
Corporate Social Responsibility as a Factor Influencing Purchasing Decisions of Consumers in Central and Eastern Europe

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Abstract:

Purpose: The purpose of this article is to examine the impact of CSR on the purchasing decisions of Polish and Ukrainian consumers against other decision-making criteria.

Design/Methodology/Approach: We collected the data through questionnaires. We received them from 836 customers in Poland and Ukraine, which we then analyzed with the IBM SPSS Statistics 26.0 and Microsoft Excel 2019.

Findings: The paper presents the results of a study on the influence of CSR on purchasing decisions of Polish and Ukrainian consumers against other decision criteria such as price, quality, opinions of other customers or guarantee conditions. Conclusions from the study indicate that the influence of CSR on purchasing decisions is rather small. More important factors, than CSR, influencing consumer decisions are: quality, price, positive feedback of other customers, warranty terms and conditions as well as repair network. The analysis carried out showed no significant differences in CSR evaluation in relation to demographic variables, apart from gender. It appeared that women rated CSR activities of a company as a more important criterion in purchasing decisions compared to men.

Practical Implications: The presented findings can be used by marketing managers who shape the ways in which CSR activities are communicated with stakeholders, including consumers. Companies knowing consumer attitudes towards CSR should work to improve these relationships.

Originality/Value: The research adds to the knowledge on consumer perceptions of CSR in Central and Eastern Europe and extends the findings of previous studies.

Keywords: CSR, consumer, purchasing decision factors, Poland, Ukraine.

JEL Code: M14, M31, M50.

Paper type: Research paper.

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1. Introduction

The global pandemic has particularly highlighted the importance of the relationship between society and business. It is sustainability embedded in business processes that nowadays creates new opportunities for companies to grow, and this is what consumers, employees and investors in particular expect from business.

Sustainable development means acting in accordance with the needs of the present generations without compromising the ability of future generations to meet their needs (WCED, 1987). Corporate social responsibility (CSR) activities are conducive to the sustainability goal formulated in this way. CSR benefits not only companies but also their stakeholders, including consumers. Consumer awareness and expectations regarding CSR activities are growing, both globally and in Poland.

As revealed in a 2017 Cone Communications survey, 63% of respondents hope that companies will become a leader in making social and environmental change, 78% of them want companies to address important social justice issues, 87% of respondents will buy a product because the company advocates for an issue they care about, and 76% of them will refuse to buy a company's products or services when they find out that it has supported an issue contrary to their beliefs (Cone Communications 2017).

The aim of the conducted research was to find out whether CSR influences the purchasing decisions of consumers from Central and Eastern Europe (Poland and Ukraine). In this part of the world the CSR concept only appeared in the 1990s and the dynamic development of CSR occurred at the beginning of the 21st century with the appearance of numerous foreign investments.

The formulation of this research goal was inspired by several studies on CSR from a consumer perspective related to this part of Europe, such as: (Čerkasov *et al.*, 2017; Hommerová *et al.*, 2020; Spodarczyk, 2019; Stávková, Stejskal, and Toufarová, 2008; Jędrzejowska-Schiffauer *et al.*, 2019).

In addition, we were interested in how CSR as a decision factor compares to other factors, such as: price, quality, warranty terms and conditions, repair network, as well as the opinion of other customers, taking into account demographic variables, such as: age, gender, education, occupation and nationality. In order to answer this research question, a survey was conducted among consumers in Poland and Ukraine.

Our research approach was based on the verification of the set research hypotheses in order to check the influence of CSR on the purchase decisions of the surveyed respondents.

The paper consists of an introduction, chapter two in which the research questions and hypotheses are presented, chapter three in which the research method is explained and chapter four in which the research results are described. The last

chapter contains the results, and finally the conclusion part points out the limitations of the conducted study and suggestions for further research.

2. Literature Review

The concept of corporate social responsibility CSR is based on the relationship of business with the environment and on the obligations of companies towards society. A definition of CSR emerged as early as the 1950s, when H. Bowen assumed that CSR was an entrepreneur's commitment to policy, decision-making and a company should be following courses of action desirable in terms of social objectives and values (Bowen, 1953).

Definitions of CSR highlight the role of businesses to take responsibility, expressed in specific attitudes and behaviours towards the environment in which they operate (Godfrey and Hatch, 2007; Brown and Dacin, 1997). In the 1990s Carroll presented a framing of CSR in the form of a pyramid of responsibility, where the base is economic responsibility, followed by legal and ethical responsibility, and the pyramid is closed by philanthropic responsibility (Carroll, 1991). CSR is a concept that is difficult to define unambiguously, as it is a complex issue.

According to Dahsrud it has not yet been possible to present a coherent definition of CSR, which is confirmed by a literature review devoted to it (Dahsrud, 2008). The paper adopts as the leading definition the one proposed by the European Commission, which in 2001 defined CSR as 'a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis' (COM, 2001), and in 2011 the European Commission proposed a new definition in which 'CSR is the responsibility of enterprises for their impacts on society'. Enterprises should have a mechanism to integrate social, environmental, ethical and human rights issues as well as consumer concerns into their business operations and core strategy, in close cooperation with their stakeholders (COM, 2011).

The concept of CSR is based on the relationship between business and the environment, and interest in corporate social responsibility is growing particularly from consumers (Zampeta, 2015; Martínez and Del Bosque, 2013; Pomeroy and Dolnicar, 2009). They often link their purchasing decisions to the need that companies behave in a socially responsible manner (Mohr, Webb and Harris, 2001; Mohr and Webb 2005; Lee and Shin, 2010; Cone Communication, 2017).

They evaluate companies and products in terms of CSR (Sen and Bhattacharya 2001; Klein and Dawar 2004; Biehal and Sheinin 2007; Öberseder, Bodo, Schlegelmilch and Murphy 2013; Bolton and Mattila, 2015; Vanhamme et al, 2015; Chernev and Blair, 2015). Also, consumers' moral attitudes play an important role in the perception of CSR in the context of product evaluation (Palihawadana, Oghazi,

and Liu 2016; Baskentli, Sen, Du, and Bhattacharya, 2019; Thalassinos and Zampeta, 2012).

CSR activities have a positive impact on customer satisfaction (Tosun and Tavsan 2022). The literature also raises the issue of consumer awareness of CSR activities, which is generally low (Sen, Bhattacharya and Korschun, 2006). However, as evidenced in the literature, improving the level of consumer awareness is important as it can positively influence customer satisfaction and purchase intentions (Kim, 2017).

Also, the results of research in Poland on consumer attitudes and awareness in the area of CSR show that the consumer is becoming more demanding and aware of CSR activities (IMAS, 2008). According to the cited study, companies should not only include corporate responsibility in their business strategies, but also communicate about them in a way that is understandable to the consumer.

More than 75% of Polish consumers want to associate trust in a company with its corporate responsibility. The conclusions of the mentioned study made it possible to outline five rules for the corporate brand of the future. These rules are perceived to be directing consumers purchasing decisions in the future. Corporations, in order to achieve competitive advantage, should:

- have a purpose beyond profit,
- take care of their employees,
- engage socially,
- care about the environment,
- respect consumers and maintain an open dialogue with them (IMAS, 2008).

Similar conclusions are drawn from the research conducted annually in Poland entitled: “CSR in practice - the French barometer”, “CSR in practice - the barometer of the French-Polish Chamber of Commerce”. The expectations of stakeholders (employees, suppliers, customers, local communities) regarding CSR activities are increasing. Awareness is growing both among organisations undertaking CSR activities, but also among consumers themselves.

Compared to previous editions of the cited studies, consumers more often declare that in the process of choosing a product or service, they take into account the company's activity in the field of CSR activities. There are also studies in which respondents declare that they are able to pay more for products of companies conducting CSR activities (Ferreira *et al.*, 2010).

Research in Poland has shown that more than 67% of consumers surveyed want companies to fight social injustice, become more actively involved in solving social

problems and engage in the development of local communities (CSR Barometer, 2019). An important information from the point of view of the paper presented here is the following: consumers are aware that through their purchasing decisions they can have a real impact on the changes taking place in the world. This is declared by more than 38% of the consumers taking part in the survey (CSR Barometer, 2019).

Their growing interest in CSR activities has been stimulated by environmental issues such as global warming and climate change or plastic waste. On the other hand, there are also studies that confirm that only a small segment of consumers use CSR as a purchase criterion (Mohr *et al.*, 2001) and the leading factors in their purchase decision are price, quality or brand (Belk *et al.*, 2005; Bray *et al.*, 2011).

As far as Central and Eastern Europe is concerned, research results show that without stakeholder responsibility, corporate responsibility will not develop in Central and Eastern Europe (Tosun and Tavsan, 2022).

Other research from Romania shows that customer loyalty is a result of the CSR activities undertaken. These customer-oriented CSR activities have a significant impact on corporate brand loyalty (Moisescu, 2015).

The review of the research results influenced the formulation of the main research question.

Do CSR activities influence purchasing decisions of Polish and Ukrainian consumers and how important is this influence compared to other factors such as: price, quality (brand), guarantee conditions or opinion of other customers?

The main research objective formulated in this way made it possible to distinguish additional research questions:

Does the nationality/age/gender/education/professional position of consumers influence the perception of CSR in their purchasing decisions?

3. Research Methodology

The results presented here are part of a study on the impact of CSR on consumer purchasing decisions. The survey was quantitative in nature. The survey was conducted before the outbreak of war in Ukraine.

The sampling was purposive, supplemented by the snowball method. Previous research results show that young people are more sensitive to CSR activities and are more likely to buy products with social or environmental benefits (Cone Communications 2017; Nielsen 2018). This group will constitute a large and most influential group of consumers in the near future. Young people have just started (or are about to start) gainful employment.

Having money, they will actively decide how to spend it (Eghbal, 2014). For this reason, we found it important for the study to provide an assessment of CSR activities by this group of respondents and also to compare it to other respondents.

Therefore, survey questionnaires were distributed to university students (358 completed surveys) during the classes. This approach provided a chance to discuss the questionnaire and check that it had been completed correctly. Further sampling was carried out using the snowball method.

This means that the surveyed young consumers gave further copies of the survey questionnaire to people from their environment in which they function, e.g. work and family members (514 completed questionnaires). It can be assumed that the people covered by the snowball method interact to some extent in shaping their views and attitudes as consumers (Oberseder, Schlegelmilch, and Gruber, 2011).

The choice of such a method stemmed from the desire to verify whether there were significant differences between generations in their assessment of CSR and other factors considered in consumer decision-making.

In the end, 872 people, aged between 18 and 75, from both Poland and Ukraine participated in the survey; 36 questionnaires were rejected due to various types of errors made during their completion.

The survey consisted of an introduction and two parts. The introduction to the survey explained the CSR notion itself and CSR activities in the areas of environmental protection, local community, anti-corruption and anti-bribery, employees and human rights.

The first part included questions on the demographic profile of the respondents. The second part of the questionnaire consisted of questions related to CSR, broken down into issues such as environmental protection, working with the local community, fighting corruption and bribery, employee and human rights issues.

Table 1 shows the demographic profile of the surveyed sample (836 consumers). The criteria used to divide the respondents were nationality, gender, education, place of residence, and belonging to one of the four generations (by year of birth).

The literature shows that these variables can influence purchasing decisions and perceptions of CSR activities (Dietz *et al.*, 2002; Quazi, 2003). For example, so-called millennials are more likely than the baby boomer generation (53% versus 34%) to purchase environmentally friendly products (Nielsen, 2018).

Table. 1 Demographic profile of respondents.

Demographic data		Number of responses	Percentage of responses
Nationality	Polish	473	56,58%
	Ukrainian	360	43,06%
	Other	3	0,36%
Gender	Female	480	57,42%
	Male	356	42,58%
Education level	Primary education	32	3,83%
	Secondary education	133	15,91%
	Tertiary education	671	80,26%
Place of living (number of inhabitants)	under 50 000	343	41,03%
	50 000 - 250 000	128	15,31%
	250 000 - 500 000	53	6,34%
	above 500 000	312	37,32%
Generation	Baby boom (1945-1964)	95	11,36%
	Generation X (1965-1980)	189	22,61%
	Generation Y (1981-1994)	129	15,43%
	Generation Z (1995-2000)	423	50,6%

Source: Own study.

The study involved Poles (56.6%) and Ukrainians, who made up 43.1% of the sample. Women dominated the sample (58.4%). More than half of the respondents were young people, from generation Z (54.6%), with secondary and higher education (48.3%, 48.4%), living in large cities (37.8%) and small towns with up to 50,000 inhabitants (42%). Most respondents were economically active (over 55%).

The most commonly used classification of CSR activities in both practice and research is the one proposed by the consulting firm KLD (Du, Yu, Bhattacharya and Sen, 2017; Servaes and Tamayo, 2013). Within this classification CSR areas, such as: employee relations, human rights, diversity, community concerns, corporate governance, environment and product concerns, are assessed.

The European Commission's classification, on the other hand, indicates that CSR includes, at a minimum: human rights, labour and employment practices, environmental issues, and combating bribery and corruption (COM, 2011).

In this paper, the classification of CSR activities was based on the indications of the European Commission. The following activities were distinguished: environmental protection, local community, anti-corruption and anti-bribery, employees and human rights. These areas were briefly characterised in the survey (COM, 2011).

Consumers' purchasing decisions are influenced by many factors that are still evolving. This leads to difficulties in defining as well as classifying the determinants of consumer decisions. The selection of factors influencing purchasing decisions was based on the results of existing consumer research in Central and Eastern Europe.

Among the key determinants indicated by consumers were: quality, product brand, price, guarantee conditions and friends' opinions (Liczmanska, 2015); quality, price and brand (Stavkova, Stejskal and Toufarova 2008); quality, previous experience with the product and price (Cerkasov, Huml, Vokacova, and Margarisoava, 2020).

Thus, in our study, the following were taken into account as decision factors, CSR, price, quality identified with the brand of the purchased product, warranty conditions and network of warranty repair points, opinions of other customers. Participants in the study assigned a weight on a Likert scale from 1 (unimportant) to 5 (very important) to the selected criteria. Respondents could additionally indicate other factors, which they take into account in their purchasing decisions and assign them the weight within the given sale.

While the studies cited so far focused on the analysis of factors determining purchasing decisions of consumers purchasing specific products or services, our study addresses purchasing factors (including CSR), but at a general level. It is obvious that consumers' attitudes and their purchasing decisions may vary depending on the good (product) they purchase, the CSR policy, the company image. But we did not want to influence the process of perceiving CSR in relation to a specific industry or a selected product.

The literature review allowed us to formulate the main research question which is:

Do CSR activities influence purchasing decisions of Polish and Ukrainian consumers and how important is this influence compared to other factors such as: price, quality (brand), guarantee conditions or opinion of other customers?

The main research objective formulated in this way made it possible to distinguish additional research questions:

Does the nationality/age/gender/education/professional position of consumers influence the perception of CSR activities in their purchasing decisions?

Based on the research problems posed, the following research hypothesis was adopted:

H1: CSR influences consumers' purchasing decisions like: price, quality, guarantee, opinion of other customers.

The aim of the presented study is also to determine whether the influence of CSR on purchase decisions depends on the demographic characteristic of the consumer – hence the specific hypotheses:

H2: CSR influences the purchase decisions of women and men.

H3: The age of consumers (generations BB, X, Y, Z) influences the perception of CSR as one of the factors in purchasing decisions.

H4: Education determines consideration of CSR in purchasing decisions.

H5: Nationality influences consideration of CSR in purchasing decisions.

The adoption of hypotheses based on consumer demographic characteristics is supported by the existing literature. However, the research results vary in this aspect. Some studies do not confirm differences among respondents of different genders (Calabrese, Costa, and Rosati, 2016) (Pérez and Rodríguez, 2015). Others, however, confirm that it is women who are more positive about CSR activities (Furman, Maison, and Sekścińska, 2020).

Most of the results we have studied show that there is a small substantive difference between women's and men's average expectations, with women showing higher average values than men. This results holds generally true, in our study, with variation of education levels and age groups. Young females show the highest average values of expectations, and the significance of gender differences decreases with age.

Verification of the above hypotheses was carried out using IBM SPSS Statistics 25.0. The Mann-Whitney U test was used to compare two groups (women and men, Poles and Ukrainians) in terms of evaluations of CSR activities in purchasing decisions, and the Kruskal-Wallis H test was used when there were more groups (four age groups, three education groups). In order to compare the evaluations of the measures, an analysis was carried out using the Friedman rank test. The significance level for the analyses was taken as $\alpha = 0.05$.

4. Results and Discussion

In order to determine the differences in evaluations of CSR activities in consumers' purchasing decisions (hypotheses 1-5), an analysis of variance with Friedman repeated measures was conducted. As can be seen from Table 2, the hypothesis assuming the influence of individual factors (price, quality, CSR, guarantee conditions, opinion of other customers) on purchase decisions should be accepted for

the adopted significance level $\alpha = 0.05$ ($\chi^2(4) = 1043.13$; $p < 0.001$; $W = 0.40$). The strength of the effect for differences was moderate.

To determine the nature of the differences between the ratings, a post hoc analysis was conducted using the Dunn's test with Bonferroni significance level adjustment. The analysis showed that CSR ($Me = 3.00$; $IQR = 1.00$) was less important in purchasing decisions than other factors, i.e., product price, product quality, warranty conditions and repair network or positive opinion of other customers.

Product quality was rated highest and was, in the opinion of respondents, more important compared to the other factors ($p < 0.001$). The price of the product was another important decision factor in the opinion of the respondents. In turn, the positive opinion of other customers was more important than the warranty conditions and repair network ($p < 0.001$).

Table 2. Comparative analysis of CSR versus other factors influencing purchasing decisions.

Factors influencing purchasing decisions	Average rank	Me	IQR	$X^2(4)$	p	W
Product price	3,60	5,00	1,00	1043,13	<0,001	0,40
Product quality	4,04	5,00	0,00			
CSR	1,84	3,00	1,00			
Warranty conditions and repair network	2,52	4,00	1,00			
Opinion of other customers	2,99	4,00	1,00			

Note: Annotation: Me - median; IQR - interquartile range; X^2 - Friedman test statistic; p - test probability; W - effect size.

Source: Own study.

4.1 CSR in Purchasing Decisions Versus Gender

In order to verify the hypothesis on the importance of gender for CSR in consumers' purchasing decisions, an analysis was conducted using the Mann-Whitney U test. As can be seen in Table 3, the analysis showed statistically significant differences between men and women in terms of CSR evaluation. Women rated CSR activities as more important compared to men.

Table 3. Comparison of women and men in terms of CSR and other factors influencing purchasing decisions.

Factors influencing purchasing decisions	Female (n = 488)			Male (n = 348)			Z	p	r
	Average rank	Me	IQR	Average rank	Me	IQR			
Product price	330,96	5,00	1,00	325,05	5,00	1,00	-0,45	0,650	0,02
Product quality	334,45	5,00	0,00	320,16	5,00	0,00	-1,33	0,184	0,05
CSR	347,06	3,00	1,00	302,46	3,00	2,00	-3,10	0,002	0,12
Warranty conditions and repair	331,25	4,00	1,00	324,64	4,00	1,00	-0,47	0,639	0,02

network															
Opinion of other customers	336,51	4,00	1,00	317,26	4,00	1,00	-1,39	0,166	0,05						

Note: Annotation: *Me* - median; *IQR* - interquartile range; *X2* - Friedman test statistic; *p* - test probability; *W* - effect size.

Source: Own study.

4.2 CSR in Purchasing Decisions versus Age (Generation)

In order to verify the hypothesis of differences in the assessment of CSR in purchasing decisions due to the age of the respondents, an analysis was carried out with the Kruskal Wallis H test. The hypothesis was not confirmed. That is, generations BB, X, Y and Z did not differ significantly in their assessment of CSR in purchasing decisions, $H(3) = 2.86$; $p = 0.415$; $\eta^2 = 0.01$.

Intergenerational differences were found to be statistically significant only for assessments of warranty conditions and repair networks, $H(4) = 12.32$; $p = 0.006$; $\eta^2 = 0.03$, with a weak strength of effect for the differences. A post hoc analysis using Dunn's test with Bonferroni significance level correction showed that respondents from generation X considered warranty repairs more important than those from generation Z.

Generation X are consumers who lived and grew up under communism, where the availability of products and services was very limited. Repairing even multiple products was a necessity. Differences between the other generations were found to be non-significant ($p > 0.05$). The results are presented in Table 4.

Table 4. Comparison of generations in terms of perceptions of CSR and other factors in purchasing decisions.

Factors influencing purchasing decisions	BB (n = 82)			X (n = 169)			Y (n = 129)			Z (n = 456)			H	p	η^2
	Average rank	Me	IQR												
Product price	320,35	5,00	1,00	325,85	5,00	1,00	336,97	5,00	1,00	328,55	5,00	1,00	0,46	0,928	0,01
Product quality	332,38	5,00	0,00	328,97	5,00	0,00	341,58	5,00	0,00	323,94	5,00	0,00	1,39	0,707	0,01
CSR	300,20	3,00	2,00	338,61	3,00	1,00	314,52	3,00	2,00	333,75	3,00	1,00	2,86	0,415	0,01
Warranty conditions and repair network	320,13	4,00	1,00	369,91	4,00	1,00	346,15	4,00	1,00	309,63	4,00	1,00	12,32	0,006	0,03
Opinion of other customers	298,16	4,00	0,00	319,10	4,00	2,00	337,53	4,00	1,00	334,87	4,00	1,00	3,03	0,387	0,01

Note: Annotation: *Me* - median; *IQR* - interquartile range; *X2* - Friedman test statistic; *p* - test probability; *W* - effect size.

Source: Own study.

4.3 CSR in Purchasing Decisions versus Education Level

In order to verify the hypothesis assuming differences in the evaluation of CSR in purchasing decisions depending on education, a Kruskal-Wallis H-test analysis was conducted. As can be seen from Table 5, the hypothesis was not confirmed - $H(2) = 0.79$; $p = 0.672$; $\eta^2 = 0.01$, meaning that people with basic vocational education (Me = 3.00; IQR = 2.00; mean rank = 300.76), secondary education (Me = 3.00; IQR = 1.00; mean rank = 338.80) and tertiary education (Me = 3.00; IQR = 1.00; mean rank = 327.81) did not differ in their evaluations of CSR activities in the perspective of purchasing decisions.

Statistically significant differences between groups only occurred for product quality ratings - $H(2) = 6.05$; $p = 0.049$; $\eta^2 = 0.02$, with a weak strength of effect for the differences. Respondents with higher education rated product quality higher than consumers with vocational education. In contrast, a detailed post hoc analysis by Dunn's test with Bonferroni significance level correction showed no differences between groups ($p > 0.05$).

Table 5. Comparison of consumer groups by education in the assessment of CSR and other factors in purchasing decisions.

Factors influencing purchasing decisions	V (n = 32)			S (n = 133)			T (n = 671)			H	p	η^2
	Average rank	Me	IQR	Average rank	Me	IQR	Average rank	Me	IQR			
Product price	353,88	5,00	1,00	317,62	5,00	1,00	329,38	5,00	1,00	0,92	0,630	0,01
Product quality	276,74	5,00	1,00	308,05	5,00	1,00	334,01	5,00	0,00	6,05	0,049	0,02
CSR	300,76	3,00	2,00	338,80	3,00	1,00	327,81	3,00	1,00	0,79	0,672	0,01
Warranty conditions and repair network	296,98	4,00	1,00	356,08	4,00	2,00	324,99	4,00	1,00	3,09	0,213	0,01
Opinion of other customers	358,74	4,00	1,00	330,97	4,00	1,00	326,90	4,00	1,00	0,69	0,710	0,01

Note: Annotation: Me - median; IQR - interquartile range; X^2 - Friedman test statistic; p - test probability; W - effect size.

Source: Own study.

4.4 CSR in Purchasing Decisions versus Nationality

In order to determine differences in the assessment of CSR in purchasing decisions by nationality, an analysis was performed using the Mann-Whitney U test. Individuals who reported a nationality of 'other' were excluded from the analyses (n = 3). The hypothesis assuming the existence of differences between Poles and Ukrainians in terms of CSR evaluation in purchasing decisions was confirmed, $Z = -0.11$; $p = 0.917$; $r < 0.01$. Both nationality groups rated the importance of CSR to a similar degree.

The only significant difference between nationalities, at a significance level of $\alpha = 0.05$, occurred for product price, $Z = -3.16$; $p = 0.002$; $r = 0.12$. The strength of the effect for the difference was weak. For Ukrainians, product price (Me = 5.00; IQR = 1.00; mean rank = 359.68) was more important than among Poles (Me = 5.00; IQR = 1.00; mean rank = 314.56). The results of the analysis are shown in Table 6.

Table 6. Comparison of groups by nationality in the assessment of CSR and other factors in purchasing decisions.

Factors influencing purchasing decisions	Poles (n = 473)			Ukrainians (n = 360)			Z	p	r
	Mean rank	Me	IQR	Mean rank	Me	IQR			
Product price	314,56	5,00	1,00	359,68	5,00	1,00	-3,16	0,002	0,12
Product quality	329,09	5,00	0,00	321,51	5,00	0,00	-0,64	0,523	0,02
CSR	326,54	3,00	1,00	328,20	3,00	1,00	-0,11	0,917	<0,01
Warranty conditions and repair network	332,60	4,00	1,00	312,29	4,00	1,00	-1,31	0,191	0,05
Opinion of other customers	332,89	4,00	1,00	311,53	4,00	1,00	-1,40	0,163	0,05

Note: Annotation: Me - median; IQR - interquartile range; X^2 - Friedman test statistic; p - test probability; W - effect size.

Source: Own study.

The results of our research show that CSR influences consumers' purchasing decisions to a small extent. They are taken into account as a decision factor, but consumers feel that other criteria such as: quality, price, opinion of other customers or warranty conditions and warranty repair network are more important to them. Respondents were able to suggest additional decision factors that they feel are important beyond those presented in the survey and assign them a weight, but did not indicate any additional criteria.

The results obtained are consistent with the findings of other CSR studies, in which price and quality are the most important factors considered when deciding whether to purchase a product or service (Cerkasov *et al.*, 2017, Beckman 2007; Carrigan, Attala, 2001; Zimon *et al.*, 2016; Liczmańska, 2015).

This is also confirmed by our research results. Both quality, price, warranty repair conditions and repair network, as well as the opinion of other customers, have a greater influence on purchasing decisions than CSR. With quality and price being the most important decision criteria for the surveyed consumers.

Polish consumers ranked quality as the most important criterion, but Ukrainian consumers indicated price. This difference in the respondents' survey may be due to a combination of factors, such as the wealth of the society (significant differences GDP per capita 2019: Poland \$31,487 and Ukraine \$3,659 (OECD, WorldBank), age of respondents, etc.

The statistical analysis conducted confirmed that, against the background of the decision-making factors listed in the survey, CSR is a factor that has little influence on consumers' purchasing decisions. Respondents rated CSR as a criterion of low importance. And this result is consistent with similar studies (Oberseder *et al.*, 2011).

Analysing the results through the prism of demographic variables, there were no differences in the evaluation of CSR activities, apart from one factor - gender. Statistically significant differences emerged only in the assessment of women, who considered CSR activities more important in purchasing decisions than men. The results of the study as to the relevance of CSR against selected decision-making criteria are similar to those presented in the literature.

However, what surprised us to some extent was the lack of a significant impact of CSR on purchasing decisions in the group of young people. Our analysis showed that there were no intergenerational differences in the assessment of CSR. It is worth noting, however, that for generation X, warranty conditions and a post-warranty repair network were more important than for generation Z.

In terms of other decision-making factors, the results showed differences by nationality. For Poles, the most important criterion influencing their purchase decision is the quality of the product, while for Ukrainians it is the price.

Education also had no significant impact on the perception of CSR activities in purchasing decisions. Differences became apparent only in the assessment of product quality, where this factor was more important for those with higher education than for those with secondary and basic education.

Both Poles and Ukrainians rated the relevance of CSR at a similar level. Statistically significant differences between Poles and Ukrainians occurred only in the perception of price as a decision criterion, which was more important for Ukrainians.

The only demographic variable leading to an increased role of CSR in purchasing decisions was gender. The analysis showed that women were more sensitive to CSR activities and rated these activities as more important in purchasing decisions than men.

The research conducted does not reflect the actual behaviour of our respondents, but their intentions and consumer attitudes. As practice shows, consumer declarations often do not coincide with actual consumption (Devinney, Auger, and Eckhardt, 2010).

Consumer awareness of CSR is gradually increasing, as confirmed by the literature cited earlier in this paper. A high level of awareness should result in a positive response to CSR activities. Consumers with a lot of information on CSR will take

this factor more readily into account in their purchasing decisions (Kim, 2017; Pomeroy and Dolnicar 2009; Auger *et al.*, 2003; Tian *et al.*, 2011).

The growing awareness of the importance of CSR among customers can be used by companies to increase market share and build positive attitudes towards the product. CSR can be a tool through which companies can differentiate themselves from their competitors and gain a competitive advantage (Vahdati, Mousavi, and Tajik 2015).

5. Conclusions

The results presented here do not refer to individual CSR activities by particular companies, but to CSR in general, as one of many factors considered by consumers when deciding to purchase a product or a service.

The research adds to the knowledge on consumer perceptions of CSR in Central and Eastern Europe and extends the findings of previous studies. The results obtained indicate that CSR influences consumers' purchasing decisions to a moderate degree.

Other decision factors such as quality, price, warranty terms and service network and the opinion of other customers were more important to the respondents surveyed. The results also show that it is not easy to determine the magnitude of the influence of CSR on purchasing decisions by nationality, age, occupation. The only statistically significant difference in terms of demographic characteristics was related to gender. The research revealed that women are more sensitive to CSR activities than men.

It should be noted that the surveyed consumers were only moderately willing to base their purchasing decisions on CSR activities. This means that in practice there may be a gap between the declaration and actual CSR-based consumption.

The impact of CSR on purchasing decisions can be both positive and negative and its nature will depend, among other things, on the credibility of CSR activities or the company's image. It should also not be overlooked that the perception of CSR activities and taking them into account in purchasing decisions is influenced by the environment in which consumers, especially young people, operate.

On the basis of the presented results, it may be assumed that there is a real need to increase public awareness of CSR activities, in particular among consumers. The presented findings can be used by marketing managers who shape the ways in which CSR activities are communicated with stakeholders, including consumers. Companies knowing consumer attitudes towards CSR should work to improve these relationships.

Designing effective communication channels between the company and the target consumer group can benefit both parties. Our study provided a unique insight into

the still under-researched consumer community in Central Europe. It thus filled a research gap about CSR and consumers in this part of Europe.

Although CSR today is for the respondents not as important as: quality, price and other decision-making factors, it has not been identified as an entirely unimportant criterion. This study can become a starting point for the effective selection of CSR activities tailored to the expectations of consumers living in the Central European region.

In further research, we focused on isolating those CSR initiatives that are critical for specific groups of consumers. Environmental activities were analysed first, due to the fact that there is widespread public interest in issues related to the protection of the nature around us.

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