

Attitudes of University Students Towards Corporate Social Responsibility in the Environmental and Economic Pillar from Selected V4 Countries

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Abstract—The presented study is characterized by its interdisciplinary nature, seamlessly integrating the examination of cultural dimensions according to Professor Hofstede with the exploration of Corporate Social Responsibility (CSR). This contribution is systematically organized into distinct units. The theoretical framework lays the foundation by addressing fundamental aspects that underpin the empirical phase of the research. Within this theoretical framework, our focus extends to encompass corporate social responsibility, culture and national culture, the Vyšehrad Group, attitudes, and cultural dimensions. Transitioning to the empirical phase, the study employs the online questionnaire research method as its primary tool. The data analysis relies on the application of the Chi-square test and one-way ANOVA as robust statistical methods. The overarching objective of this research is to discern the attitudes of university students towards the social responsibility practices of companies, specifically within the environmental and economic domains, within the countries comprising the Vyšehrad Group, as selected for examination.

Keywords—Corporate Social Responsibility (CSR), cultural dimensions, attitudes, Vyšehrad group

I. THEORETICAL BACKGROUND OF THE STUDY

A. Corporate Social Responsibility

In contemporary society, there is a prevailing expectation for organizations to demonstrate social responsibility. Virtually every modern corporation engages to some extent in Corporate Social Responsibility (CSR). The paradigm of CSR has experienced a transformative shift in the present era, incorporating not only social concerns but also environmental considerations into the fulfilment of organizational objectives and decision-making processes. Companies are meticulous in disseminating information to their stakeholders regarding their CSR initiatives (Mohanjaru, 2015; Lee, 2008).

In the majority of instances, multinational corporations disseminate their Corporate Social Responsibility (CSR) initiatives through channels such as sustainability reports, websites, corporate communications, advertising campaigns, logos, and trademarks. The overarching objective is to cultivate a worldwide presence as “socially responsible brands” (Asmussen and Fosfuri, 2017). Corporate Social Responsibility (CSR) represents a more qualitative approach compared to conventional corporate philanthropy and ethical business practices. CSR encompasses a broad spectrum of activities, ranging from charitable programs and community service to fostering environmental awareness. The primary objective of CSR is to ensure that companies not only generate profits but also uphold and advocate for

high ethical standards through these endeavours. CSR initiatives manifest across diverse sectors, yet they commonly align with three fundamental pillars: economic, social, and environmental. Under these categories, one may find activities such as promoting environmental friendliness, supporting local communities, endorsing local products, and establishing fair working conditions for employees and other stakeholders. A multitude of stakeholders participate in these CSR activities, including employees, investors, suppliers, customers, communities, the environment, and regulatory authorities. In essence, CSR serves as a multifaceted commitment by companies to integrate ethical, social, and environmental considerations into their business operations, ensuring a positive impact on both society and the bottom line (Brindha and Abirami, 2014; Malik, 2015; Ailawadi *et al.*, 2014).

The economic processes of globalization exert a significant influence on the ethics, behaviour, and social responsibility of society concerning certain issues. Global companies, navigating a fiercely competitive and dynamic market, encounter intricate domestic landscapes as well as social and environmental challenges. In order to withstand the intense scrutiny of the public eye, these companies require a robust corporate culture that upholds ethical business practices and social responsibility. Within the realm of corporate social responsibility, the company’s obligation is to make decisions and implement measures that safeguard both its own interests and the well-being of society (Vargas-Hernández and Polo-Navarro, 2019; Kumar and Roy, 2015).

Based on the above, it can be inferred that Corporate Social Responsibility (CSR) rests on three fundamental pillars: Social, Environmental, and Economic.

B. Culture

The term ‘culture’ lacks a uniform definition, given its profound influence on various dimensions of human behaviour and its examination across multiple scientific disciplines, be they primary or secondary. In essence, culture can be characterized by a set of distinct features. The consensus among experts is that culture is a multi-layered concept shared by society, evolving over an extended period and demonstrating relative stability (Vaiman and Brewster, 2015).

Culture is an acquired attribute that develops gradually over extended periods, subject to potential shifts and alterations. Nevertheless, certain cultures exhibit a slower pace of evolution than others, with some cultural traits remaining resistant to change. Among the components of

culture, values, or the prevailing value system within a particular culture, play a crucial role. In the current era of technological advancement, the values inherent to individual cultures persist rather than undergo transformation. Instead, these innovations contribute to the stability of values by enabling individuals to pursue their preferences more efficiently and frequently than in the past (Tan *et al.*, 2019).

1) *National culture*

The concept of culture holds validity when considered at the national level, contingent upon the existence of meaningful distinctions in societal norms and values among individual countries. Hofstede posits that national culture is an integral component of a broader cultural framework encompassing both global and subnational elements. It is not merely conceptualized as a culture confined within the borders of a nation; rather, it serves as the distinguishing factor among nations, each possessing a unique cultural identity. The term “national culture” pertains to the cultural fabric of a country or state, but it does not necessarily equate to a single nation, as multiple nations may coexist within a single state. For instance, take Slovakia—a country wherein various nationalities such as Slovak, Czech, Hungarian, and others cohabit (McSweeney, 2002; Taras, 2019; Steenkamp, 2001).

2) *Individualism vs. Collectivism*

Individualism versus collectivism represents a spectrum indicating the strength of communal bonds within a society. At its core, this dimension explores the extent of interdependence among individuals. It is delineated by how individuals perceive their sense of self, whether it's primarily centered on the individual (“I”) or the collective (“We”).

A high score on this dimension indicates a weaker interpersonal connection beyond the immediate family nucleus. In individualistic societies, individuals prioritize self-reliance and the well-being of their immediate families. Conversely, low scores signify collective societies wherein loyalty to the group is paramount, and the group collectively safeguards its interests (Hofstede *et al.*, 2010).

3) *Avoiding uncertainty*

This dimension pertains to how societies confront the inherent uncertainty of the future: should we endeavor to exert control over it or simply allow events to unfold? This ambiguity engenders anxiety, and various cultures have devised distinct strategies to cope with it. It denotes the degree to which individuals within a culture feel unsettled by ambiguous or unfamiliar circumstances and have formulated beliefs and institutions to mitigate this uncertainty.

In cultures with low scores on this dimension, individuals tend to exhibit greater ease, sociability, and spontaneity. In societies characterized by high levels of uncertainty avoidance, people strive to structure their lives in a manner that enables them to foresee and manage their fates to the greatest extent possible (Hofstede *et al.*, 2010).

4) *Cultural dimensions and corporate social responsibility*

The initial study by Professor Hofstede established four cultural dimensions, to which a fifth dimension was later added through collaboration with Dr. Michael Bond. Further refinement occurred with the assistance of Dr. Michael Minkov, leading to the incorporation of a sixth dimension

into what is now recognized as the well-established “6-D model of national culture,” which served as the framework for our study (Chang, 2006; Lee and Loo, 2012; Okazaki and Mueller, 2017).

Despite companies actively engaging in CSR activities, the effective communication of these initiatives with consumers from diverse cultural backgrounds remains unclear. It may be imperative to develop communication strategies in socially responsible corporate marketing that are tailored to the cultural context of consumers, particularly when the content of messages and the perception of those messages are grounded in cultural values (Kim and Johnson, 2013). As individuals’ cultural backgrounds significantly influence the impact and effectiveness of a campaign, studies in this realm underscore the relative advantage of culturally adapted messages over standardized or non-culturally adapted ones. Scholars like Bae (2011) and Lee (2008) posit that cultural values play a pivotal role in shaping the effects of CSR campaign messages, depending on the extent of CSR-related information presented. It is crucial to acknowledge that, even in today’s era of modern technology, there is a dearth of research dedicated to exploring the influence of cultural differences on perception (Kim and Bae, 2016; Potepkin and Firsanova, 2017).

C. *Vyšehrad Group*

The Vyšehrad Group was founded on February 15, 1991 at a meeting of the President of the Czechoslovak Republic, Václav Havel, the President of the Republic of Poland, Lech Wałęsa, and the Prime Minister of the Republic of Hungary, József Antall.

The formation of the Vyšehrad group was motivated by three decisive factors:

1. The desire to eliminate the remnants of the communist bloc in Central Europe;
2. The desire to overcome historical animosities between Central European countries;
3. The belief that through joint efforts it will be easier to achieve the set goals (successfully achieve social transformation and join the European integration process); proximity to the ideas of the ruling political elites.

The Vyšehrad Group, also known as the “Vyšehrad Four” (hereinafter V4), symbolizes the collaborative endeavours of Central European nations. Their cooperation extends beyond political matters, encompassing shared social interests and a commitment to pan-European integration. The member countries, namely the Czech Republic, Hungary, Poland, and Slovakia, have an intertwined history, rooted in a shared civilization with common cultural, intellectual values, and religious traditions. These nations not only share a historical background but also exhibit similar economic development trajectories and geopolitical perspectives.

The Vyšehrad Group comprises post-communist countries navigating the shift from a state-oriented to a market-oriented economic approach—a transformation intrinsic to European integration. Moreover, the V4 countries exhibit notably parallel economic conditions, fostering development and economic growth (Schlosserova and Džupina, 2023).

D. *Attitudes and Perceptions*

Attitude refers to the extent of positive or negative

sentiment linked to a psychological object. It is also a psychological inclination manifested through the assessment of a specific entity with varying degrees of favour or aversion. Attitudes can be characterized as enduring favourable or unfavourable judgments, emotions, or biases held by an individual toward an object or knowledge. As attitudes evolve and take shape through an individual's experiences, they solidify over time (Kaya and Kan, 2019; Trail and McCullough, 2019).

Consumer attitude is a composite of beliefs, emotions, and behaviours exhibited by consumers in the marketing context towards a particular object or brand. Consumers may harbour positive or negative beliefs and emotions in this regard. From a marketing perspective, an attitude can be defined as an overarching evaluation of a product or service that develops gradually. It is also reasonable to anticipate that consumers' attitudes towards marketing practices will influence their broader beliefs about the challenges they encounter in the market (Njuguana *et al.*, 2017).

We can assess the way respondents perceive advertising messages, as the impact of companies' CSR initiatives may be shaped not only by an individual's personal perception but also by the influence of their external environment—specifically, the culture in which they were raised and currently reside. The consumer's response to companies' marketing efforts is further affected by the phenomenon known as selectivity of perception. This phenomenon enables individuals to focus entirely on perceiving only certain stimuli from the myriad of influences they encounter daily, actively seeking to capture their attention and thereby enhancing their capacity to comprehend the conveyed message (Peelen and Downing, 2017).

We consider the theoretical starting points of the work provided by us to be essential for the following research part of the study.

In the empirical section of our study, it is crucial to note that the concept of adopting an attitude towards CSR, or the perception of CSR, encapsulates a subjective evaluation by respondents of socially responsible marketing and its impact on society. This evaluation is based on their subjective, ideal, and anticipated notions of reality.

II. EMPIRICAL PART OF THE STUDY

A. Research Problem

In addressing the primary research problem, we delineate the interdisciplinary nature of our chosen topic, an aspect that has yet to garner adequate attention within professional spheres. Based on our theoretical foundations, it becomes evident that there is a paucity of research dedicated to the given issue, particularly within the context of Central Europe and the V4 region. Our objective is to discern potential distinctions among the selected V4 countries, achieved through the deployment of a questionnaire examining cultural differences and another assessing the perception of CSR activities.

B. Research Objective

Our study aims to investigate the attitudes of university students from selected V4 countries toward socially responsible marketing, focusing specifically on activities within the economic and environmental pillars.

C. Established Research Hypotheses

H1: We assume that respondents from the country in which they most often encountered the term CSR will have the most positive attitude towards this area of company business

H2: We assume that the country with the lowest achieved score of the cultural dimension individualism vs. collectivism will have the most positive attitude towards CSR activities in the environmental field.

H3: We assume that countries with the lowest achieved score of the cultural dimension of uncertainty avoidance will have the most positive attitude towards CSR activities in the economic field.

The research file and the method of its selection:

We chose university students as the research group, mainly because this is an age cohort that already has a higher level of information and awareness about CSR activities. This is also pointed out by the research of Doanh and Gadosk from 2020 under the title: *Customers' awareness of corporate social responsibility in Vietnam and Poland: A comparative analysis*, which studied the awareness of CSR activities between Poland and Vietnam.

The research design entails that the survey participants for both segments (cultural differences and perception of CSR) in our questionnaire will consist of men and women aged 18–29.

Our selection method for the research participants is random, where we inclusively involve individuals based on their availability. Therefore, the composition of the research set relies on the availability and willingness of the respondents.

A total of 510 respondents from three V4 countries completed our questionnaire. Among them, 159 were men, accounting for 31.2% of the total respondents, while 351 were women, constituting 68.8% of the total respondents. The distribution of respondents from each state was equal, resulting in 170 respondents per selected V4 state.

In summary, our questionnaire was filled out by men and women in each country in nearly equal proportions, with only minimal variations (Schlosserova and Džupina, 2023), shown in Figs. 1 and 2.

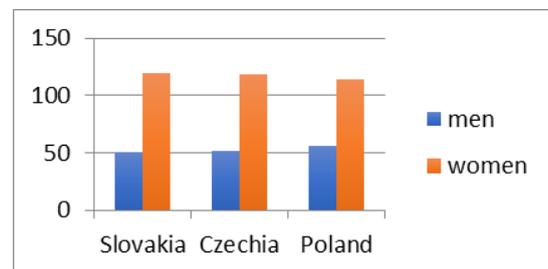


Fig. 1. Gender representation in individual countries.

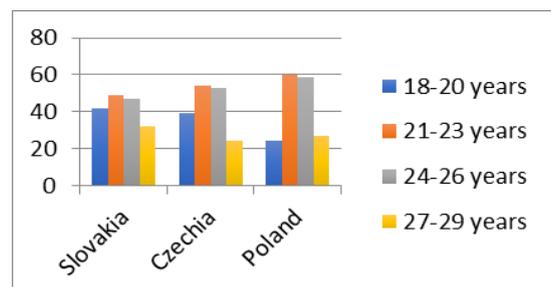


Fig. 2. Age categories in individual countries V4.

In terms of the respondents' age distribution, it was as follows: Slovakia exhibited the most balanced representation in this regard.

Calculation of the cultural differences dimension index:

In our study, we opted to employ the methodology developed by Prof. Hofstede, which proved instrumental in unveiling the distinctive cultural dimensions among the individual V4 countries we chose. The questions utilized were sourced from a questionnaire module crafted by Geert Hofstede and Michael Minkov in 2013, aimed at investigating an expanded six-dimensional model of cultural differences. The original nomenclature of the research instrument is designated as the "Values Survey Module 2013."

We opted to employ this method for calculating cultural differences based on its accessibility, as the manual is readily available on Professor Hofstede's official website. Furthermore, we selected this approach due to its extensive usage, citation, and familiarity within scientific communities worldwide.

Individualism vs. collectivism (IDV):

The formula for the index is as follows: $IDV = 35 (m04 - m01) + 35 (m09 - m06) + C (ic)$. In this equation, m04 represents the average score for question number 4, and so forth. The index is considered normal, spanning a range of 100 points that signifies the spectrum from strong individualism to strong collectivism. The constant C (ic) is a variable (positive or negative) contingent on the nature of the samples; however, it does not impact the cross-country comparisons.

Uncertainty Avoidance Index (UAI):

The formula for the uncertainty avoidance index is as follows: $UAI = 40(m18 - m15) + 25(m21 - m24) + C(ua)$. In this formula, m18 represents the average score for question number 18, and so on. The index spans a range of 100 points, differentiating between countries with low uncertainty avoidance barriers and those inclined to avoid uncertainty. The constant C(ua) is a factor, either positive or negative, contingent on the nature of the samples. Importantly, it does not impact the comparison between countries.

D. Research Methodology

With the evolution of information technologies and the rapidly advancing landscape of the Internet, which has emerged as a platform for easy expression and the convergence of tools and trends, the utilization of online questionnaires is gaining prominence. Online statistical survey methods hold a definitive advantage over traditional offline methods in terms of both "survey duration" and "survey cost," contributing to the escalating prevalence of online surveys. However, the efficacy of online questionnaires faces challenges related to the representativeness of the sample and the potential for dishonest responses from participants (Kang *et al.*, 2010).

The questionnaire we created was distributed in three languages, as we decided to conduct our research in three V4 countries, specifically in Slovakia, the Czech Republic and Poland. We decided to distribute the questionnaire created by us in the national languages, i.e., Slovak, Czech and Polish. The questionnaires were created on the survio.com online platform and, due to the pandemic situation in 2020, were

distributed online using the Facebook social network and individual groups within it. The questionnaire was distributed 01–03/2020.

ANOVA data processing method:

Analysis of Variance (ANOVA) is an important method in exploratory and confirmatory data analysis. ANOVA is an omnibus statistical technique that allows us to test whether or not the means of three or more populations are the same. The simplest type of ANOVA is the one-way ANOVA for comparisons between the means of several populations. Classical one-way ANOVA usually depends on certain basic assumptions about the underlying population, such as: clear observations, accurate means included in the underlying normal model, clear hypotheses, clear possible decisions, and so on (Hesamian, 2016).

Chi-square test:

The original Chi-square test, commonly referred to as Pearson's chi-square, originated from a publication by Karl Pearson in the early years of the 20th century. This test functioned as a measure of agreement when data were categorized along one dimension and as a test of the most prevalent response when data were divided into two or more dimensions. Pearson's chi-square test is employed to ascertain whether a statistically significant difference exists between expected frequencies and observed frequencies in one or more categories (Howell, 2011).

III. RESULTS RESEARCH

In the online questionnaire provided by us, one of the questions was dedicated to assessing respondents' familiarity with the concept of CSR (Corporate Social Responsibility) —specifically, whether they had encountered this concept before. The outcome of this inquiry was crucial for validating Hypothesis 1.

Knowledge of the term CSR:

The question designed to assess the respondents' familiarity with the term CSR was as follows: "Have you encountered the term Corporate Social Responsibility/CSR before?" Respondents were given two options: yes or no. In the course of our research, we made the decision that respondents who answered 'yes' cannot proceed with filling out the questionnaire. This decision was based on the recognition that there are numerous aspects and activities of companies that respondents may be aware of but may not immediately associate with the term CSR.

We present the obtained results in the Table 1 below:

Table 1. Knowledge of the term CSR

| Answer option | SK | CZ | PL | Average |
|---------------|-----|-----|-----|---------|
| Yes | 73 | 95 | 119 | 96 |
| No | 97 | 75 | 51 | 74 |
| Together | 170 | 170 | 170 | 170 |

Source: Own processing

From the results we obtained, it can be inferred that respondents from Poland exhibit the highest level of understanding of the CSR concept. They provided affirmative responses 119 times, surpassing the overall average of 96 across all three countries. Conversely, respondents from Slovakia demonstrated the least familiarity with the CSR concept, recording an above-average number of

negative responses at 97, compared to the overall average of 74. These findings will be instrumental in validating HY1.

Cultural dimension individualism vs. collectivism:

The fourth question in our questionnaire was dedicated to exploring a specific cultural dimension. Question 4 consisted of four sub-questions, all centred around the overarching inquiry: “How important are the following aspects in life to you?” The sub-questions included: having enough time for personal or home life, job security, engaging in work that is interesting, and having work respected by the family.

Respondents were provided with a five-point scale for their responses, where 1 indicated extreme importance and 5 denoted no importance. To ensure objectivity in our results, these sub-questions were adapted from VSM2013. We have visualized the responses to each sub-question in Fig. 3, offering a clear representation of the participants’ perspectives on these crucial life aspects.

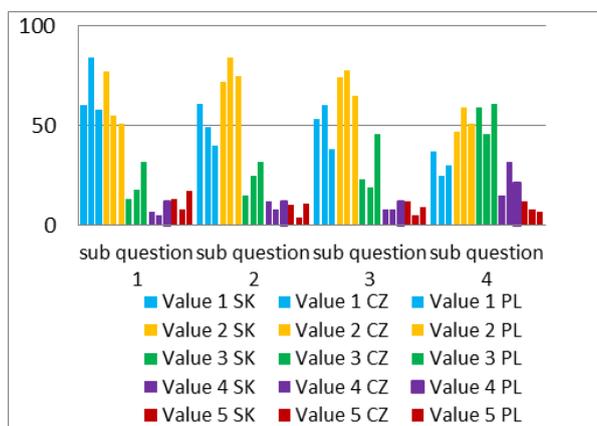


Fig. 3. Values for sub-questions for calculating the IDV dimension. Source: Own processing.

The values obtained by us, which we attach above, were key to being able to calculate the index of the cultural dimension of individualism vs. collectivism. Although it may seem that the results in individual countries are similar in the final value of the index, these results are significantly reflected. After mathematical calculations, the indexes in individual countries came out as follows and we will summarize them in Fig. 4, where we will compare them with the scores that the indexes achieved in the research of Prof. Hofstede.

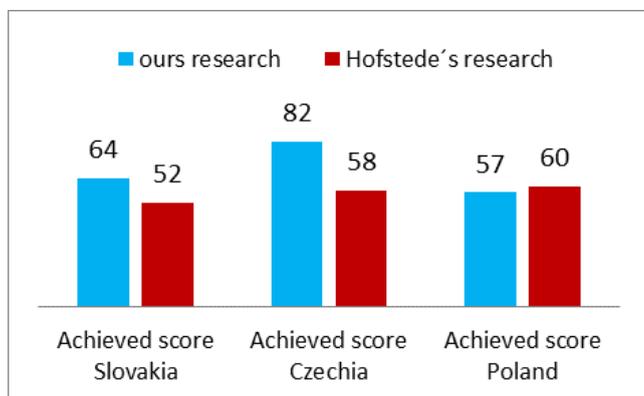


Fig. 4. The IDV dimension comparison of our research and Hofstede's research. Source: Own processing

The graph illustrates variations in the achieved scores. This outcome was anticipated, considering that Hofstede's research is frequently critiqued and viewed sceptically, even

within professional circles. Our study will rely on the collected data to either substantiate or challenge the formulated hypothesis 1.

Cultural dimension uncertainty avoidance index:

In our questionnaire, we explored the cultural dimension of uncertainty avoidance through three key questions. Questions 6 and 7 were designed as closed-ended queries, where respondents selected one option from five choices. Question 8, on the other hand, comprised two sub-questions. Specifically, Question 6 probed respondents on the frequency of feeling nervous or tense, with response options ranging from “always” to “never”. Meanwhile, Question 7 sought an overall assessment of respondents’ health, with choices including “very good,” “good,” “normal,” “deteriorated,” and “very bad” Moving to Question 8, it delved into respondents’ agreement with two statements. The first statement addressed the notion that one can be an effective manager without having precise answers to every question raised by a subordinate. The second statement explored the perspective that organizational rules should not be broken, even if an employee believes doing so would serve the organization’s best interest. Respondents expressed their views on a five-point scale: 1 = strongly agree, 2 = agree, 3 = don't know, 4 = disagree, and 5 = strongly disagree. These sub-questions were adapted from VSM2013. For a visual representation of the responses to each question, please refer to Figs. 5 and 6.

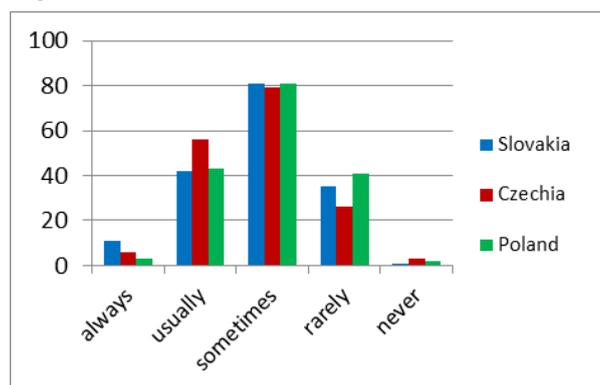


Fig. 5. Comparison of results for question no. 6 – under the question of the UAI index. Source: Own processing

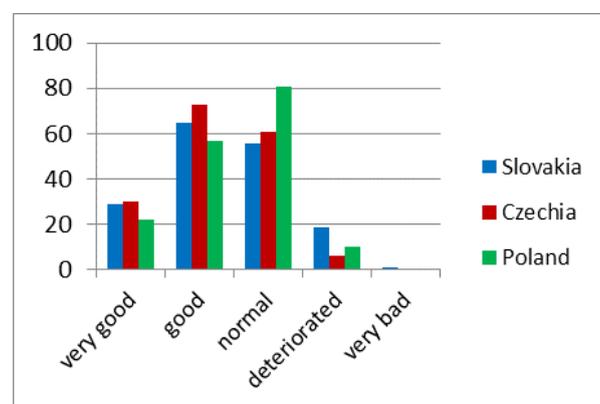


Fig. 6. Comparison of results for question no. 7 – under the question of the UAI index. Source: Own processing

The values obtained by the previous questions were then used to calculate the dimension's UAI score. For this, the aforementioned third question with two sub-questions was needed, the results of which are also included in Fig. 7.

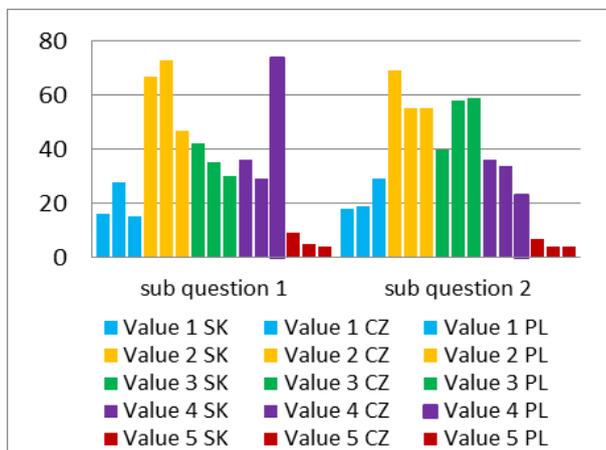


Fig. 7. Comparison of results for question no. 8 – under the question of the UAI index.

Source: Own processing

The analysis of the acquired data reveals that the greatest divergence in results among individual values occurred specifically for the last sub-question. This sub-question's data is essential for calculating the uncertainty avoidance index. Following data fitting and mathematical calculations, we successfully derived individual scores for the uncertainty avoidance cultural dimension index across different countries. The obtained results are visually presented in Fig. 8, allowing for an immediate comparison with the data collected by Professor Hofstede in his research, akin to the approach taken for the previous cultural dimension.

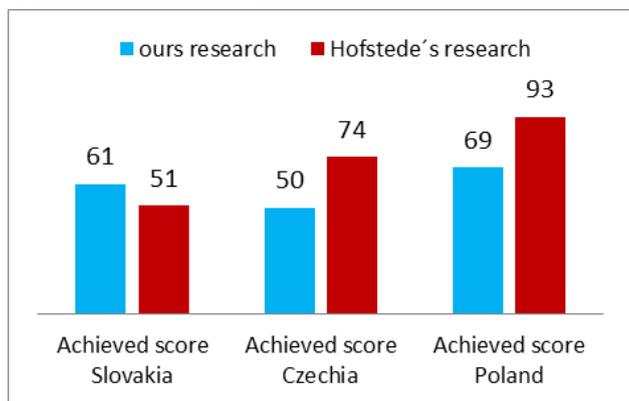


Fig. 8. Comparison of scores achieved in the cultural dimension index of uncertainty avoidance between our research and Hofstede's.

Source: Own processing

Despite the cultural dimension, similar to the previous one, we observed a variance between our results and those of Prof. Hofstede. Notably, the Czech Republic, with the lowest uncertainty avoidance index score of 50 in our study, contrasted with Hofstede's score of 74, positioning it between Slovakia and Poland. Our research identified Poland with the highest score of 69, whereas Hofstede reported a score of 45, indicating a significant difference of 24. Slovakia, with a score of 61 in our study, was positioned differently compared to its original research score of 51.

Attitudes towards CSR activities in general:

In this part of the research, we will analyse the question of the questionnaire, which was devoted to the respondents' attitudes towards CSR activities. The question was: How would you rate the importance of individual CSR activities of companies? and consisted of up to nine sub-questions

(statements). Since the evaluation of such a number of sub-questions in one step would be mostly confusing for the reader of the work, probably due to the large number of data obtained, as each sub-question had a five-point Likert scale as an answer, where 1 = important, 2 = rather important, 3 = don't know, 4 = rather unimportant and 5 = unimportant. We decided to interpret the results obtained in this question in two parts.

The first five sub-questions were as follows: Informing customers about CSR, behaving responsibly towards suppliers, providing guarantees to customers, selling responsible products, being responsible towards employees. We will summarize in graphs how the answers to these sub-questions turned out in the individual V4 countries selected by us.

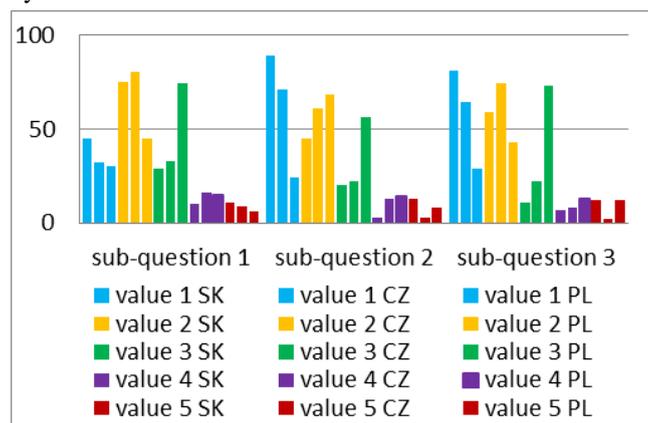


Fig. 9. Comparison of the results achieved in question no. 12 under questions 1 and 3 attitude towards CSR areas.

Source: (Schlosserova and Džupina, 2023)

Upon analyzing Fig. 9, it is evident that respondents from Slovakia and the Czech Republic exhibit a predominantly positive attitude in all three questions regarding the provided statements. Consequently, it can be inferred that individuals from these countries hold a more favourable outlook towards companies engaged in Corporate Social Responsibility (CSR). This positive sentiment extends specifically to companies involved in informing clients about CSR, demonstrating responsible behaviour towards suppliers, and offering guarantees to customers.

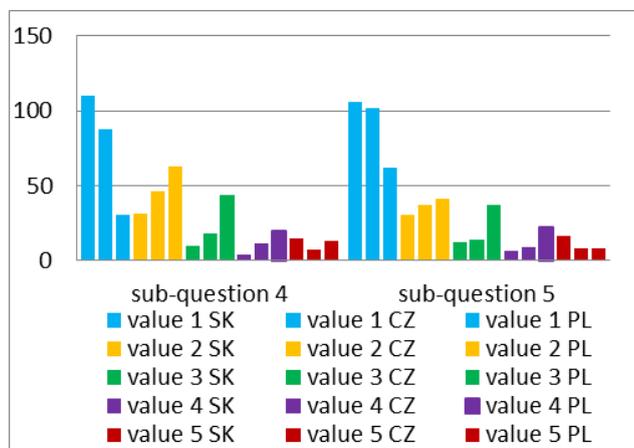


Fig. 10. Comparison of the results achieved in question no. 12 under questions 4 and 5 attitude towards CSR areas.

Source: (Schlosserova and Džupina, 2023)

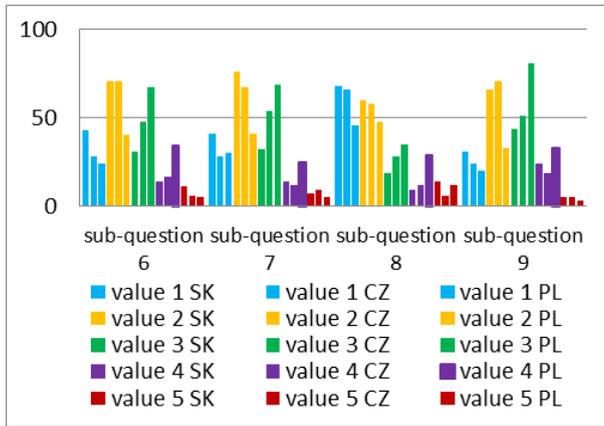


Fig. 11. Comparison of the results achieved in question no. 12 under questions 6 and 9 attitude towards CSR areas. Source: (Schlosserova and Džupina, 2023)

In analysing the data and corresponding graph, it is evident that respondents across all three countries exhibited a predominantly positive or partially positive attitude. Moving forward, our focus will delve into the remaining sub-questions encapsulated within question twelve of our questionnaire. These sub-questions include dealing with charitable projects/activities, supporting communities, maintaining an ecologically sustainable business, and extending support through financial donations. The individual results, graphically represented, are appended for detailed examination.

Based on the data we acquired, it can be inferred that respondents in the Czech Republic and Slovakia generally concurred in their choice of values for sub-questions six and seven, displaying a predominantly positive attitude. Conversely, in Poland, a neutral stance was observed. Examining the engagement with ecologically sustainable business across all three selected V4 countries, a uniformly positive outlook prevailed. In the ninth sub-question, a notable alignment in selected values was observed between Slovakia and the Czech Republic, accompanied by a slightly positive to neutral attitude. In contrast, respondents in Poland tended to adopt a predominantly neutral position once again.

We will employ the validated results to confirm our formulated hypotheses.

IV. VERIFICATION OF HYPOTHESIS

A. H1

To investigate our first hypothesis, we employed the Chi-square test evaluation method to determine whether our assumption holds true: that respondents from the country where the concept of social responsibility is most frequently encountered will exhibit the most positive attitude towards this aspect of business companies. The Chi-square test follows the same criteria as a one-way ANOVA, and if the test attains a statistical significance of $p < 0.05$, we infer the existence of a relationship between the respondents' knowledge of the CSR concept and their attitudes towards the CSR field.

To identify the V4 country in which the concept of CSR was most commonly encountered, we can simply aggregate the results from the questionnaire we distributed, as detailed in the attached Table 2.

Table 2. Knowledge of the term CSR

| | | Have you ever come across the term Corporate Social Responsibility/CSR? | | Together |
|----------|----|---|-----|----------|
| | | No | Yes | |
| Country | SK | 97 | 73 | 170 |
| | CZ | 75 | 95 | 170 |
| | PL | 51 | 119 | 170 |
| Together | | 223 | 287 | 510 |

Source: SPSS

As can be seen, the respondents most often encountered the concept of corporate social responsibility from the V4 countries selected by us in Poland, where the number of positive answers was at the level of 119 respondents, which was almost double compared to Slovakia.

Table 3. Chi-square test encountering the concept of CSR to the attitude towards CSR

| | Value | df | statistical significance |
|-----------------------------|-------|----|--------------------------|
| Pearson Chi-square test | 8.436 | 2 | 0.000 |
| Probability of relationship | 8.560 | 2 | 0.000 |
| Direct association | 8.414 | 1 | 0.000 |
| Number of valid cases | 170 | | |

Source: SPSS

After conducting our calculations, we can affirm that our initial assumption regarding whether the respondents were familiar with the concept of CSR and their stance on the issue of social responsibility has been validated. This confirmation is supported by a statistically significant relationship established through the Chi-square test, where $p = 0.00$ ($p < 0.05$). To ascertain whether the surveyed country exhibited the most favourable attitude towards CSR, we present a descriptive analysis of the results.

Table 4. Descriptive analysis the most positive attitude towards CSR

| | | N | Average | Statistics. deviation | Statis. error |
|-----------------------|----|-----|---------|-----------------------|---------------|
| Attitudes towards CSR | SK | 170 | 2.41 | 1.068 | 0.047 |
| | CZ | 170 | 2.40 | 1.044 | 0.040 |
| | PL | 170 | 2.68 | 1.128 | 0.089 |

Source: Own processing

Based on the provided data, it is evident that our initially formulated hypothesis, Hypotheses 1, has been *contradicted*. Nevertheless, our findings do support the existence of a connection between an individual's understanding of the concept of Corporate Social Responsibility (CSR) and their

corresponding attitude towards it. Contrary to our initial assumption, the data does not substantiate the belief that respondents from the country with the highest familiarity with CSR would necessarily exhibit the most favourable attitude towards this aspect of marketing.

We acknowledge that under alternative research conditions, the outcome might have varied

B. H2

To validate the hypotheses we formulated, we employed the one-way ANOVA statistical method. We opted for this method to investigate the potential correlation between a country's cultural dimension scores and the stances adopted by respondents from that country regarding Corporate Social Responsibility (CSR) activities in the field.

Table 5. Descriptive analysis most positive enviro score. Under questions at IDV

| | | N | Average | Statistics. deviation | Statis. error |
|------------------------|----|-----|---------|-----------------------|---------------|
| Enviro. Sub question 1 | SK | 170 | 1.72 | 1.101 | 0.084 |
| | CZ | 170 | 1.84 | 1.057 | 0.081 |
| | PL | 170 | 2.54 | 0.998 | 0.077 |
| Enviro. Sub question 2 | SK | 170 | 2.12 | 1.178 | 0.090 |
| | CZ | 170 | 2.02 | 1.005 | 0.077 |
| | PL | 170 | 2.48 | 0.993 | 0.076 |

Source: SPSS

In both of the sub-questions we posed, pertaining to the environmental aspect of CSR, Slovakia was addressed in the first sub-question, while the second sub-question focused on the Czech Republic. These countries emerged as the second and third in terms of cultural dimension scores for individualism vs. collectivism, with the latter receiving the highest score.

Table 6. One way Anova relationship between IDV and enviro attitude. Sub questions

| | | Sum of Squares | df | Mean Square | F | Sig. |
|--|----------------|----------------|-----|-------------|--------|-------|
| The relationship between IDV and attitude enviro. Sub question 1 | Between Groups | 67.451 | 2 | 33.725 | 24.895 | 0.000 |
| | Within Groups | 686.841 | 507 | 1.355 | | |
| The relationship between IDV and attitude enviro. Sub question 2 | Between Groups | 22.498 | 2 | 11.249 | 8.048 | 0.000 |
| | Within Groups | 708.671 | 507 | 1.398 | | |

Source: SPSS

The ANOVA data processing method has substantiated the hypothesis, as evidenced by the attached table, indicating a probable relationship between a country's score in the cultural dimension of IDV and its attitude towards the specified sub-questions. This relationship is supported by statistical significance, with both sub-questions in the environmental CSR domain showing a *p*-value below 0.05, as depicted in the table.

In conclusion, our second hypothesis has been *contradicted*. Through the application of statistical methods to assess our gathered data, it becomes evident that the country with the lowest score in the cultural dimension of IDV did not manifest the most positive attitude towards the environmental aspect of CSR.

C. H3

Table 7. Descriptive analysis of the most positive score for the economic sub-question at UAI

| | | N | Average | Statistics. deviation | Statis. error |
|---------------------------|----|-----|---------|-----------------------|---------------|
| Economic s sub question 1 | SK | 170 | 2.44 | 0.996 | 0.076 |
| | CZ | 170 | 2.47 | 1.028 | 0.079 |
| | PL | 170 | 2.80 | 1.128 | 0.086 |

Source: SPSS

While examining responses to the question, it becomes evident that the most positive attitude did not come from respondents in the country with the lowest score in the cultural dimension of uncertainty avoidance, as was the case in our research with the Czech Republic. Surprisingly, it was the respondents from Slovakia who achieved an average score in the UAI among the V4 countries selected for our study.

Table 8. One-way Anova relationship between UAI and attitude towards the economic issue

| | | Sum of Squares | df | Mean Square | F | Sig. |
|---|----------------|----------------|-----|-------------|-------|-------|
| The relationship between UAI and the economic attitude sub question 1 | Between Groups | 13.239 | 2 | 6.620 | 6.827 | 0.001 |
| | Within Groups | 491.576 | 507 | 0.970 | | |

Source: SPSS

In confirming the correlation between a country's score in the cultural dimension of uncertainty avoidance and the respondents' attitude towards CSR in that area, our investigation, facilitated by a one-way ANOVA, revealed a significant relationship between these variables. The data presented in the table demonstrates that the statistical significance for these variables fell below the threshold of *p* < 0.05, reinforcing the existence of a meaningful association.

Ultimately, we must *refute* hypothesis number 3, as the respondents from the country with the lowest score in the cultural dimension of Uncertainty Avoidance Index (UAI) did not exhibit the most positive attitude towards CSR.

Despite the evident link between the country's score in this dimension and the attitude of its respondents, our findings contradict the assumption that the lowest UAI score corresponds to the most favourable disposition towards CSR.

Nevertheless, we acknowledge that had the research been conducted under different external circumstances, the final results could have varied.

V. CONCLUSION

At the conclusion of our study, I assert that we have successfully achieved the predetermined goal of our work. From the data we have acquired, it can be deduced that the critique directed at Professor Hofstede's research on cultural dimensions is, to some extent, justified. Specifically, in the dimensions of culture that we investigated—individualism vs. collectivism and the index of uncertainty avoidance—we obtained scores that diverge from those publicly accessible in his research.

Upon scrutinizing the hypotheses, we formulated, we can infer that a relationship between cultural dimensions and attitudes toward specific aspects of Corporate Social Responsibility (CSR) does exist, albeit not precisely as initially assumed. Moreover, we posit that familiarity with the concept of CSR does not inherently and automatically result in consumers perceiving it in a more negative light simultaneously.

We are of the opinion that our presented study offers a thought-provoking and inspiring perspective on the interdisciplinary issue of cultural dimensions and corporate social responsibility. It is our hope that these subject garners increased attention within scientific circles, as both global and local companies are progressively emphasizing their corporate social responsibility. In doing so, they aim to shape the attitudes of a growing number of consumers.

We could apply our research to the future Generation Y, potentially reaching a level of knowledge akin to that of our study participants. Additionally, we could envisage conducting comparative research on issues across vastly different cultural contexts, such as those of Slovakia and Japan.

CONFLICT OF INTEREST

The authors declare no conflict of interest.

AUTHOR CONTRIBUTIONS

MZS. reviewed and summarized the theoretical basis of the work and created the theoretical part of the work together with MD. formulated the research objective and hypotheses of the study. MZS. formulated the questionnaire, arranged its distribution and then summarized the data. MD. performed statistical analysis of the results. MZS. performed the subsequent analysis and interpretation of the results verbally and verification of established hypotheses and created an overview of the literature used; both authors had approved the final version.

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