

# PERCEPTION OF CSR BY CZECH CONSUMERS – AN IN-DEPTH ANALYSIS\*

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## Abstract

*The paper examines how Czech consumers perceive CSR. A literature review shows a significant research gap in this area. An established model has been used to assess the issue. Consumer support for responsible business and consumer evaluation of corporate social responsibility is measured using two respondent samples (a convenience sample of 227 respondents and a voluntary sample of 84 respondents). Various relationships between the relevant variables are examined, and the dependencies of these variables on the*

*selected demographic factors. The results show that consumers in the Czech Republic distinguish between the four types of CSR: economic, legal, ethical, and philanthropic. It was also confirmed that the values of the “economic” factor depend on the respondent’s place of residence, showing higher values when consumers live in the capital or the neighboring region.*

**Keywords:** *perception, corporate social responsibility, consumers, Czech Republic*

## 1. INTRODUCTION

In recent decades, scholarly interest in corporate social responsibility (CSR) has increased. Hundreds of thousands of articles on CSR can already be found in the academic literature. At least a dozen of them specifically examine consumer perceptions of this concept. Nonetheless, consumers’ perceptions of CSR have not been carefully studied in many countries, if at all. There is also less evidence on CSR and its impact

in Central and Eastern European countries (Fijałkowska et al. 2018). Therefore, companies implementing or promoting CSR policies or CSR-related activities in this region have minimal knowledge of the actual attitudes of local consumers towards this concept. In practice, this limited knowledge makes it difficult for company managers to make appropriate decisions in this area (Sawicka and Marcinkowska, 2022).

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This article deals with the situation in the Czech Republic. An initial review of various scientific databases revealed that customer perceptions of CSR have not yet been thoroughly investigated in this country. For this reason, we first attempt to gain a comprehensive understanding of the existing academic literature on CSR in the Czech Republic. The literature review highlights the current situation and allows us to specialize in our area of interest. Following a well-established academic concept, the paper aims to fill the missing research gap, i.e., learn more about how Czech consumers perceive CSR.

Questionnaire surveys were conducted for this purpose. We investigate the relationships between the obtained indicators using different statistical methods, including the dependence of meritorious variables on the demographic indicators. The results should be helpful for future research in the Central European region on consumer perception of the concept of CSR and helpful for companies conducting CSR activities or considering their implementation by allowing them to determine their business strategies more accurately.

## 2. LITERATURE REVIEW

Since CSR has already been described and defined on many occasions (see, e.g., European Commission, 2011; Sheehy, 2015), we refrain from repetition and focus on the selected country. Specifically, we searched for CSR-oriented studies referring to the Czech Republic. If we exclude the few studies published before 2010, we found over 40 scientific publications that could be mentioned (not including the

studies using the term CSR, but mainly focusing on related topics, such as sustainability, recycling, etc.). This number was still relatively high. Therefore, we systematically summarized the last decade's research (Table 1). A closer look at these publications revealed that some studies are partially or even very similar, so a further step was to exclude similar publications. Another step was to exclude publications where we found a severe inconsistency in the information provided or where it proved impossible to find an interpretation of the authors' findings. Although we wanted to consider all studies on CSR related to the selected country, some of the publications displayed by Google Scholar were far from representing a rigorous academic or scientific study. Thus, if it was found that the figures or statistics presented in an evaluated text did not match the theoretical arguments or that the purpose of the text or the results were not accessible to interpretation, usually due to low language quality, we decided not to cite the text. Had we not made this elimination, some cells in our table would have lacked the information we needed to display for all publications. Finally, all publications before 2019 that were not cited in Google Scholar were excluded from further consideration so as not to include publications that had not received sufficient attention from other researchers. However, these steps resulted in excluding a minimal number of studies.

Table 1 shows 35 scientific papers published between 2010 and 2020, in descending chronological order. We have tried to present only the most relevant results and to include as much information as possible about the samples used (if available). The interests of the listed authors are extensive.

**Table 1.** Literature review of CSR-oriented sources with references to the Czech Republic

Reference	Topic (focus)	Methodology	Main findings/outputs
Gurská (2012)	Various areas of CSR were examined, as well as the perception of CSR activities and the influence on the company's reputation.	Literature review – summary of selected reports and studies.	Critical opportunities for Czech companies in three selected areas: Research Area, Legal Environment, and Procurement, were presented. The paper also suggests that CSR can maintain the company's long-term sustainability.
Briš et al. (2013)	This paper explores the issue of CSR in the Czech Republic.	Questionnaire survey – 101 organizations of various sizes; Comparison with analysis from 2004.	This survey, which repeated an older one, showed more companies had carried out or were interested in carrying out CSR activities in the period under consideration. In both this and the repeated survey, support for employee training was the most important CSR activity among the companies surveyed.
Skýpalová and Kučerová (2014)	The article aims to explore CSR implementation in Czech companies and investigate the companies' understanding of and commitment to specific CSR activities.	Questionnaire survey – 696 Czech companies of different size classes.	1. Awareness of the CSR concept is still insufficient in the country. 2. A significant statistical dependence was found between the awareness of the CSR concept and the number of activities carried out.
Kombo and Paulik (2015)	This article examines the level of satisfaction of bank customers in Kenya and compares the results with those from the Czech Republic.	Questionnaire survey – 403 Kenyan and 323 Czech bank customers.	The overall satisfaction level in Kenya is 64% and in the Czech Republic 62%.
Košťálová and Tetřevová (2017)	The article aims to formulate recommendations for the behavior of companies in the Czech metallurgical sector in the period 2014–2020.	Literature review – projects supporting socially responsible activities of the selected companies in 2007–2013 and relevant government documents and scientific studies.	Metallurgical companies operating in the Czech Republic did not exhaust all possibilities for co-financing their CSR activities from EU sources from 2007 to 2013.

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Mohelská and Sokolová (2017)	The article aims to examine the organizational culture concerning applying the CSR model in Czech companies.	Questionnaire survey (24 items) – 1776 employees in 2013 and 1470 employees in the new survey in 2015.	The organizational structure of the Czech Republic is still seen as practical or bureaucratic rather than innovative, although it has great potential in the area of innovation.
Adámek (2018)	This article aims to provide an overview of business excellence models' approach and identify the relevance of social responsibility issues.	Literature review – research databases and CSR and sustainability reports (Czech organizations that received a national quality award).	<ol style="list-style-type: none"> <li>1. No direct link was found between business excellence models and CSR issues of companies.</li> <li>2. As CSR is still a new concept, companies need to integrate and monitor their CSR development with additional methods and tools.</li> </ol>
Čech et al. (2018)	This paper attempts to determine the importance managers attach to certain activities in specific CSR areas in the hotel industry and establish whether these are influenced by certain characteristic features of the hotels in question.	Questionnaire survey – 319 managers of hotels or hotel chains operating in the Czech Republic or Slovakia.	<ol style="list-style-type: none"> <li>1. The survey results confirm the existing state of development in CSR in the transition economy, which does not consider the complexity of today's business world and focuses mainly on short and medium-term goals.</li> <li>2. Four areas of CSR were selected for the hotel industry, and the managers evaluated their respective activities.</li> </ol>
Chocholáč et al. (2018)	The study deals with the problem of combined transport in the Czech Republic concerning CSR.	Analysis of secondary data – statistics on combined transport in the Czech Republic between 2005 and 2015.	Formulation of proposals for the development of combined transport.
Grmelová and Zahradníková (2018)	This report sets out CSR principles and then compares the CSR programs of the leading food retailers in the Czech Republic.	Secondary analysis – data from publications by the five leading food retailers in the Czech Republic.	All leading food retailers in the Czech Republic are continuously working to find methods to improve the working environments of their employees.

Hofbruckerová et al. (2018)	The study's main objective was to determine whether organizations that consider themselves socially responsible apply the three CSR pillars (i.e., economic, social, and environmental) equally and incorporate these methods into their daily activities.	Questionnaire survey – 114 heads of organizations, top managers, or PR managers.	Organizations claiming to invoke the concept of corporate social responsibility do not meet the requirement for comprehensive fulfillment of the requirements of all three CSR pillars in mutual balance. The least attention is paid to the economic pillar.
Kašparová (2018)	The article aimed to investigate whether Czech companies provide information on socially responsible activities and which of these specific topics are prioritized in their CSR reports. The second objective is to determine how valuable the reported information is.	Literature review – content analysis of 69 CSR reports.	<ol style="list-style-type: none"> <li>1. Companies in the Czech Republic are not only required by law to report their CSR information.</li> <li>2. Companies most often provide information about their management, along with information that supports the credibility of the information provided and trust in the company's management.</li> <li>3. Due to the narrative and ambiguous nature of companies' annual reports, the information provided is considered low quality.</li> </ol>
Krause (2018)	The paper attempts to determine whether companies in the textile industry are more profitable if they have obtained a Czech environmental certification than similar textile companies that have not obtained such a certification.	Secondary data analysis – 30 companies in the Czech Republic with “STANDARD 100’ by OEKO-TEX® certification” and 30 without this certification.	The hypothesis “Companies with the described certification have a higher return on investment compared to those without this certification” could not be confirmed.

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Kučerová et al. (2018)	This article presents the results of a corporate social responsibility survey conducted in 2017 among companies in the Czech construction industry.	Questionnaire survey – 109 Czech construction companies.	Among construction companies, 65% are familiar with the concept of CSR. Although awareness of the topic is high, limited activities are reported in the three CSR pillars.
Formánková et al. (2019)	This paper focuses on a specific subgroup of Millennials who studied an economics-oriented course at an institution of higher education. It explores their attitudes toward sustainable and responsible investing and how knowledgeable they are about corporate social responsibility.	1. Questionnaire survey – 1073 students from 14 different higher education institutions in the Czech Republic 2. Questionnaire survey – 213 students from one faculty in the Czech Republic.	1. Out of the 1073 respondents, only 27% stated that they knew the term CSR and what it precisely means. 2. It was found that students studying at a bachelor's level or equivalent (i.e., students who have not yet graduated from a university) understand CSR better than students studying at a master's level. 3. 40.8% of the 213 faculty respondents consider the criterion of social responsibility and sustainability to be very important.
Kuchta et al. (2019)	The paper aims to determine the percentage of advertisements in the Czech Republic and Slovakia that demonstrate socially responsible ideals (based on two competitions in 2018).	Secondary data analysis – 17 marketing campaigns in the Czech Republic and 45 in Slovakia.	1. Most advertisements in the Czech Republic and Slovakia show a lack of social responsibility, with only 30% meeting the criteria for social responsibility. 2. The type of competition influences the occurrence of CSR to a moderate to a relatively strong degree. 3. There is a strong correlation between the country and the presence of CSR.
MacGregor Pelikánová (2019)	The two main objectives of this paper are to study the CSR information reported in the financial statements of the ten largest Czech companies for 2013-2017 and to identify the parameters of the annual reporting requirements.	Literature review – annual reports of the ten largest Czech companies from 2013 to 2017.	It was found that the companies included in this paper almost all meet the threshold for mandatory reporting, include their CSR information in their annual reports, and submit these reports to the Czech Commercial Register following their legal obligation. Nevertheless, the assessment of CSR information from these annual reports showed that the way of CSR reporting is not uniform.

Przytuła et al. (2019)	This book chapter presents contemporary CSR practices in the Czech Republic, Slovakia, and Hungary.	Literature review.	<ol style="list-style-type: none"> <li>1. Poland, the Czech Republic, Slovakia, and Hungary have started to adopt various CSR models introduced by foreign companies, multinationals, and investors.</li> <li>2. Awareness of CSR practices and their importance is growing because of initiatives of national institutions, business associations, and non-governmental organizations.</li> <li>3. There is a lack of uniform practices in applying CSR policies in companies.</li> <li>4. It is difficult to obtain official statistics on CSR activities.</li> </ol>
Tetřevová et al. (2019)	The study aimed to identify, analyze, and evaluate the scope of CSR communication on the Internet and the structure of CSR activities reported by the TOP 100 companies in the Czech Republic and Ukraine.	Web content analysis – websites of TOP 100 companies from the Czech Republic and Ukraine.	The TOP 100 companies in the two countries reported economic and environmental activities the most, while ethically responsible activities were reported the least.
Belás et al. (2020)	The article examines how the CSR indicators influence the sustainability of SMEs in Central European countries.	Questionnaire survey (77 items) – 454 SMEs in the Czech Republic, 368 SMEs in Slovakia, 364 SMEs in Poland, and 399 SMEs in Hungary.	<ol style="list-style-type: none"> <li>1. Understanding the CSR concept and its application by entrepreneurs in business management positively impacts the perception of SMEs' sustainability.</li> <li>2. Sustainability can be achieved by applying CSR methods in companies.</li> </ol>
Blažková (2020)	The study attempts to capture the current state of CSR implementation in Czech companies.	Questionnaire survey (15 items) – 40 CSR managers of large Czech companies.	<ol style="list-style-type: none"> <li>1. The CSR manager's job is not usually a full-time position but is instead a part-time task among other similar positions (such as the HR director, etc.).</li> <li>2. CSR is seen as a significant factor in developing a company's perception and as a strategy and tool for building a good name.</li> <li>3. Respondents believe that the HR department, the marketing department, and the CEO's office are equally involved in CSR issues.</li> <li>4. Few companies have a sophisticated plan or process for determining what direction they want to follow in CSR. Instead, they pursue "safe projects" or act on individually influenced impulses.</li> </ol>

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Çera et al. (2020)	This paper examines whether or not CSR is influenced by company characteristics such as size and age.	Questionnaire survey – 822 small and medium-sized enterprises (454 enterprises from the Czech Republic and 368 enterprises from Slovakia).	<ol style="list-style-type: none"> <li>1. Companies in the Czech Republic and Slovakia do not behave similarly concerning CSR.</li> <li>2. According to the results, company age seems to influence CSR.</li> <li>3. According to the results, company size does not seem to influence CSR.</li> </ol>
Činčalová and Hedija (2020)	This paper examines the relationship between several company variables (in particular, company age, company size, company performance, and board gender diversity) and the implementation of CSR models in the Czech transportation and warehousing industry.	Questionnaire survey (9 items) – 29 respondents from top management of medium and large companies.	<ol style="list-style-type: none"> <li>1. In the Czech Republic, many people know what the CSR concept is, what its benefits are and what it consists of.</li> <li>2. It turns out that company age and board gender diversity were not variables that influenced CSR implementation. However, there was a slight negative correlation between the company's financial performance and CSR. The company size seems to influence the vigor of CSR implementation.</li> </ol>
Hommerová et al. (2020)	This case study shows how two different target groups perceive the concept of corporate social responsibility. First, in the segment of young people and families with children in general, and second, in the target customer segment of the McDonald's fast-food chain.	Questionnaire survey – 264 customers.	<ol style="list-style-type: none"> <li>1. The majority of respondents were not familiar with the concept of CSR. Unlike age and education, which influenced the levels of familiarity with the concept, the respondents' gender did not influence this statistic.</li> <li>2. The majority, 80.3% of all respondents, consider the concept of CSR valuable and show interest in the areas included in CSR.</li> <li>3. The respondents also preferred companies that behave responsibly in their communities.</li> </ol>



Jarolímová and Tučková (2020)	The main objective was to determine whether companies in the Czech Republic use charitable donations as a tool for aggressive tax planning.	Secondary data analysis – Description.	It was found that the reduction in taxes is not the primary purpose of Czech companies to donate, but instead its result. Tax deductions resulting from charitable donations are not fully utilized in the Czech environment, so this cannot be described as aggressive tax planning.
Jarolímová and Tučková (2020)	The aim was to learn about the attitudes of small businesses towards the implementation of CSR, including an assessment of the expected role of taxes and the state.	Qualitative survey (semi-structured interviews with four questions) – 20 owners or managers of Czech small businesses.	<ol style="list-style-type: none"> <li>1. Small businesses are willing to participate but do not always have the resources (financial and other) to carry out these activities or not all of them.</li> <li>2. Almost all respondents felt that the state should play an active role in CSR, especially because CSR activities are costly and burden companies' budgets.</li> </ol>
Konečný (2020)	The aim is to evaluate the selected companies using the multicriteria decision methods AHP and TOPSIS.	Literature review – evaluation of CSR reports and other information on CSR activities using AHP and TOPSIS – five large Czech companies.	The results of the two methods did not differ significantly, and the choice of method had no apparent influence on the final ranking of the five companies.
Kunz (2020)	This article examines how CSR methods are applied to the Czech football environment. It examines how CSR is applied to the governing bodies of Czech football and the selected clubs competing in the Czech Republic's top two football competitions (fifteen Czech first division and one Czech second division club).	Secondary data analysis, web content analysis, and empirical research were based on semi-structured interviews with 16 managers of Czech first and second division clubs.	Each football club applies CSR principles to management practices in very different ways. Most often, CSR methods aim to benefit the neighboring community.

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Michálková (2020)	Application of CSR in the fashion industry.	Qualitative survey – three foreign brands operating in the Czech market.	It is assumed that large global brands are involved in the trend of improving working conditions and the environment through their business.
Metzker and Streimikis (2020)	This study seeks to determine how corporate social responsibility is perceived by small and medium-sized companies in the Czech Republic.	Questionnaire survey (five CSR-oriented items) – 419 business owners and managers of Czech SMEs.	The geographical scope of a company can lead to statistical differences in the perception of some features of the positive outcomes of the CSR concept. The study found that managers are familiar with their decisions' moral and ethical consequences. Still, the majority of them are not aware of CSR and do not apply it in their management practice. More than half of the managers cannot identify constructive benefits resulting from the application of CSR.
Mikulka et al. (2020)	This article attempts to determine how CSR affects social aspects in the Czech Armed Forces and the role of professional ethics as a prerequisite for the sustainable development of the security organization.	Questionnaire survey (21 items) – 286 members of the Czech Armed Forces.	<ol style="list-style-type: none"> <li>1. Their rank influences the value orientation of the Czech Armed Forces in the military hierarchy.</li> <li>2. Further suggestions could be made for the pillars of sustainable development, social responsibility, and human capital in professional ethics.</li> </ol>
Moravec (2020)	This paper examines whether a stricter implementation of CSR methods in companies helps avoid or easily overcome a default in the administrative procedure under the Czech Bankruptcy Act.	Secondary data analysis – 208 companies operating in the Czech Republic.	A correlation was found between the application of CSR and the success or ease of administrative proceedings in avoiding or overcoming bankruptcy.

Sedláček (2020)	This study examines how Czech industrial companies respond to the new quality of reporting.	Secondary data analysis based on reports– 285 Czech industrial joint-stock companies.	<ol style="list-style-type: none"> <li>1. It was found that company size improves the level of reports submitted by industrial joint-stock companies in the Czech Republic.</li> <li>2. It was found that there is a correlation between the debt of companies and the quality of their reports. It is assumed that the higher quality of their reports reduces indebtedness and thus the risk of corporate insolvency or bankruptcy.</li> </ol>
Slabá (2020)	This study aims to investigate the implementation of CSR in SMEs and the motivation of SMEs for implementing or not implementing CSR activities in the Czech market.	Questionnaire survey – 312 SMEs located in the Czech Republic.	<ol style="list-style-type: none"> <li>1. The results underline that the Czech SMEs carry out CSR activities based on the category of SMEs. Most of the Czech microenterprises from the research sample do not implement CSR activities.</li> <li>2. Research reveals a strong positive correlation between several CSR dimensions.</li> </ol>
Tetřevová and Jelínková (2020).	The aim was to identify the socially responsible practices used by statutory cities in the Czech Republic to analyze and evaluate the scope and structure of socially responsible activities that they carry out and communicate on the Internet.	Questionnaire survey (34 items) – 25 statutory cities in the Czech Republic.	<ol style="list-style-type: none"> <li>1. Municipalities can carry out similar social responsibility activities as companies. Minor differences appear in the areas of economic and environmental responsibility.</li> <li>2. Statutory cities in the Czech Republic are very committed to implementing the MSR concept. They successfully carry out an average of 80% of the activities assessed.</li> </ol>

It was found that only one paper addresses the perception of CSR from the consumers' point of view, that of Formánková et al. (2019). Moreover, the paper focuses on a specific generation rather than the entire Czech population. Two other papers dealing with customers from the above list can also be considered (Hommerová et al., 2020; Kombo and

Paulík, 2015), but they also work with a specific group of people, and one of them is not directly focused on the perception of CSR. Sawicka and Marcinkowska (2022) state that the topic of CSR is still under-researched in the Central European consumer community. Our literature review also confirms the potential for further research.

## 3. METHODOLOGY

To achieve the goal of this paper, we decided to use most of the elements of the questionnaires used by Maignan (2001) and Ramasamy and Yeung (2008). Our questionnaire included five questions to measure consumer support for responsible companies and 16 questions to measure consumers' assessment of corporate social responsibility. In addition, questions of a demographic nature were included, namely gender, age groups, completed education level, status, and place of residence.

Kovačič (2018) claims that CSR is a new concept for Central European countries. It has not yet been investigated whether consumers in these countries distinguish between the four types of CSR responsibility, a question that arises quite frequently in international research (e.g., Eshra and Beshir, 2017; Arli and Lasmono, 2010, Maignan, 2001). We, therefore, formulate our first research question (RQ1):

*RQ1: Do consumers in the Czech Republic distinguish between the following types of corporate social responsibility: (1) economic, (2) legal, (3) ethical, and (4) philanthropic?*

Specific research, which distinguishes these four components of Carroll (2016) by/ among different sociodemographic groups, on the other hand, is very scarce, especially in Europe. Therefore, research from Vietnam inspired the formulation of our further research question. Huang et al. (2019) investigated regional differences in this country and found that consumers living in urban areas place more importance on economic responsibility than other types of responsibility. Our second research question (RQ2) is formulated as follows:

*RQ2: Do the values of the "economic" factor depend on where the respondent lives? If so, are the values higher when consumers live in the capital city or the neighboring region?*

Not focusing on urban areas in the Czech Republic would make a distinction between rural and urban areas problematic due to the high population density. The inclusion of the Czech capital and the adjacent region in the second part of RQ2 was supported by statistics from the Czech Statistical Office (CZSO) on the prosperity of various Czech regions. According to CZSO, Prague and the adjacent Central Bohemian region are the most prosperous Czech regions (Czech Statistical Office, 2019). Thus, we focus on the difference between the most prosperous part of the country and other regions.

The first research step was to distribute the questionnaire to over 350 Czech citizens. Data were collected from October 2020 to November 2020 by using Google Forms. Not all responded, so we obtained a convenience sample of 227 respondents. We also decided to use the same questionnaire and publish it on a specialized website, "vyplnto.cz" to collect responses from a voluntary sample. Usage of two different samples was believed to increase the validity of the research, as it was not possible to create a random sample of the Czech population. Thus, the original intention was to answer our research questions positively only if dependency could be detected in both samples simultaneously and not only in one of them. However, after two months, we received 84 voluntary responses.

The second sample was small, so we conducted an analysis based only on the random sample and then on the dataset created by merging the convenience and voluntary samples. The first research question is addressed by performing factor analysis. To answer the second research question, this study uses the Mann-Whitney test, followed by regression analysis. In addition, the relationships between the responses to the five questions are examined by measuring the consumer support for businesses and the factors obtained as the result of factor analysis. In addition, we analyze the

dependence of the above responses and the factors obtained on various demographic indicators. Finally, the regression analysis is applied to model the values of all identified factors by using selected demographic indicators.

#### 4. RESULTS

Due to the low representation of some categories of some demographic indicators, these indicators were recoded. In particular, only two age categories (up to and including 25 years and over 26 years) and two areas of residence (Prague and Central

Bohemia as one category and the other regions of the Czech Republic as the second category) were formed. Other recoding methods were also used for selected analyses, such as two categories for the educational level. The indicator “status” was not used in further analyses because its use did not yield any interesting results even after recoding.

##### 4.1. Convenience sample

Table 2 shows the percentages of each category for three demographic indicators relative to the total number of residents.

**Table 2.** Profile of respondents – convenience sample (227 respondents)

		Gender		Age groups		Completed level of education			Total
		Male	Female	25 and less	26 and more	Primary	Secondary	University	
Do you live in Prague or in the Central Bohemian region?	No	47.6%	52.4%	81.9%	18.1%	12.4%	78.1%	9.5%	<b>46.3%</b>
	Yes	41.0%	59.0%	77.0%	23.0%	9.8%	65.6%	24.6%	<b>53.7%</b>
<b>Total</b>		44.1%	55.9%	79.3%	20.7%	11.0%	71.4%	17.6%	<b>100.0%</b>

First, we checked whether consumers in the Czech Republic distinguish between the following four types of corporate social responsibility: (1) economic, (2) legal, (3) ethical, and (4) philanthropic – following the papers of Maignan (2001) and Ramasamy and Yeung (2008) mentioned above. An exploratory factor analysis (based on the 16 questions measuring consumers’ assessment of corporate social responsibility) was conducted (the extraction method was the principal component analysis, while the rotation method was Varimax with Kaiser normalization). The result is four factors with an eigenvalue greater

than 1. These four factors explain almost 67% of the variance. The order of the factors (components) is as follows (see Table 2): (1) economic (ECO), (2) philanthropic (PHI), (3) legal (LEG), and (4) ethical (ETH). Thus, RQ1 was answered positively. The four new latent variables with factor scores were stored. Table 3 shows the factor loadings, i.e., the values of the correlation coefficient between a given factor (new latent variable) and a given question from a questionnaire.

**Table 3.** Factor loadings (exploratory factor analysis, extraction method – principal component analysis, rotation method – Varimax with Kaiser normalization) – the convenience sample

I believe that companies must:	Component			
	ECO	PHI	LEG	ETH
Maximize profits.	<b>0.807</b>	0.007	-0.010	0.075
Strictly control their production costs.	<b>0.649</b>	0.137	0.271	0.167
Plan for their long-term success.	<b>0.656</b>	0.221	0.422	0.070
Continuously improve the economic performance.	0.793	0.333	0.176	0.000
Ensure that their employees act within a framework of legal regulations.	0.514	0.309	<b>0.550</b>	0.060
Do not disregard their contractual obligations.	0.267	0.068	<b>0.811</b>	0.105
Refrain from bending the law, even if it helps improve performance.	0.033	0.232	<b>0.828</b>	0.146
Always submit to the principles established by the regulatory system.	0.217	0.144	<b>0.671</b>	0.357
Do not allow ethical concerns to interfere with business performance.	-0.046	-0.049	0.058	<b>0.815</b>
Ensure that compliance with ethical principles takes precedence over economic performance.	0.049	0.207	0.182	<b>0.807</b>
Commit to clearly-defined ethical principles.	0.258	0.386	0.379	<b>0.573</b>
Avoid compromising on ethical standards to achieve business objectives.	0.327	0.299	0.137	<b>0.517</b>
Help solve social problems.	0.335	<b>0.751</b>	0.216	0.154
Participate in the management of public affairs.	0.049	<b>0.845</b>	0.082	0.073
Devote some of their resources to philanthropic activities.	0.145	<b>0.805</b>	0.159	0.127
Play a role in society that goes beyond simply making a profit.	0.237	<b>0.470</b>	0.235	0.344

Table 4 shows the values of the Spearman correlation coefficient between a given factor and a given question from a set of questions 1 to 5 (i.e., the five questions measuring consumer support for responsible businesses). Most relationships are statistically significant (at the 0.01 significance

level), but the correlation coefficient values are relatively low. The highest value is for “If the price and quality of two products are the same, I will buy from the company with a reputation of social responsibility” and the ECO factor (0.39).

**Table 4.** Values of the Spearman correlation coefficient (p-values in parentheses) – the convenience sample

	ECO	LEG	ETH	PHI
I would pay more to buy products from a socially responsible company.	<b>0.184*</b> <b>(0.005)</b>	0.123 (0.064)	<b>0.288*</b> <b>(0.000)</b>	<b>0.273*</b> <b>(0.000)</b>
I consider the ethical reputation of companies when I shop.	0.074 (0.270)	0.039 (0.558)	<b>0.200*</b> <b>(0.002)</b>	<b>0.208*</b> <b>(0.002)</b>
I avoid buying products from companies that have engaged in immoral actions.	0.076 (0.252)	0.099 (0.135)	<b>0.197*</b> <b>(0.003)</b>	<b>0.198*</b> <b>(0.003)</b>
I would pay more to buy products from a company that shows that it cares for the well-being of our society.	0.089 (0.180)	<b>0.173*</b> <b>(0.009)</b>	<b>0.252*</b> <b>(0.000)</b>	<b>0.342*</b> <b>(0.000)</b>
If the price and quality of the two products are the same, I will buy from a company with a reputation for social responsibility.	0.390* (0.000)	0.203* (0.002)	0.209* (0.002)	0.207* (0.002)

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

In addition, we compared the null hypothesis that the distributions of indicators based on a set of questions 1 to 5 and the four factors are equal across gender, age (two categories), education (two categories), and place of residence (two categories), with the alternative hypothesis that the null hypothesis is not valid. For this purpose, we used the Mann-Whitney test because the distributions of the outcome variables are not Gaussian. The p-values

obtained with this test can be found in Table 5 (the question “I consider the ethical reputation of companies when I shop” was omitted, as it does not depend on any classification variable at the 0.1 significance level). We see that the ECO factor depends on the place of residence so that we can answer the first part of question 2 positively, i.e., the values of the “economic” factor depend on the respondent’s place of residence.

**Table 5.** Results of the Mann-Whitney Test – the convenience sample

	Exploratory variable							
	Gender		Age groups (2 groups)		Primary education?		Do you live in Prague or the Central Bohemian region?	
Target variable	p-value	Sig.	p-value	Sig.	p-value	Sig.	p-value	Sig.
I would pay more to buy products from a socially responsible company.	0.035	**	0.696		0.947		0.013	**
I avoid buying products from companies that have engaged in immoral actions.	0.046	**	0.657		0.982		0.667	

I would pay more to buy products from a company that shows that it cares for the well-being of our society.	0.017	**	0.881		0.061		0.311	
If the price and quality of the two products are the same, I will buy from a company with a reputation for social responsibility.	0.144		0.336		0.365		0.006	***
Economic responsibilities	0.032	**	0.877		0.102		0.029	**
Legal responsibilities	0.039	**	0.793		0.215		0.083	*
Ethical responsibilities	0.570		0.813		0.022	**	0.004	***
Philanthropic responsibilities	0.012	**	0.009	***	0.299		0.133	

We applied linear regression analysis for the four factors as target variables and gender, age groups, education, and place of residence as exploratory variables to show the relationships in more detail. The models with significant regression coefficients at the 0.1 level can be found in Table 9, followed by the interpretation results based on the convenience sample and the pooled samples.

## 4.2. Comparison of convenience and voluntary samples

Table 6 shows the percentages of each category of the three demographic indicators by sample type and overall. Regarding

the place of residence, 44% of the respondents were from Prague or Central Bohemian region, so this area is represented by 51.1% in the pooled sample. Comparing the percentages of monitored demographic indicators in the voluntary sample in terms of place of residence, the respondents in both areas are almost equally represented in terms of gender. In terms of education, there are slight differences with a lower percentage of higher education in Prague and Central Bohemia in favor of two lower levels. There are more significant differences in age structure (about 40% to 60% in Prague and Central Bohemia and 30% to 70% in the other areas).

**Table 6.** Profile of respondents – comparison of the convenience (227 respondents) and the voluntary sample (84 respondents)

Sample	Gender		Age groups		Completed level of education			Total
	Male	Female	25 and less	26 and more	Primary	Secondary	University	
Convenience	44.1%	55.9%	79.3%	20.7%	11.0%	71.4%	17.6%	<b>73.0%</b>
Voluntary	40.5%	59.5%	34.5%	65.5%	14.3%	39.3%	46.4%	<b>27.0%</b>
<b>Total</b>	<b>43.1%</b>	<b>56.9%</b>	<b>67.2%</b>	<b>32.8%</b>	<b>11.9%</b>	<b>62.7%</b>	<b>25.4%</b>	<b>100.0%</b>



It is further analyzed whether there are differences in the responses between the two samples, which might be caused by a different structure of respondents in terms of their demographic parameters. Table 7 lists the questions for which there are statistically significant differences (at least at the 5% significance level) in respondents' answers, depending on the sample type. The

questions about consumer support for responsible companies are on the left side of the table. The questions about consumer assessment of corporate social responsibility are on the right side. Although the structure of respondents is different in terms of some demographic indicators, the dependence of only some meritorious variables on the type of sample was found.

**Table 7.** Results of the Mann-Whitney test – comparison of convenience and voluntary samples

Target variable	p-value	Sig.	Target variable	p-value	Sig.
I would pay more to buy products from a socially responsible company.	0.001	**	Help solve social problems.	0.003	**
I avoid buying products from companies that have engaged in immoral actions.	0.049	*	Participate in the management of public affairs.	0.000	***
I would pay more to buy products from a company that shows that it cares for the well-being of our society.	0.003	**	Allocate some of their resources to philanthropic activities.	0.018	*
If the price and quality of the two products are the same, I will buy from a company with a reputation for social responsibility.	0.018	*			

**Note:** \* The dependence is significant at the 0.05 level.

\*\* The dependence is significant at the 0.01 level.

\*\*\* The dependence is significant at the 0.001 level.

### 4.3. Analysis of both samples

The size of the voluntary sample is so small that no or very few relationships between variables could be inferred from the data. For this reason, an analysis was conducted using a data set created by merging the two samples. In this new sample, respondents' participation by their demographic indicators is naturally different, as indicated in Table 6, column "Total."

For the merged samples, exploratory factor analysis was conducted for four factors. These four factors explain 67.87% of the variance. The order of the factors is as

follows: PHI, ECO, LEG, and ETH. In this case, we can also answer our first research question positively.

Table 8 shows the values of the Spearman correlation coefficient between a given factor and a given question from a set of questions 1 to 5. Most of the relationships are statistically significant (at least at the significance level of 0.05), but the correlation coefficient values are relatively low. The highest value is for "I would pay more to buy products from a company that shows that it cares for the well-being of our society" and the PHI factor (0.42).

**Table 8.** Values of the Spearman correlation coefficient (p-values in parentheses) – both samples

	ECO	LEG	ETH	PHI
I would pay more to buy products from a socially responsible company.	0.052 (0.365)	0.078 (0.169)	<b>0.317**</b> <b>(0.000)</b>	<b>0.385**</b> <b>(0.000)</b>
I consider the ethical reputation of companies when I shop.	-0.051 (0.366)	0.062 (0.274)	<b>0.264**</b> <b>(0.000)</b>	<b>0.308**</b> <b>(0.000)</b>
I avoid buying products from companies that have engaged in immoral actions.	0.010 (0.855)	<b>0.159**</b> <b>(0.005)</b>	<b>0.223**</b> <b>(0.000)</b>	<b>0.268**</b> <b>(0.000)</b>
I would pay more to buy products from a company that shows that it cares for the well-being of our society.	-0.019 (0.742)	<b>0.113*</b> <b>(0.047)</b>	<b>0.273**</b> <b>(0.000)</b>	0.421** (0.000)
If the price and quality of the two products are the same, I will buy from a company with a reputation for social responsibility.	0.190** (0.001)	0.214** (0.000)	0.249** (0.000)	0.318** (0.000)

**Note:** \* Correlation is significant at the 0.05 level (2-tailed).  
 \*\* Correlation is significant at the 0.01 level (2-tailed).

In addition, we again tested the null hypothesis that the distributions of indicators based on a set of questions 1 to 5 and four factors are the same in the categories of the selected demographic indicators. The p-values obtained by this test can be found in Table 9 (the questions “I consider the ethical reputation of companies when I shop” and “I avoid buying products from

companies that have engaged in immoral actions” do not depend on any classification variable, even at the 0.1 significance level and were, therefore, omitted). We see that the ECO factor depends on the place of residence so that we can answer the first part of RQ2 positively, even in the case of pooled samples.

**Table 9.** Results of the Mann-Whitney Test – both samples

Target variable	Exploratory variable							
	Gender		Age groups (2 groups)		Primary education?		Do you live in Prague or the Central Bohemian region?	
	p-value	sig.	p-value	sig.	p-value	sig.	p-value	sig.
I would pay more to buy products from a socially responsible company.	<b>0.040</b>	<b>**</b>	<b>0.008</b>	<b>***</b>	0.645		0.024	<b>**</b>
I would pay more to buy products from a company that shows that it cares for the well-being of our society.	<b>0.025</b>	<b>**</b>	<b>0.011</b>	<b>**</b>	<b>0.013</b>	<b>**</b>	0.414	

If the price and quality of the two products are the same, I will buy from a company with a reputation for social responsibility.	0.228		0.617		0.460		0.079	*
Economic responsibilities	<b>0.016</b>	**	0.593		<b>0.022</b>	**	0.013	**
Legal responsibilities	<b>0.009</b>	***	<b>0.002</b>	***	0.108		0.490	
Ethical responsibilities	0.497		0.290		<b>0.078</b>	*	0.109	
Philanthropic responsibilities	<b>0.006</b>	***	0.208		0.176		0.112	

**Note:** \* The dependence is significant at the 0.1 level.

\*\* The dependence is significant at the 0.05 level.

\*\*\* The dependence is significant at the 0.01 level.

We also performed a linear regression analysis for the four factors as outcome variables and different demographic indicators as exploratory variables. The results (estimated regression parameters and p-values obtained from t-tests over parameters with zero values) for models with significant regression coefficients at the 0.1 level are shown in Table 9. No significant regression

coefficient was found for LEG of the first sample and ETH of the pooled samples. We used binary variables indicating a specific characteristic so that the values of the estimated regression coefficients were positive numbers. Therefore, we use both an indicator for males and females, etc. All estimates of the regression coefficients indicate an increase in the value of the target variable.

**Table 10.** Estimated regression parameters and p-values of t-tests (in parentheses) for six models

Exploratory variable or constant	Target variable (first sample)			Target variable (both samples)		
	ECO	ETH	PHI	ECO	LEG	PHI
Constant	-0.291 (0.010)	-0.527 (0.011)	-0.281 (0.006)	-0.610 (0.001)	-0.217 (0.021)	-0.474 (0.000)
Male	0.283 (0.033)	×	×	0.252 (0.025)	×	×
Female	×		0.347 (0.008)	×	0.197 (0.082)	0.363 (0.001)
Age of 25 (or younger)	×	×	×	×	×	0.239 (0.044)
Age of 26 (or higher)	×	×	0.422 (0.009)	×	0.319 (0.008)	×
Completed education higher than the elementary school	×	0.367 (0.078)	×	0.426 (0.014)	×	×
Living in Prague or the Central Bohemian region	0.320 (0.015)	0.373 (0.005)	×	0.247 (0.027)	×	×
Living outside of Prague and the Central Bohemian region	×	×	×	×	×	0.219 (0.050)

We see that in both cases (i.e., for the first sample and the two samples together), the increase in the values of the ECO factor is influenced by whether the respondent is male and living in Prague or Central Bohemia. In both cases, the increase in the PHI factor is influenced by whether a female responded. The effect of age group on the PHI factor varies by file type. For respondents from Prague or Central Bohemia, the values of the ECO factor increase, so we can also answer the second part of the RQ2 positively, i.e., the values are higher if the consumers live in the capital or the neighboring region.

## 5. CONCLUSION AND LIMITATIONS

Our study provides a unique insight into Czech consumers' perceptions of CSR, as it is not limited to the profile of respondents or their geographical location in the country. The paper first summarizes almost all of the CSR-focused literature dealing with the Czech Republic to learn how extensive the research gap is in CSR perceptions in the country. It was found that almost none of the sources evaluated worked with consumers, so the potential for new research is high. Using two independent samples of respondents and applying various statistical methods, we then address the study's goal, which is to gain a deeper insight into Czech consumers' perceptions of CSR.

In this section, we summarize the results of the analysis of the data obtained through both surveys:

1. Consumers distinguish between the four types of corporate social responsibility: economic, legal, ethical, and philanthropic.
2. Responses to all five questions measuring consumer support for responsible companies positively correlate with ethical and philanthropic factors.
3. Responses to the question "I would pay more to buy products from a socially responsible company" vary by gender and place of residence.
4. Responses to the question, "I would pay more to buy products from a company that shows that it cares for our society's well-being," depending on gender.
5. Responses to the question "If the price and quality of two products are the same, I will buy from the company with a reputation for social responsibility." depend on the place of residence.
6. The economic factor depends on gender and place of residence.
7. The legal factor and the philanthropic factor depend on gender.
8. The ethical factor depends on the level of education.

A study by Kožená and Mlázovský (2021) found that most Czech companies do not consider CSR as a critical factor for their competitiveness. The results of our study show that Czech consumers make distinctions in their purchasing decisions, albeit more implicitly, which may be necessary for determining CSR strategies. Our study also supports, although not entirely, the assumption by van den Heuvel et al. (2014) that gender plays a vital role in the four areas of CSR responsibility.

Nevertheless, the study has some limitations. First, we recorded a low interest in the publicly available questionnaire, so the voluntary sample is insignificant. However,

the low interest is not surprising since filling out the questionnaire required a great deal of concentration (compared to most other questionnaires posted on the same specialized website), so several people did not complete the process and closed the website before finishing. The second limitation is the small number of respondents in some categories. The first and second limitations are reflected in the inability to evaluate some relationships better. Third, in contrast to previous research targeting Czech consumers, listed in Table 1, our questionnaire could be answered by anyone 18 years of age or older. Moreover, two samples of respondents should increase the validity of this research. Still, the nature of our samples does not allow the generalization of the results, despite the appropriate statistical methods, and the obtained results only indicate possible tendencies among Czech consumers.

Fourth, we learned some dependencies, but the question of “why” remains unanswered. Fifth, the respondents were left to their imagination – they were not told what goods or services to imagine when answering some of the questions of the replicated survey. Sixth, we cannot find any relevant source to compare our results with. There is no comparable paper in Central and Eastern European countries. We believe that comparing our results with countries such as the United States, Vietnam, or Indonesia is possible but rather pointless. While it is true that some papers from distant countries, such as those mentioned above, inspired us to our path in this paper, we believe that our paper should be compared to the same or a similar social setting.

This paper provides an opportunity to explore different CSR perceptions in the Czech Republic and neighboring countries. It also indicates to private and public

institutions that Czech consumers can distinguish between the four types of CSR and show some specific characteristics in evaluating the factors related to CSR activities.

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## DUBINSKA ANALIZA PERCEPCIJA ČEŠKIH POTROŠAČA O DRUŠTVENOJ ODGOVORNOSTI PODUZEĆA

### Sažetak

*Rad se bavi istraživanjem percepcija čeških potrošača o društvenoj odgovornosti poduzeća. Pregled literature pokazuje da postoji veliki istraživački jaz u ovom području. Za analizu navedenog problema korišten je već prihvaćen model. Potpora potrošača odgovornom poslovanju i evaluacija društvene odgovornosti poduzeća mjere su na dva uzorka (prikladnom od 227 ispitanika i dobrovoljnom od 84 ispitanika). Istraživani su različiti odnosi između predmetnih varijabli, kao i njihove ovisnosti varijabli o odabranim*

*demografskim čimbenicima. Rezultati su pokazali da potrošači u Češkoj Republici razlikuju četiri vrste društvene odgovornosti: ekonomske, pravne, etičke i filantropske. Također, potvrđeno je da vrijednosti čimbenika ekonomske društvene odgovornosti ovise o mjestu stanovanja ispitanika, pokazujući veće vrijednosti kada kupci žive u glavnom gradu ili centralnoj regiji.*

**Ključne riječi:** percepcija, društvena odgovornost poduzeća, potrošači, Češka Republika