

ENVIRONMENTAL CSR INITIATIVES IN FOOD PRODUCING ENTERPRISES AND RELATIONS WITH CONSUMERS ON THE POLISH MARKET

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Purpose: The aim of the article is to examine how corporate social responsibility (CSR) initiatives, in particular environmental ones, implemented by companies from the food production industry, affect the perception, intentions and purchasing behavior of consumers in Poland. The study focuses on the growing importance of CSR in the context of sustainable development and increasing consumer awareness.

Design/methodology/approach: The study focuses on CSR activities in B2C relations in the area of the environment. The analysis is based on a literature review and empirical research with the participation of Polish consumers. The study examines consumer reactions to CSR activities and their role in shaping purchasing decisions.

Findings: The results partially confirm the impact of companies' environmental activities on consumers' purchasing intentions, although it is not clear. Purchasing decisions are more often motivated by personal benefits than by the idea of sustainability itself.

Research limitations/implications: The study is limited to the food production industry and the Polish market. Future research could extend its scope to other sectors and countries. It is also worth examining how long-term exposure to CSR activities affects brand perception and consumer loyalty.

Recital implications: The survey provides guidance for companies that want to align their CSR strategies with consumer expectations. Identifying and implementing actions that resonate with consumers can improve brand reputation and support sustainability.

Social implications: The survey contributes to the understanding of growing societal expectations of business. He draws attention to the potential of CSR activities in terms of influencing positive social and environmental changes and shaping social attitudes towards responsible consumption.

Originality/value: This article provides new information on the perception of CSR by consumers in the food production industry in Poland. stresses the importance of CSR categorisation and stresses the need to adapt CSR strategies to consumer values and expectations.

Keywords: corporate social responsibility, sustainable development, consumer behavior, company reputation, B2C.

Category of the paper: Research paper.

1. Introduction

Corporate Social Responsibility (ang. CSR) plays an increasingly important role in shaping the competitiveness of companies (Igorową et al., 2023). Much of the research done so far has been devoted to the analysis of the impact of corporate social responsibility practices on the financial performance of companies, based mainly on economic, legal and entrepreneurial aspects. Indicating as the main reasons for the stimulation of efficiency as a result of increased motivation and loyalty of employees, trust and loyalty of customers, attracting investors and business partners. Relationships with key stakeholders such as employees and customers remain relatively less studied (Rodriguez-Gomez, Arc-Castro, Lopez-Perez, Rodríguez-Ariza, 2020; Tli, 2016; Ullmann, 1985).

The turbulent environment changes the context in which companies operate. This results in the emergence of new categories of stakeholders and their changing expectations of companies. Society is becoming more aware and socially responsible and is starting to demand the same from business. The world is moving towards the realization of values such as social justice and care for the natural environment (González-Rodríguez, Díaz-Fernández, Biagio, 2019). The concept of corporate and consumer social responsibility influences the development of civilization in a sustainable way. There is an exchange between consumers and producers in the market. Consumers meet their needs through this exchange process, and manufacturers make profits and grow their businesses. In this context, customers are identified as key stakeholders of the organization. In the context of the changes taking place in today's social, economic and natural environment and the expectations that these changes will not harm future generations in meeting their needs, corporate social responsibility is becoming an increasingly necessary standard in business strategies, and consumer behavior in the context of sustainable development requirements is increasingly becoming interdependent on the relationship with business. Buyers' behaviour results from many conditions, but it is those related to social responsibility that are becoming an increasingly important factor in purchasing decisions, and thus in the design and implementation of corporate social responsibility strategies.

Growing consumer awareness is a significant challenge for companies that strive to remain competitive and stand out on the market in a way that meets the expectations of their customers. Organizations operating in different sectors and markets are trying to develop strategies that maximize the effectiveness of their corporate social responsibility activities. The key in this process is to understand consumer expectations, which significantly affect the perception of the company, and thus their consumer attitudes and behaviors. Consequently, particular importance should be attached to identifying the activities that generate the greatest benefits for both consumers and the organisation itself in a given market context, while supporting the SDGs.

Corporate social responsibility has become an important goal for companies striving to implement the principles of sustainable development, improve their image and support positive consumer behavior. This study examines how CSR initiatives, especially pro-environmental ones, of food companies affect the perception, intentions and purchasing behaviour of consumers in Poland.

In connection with the problem undertaken, it is also possible to draw specific objectives of the work:

1. Examining the relationship between the purchasing intention of buyers of food products and their perception of CSR activity in the environmental area shown by food product producers.
2. Determining the role of consumer environmental awareness in shaping the relationship between CSR activities and purchase intention.

The following hypotheses were formulated for such purposes:

Hypothesis 1: Manufacturers' CSR environmental activity has a positive impact on purchase intentions.

Hypothesis 2: Consumer environmental awareness has a moderating effect on purchase intent (Figure 1).

The novelty of this research lies in providing new information on the perception of CSR by consumers in the food production industry in Poland. The importance of CSR categorization and the need to adapt the CSR strategy to the values and expectations of consumers were emphasized. Thus highlighting the role of the consumer and their social responsibility in sustainable development.

2. Literature Review

2.1. Selected aspects of the relationship between CSR and consumers

CSR activities also play a key role in shaping the company's relationship with its stakeholders. Economic and legal CSR initiatives have a direct positive impact on corporate reputation, while ethical and philanthropic initiatives affect consumer confidence, which in turn affects reputation. Different types of consumer trust, such as expert trust, honesty, and trust in social charity, mediate the relationship between CSR activities and corporate reputation (Park, Lee, Kim, 2014).

Corporate social responsibility programs are increasingly popular corporate marketing strategies. CSR activities can fall on a continuum between two endpoints: institutionalised programmes and promotion programmes. Institutionalized CSR programs are believed to be the most effective in increasing customer loyalty, improving attitudes toward the company,

and reducing consumer skepticism. Promotional CSR programs are believed to be more effective in generating purchase intent (Pirsch, Gupta, Grau, 2007). Many of these programs are made up of divergent, uncoordinated initiatives that do not maximize their impact. A more cohesive strategy is recommended, which divides CSR activities into three categories, including those related to philanthropy, operational effectiveness, and shaping the company's business model to better create shared value.

Consumers' perception of CSR is multifaceted and complex. Research shows that consumers evaluate CSR initiatives through a hierarchical structure, distinguishing between basic, central and peripheral factors (Öberseder et al., 2011). In addition, a conceptual model was developed to measure these perceptions, helping companies assess their CSR performance and identify areas for improvement (Oberseder, Schlegelmilch, Murphy, 2013).

The alignment between consumers' moral foundations and CSR domains plays a crucial role in driving positive consumer behavior. When there is a consensus between consumer values and a company's CSR activities, pro-company behavior increases (Baskentli et al., 2019). This effect is mediated by the consumer's identification with the firm, highlighting the importance of a perceived alignment between consumer values and corporate actions (Baskentli et al., 2019). Based on the results of the research presented in this subchapter, a research gap is visible regarding the relationship between the consumer's perceived values in terms of sustainable development and his behavior on the market in response to the socially responsible activities of enterprises.

2.2. CSR areas and categories

The foundations of corporate social responsibility are based on the idea that requires companies to take into account the consequences of their actions throughout the production process of goods and services, without harming other entities. The origins of the concept date back to the encyclical *Rerum Novarum* from 1891 and the book "The Fundamentals of Business Ethics" from 1926. The key development of this concept took place in the 1970s, mainly in the United States, when ethics began to be an integral part of business activity, and the actions of companies began to include responsibility towards consumers and society.

The 1970s also brought an increase in environmental awareness, initiated by the publication of "Silent Spring", which pointed out the dangers associated with pesticides. The UN established UNEP in 1972 to support environmental activities, which contributed to the growing importance of sustainable development as an integral element of economic activity, combining the well-being of society, the environment and the economy.

The literature distinguishes several categories of socially responsible activities in business. First of all, CSR initiatives can be divided into several pillars, also known as domains. A common framework divides CSR into economic, legal, and ethical responsibilities, often presented in the Venn model, which emphasizes the overlap and interaction between these domains (González-Rodríguez et al., 2019; Schwartz, Carroll, 2003). Carroll and others stress

that all levels are interconnected and should be pursued simultaneously. Economic responsibility is the basis of a company's operation, but its activities must be legal, ethical and, where possible, socially beneficial (Wartick, Cochran, 1985). The Carroll model is useful in assessing companies' commitment to CSR activities because it sets out a clear hierarchy and framework that companies can apply to strategic social responsibility management. The literature also mentions additional dimensions of CSR that develop the above categories in various cultural and industry contexts.

One of them is the Triple Bottom Line (TBL) concept, which distinguishes three dimensions of business activity in the sphere of responsibility: economic, environmental and social. The social dimension focuses on protecting human rights, supporting developing countries, training employees, improving the quality of life in the regions where the company operates, eliminating discrimination, and supporting social and cultural initiatives in cooperation with NGOs. The environmental dimension includes measures to improve product quality and safety, transparency regarding composition and origin, minimise waste of resources, protect biodiversity, reduce toxin emissions, promote recycling and publish environmental reports. The economic dimension emphasizes the need to achieve financial success and profitability, integrating them with other CSR objectives as a foundation for long-term business sustainability. Sustainable development requires a balance between three aspects: economic, environmental and social. Elkington argues that companies that effectively manage these three areas will be better prepared for future challenges and will be able to earn the trust and loyalty of stakeholders (Hammer, Pivo, 2016).

Broad overview of definitions (Dahlsrud, 2008), made it possible to distinguish five key dimensions of CSR: environmental, social, economic, including interactions with stakeholders and voluntariness. These dimensions are widely used in defining CSR, but they vary in popularity. The most common references are to stakeholders (88%), and the least often to the environmental dimension (59%), which may be due to its subsequent inclusion in the literature (Carroll, 1999). In view of this "underestimation" of environmental aspects in the CSR activities of enterprises, the question arises as to how this area is perceived by consumers and whether and how it affects their relations with producers of food products on the market. CSR activity in the environmental area focuses on direct interactions between companies and the social and natural environment (González-Rodríguez et al., 2019) therefore, they are of direct importance in B2C relations. According to the presented literature review on the CSR category, indicating insufficient research, especially the impact of the pro-environmental dimension in B2C relations, this aspect is another element of the research gap, which is supplemented by this study.

3. Methods

The main objective of the study is to examine the importance of corporate social responsibility in the environmental area in consumer purchasing decisions on the food industry market in Poland. It was assumed that for an environmentally conscious consumer, the highest value that should guide them when shopping is sustainable development. This means that the consumer recognizes, expects and takes into account the company's pro-environmental activity when making purchasing decisions.

It was assumed that the growing awareness of consumers, also in the field of corporate social responsibility, has an impact on purchase intentions. The type of CSR activities carried out by food producers is of particular importance.

In connection with the problem undertaken, the main objectives of the work can also be drawn:

1. Examining the relationship between the purchasing intention of buyers of food products and their perception of CSR activity in the environmental area shown by food product producers.
2. Determining the role of consumer environmental awareness in shaping the relationship between CSR activities and purchase intention.

The following hypotheses were formulated:

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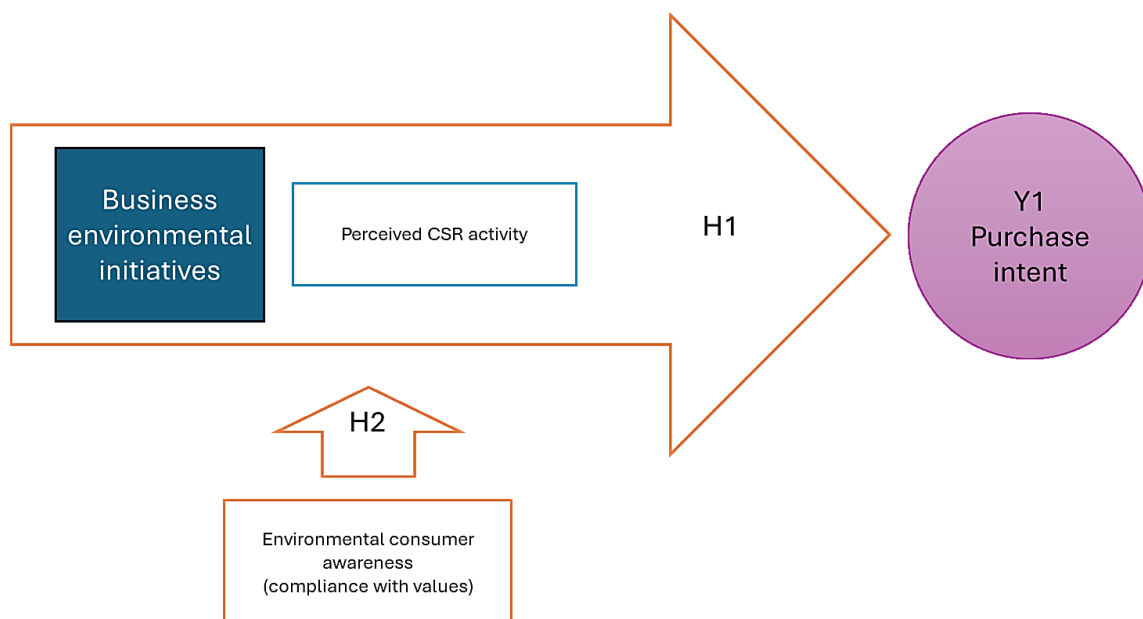


Figure 1. Research model.

Source: own study.

After operationalising the objectives of the study, data collection was set out. The research was carried out in the 4th quarter of 2024. The selection of the sample was accidental and deliberate. The main selection criterion was the purchase of groceries. The data was collected by an interview using an online questionnaire shared via *social media*. Then, the data were analyzed according to the procedure presented in Figure 2.

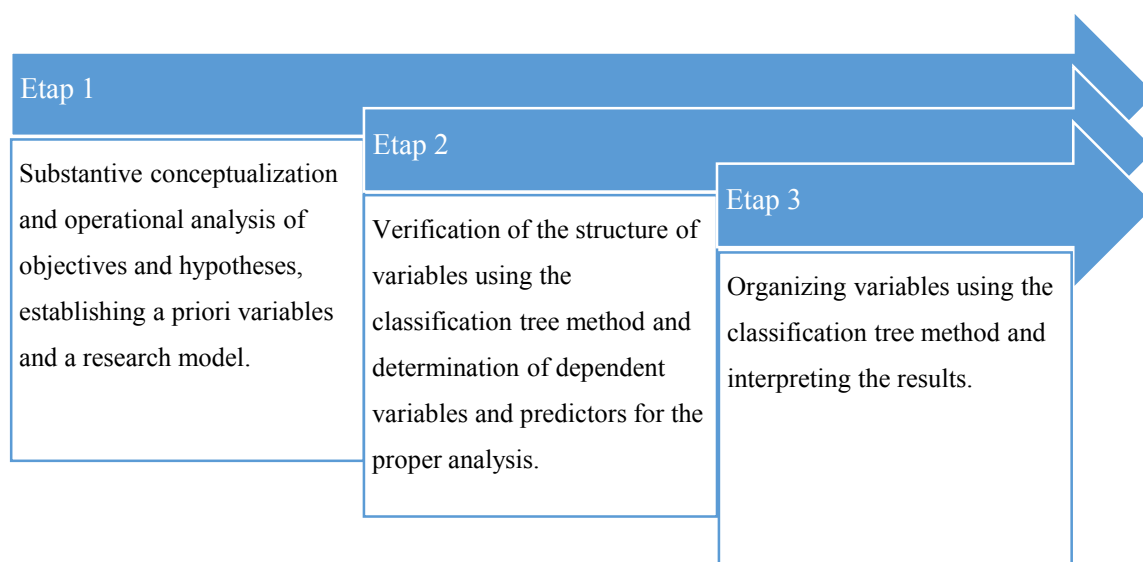


Figure 2. Research procedure.

Source: own study.

In the first stage, 27 questions were determined, including 5 characterizing the respondents. The independent variables were to reflect consumers' purchasing intentions in relation to organic products or environmentally friendly companies and social activities. The dependent variables measured the level of purchase intention for products from companies operating in the area of the natural environment or social activities. In the 2nd stage, the structure of the variables and their predictive capacity were analyzed, rejecting some of them, both dependent and independent variables, which did not contribute information to the analysis of the results, e.g. due to covariance with other variables.

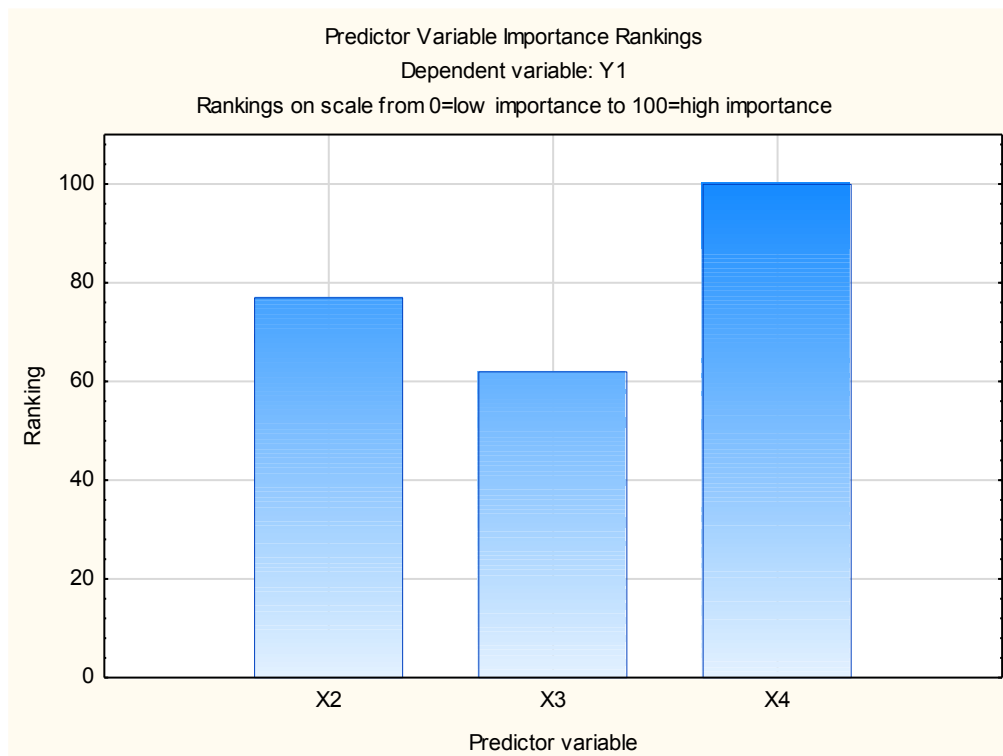


Figure 3. Ranking of Predictive Variables for Purchase Intent Measured by Y1.

Source: own research.

In the process of analyzing the independent variable Y1, the most important predictor variable turned out to be X4 (Fig. 3).

The research variables selected after stage 2 are presented in Table 1.

Tabela 1.
Research variables

Symbol	Description
Dependent variables	
Y1	Purchase intention of eco products or products from pro-environmental companies
Independent variables	
Awareness of pro-environmental CSR activities and values important to the consumer	
X2	A belief in the higher quality of packaging and sustainable products
X3	Advocating for an environmentally friendly product – minimising plastic waste
X4	Support for pro-environmental action – use of secondary raw materials

Source: own research.

For further analysis of variables, the classification tree method was used, which is used to predict the affiliation of cases or objects to the classes of a qualitative dependent variable based on measurements of one or more predictor variables. This method, thanks to its hierarchical nature, allows for effective categorization of the dependent variable using many nominal predictors. The flexibility of this method lies in analyzing the impact of predictor variables one at a time, rather than all at once. Once univariate divisions are obtained, the predictor variables can be ranked on a scale from zero to one hundred depending on how important they are in terms of influencing the values of the dependent variable. Probability a priori proportional to the size of the classes and equal costs of misclassifications for all classes were adopted.

The division method was used: C&RT (Classification And Regression Trees), pruning based on minimizing the cost and complexity of the tree.

4. Results

4.1. Characteristics of the study group

Table 2.
Summary of respondents' characteristics

Variable	Category	Percentage (%)
		N = 150
Gender	Female	70.0
	Male	28.8
	No answer	1.2
Age	18-26	55.2
	27-35	26.4
	>35	18.4
Education	Higher	52.0
	Secondary	48.0
Domicile	Big city	50.0
	Rural areas	25.6
	Small or medium city	24.4
Net monthly earnings per capita	0-2000	12.4
	2001-3500	22.0
	3501-4500	26.8
	4501-6000	22.4
	> 6001	16.4

Source: own research.

250 people were examined, mainly from the Kuyavian-Pomeranian Voivodeship. Most of the respondents are women, who make up a significant part of the sample. Men are also well represented, while a very small percentage of respondents did not specify their gender.

The largest group are young people aged 18-26, which may indicate a large share of students or young workers. Other groups are people aged 27-35 and over 35. Therefore, the respondents of Generation Z have the main share in expressing their opinions. Most respondents have higher education, which may indicate high educational awareness among the respondents. Half of the respondents live in large cities. The rest are distributed almost evenly between rural and medium-sized areas and small towns. The average net earnings per capita in a household is in the range of PLN 3501-45000, which indicates a moderate level of income among the respondents.

4.2. Data analysis results

Variables were analysed to determine the relationship between the location of the sources of motivation for the consumer to express the purchase intention (environmental awareness), taking into account the role of pro-environmental activity of business organizations in the field of CSR.

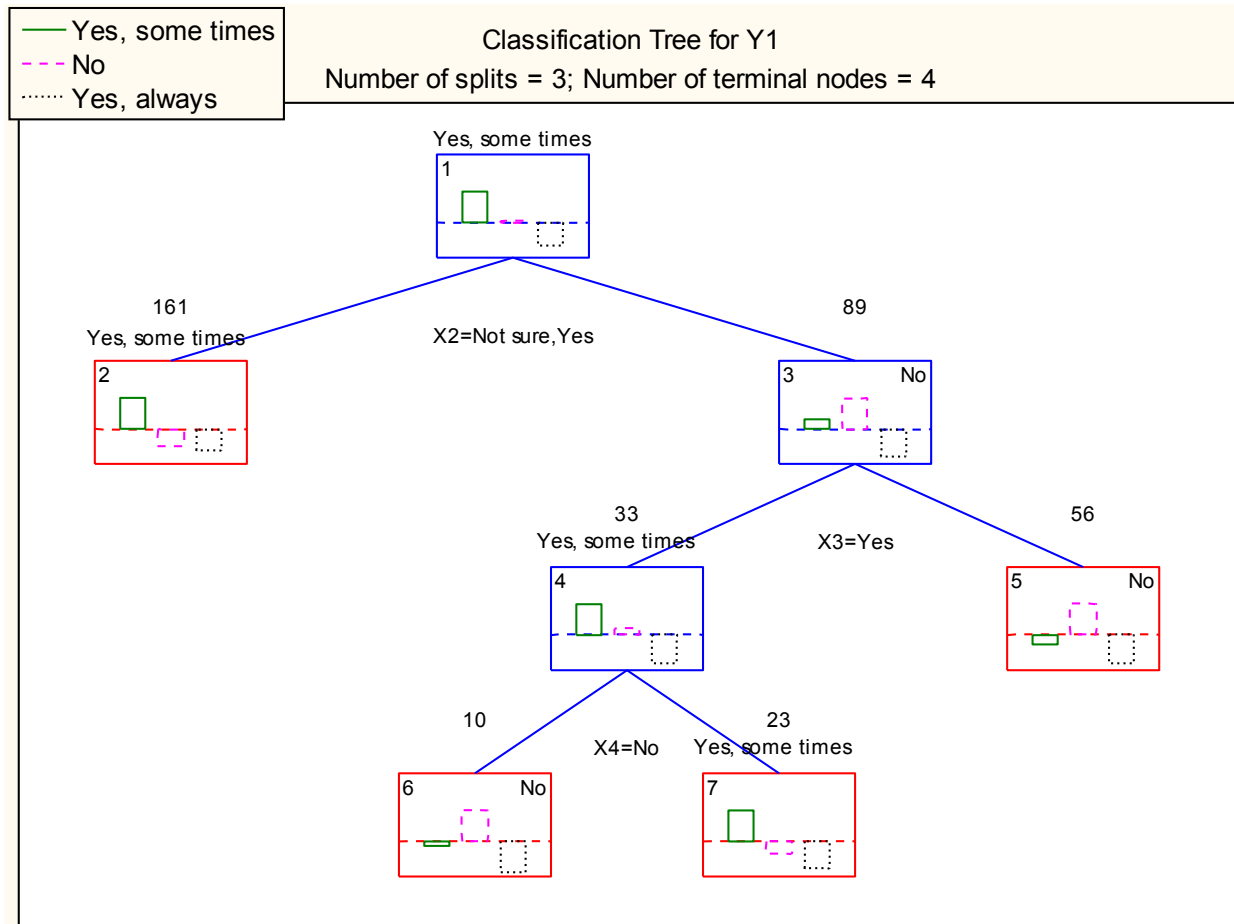


Figure 4. Classification of purchase intentions and CSR environmental activities.

Source: own research.

After classifying consumers in terms of purchase intentions and awareness of pro-environmental activities of enterprises, 4 consumer profiles were created:

Profile 1.Y1 (end node 2): Consumers who are most likely to express moderate purchase intentions for environmental products or from companies that act for the environment and are most likely to consider the quality of packaging and green products as better or unsure of it (consumer benefits).

Profile 2.Y1 (end node 5): Consumers, who most often do not express an unconditional purchase intention in relation to pro-environmental products or companies acting for the environment, at the same time do not perceive ecological packaging as better quality, are also not aware of the importance of pro-environmental activities, but support pro-ecological products.

Profile 3.Y1 (End Node 6): Consumers who do not express an unconditional purchase intention towards environmentally friendly products or companies acting for the environment.

Profile 4.Y1 (end node 7): Consumers who are most likely to express an unconditional intention to buy environmentally friendly products or from environmentally active companies and at the same time are not guided by the perceived higher quality of ecological packaging, but show support for environmentally friendly activities and products (Fig. 3).

Profiles 1 and 4 and 2 and 3 share the same interpretation of the independent variable. In the first case (profiles 1 and 4), consumers express an unconditional intention to buy products produced by environmentally friendly companies, and in the second case to a lesser extent or not (profiles 2 and 3). Profiles 1 and 4 together constitute the largest group of respondents, about 64% and 22%, respectively (Fig. 3). In Profile 1, consumers link their purchasing intentions to the perceived higher quality of environmentally friendly packaging, while in Profile 4, an important aspect in making purchasing decisions is: the use of pro-environmental activities by the company or a pro-ecological product.

5. Discussion

The first hypothesis about the impact of CSR environmental activity of food producers on purchasing intentions should be considered partially confirmed. For about 86% of respondents, the pro-environmental activity of producers on the food market is important, but they are not so determined to use it in every case. Although the majority of respondents report a positive attitude towards the environmental activities of manufacturers, their actual purchasing decisions are often influenced by additional factors such as price, availability or personal benefits (Al-Haddad et al., 2022). These results are consistent with previous research that indicates that environmental awareness influences purchase intentions mainly indirectly – through attitudes, social norms and a sense of control over behavior (Li, Shan, 2025). Moreover, younger generations, such as Generation Z, show greater sensitivity to sustainability issues; however, their declarations do not always translate into consistent purchasing choices (Zhou, Wang, 2024).

The second hypothesis assumes that the consumer's environmental awareness, reflected in their sharing of the values of sustainable development, is a motivator for them to choose products from companies operating in the area of CSR in the area of the natural environment. Consumers from Profile 1 pay attention to the higher quality of ecological products and their packaging, supporting the environmental activities of companies. Producing products and packaging in an environmentally friendly way is the implementation of the principles of sustainable development. At the same time, consumers, noticing the impact of higher quality of these products and their packaging on their purchasing decisions, realize their own benefit.

Therefore, this group (64%) cannot be unequivocally attributed to purchase intention resulting from the shared value of sustainability, but rather from the perceived benefit for the consumer in the form of a higher quality product or packaging. Therefore, there is no certainty as to the direct relationship between purchasing intentions towards ecological products and packaging and the environmental activity of CSR companies. Consumers' purchase intentions are more strongly related to personal benefits than to pro-ecological awareness. These results are in line with previous research that indicates that consumers often perceive organic products as of higher quality, which influences their purchasing decisions more than the environmental values themselves (Petkowicz et al., 2024). Although environmental and health awareness plays an important role in shaping attitudes, purchase intentions are largely mediated by personal benefits such as quality, health or social prestige (Li, Shan, 2025). In addition, consumers expect eco-friendly packaging to be not only environmentally friendly, but also functional and aesthetically pleasing, which reinforces their purchasing decisions regardless of pro-ecological motivation (Silva et al., 2020).

Profile 4 (22%) included consumers who shared purchasing intentions for products from companies operating in the field of the environment and at the same time a high degree of sharing the values of sustainable development. It cannot be ruled out that CSR activities in the environmental area will have a moderating impact on purchasing decisions in selected consumer groups. The results also indicate that the environmental activity of enterprises is not the only factor determining the behavior of food consumers on the modern market. Scientists from Slovakia (2023) came to similar conclusions. The team's research aimed to find out whether corporate social responsibility (CSR) activities are perceived as a marketing tool by consumers in the food market in Slovakia. Most respondents declared that they were familiar with the term CSR, but many of them did not fully understand its meaning or notice the CSR activities of food companies. A significant number of consumers perceived CSR activities as a way to build a positive image of the company. According to the author, CSR has little impact on consumers' purchasing decisions, although younger generations are more socially aware and more open to supporting socially responsible companies. The key factor for the effectiveness of CSR activities is their credibility and appropriate communication with consumers. Research suggests that while CSR is an important element in building a company's competitiveness and image, it requires more intensive communication and consumer education to increase its impact on the market (Igarová et al., 2023)

The authors of the study on young Chinese noted that they have a negative perception of socially responsible business activities in Chinese corporations, especially in terms of the natural environment. Personal values had a significant impact on the perception of CSR by the respondents. The practical contribution of this study is to suggest that cultivating values is a good way to develop ethical behavior and responsibility, which in turn influence the development of CSR in China.

The research by Joana Araújo and team (2023) analyzed the impact of three types of CSR-related activities: economic, social, and environmental on brand image, brand value, and consumer satisfaction. The authors of the article emphasize that these categories affect the perception of the brand by consumers. Green initiatives can significantly improve a company's image, while social investment supports customer loyalty and building positive brand associations (Araújo, Pereira, Santos, 2023).

CSR should be seen as a socially constructed concept that must be adapted to the specific contexts in which it is applied. The challenge for companies is not so much to define CSR as to understand how it is perceived in a given social environment and how to incorporate it into their business strategies. CSR is a growing concept that requires appropriate management tools in the changing realities of globalization (Dahlsrud, 2008). Companies should align their CSR strategies with consumer perceptions, product type, and relevant CSR dimensions to maximize benefits. In conclusion, CSR is becoming an increasingly important factor in creating competitive strategies and in building trust and loyalty among some consumers, but it requires intensification of activities on the part of both business and consumers. For both groups of entities, the key challenge is to shape awareness of their impact and role in sustainable development.

6. Conclusions

The study provided valuable empirical data, but several important limitations should be identified. Firstly, the use of the interview method is based on the respondents' declarations, which do not always translate into actual behaviour. Second, while 86% of respondents consider corporate environmental performance to be important, this does not translate into consistent consumer choices, indicating the limited predictive power of CSR awareness alone. Additionally, consumer profiling revealed that only a fraction of consumers (22%) show consistency between sustainability values and purchase intent, which limits the possibility of generalizing the results.

The study confirmed that environmental CSR activity can influence purchasing decisions, but its effectiveness depends on perceived personal benefits, such as product or packaging quality. Consumers in Profile 1 (64%) support CSR activities, but their choices are mainly motivated by their subjective assessment of quality, and not solely by environmental values. Consumers in Profile 4 (22%), on the other hand, show a clear link between sustainability values and purchase intent, suggesting a market segment more susceptible to CSR activities. These results enrich the knowledge about the complexity of consumer motivations and confirm that CSR works more effectively when it combines social values with real benefits for the consumer.

From a theoretical perspective, the study contributes to the literature on consumer behavior and CSR, pointing to the need to take into account pragmatic factors in models explaining purchase intentions. In practice, the results suggest that companies should design CSR strategies in an integrated way – combining the communication of environmental values with the emphasis on the quality, functionality and aesthetics of products. In addition, the survey confirms the need to intensify educational and communication activities to increase consumer awareness and trust in CSR activities. It also points to the need to segment the market and adapt the CSR message to different groups of recipients – especially younger generations, who are more open to sustainability issues, but require authenticity and transparency of companies' activities.

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