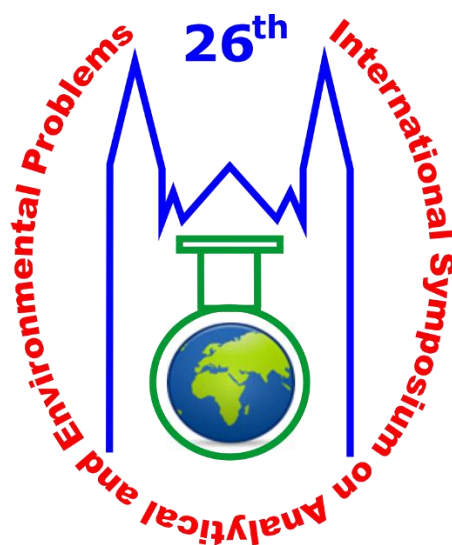# PROCEEDINGS OF THE

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CSR MOTIVES OF COMPANIES: OPINIONS OF BUSINESS AND STATE SCIENCE STUDENTS

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Abstract

Corporate social responsibility (CSR) covers both ethical and business considerations in initiatives. There are several concepts and opinions outlined the role of CR in recent decades. A better understanding of opinion patterns can contribute to developing more inclusive strategies in the field. This study compares the opinions of business and state science students about the company's motives for dealing with CSR. The results do not show significant differences by any grouping factors of the research. Nevertheless, cluster analysis explored three different patterns. One of these considers CSR primarily as the tools for solving environmental or social problems; others have a business-oriented approach.

Introduction

There is an enhancing interest in solving environmental and social problems over the past several decades. Corporate Social Responsibility (CSR) and similar concepts cover the contribution of companies to the topic; it became a critical strategic issue. Although the central concept is comprehensive, the diversity of definitions, tools, initiations, and institutes may lead to confusing situations. The coordination efforts of the EU institutions [1-2] are to welcome, but implementation calls for special attention.

Graafland [3] highlights that it is often assumed that the primary and decisive motive of CSR is an extrinsic motive of economic, financial, or strategic self-interest. However, he found that ethical or altruistic reasons become even more decisive. The ethical approach means that a company issues a CSR policy because it perceives CSR as a moral duty [3].

Since companies are for business, the business interest has an essential importance in compliance with stakeholders. This means that CSR cannot be sustainable without favorable business effects. Due to the diversity of company characteristics as well as market profiles, different focuses of CSR can lead to success. A task of education is to give a comprehensive overview of the opportunities and the conditions.

Assuming the comprehensive nature of sustainability and the different approaches in developing even a definition [4], somewhat different opinions may be found between the representatives of different professionals. Understanding these patterns can help to implement both targeted development strategies and general frameworks.

Experimental

A voluntary online survey is designed for higher education students to explore their attitudes and opinions related to corporate social responsibility. Data collection is supported by the EvaSys survey management system in 2020; data analysis is performed with IBM SPSS 24. The paper highlights the students' opinions about the CSR motivations of companies. The respondents are asked to rank six items:

- Attracting and convincing customers;
- Profit-making;
- Because other companies are also doing such a thing;
- Greenwashing and hiding the environmental and social problems;

- Solving ecological and social problems;
- Cost reduction.

The research sample consists of 56 business and 57 state science students who has a clear preference order about the motivations. Table 1 summarizes the sample characteristics.

Table 1. Sample characteristics

		Business	**State Science**
Sample size (persons)		56	57
gender (%)	female	83.9%	50.1%
	male	16.1%	49.9%
CSR knowledge level (%)	did not study	76.8%	63.2%
	superficial knowledge	17.9%	15.8%
	detailed knowledge	5.3%	21.0%
Average age (years)		22.37	22.30

The goal of the study is to explore the students' opinions in the field and to compare the results between the different studies. The hypothesis of the research can be formulated as business and state science students have different opinions about the companies CSR motivations.

Non-parametric correlation analysis, ANOVA test, and cluster analysis are conducted for checking the hypothesis. Rank order, the mean value of rank sums, and distribution of the rankings represent the average evaluations.

Data collection do not cover the entire population, the sampling is convenient, and the representativeness is not assured. Therefore, the presentation of the results is limited; it can be considered as preliminary research.

Results and discussion

The students consider profit-making and attracting customers as the most important reason for the CSR activities of companies based on the rank orders. State science students ranked attracting and convincing customers the first while business students mostly preferred profit-making. Copying others and greenwashing is at the end of the list in both subsamples (Table 2). Solving environmental and social problems, as well as cost reduction, are in the midfield.

Table 2. Ranking by study type (rank order and mean value of rankings, lower value means more important ranking)

	business		**state science**	
	rank	mean	rank	mean
Profit-making	1.	2.55	2.	2.6
Attracting and convincing customers	2.	2.57	1.	2.42
Solving ecological and social problems	3.	3.46	3.	3.42
Cost reduction	4.	3.84	4.	3.96
Greenwashing and hiding the environmental and social problems	5.	4.27	6.	4.37
Because other companies are also doing such a thing	6.	4.3	5.	4.23

According to the distribution of the rankings (Figure 1), profit orientation has the first-place rankings. However, 25.7% of the respondents rated is as the least important item. Attracting customers is ranked the most important by 23.2% of the business students and the second one by 32.1%, while the ratios are 29.8% and 26.3% among state science students. Although some

differences appear in the opinions by faculty, these are not statistically significant (Table 3). No other grouping factors show significant differences.

(a) Business students
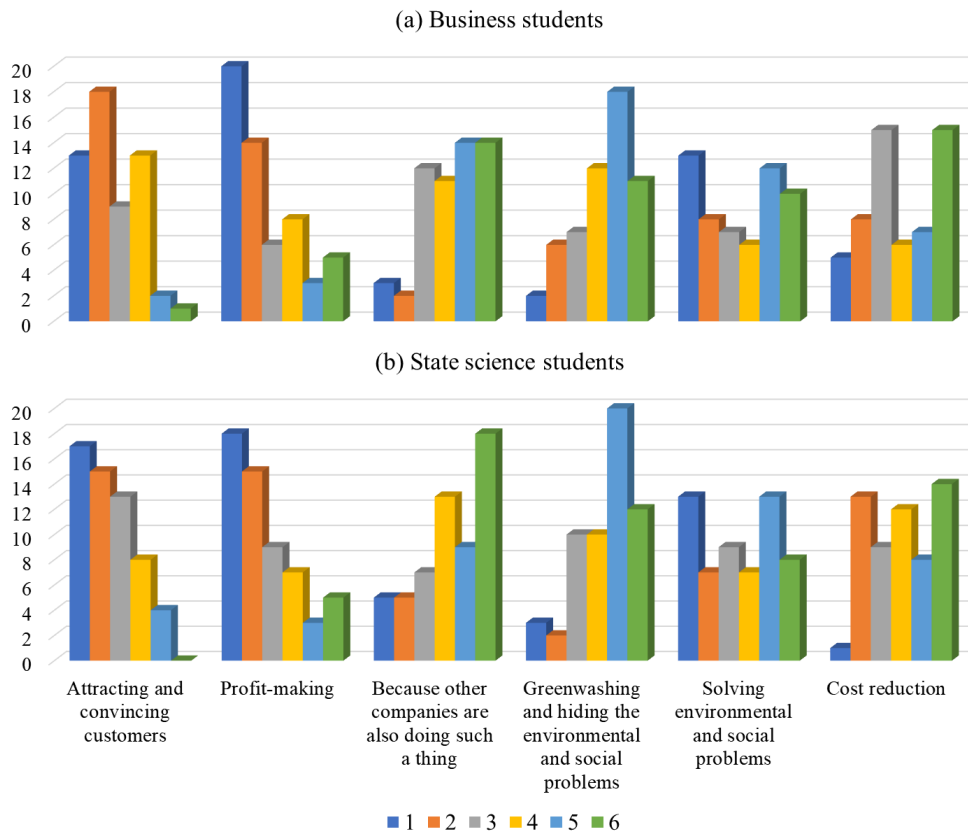

(b) State science students

Figure 1. Distribution of the rankings of business (a) and state science (b) students (total sample, 1: the most important, 6: the least important)

Table 3. ANOVA test by studies (Kruskal-Wallis test)

	Kruskal-Wallis H	d_f	Asymp. Sig.
Attracting and convincing customers	0.393	1	0.531
Profit-making	0.074	1	0.785
Because other companies are also doing such a thing	0.000	1	0.991
Greenwashing and hiding the environmental and social problems	0.162	1	0.687
Solving ecological and social problems	0.025	1	0.875
Cost reduction	0.119	1	0.730

Cluster analysis is conducted to explore patterns of opinions. Three clusters are worth to create (Figure 2). The Kruskal-Wallis test shows significant differences in the views except for the item of greenwashing (Table 4). Cross-tabulation does not show clear patterns by gender, study type, or CSR knowledge level. Since the affiliations by the used grouping factors do not give clear patterns, targeted strategies are not applicable based on this research. However, it is worth to check the patterns of opinions as a basis for further studies.
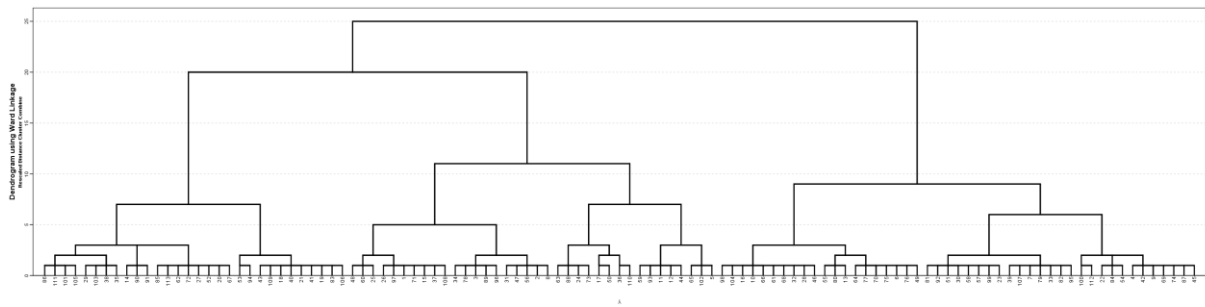
Figure 2. Hierarchical clustering (Ward method)

Table 4. ANOVA test by clusters (Kruskal-Wallis)

	Kruskal-Wallis H	d_f	Asymp. Sig.
Attracting and convincing customers	15.424	2	0.000
Profit-making	45.781	2	0.000
Because other companies are also doing such a thing	31.785	2	0.000
Greenwashing and hiding the environmental and social problems	3.066	2	0.216
Solving environmental and social problems	50.976	2	0.000
Cost reduction	54.589	2	0.000

The patterns of opinions by the cluster analysis are as follows:

Cluster 1: Solving environmental and social problems are considered the most important motives for CSR, followed by cost reduction opportunities. Profit-making is ranked at the end of the list.

Cluster 2: Profit-making and customer-orientation are the most important motives of CSR. The cluster members do not believe that solving environmental and social problems is an important motive of CSR. The opportunities for cost reduction are ranked in the midfield.

Cluster 3: Profit-making is followed by attracting customers as CSR motives. Copying other companies has the most important rank compared to the other clusters. Cost reduction is considered the least important.
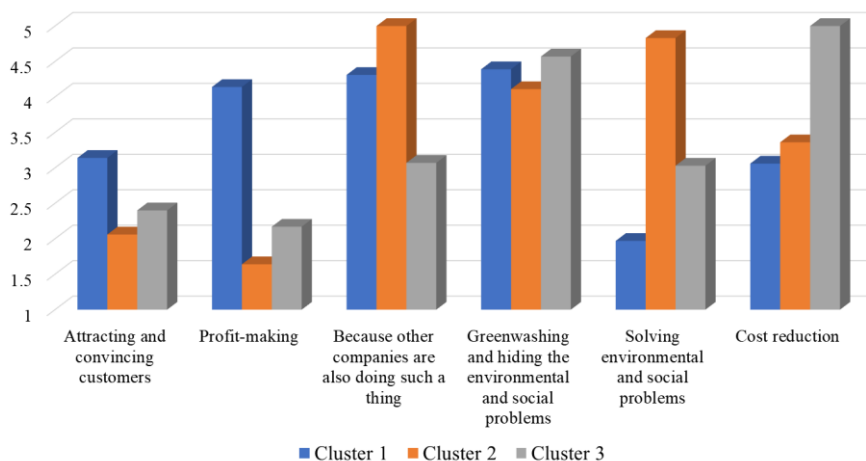

Figure 3. Results by clusters (mean value of the ranks, lower value means more important)

Conclusion

The hypothesis of the research must be rejected. There are no statistically significant differences in the opinions between business and state science students. Nonetheless, the study offers some conclusions. According to the comprehensive goals of sustainability [5], learning about the related issues goes beyond the boundaries of some given faculties. Since each profession may contribute to achieving the goals with different tools, the focus of the critical problems may be nuanced. However, the CSR knowledge level of the sample is poor (Table 1). Boosting CSR education seems to be essential regardless of the lack of its significant grouping nature in this research. The results in attracting and convincing customers (Figure 1) are expected to be more important by business students.

According to Graafland [3] ethical nature issues appear in the personal value systems, but economic interest has a more substantial effect. The cluster analysis explored three patterns of opinions. There are students who believe that CSR is primarily for solving problems and reducing costs. They represent an operational approach to CSR. Another group of students considers CSR as an external tool for enhancing profit through customer-orientation. Solving environmental and social problems are not ranked important among members. A third group represents similar values with higher importance to problems solving. Finding the personal characteristics and relevant grouping factors is the most critical task of continuing the research.

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