE STUDENT

Before completing this section please refer to the Business School Research Ethics web pages which can be found at xxxx. Students should consult the appropriate ethical guidelines. The student's supervisor is responsible for advising the student on appropriate professional judgement in this review.

Please ensure that the statements in Section C are completed by the student and supervisor prior to submission.

Project Title:	Consumers' perceptions of corporate social responsibility in Czech Republic.
Student:	Nikol Bilikova
Student number:	U1471157
Course:	MSc Marketing
Supervisor:	Julia Meaton
Project start date	3/06/2015

SECTION B: PROJECT OUTLINE (TO BE COMPLETED IN FULL BY THE STUDENT)

Issue	Please provide sufficient detail for your supervisor to assess strategies used to address ethical issues in the research proposal
Aim / objectives of the study These need to be clearly stated and in accord with the title of the study. (Sensitive subject areas which might involve distress to the participants will be referred to the Course Approval Panel).	The aim of this research is to investigate consumers' perceptions of corporate social responsibility in Czech Republic. Objectives <ol style="list-style-type: none"> 5. To investigate the awareness level and understanding of Czech consumers towards CSR. 6. To examine if Czech consumers distinguish between seven core subjects of ISO 26000. 7. To investigate the importance attributed by Czech consumers to seven core subjects of ISO 26000. 8. To examine relationships between seven core subjects of ISO 26000 and consumers' perceptions of CSR.
Brief overview of research methodology The methodology only needs to be explained in sufficient detail to show the approach used (e.g. survey) and explain the research methods to be used during the study.	In order to achieve the main objectives and answer research questions a deductive approach is adopted. Based on the nature of this research the quantitative research is selected as the most appropriate design for this research. The survey is the research strategy chosen for this study with using the questionnaire in order to collect primary data.
Does your study require any permissions for study? If so, please give details	No

<p>Participants Please outline who will participate in your research. If your research involves vulnerable groups (e.g. children, adults with learning disabilities), it must be referred to the Course Assessment Panel.</p>	<p>The participants for present research are selected from the population of Czech consumers in the country without referring to any specific consumer group.</p>
<p>Access to participants Please give details about how participants will be identified and contacted.</p>	<p>The online questionnaire will be accessible on social networks and will be randomly delivered by email. This allows each person to voluntarily decide to participate in this research.</p>
<p>How will your data be recorded and stored?</p>	<p>Data will be collected through online questionnaire by using SurveyMonkey, where will be also stored. After the completion of the questionnaire data will be downloaded into personal laptop, which is used only by researcher.</p>
<p>Confidentiality Please outline the level of confidentiality you will offer respondents and how this will be respected. You should also outline about who will have access to the data and how it will be stored. (This should be included on information sheet.)</p>	<p>The participation in the research is voluntary and respondent may any time to close questionnaire. The online questionnaire allows participants to take part without disclosing any personal details and any time they want.</p> <p>Obtained data will be stored online in researcher's personal account created by SurveyMonkey and consequently downloaded into researcher's personal laptop. All data can be accessed only by researcher and supervisor.</p>
<p>Anonymity Do you intend to offer anonymity? If so, please indicate how this will be achieved.</p>	<p>The research is a completely anonymous. Participants are asked about demographics information including only gender, age, the level of education and employment status.</p>
<p>To what extent could the research induce psychological stress or anxiety, cause harm or negative consequences for the participants (beyond the risks encountered in normal life). If more than minimal risk, you should outline what support there will be for participants.</p>	<p>The research does not induce psychological stress or anxiety, cause harm or negative consequences for the participants.</p>

SECTION C – SUMMARY OF ETHICAL ISSUES (TO BE COMPLETED BY THE STUDENT)

Please give a summary of the ethical issues and any action that will be taken to address the issue(s).

<p>The research focus primarily on consumers' perception of corporate social responsibility (CSR). Participant are asked about their familiarity with the concept CSR, understanding issues that are addressed by CSR and the awareness of any socially responsible company operating in Czech Republic. Furthermore, participant are asked to express their opinion about the statements regarding socially responsibility that should organizations respect.</p>
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SECTION D – ADDITIONAL DOCUMENTS CHECKLIST (TO BE COMPLETED BY THE STUDENT)

Please supply to your supervisors copies of all relevant supporting documentation electronically. If this is not available electronically, please provide explanation and supply hard copy

I have included the following documents

- | | | |
|-------------------|------------------------------|------------------|
| Information sheet | Yes <input type="checkbox"/> | Not applicable X |
| Consent form | Yes <input type="checkbox"/> | Not applicable X |

Letters	Yes <input type="checkbox"/>	Not applicable X
Questionnaire	Yes X	Not applicable <input type="checkbox"/>
Interview schedule	Yes <input type="checkbox"/>	Not applicable X

SECTION E – STATEMENT BY STUDENT

I confirm that the information I have given in this form on ethical issues is correct.

Signature  Date: 3/06/15

Affirmation by Supervisor

I have read the Ethical Review Checklist and I can confirm that, to the best of my understanding, the information presented by the student is correct and appropriate to allow an informed judgement on whether further ethical approval is required

Signature  Date: 3/06/15

SECTION F: SUPERVISOR RECOMMENDATION ON THE PROJECT'S ETHICAL STATUS

Having satisfied myself of the accuracy of the project's ethical statement, I believe that the appropriate action is:

The project proceeds in its present form	X
The project proposal needs further assessment under the appropriate Course Approval Panel	
The project needs to be returned to the student for modification prior to further action	

All documentation must be submitted to the Course Department Office (normally, Course Assistant).