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The Impact of Corporate Social Responsibility Activities on the Image of Modern Companies

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Abstract:

Purpose: *The aim of this article is to examine the impact of corporate social responsibility (CSR) activities on a company's image and to determine the extent to which awareness of companies' social engagement influences consumers' purchasing decisions.*
Design/Methodology/Approach: *The article is theoretical and empirical in nature. The theoretical part reviews domestic and foreign literature on the concept of corporate social responsibility, its evolution over the years, definitional differences in international documents, and the links between CSR and marketing, public relations and image. The empirical part uses a quantitative method – a CAWI survey conducted among 116 respondents in March–April 2025. The survey included closed-ended questions and one open-ended question concerning the perception of CSR activities, their credibility and impact on purchasing decisions.*
Finding: *The results indicate a moderate level of awareness of the concept of CSR. Fifty-nine per cent of respondents are familiar with the concept. Although as many as 64% of respondents declare that they would be more willing to buy products from socially engaged companies, and 45% would be willing to pay more for them, the majority of consumers (69%) never or rarely seek information about CSR activities on their own. For over 84% of respondents, CSR is part of a marketing strategy, and only 29% perceive it as genuine concern for the environment. This means that CSR has a positive impact on a company's image, but its effectiveness depends on the credibility and transparency of its activities.*
Practical Implications: *The results of the study can serve as a guide for managers and communication specialists in shaping CSR strategies. They show that the key to building a positive image of companies associated with their socially responsible activities is consistent, authentic and easily accessible communication about their activities.*
Originality/Value: *The article provides up-to-date data on the perception of CSR among Polish consumers after 2020, in the context of social changes resulting from the COVID-19 pandemic and the war in Ukraine. It makes a cognitive contribution by compiling literature and own research, pointing to the need for further analysis of the role of CSR in building competitive advantage for companies.*

Keywords: *Corporate social responsibility, CSR, company image, sustainable marketing,*

JEL Codes: *M10, M14, M31*
Paper Type: *Research paper*

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1. Introduction

Modern enterprises operate in a market environment that requires not only financial results, but also the achievement of social and environmental goals. Growing consumer awareness and increased access to information mean that organisations are increasingly recognising the need to take responsibility for their environment (Wolak-Tuzimek, 2023).

In these conditions, corporate social responsibility (CSR) understood as a management concept that forces companies to take economic, environmental, social and ethical aspects into account in their strategies, daily decisions and in their contacts with stakeholders, all persons who are directly or indirectly affected by the company's activities (Wolak-Tuzimek, 2023).

The aim of this article is to examine the impact of socially responsible activities on a company's image and to assess the extent to which awareness of companies' social involvement translates into consumer purchasing decisions. The study is theoretical and empirical in nature, as the results of our own research are compared with conclusions from the literature. This will allow us to determine the extent to which CSR can be an effective tool for building a company's image.

First, a review of the literature on the essence of the concept of corporate social responsibility and its evolution was conducted. This will allow us to organise the theoretical foundations and understand the importance of the CSR concept in contemporary management. The next stage of the theoretical part was a review of the literature on the concept of image, followed by an analysis of existing research on the impact of CSR on corporate image.

This will enable the identification of research gaps and the formulation of research hypotheses for this article. Next, a methodology for our own research was developed, using the CAWI method, with an online survey.

The final stage was to analyse the results of the consumer survey and compare them with the conclusions from the literature, which allowed us to formulate conclusions about the actual impact of CSR activities on corporate image.

The significance of this research is both cognitive and practical. It provides a better understanding of how consumers perceive the social engagement of companies. The results complement existing analyses, allowing for a comprehensive view of the impact of CSR activities on a company's image. The findings of the study can be used by managers and communication specialists in designing marketing strategies and encourage them to implement socially responsible activities in building a long-term corporate brand image strategy.

2. Literature Review

2.1 Corporate Social Responsibility in Theoretical Terms

Corporate social responsibility (CSR) is becoming common practice among companies in response to global environmental, economic and social challenges, as well as growing civic awareness, which puts pressure on companies to be transparent and ethical in their activities (Wolak-Tuzimek, 2023). Its background is the concept of sustainable development, which dates back to the late 1960s and early 1970s.

The best-known definition of sustainable development is the so-called Brundtland definition, in which sustainable development is understood as development that ensures the sustainability of life for present and future generations. According to Dyllick and Hockerts, it is understood as meeting the needs of stakeholders today without compromising the needs of tomorrow.

Piontek and Oželienė, in the context of sustainable development, emphasise the need to maintain a balance between economic, social and environmental aspects in business activities. Payne and Raiborn even point out that in management, "sustainable business development" is becoming a prerequisite for long-term survival and growth (Misztal, 2024).

In theoretical terms, the concept of social responsibility is also not clearly defined. In management science, as already mentioned in the introduction, Rok treats CSR as a management concept that requires social, economic, ethical and environmental aspects to be taken into account in the strategies, decisions and actions of an organisation, with full responsibility for their impact on stakeholders (Wolak-Tuzimek, 2023).

However, CSR is also seen as a philosophy of doing business, an element of competitiveness, a set of voluntary commitments of a company towards its environment, or a strategy for action (Wolak-Tuzimek, 2023). CSR can also be treated as an action strategy, in line with Chandler's classic understanding of strategy, understood as the process of setting long-term goals, determining directions for action and allocating the resources necessary to achieve them (Wolak-Tuzimek, 2023).

In this approach, CSR becomes an integral component of strategic management, which, as a sub-discipline of management and quality sciences, focuses on the sustainable development of an organisation by building value for all stakeholders, not just for capital owners (Wolak-Tuzimek, 2023).

However, the definition of corporate social responsibility is also specified in international documents and standards. The ISO 26000 standard defines social responsibility as "transparent and ethical behaviour that contributes to sustainable development, including the health and well-being of society, takes into account the expectations of stakeholders (individuals or groups who are interested in the decisions or activities of the organisation), complies with applicable law and is consistent with international standards of conduct, and is integrated into the organisation's activities and practised in its activities within its sphere of influence" (Wolak-Tuzimek, 2023).

In *the European Union's Green Paper* (2001), CSR is defined as the voluntary consideration by companies of social and environmental aspects in their business activities and relations with stakeholders (Wolak-Tuzimek, 2023).

The UN Global Compact initiative, which focuses on the implementation of ten principles worldwide, covering areas such as human rights, labour, environmental protection and anti-corruption, also plays an important role in promoting the idea of CSR. According to the official definition of the Global Compact, CSR "is a call to guide business activities by specific principles in the areas of human rights, labour standards, environmental protection and anti-corruption" (Wolak-Tuzimek, 2023).

From a historical and theoretical perspective, the concept of corporate social responsibility (CSR) has undergone a significant evolution – from ethical reflections on the role of businesses in society to a contemporary systemic approach integrated with management strategy. Its roots lie in business ethics, as evidenced by the ideas contained in Pope Leo XIII's 1891 encyclical *Rerum Novarum*, which called for dialogue between employers and employees and condemned the pursuit of profit at the expense of other people. J.S. Mill, in his work *Utilitarianism*, drew attention to the moral obligation of responsibility for the environment (Wolak-Tuzimek, 2023).

However, the contemporary understanding of CSR took shape in the 20th century, thanks to Howard R. Bowen, author of the groundbreaking 1953 publication *Social Responsibilities of the Businessman*, who is considered the creator of the modern approach to CSR.

He defines CSR as the obligation of a company to make decisions, conduct company policy and carry out company activities in accordance with social expectations, taking into account social expectations, goals and values. Peter Drucker, who incorporated social responsibility into the areas of management, and R. Edward Freeman, who formulated the stakeholder theory, according to which a company should take into account the expectations of all groups it affects, and not just the owners of capital, also contributed to the development of the CSR concept (Wolak-Tuzimek, 2023).

The dimensions of corporate social responsibility were systematised by A. B. Carroll, who in 1991 presented a pyramid of responsibility comprising four levels: economic, legal, ethical and philanthropic (Marcinkowska, Sawicka, Stronczek, 2016).

This pyramid is one of many contemporary models, including the division of CSR activities into internal and external approaches (Badura-Mojza, 2017), the three-element division of environment–society–economy (Kazojć, 2014), and the three areas of responsibility identified by R. W. Griffin's three areas of responsibility – environment, external stakeholders, social welfare – and the seven key areas defined in ISO 26000: organisational governance, human rights, labour practices, environment, fair market practices, consumer relations and community involvement (Wolak-Tuzimek, 2023).

Regardless of the differences between these models, their common denominator remains the need for companies to take into account social, environmental, ethical and economic values.

2.2 The Image of a Company in Theoretical Terms

We should start by clarifying the relationship between CSR, marketing and public relations in the context of shaping a company's image. The starting point is the assumption that CSR is a broader concept than marketing and PR.

Depending on the definition, it is a comprehensive management concept or action strategy that encompasses the entire organisation. In practice, however, individual CSR tools overlap with marketing and PR instruments. Kotler even distinguishes a social marketing orientation, according to which "the task of a company is to identify the needs, desires and interests of target markets, satisfy them more effectively and efficiently than its competitors, while maintaining or increasing the well-being of customers and society" (Kotler, 2005).

Even more closely related to corporate social responsibility is the concept of sustainable marketing, which is an extension of social and ecological marketing based on the principles of sustainable development (Zaremba-Warnke, 2015).

It is defined as "the process of creating, communicating and delivering value to customers in a way that protects or enhances both environmental and social capital in all respects" (Drapińska, 2015). In marketing practice, this means designing durable, recyclable products, taking a conscious approach to distribution, and, in the area of promotion and communication, placing emphasis on educating consumers to generate pro-environmental attitudes (Drapińska, 2015).

Another marketing concept closely related to corporate social responsibility is public relations. According to Tworzydło, it is based on three pillars: building relationships, creating a desirable image and generating a genuine message.

According to Tworzydło, the aforementioned image is "a perception of a company, institution, product, person or country, which is subjective, a set of impressions that do not necessarily correspond to an objective assessment of reality". It is also the sum of all impressions, both positive and negative, that arise about a specific entity in its environment (Tworzydło, 2023).

The catalogue of image tools that can be easily integrated with CSR includes brand management (including corporate brand management), value marketing, green marketing, employer branding and territorial marketing. In each of these areas, CSR provides content and justification for the actions taken, and PR provides the framework for how the actions should be communicated. This leads to a convergence between CSR and PR.

The literature points to three possible configurations. The first is to reduce CSR to just one of the PR tools, which creates the risk of greenwashing. The second view is to treat PR as a channel of communication about CSR, and the third is a mature synergy between CSR and PR, based on cooperation (A. Michalik, 2018). In economic practice, the full implementation of such an idealistic model as CSR can be difficult. However, it is noted that even when CSR serves only as a marketing tool, its social and ethical effects are beneficial and more desirable than traditional advertising (Michalik, 2018).

2.3 The Current State of Research on the Impact of Corporate Social Responsibility on a Company's Image

Previous research on the impact of corporate social responsibility (CSR) on a company's image confirms that actions taken under this concept can significantly shape a company's reputation and strengthen stakeholder trust. Consumers are more likely to identify with brands that communicate consistent values and undertake initiatives that bring real social benefits. At the same time, research emphasises the importance of authenticity. Actions that are merely superficial, aimed solely at improving image, can lead to a loss of brand credibility and a weakening of reputation (Roztocka, 2018).

An analysis of existing research indicates that consumers are increasingly recognising the importance of corporate social responsibility in shaping the image of companies and making purchasing decisions. Research from as early as 2000 showed that 95% of respondents believe that business activity should not be limited to generating profits, but should also include responsibility towards employees and the local community (Lorek, 2020).

In subsequent years, it was confirmed that despite a lack of knowledge of specialist terms such as "greenwashing", consumers are able to recognise its manifestations, which proves their growing ethical awareness (Turczuk, Michaluk, and Olszewska, 2022).

Werenowska's research on the banking sector showed that although only 1% of customers consider pro-social activities to be the main factor in choosing an institution, as many as 60% admitted that knowledge of such activities would increase their trust and willingness to use the bank's services (Werenowska, 2015).

These results were supplemented by the observations of M. Idasz-Balina and R. Balina, who showed that 91% of cooperative bank customers surveyed perceive CSR mainly as a form of promotion rather than a manifestation of genuine social sensitivity. Nevertheless, 16% of them declared their willingness to pay a higher price for a product offered by a bank considered to be socially responsible (Balina and Idasz-Balina, 2016).

In a larger sample of 3,000 respondents, S. Kauf and K. Lysenko-Ryba showed that 48% of consumers prefer products from companies that implement a CSR strategy, and 5% buy only such products. Importantly, almost half of the respondents would be willing to pay up to 10% more for products from socially responsible companies. Women proved to be more sensitive to these aspects, declaring three times more often than men that CSR activities influence their purchasing decisions (Kauf and Lysenko-Ryba, 2016).

The research also shows that the importance of communication in social media is growing. However, an analysis by I. Jaunich and M. Czyrnia shows that only 41% of recipients regularly notice CSR-related content, even though almost half declare that positive messages could persuade them to buy, and 32% would pay more for products from companies that actively communicate their commitment. This confirms that the effectiveness of CSR strategies depends on transparent, authentic and consistent communication with stakeholders (Jaunich and Czyrnia, 2024).

In summary, consumers increasingly appreciate corporate social responsibility, treating shopping as a form of expressing their own values, although product quality and price remain the main selection criteria. However, it has been noted that most of the available research dates back several years and does not fully reflect current market realities or changes in consumer attitudes after 2020.

Therefore, our own research aims to update our knowledge and assess the real impact of CSR on consumer decisions in the context of contemporary challenges, such as the COVID-19 pandemic and the war in Ukraine.

3. Methodology

The aim of our own research was to determine the impact of corporate social responsibility (CSR) activities on the image of companies. The study was quantitative in nature and was conducted in the form of an online survey (CAWI).

The research tool in the form of a questionnaire was developed based on an analysis of the literature on the subject and conclusions from previous studies on the impact of CSR activities on a company's image. The study was conducted between 27 March and 22 April 2025. The survey questionnaire was made available on social media. The survey consisted of nine closed questions and one open, optional, short-answer question. The profile section included questions about gender, age, level of education and income.

A total of 116 people took part in the survey, of whom 72.4% were women and 27.6% were men. The largest group of participants were respondents aged 18-24 (67%), representing a generation of young consumers active in the digital space. In terms of education, the majority of respondents had a bachelor's or engineering degree (35%), were in higher education (31%) or had secondary education (18.1%).

Most of the respondents who disclosed their earnings declared an income not exceeding PLN 4,000 net per month. Ultimately, the sample selection and research methodology mean that the study is not representative. Nevertheless, it provides valuable information on attitudes towards CSR activities and their impact on the assessment of corporate image, primarily among young consumers.

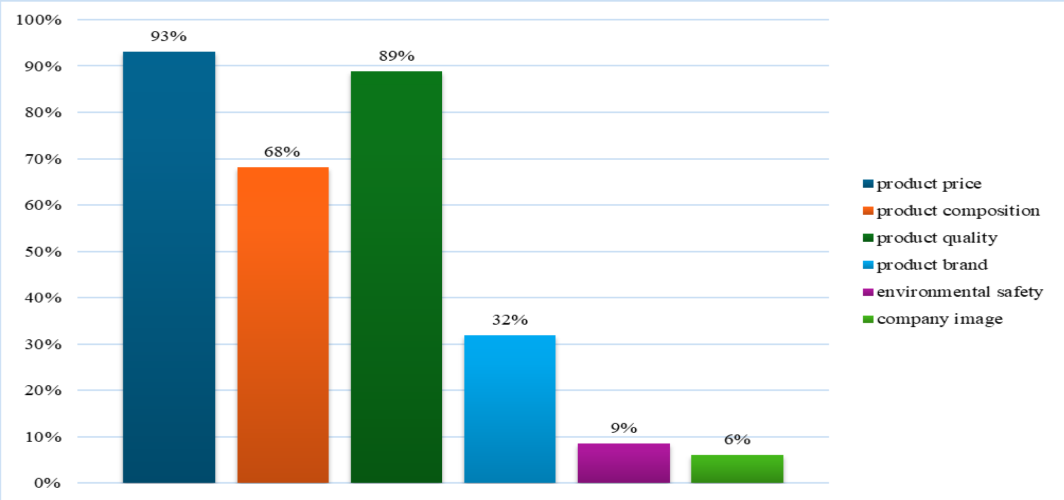
4. Research Results and Discussion

The first question concerned familiarity with the concept of CSR. The results showed that 59% of respondents declared that they knew the meaning of the term, while 41% were unable to define it. These data indicate a moderate level of awareness among young consumers. The next questions concerned factors influencing purchasing decisions.

As many as 93% of respondents indicated price as the main determinant of product choice, and 89% indicated quality. Product composition was important for 68% of respondents, brand for 32%, and company image for only 6%. Only 9% of respondents pay attention to the environmental safety of products. These results confirm that despite growing ethical awareness, economic factors still dominate the purchasing decision-making process.

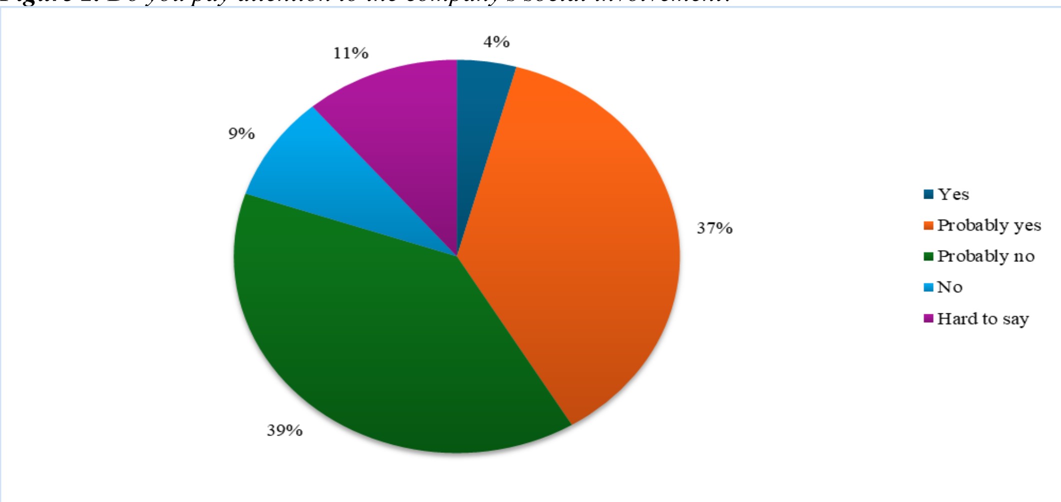
When asked whether respondents pay attention to companies' social engagement, only 4% answered "yes" unequivocally, and 37% answered "rather yes". The majority of respondents (48%) expressed scepticism, choosing "rather no" or "no". Although more than a third of respondents are sensitive to socially responsible activities, this does not directly translate into their purchasing decisions. Respondents are also not very active in seeking information about companies' ethical activities on their own – 69% admitted that they rarely or never do so. These results suggest that companies should communicate their CSR activities in a way that is transparent and accessible to consumers without much effort.

Figure 1. *Please list three factors that influence your purchasing decisions (multiple choice question).*



Source: *Author's calculations.*

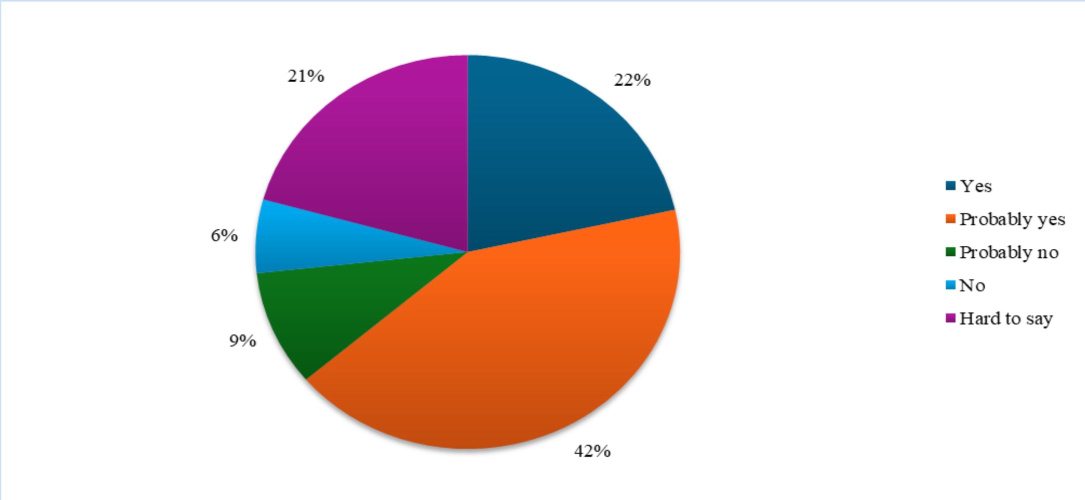
Figure 2. *Do you pay attention to the company's social involvement?*



Source: *Author's calculations.*

Despite limited information activity, respondents declare a positive attitude towards socially responsible companies. As many as 64% of respondents admitted that, knowing that a company is involved in CSR, they would be more likely to use its services. A similar correlation was observed in the context of willingness to pay a higher price for products from socially responsible companies – 45% of respondents declared their willingness to incur higher costs.

Figure 3. *Knowing that the company is socially engaged, would you be more likely to buy its product or use its services?*



Source: *Author's calculations.*

When asked about the motivations behind companies' CSR activities, as many as 84% considered them to be part of their marketing strategy, 41% considered them an attempt to hide negative activities, and only 29% saw them as genuine social and environmental sensitivity. These results show that consumers remain distrustful of the sincerity of CSR activities, treating them mainly as an image-building tool.

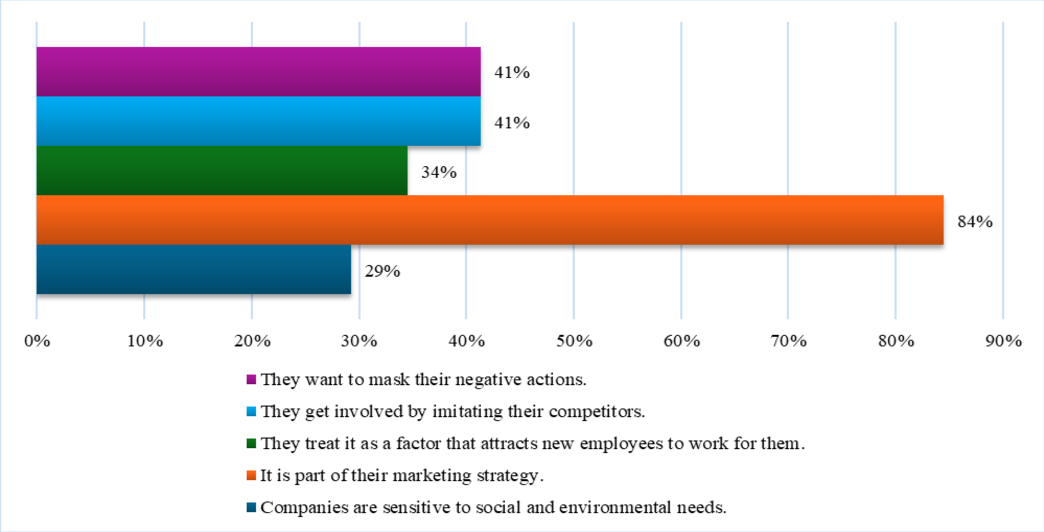
At the same time, as many as 66% of respondents were unable to name any specific company that they would consider socially responsible.

5. Conclusion

The research conducted allowed us to determine how consumers in Poland perceive corporate social responsibility and how CSR activities affect the image of modern companies. The results indicate that the concept of CSR is becoming increasingly recognisable, although it is still not the main criterion for most consumers when making purchasing decisions.

The survey shows that 59% of respondents declare familiarity with the concept of CSR, which can be considered a moderate result. However, price (93%) and quality (89%) remain the most important factors in consumers' product choices.

Figure 4. *In your opinion, what are the reasons for companies' social engagement? (multiple choice question)*



Source: *Author's calculations.*

The survey showed that nearly 64% of respondents perceive CSR activities as having a positive impact on a company's image, and awareness of a company's social or environmental commitment encourages them to purchase its products. Nearly 45% of respondents declare their willingness to pay a higher price for products from socially responsible companies.

However, respondents pointed to the problem of CSR activities being merely for show. In their opinion, some companies use the concept of responsibility only for image purposes, without introducing real changes in the way they operate.

In summary, the research confirms that CSR plays an important role in shaping a positive image of companies. The key factor reinforcing the importance of CSR is consistent communication and genuine commitment to solving social and environmental problems. CSR can be an effective tool for building a company's image if it is an integral part of its management strategy and not just an element of marketing campaigns.

Future research should include an in-depth analysis of the relationship between the type of corporate social responsibility activities and their impact on the company's image. From a management perspective, it would also be valuable to examine the effectiveness of various forms of CSR communication, including social media activities, in building an authentic and lasting brand image. It would also be worthwhile to expand the group of respondents to include other age segments in order to compare the perception of CSR among different generations of consumers.

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