PROCEEDINGS OF THE

25th International Symposium on Analytical and Environmental Problems

Szeged, Hungary
October 7-8, 2019

University of Szeged

Edited by:
Tünde Alapi
István Ilisz

Publisher:
University of Szeged, H-6720 Szeged, Dugonics tér 13,
Hungary

2019.
Szeged, Hungary

The 25th International Symposium
on Analytical and Environmental Problems

Organized by:
SZAB Kémiai Szakbizottság Analitikai és Környezetvédelmi Munkabizottsága

Supporting Organizations
Institute of Pharmaceutical Analysis, University of Szeged
Department of Inorganic and Analytical Chemistry, University of Szeged
Institute of Environmental Science and Technology, University of Szeged
Hungarian Academy of Sciences

Symposium Chairman:
István Ilisz, DSc

Honorary Chairman:
Zoltán Galbács, PhD

Organizing Committee:
István Ilisz, DSc
associate professor
University of Szeged, Institute of Pharmaceutical Analysis
ilisz@pharm.u-szeged.hu

Tünde Alapi, PhD
assistant professor
University of Szeged, Department of Inorganic and Analytical Chemistry
alapi@chem.u-szeged.hu

CHANGE IN ATTITUDES TO CORPORATE SOCIAL RESPONSIBILITY

László Berényi[1]

[1]*Institute of Management Science, University of Miskolc, H-3515 Miskolc-Egyetemváros, Hungary*
e-mail: szvblaci@uni-miskolc.hu

Abstract

In addition to decades of efforts on making the word sustainable, the achievements are often powerless. Attitudes to business and its social responsibility are continuously evolving. Changing personal attitudes is a key issue in the field. The research question of this paper is whether a change in attitudes is to find among higher education students in recent years in Hungary. The sample consists of 150-150 students from the academic years 2014/2015, 2016/2017 and 2018/2019. The survey asked to rate statements about the characteristics of corporate social responsibility (CSR). However, the results suggest a remarkable change, the statistical analysis confirms only a few of them. General experience of the survey is that the proportion of uncertain respondent (who gave middle-value ratings) has increased. These results show that the change has started, and it proposes that the efforts must be continued.

Introduction

Defining the responsibility of a corporation is an interesting issue. The stakeholder theory [1] interweaves management concepts even nowadays. Endeavors to achieve and sustain the satisfaction of various corporate stakeholder groups is generally accepted. However, there may be a conflict of interests between the stakeholders because they need to share both the available resources and the outcomes of the corporation. A famous concept of social responsibility by Friedman [2] limits the responsibility of corporations in making money to the shareholders. Any actions are only acceptable if those strengthen the future or wider abilities for making money. An early concept of corporate social responsibility (CSR) by Bowen [3] stated it "refers to the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society". The development of the concept clearly shows that the key focus has moved from the businessman to the business and the organization. E.g. the International Organization for Standardization defines social responsibility as "responsibility of an organization for the impacts of its decisions and activities on society and the environment, through transparent and ethical behavior…" [4]. Braun [5] highlights that CSR initiations seem to give the answer on a corporate level since it incorporates stakeholder values and interests in the business.

However, we cannot neglect that the staff of organizations is made up of persons. Dealing with personal competencies is popular recently [6] [7] [8]. According to higher education students, even though their knowledge and opinion may be different from the professional approach, it is essential to explore their characteristics since they are the future employees and managers. Both organizations and higher education programs can learn from the experience.

The conceptual diversity in the field proves that there is a continuous improvement in line with the development of society. Several factors influence the impact of attitudes on behavior (see [9] [10]). The model of Doob [11] suggests that learning is inevitable. Attitudes are learned predispositions to responses and related actions. Based on this idea, changing the attitude needs the breakdown of the old one and build up the new. Since sustainability is a complex challenge, changing related attitudes requires much effort and time.

Experimental

I launched a survey to explore the attitudes towards sustainability and corporate social responsibility (CSR) among higher education students in 2013. The continuous data collection allows a follow-up on the changes in these attitudes. Data collection uses a voluntary survey with an online questionnaire. Data collection is supported by Evasys Survey management system, statistical analysis is executed in IBM SPSS.

The present study focuses on the question 'How much do you agree with the following statements about CSR?'. The respondents are asked to evaluate 7 statements from strongly disagree to strongly agree (Figure 1). Since the evaluation scale was modified from 6-point to a 5-point one, the results are denominated to a 0 to 100 scale.

The research sample consists of 450 randomly selected respondents of the survey, uniformly from the three data collection periods. The respondents are business students of various Hungarian higher education institutions. Gender, level of studies or type of studies is not filtered. However, the limitations due to the sampling method do not allow the general interpretation of the results, the random methods may suggest wider experience.

The research question is whether the attitudes have changed during the examination period to CSR. According to the Introduction, the hypothesis says that the changes are not relevant.

Results and discussion

The mean values of the responses by years is presented in Figure 1.
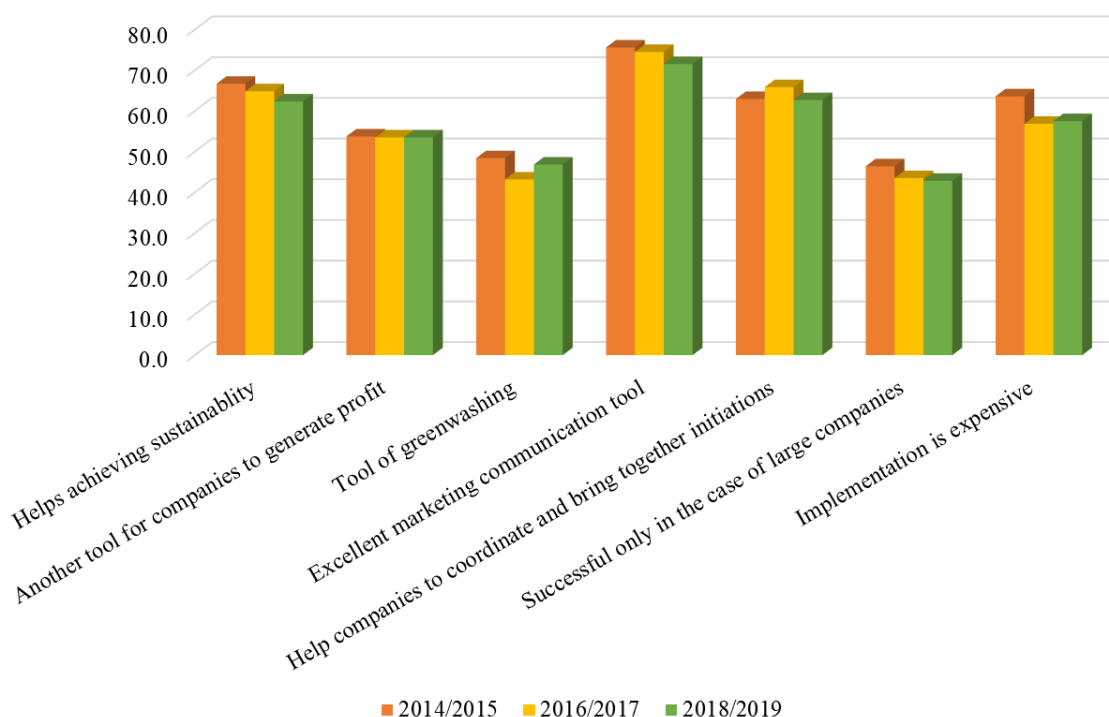

Figure 1. Mean values of rating by academic years, measured on 0-100 scale (own edition)

The respondents feel CSR an excellent marketing communication tool. Based on the mean values, CSR is moderately evaluated as a tool of profit generation or the tool of greenwashing. The belief that it helps to achieve a more sustainable world shows a higher mean value than previously mentioned statements but the value is decreasing. At the same time, statements about feasibility show similarly declining values. However, the respondents still consider the implementation expensive, the results are lower in later periods than in 2014/2015.

Beyond the mean values, it is expressive to compare the ratio of agreeing (over the value 60 in the 100-point scale) and disagreeing (under 40 in the 100-point scale) answers. Figure 2 presents the relationships. The results support the experience shown in Figure 1.
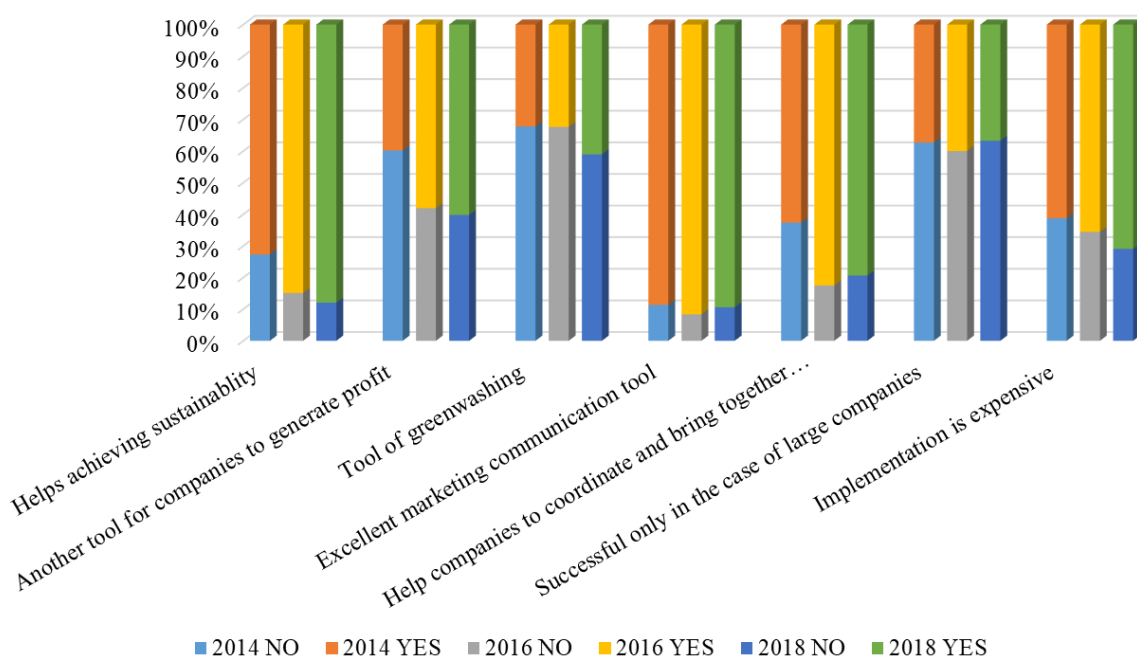

Figure 2. The relative proportion of agreeing and disagreeing responses (own edition)

Years	2014/2016			2016/2018			2014/2018		
Indicator	Chi-Square	d_f	Asymp. Sig.	Chi-Square	d_f	Asymp. Sig.	Chi-Square	d_f	Asymp. Sig.
Helps achieving sustainablity	**6.478**	**1**	**0.011**	2.255	1	0.133	**16.567**	**2**	**0.000**
Another tool for companies to generate profit	0.162	1	0.687	0.047	1	0.829	0.200	2	0.905
Tool of greenwashing	1.156	1	0.282	1.922	1	0.166	1.969	2	0.374
Excellent marketing communication tool	1.969	1	0.161	1.229	1	0.268	**6.072**	**2**	**0.048**
Help companies to coordinate and bring together various initiations	0.001	1	0.977	1.445	1	0.229	1.986	2	0.370
Successful only in the case of large companies	0.413	1	0.521	0.008	1	0.930	0.723	2	0.696
Implementation is expensive	**9.350**	**1**	**0.002**	0.102	1	0.750	**12.312**	**2**	**0.002**

Table 1. Results of significance test (Kruskal-Wallis H test, based on SPSS output)

Comparing the mean values between the years can confirm the research hypothesis. Since the responses fail the normality test (significance level of Kolmogorov-Smirnov test is 0.000 in

each case), the non-parametric Kruskal-Wallis H-test is conducted for the analysis of variance. Significant differences in Table 1 are marked bold.

Figure 2 shows a remarkable change in attitudes in case of some statements, but the mean values and the analysis do not confirm if significant. The role of CSR in achieving sustainability is an increasingly and significantly popular idea. Similarly, the expanding cost commitment shows significantly more agreeing respondents. The results related to the role of CSR as a profit-generator and greenwashing tool are not significant.

Moreover, a surprising experience is that the most visible difference between the years is to find related to the statement 'CSR help companies to coordinate and bring together various initiations'. Due to the high share of the middle-value ratings (44.6% in 2014; 31.3% in 2016 and 35.3% in 2018), the difference of mean values is not significant (see Figure 3).
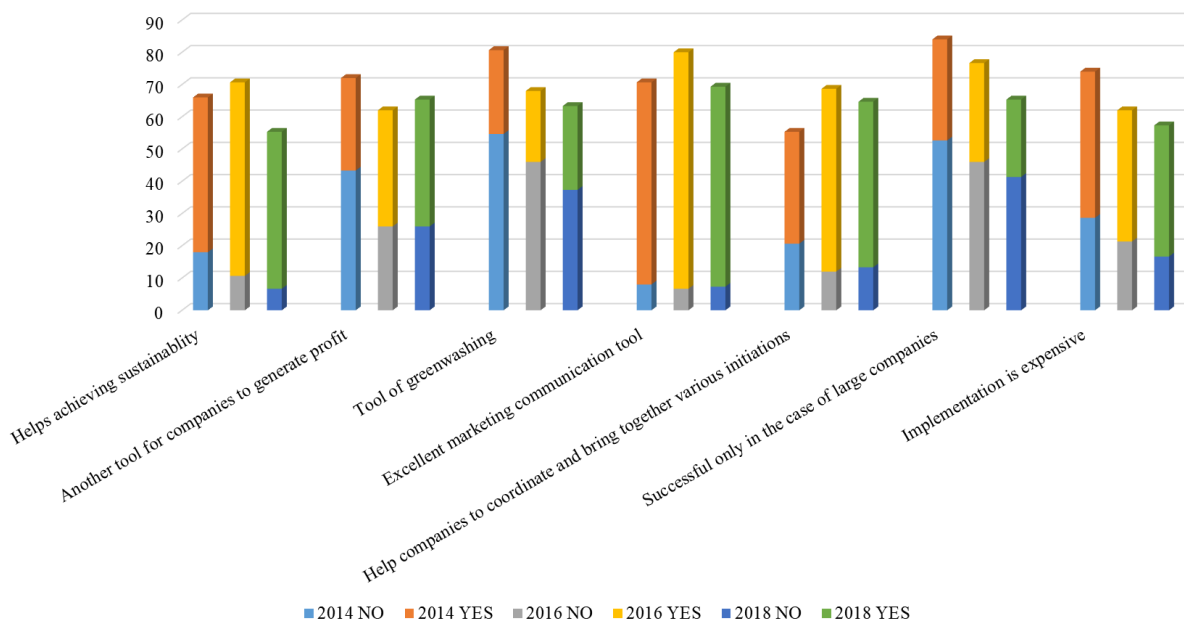

Figure 3. The proportion of agreeing and disagreeing responses (% of all responses, own edition)

Conclusion

The research question asked whether the attitudes have changed during the examination period to CSR. Since changing the attitudes require much effort and time, the hypothesis is formulated in a negative form. Statistical analysis confirmed only a few significant differences between the samples taken from different years. Based on these results I have to find that the attitudes have not been changed fundamentally.

Ignoring the strict statistical approach, it can be concluded that there are remarkable changes in attitudes towards CSR among higher education students in recent years. This permissible approach can be justified by the need that education and training actions are required in the present, based on the available information.

The experience of the survey includes both favorable and distressing elements. There is rising trust in CSR considered. Even more students think that it is achievable (cost and opportunities for non-large companies). Nevertheless, a growing proportion of the respondents think that CSR is about money and greenwashing. The increase in the occurrence of middle-value ratings is typical in the survey; it shows uncertainty. These results suggest that the change has started, and the efforts must be continued.

References

[1] R.E. Freeman, Strategic management: A stakeholder approach. Boston: Pitman, 1984.

[2] M. Friedman, The Social Responsibility of Business Is to Increase Its Profits, New York Times Magazine, September 13, 1970.

[3] H.R. Bowen, Social Responsibility of the Businessman, New York: New York University Press, 1953.

[4] ISO 26000:2010 -- Guidance on social responsibility

[5] R. Braun, A vállalatok politikája: Vállalati társadalmi felelősségvállalás, vállalati közösségek és a vállalati stratégia jövője, Vezetéstudomány. 44(1) (2013) 18-28.

[6] A.M. Lämsä, M. Vehkaperä, T. Puttonen, H.L. Pesonen, Effect of business education on women and men students' attitudes on corporate responsibility in society, Journal of Business Ethics. 82(1) (2008) 45-58.

[7] N. Deutsch, L. Berényi, Personal approach to sustainability of future decision makers: a Hungarian case, Environment Development and Sustainability. 20(1) (2018) 271-303.

[8] B. Gallei, F. Hourneaux, L. Munck, Sustainability and human competences: a systematic literature review, Benchmarking: An International Journal. 2019. doi: 10.1108/BIJ-12-2018-0433.

[9] P. Isaias, T. Issa, High level models and methodologies for information systems. New York: Springer, 2015.

[10] T. Keszey, J. Zsukk, Az új technológiák fogyasztói elfogadása: A magyar és nemzetközi szakirodalom áttekintése és kritikai értékelése, Vezetéstudomány. 48(10) (2017) 38-47.

[11] L.W. Doob, L.W. The behavior of attitudes. Psychological Review 54(3) (1947) 135-156.