

CONSUMER ATTITUDES TOWARDS CSR VERSUS THEIR PURCHASING CHOICES IN THE CONTEXT OF SUSTAINABLE DEVELOPMENT

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Purpose: The purpose of this paper is to examine relationships between consumer attitudes towards corporate social responsibility (CSR) and their real purchasing choices in the context of sustainable development. The paper focuses on identifying factors that affect consumer decisions and assessing to what extent CSR activities affect market behaviors of consumers.

Methodology: The basis hereof is the review of the source books, including domestic and foreign scientific publications on CSR, sustainable development and consumer behaviors. As part of the author's own research conducted at the end of June and at the beginning of July 2025, survey respondents were selected on a randomized basis constituting a research sample of 300 people. Then a statistical analysis was performed with the use of a two-factor variance analysis (ANOVA) and post-hoc Tukey tests, against the level of statistical significance of 0.05. Tukey's tests allowed a detailed analysis of the average by identifying homogenous statistical groups. Also confidence intervals were calculated for researched qualities in regard of the average against the confidence level of 0.95. The calculations were made using Statistica 13.1 (StatSoft Inc., USA).

Findings: The research shows that consumer attitudes towards CSR and sustainable development have been increasingly positive; however, in practice their purchasing decisions are still, to a large degree, determined by products' price, quality and accessibility. There is a significant gap between consumers' attitudes and their behaviors. The importance of CSR in purchasing decisions has, however, grown in groups of younger consumers and among people with higher environmental awareness.

Practical implications: Based on research results, companies should not only implement CSR activities but should also ensure reliable and transparent communication of such activities. Building consumer trust requires authenticity of activities and avoiding greenwashing. The companies can make their CSR strategies more effective by educating consumers and integrating social and environmental activities with their basic business strategy.

Originality: This paper incorporates three research areas: sustainable development, CSR and consumer behaviors, showing their mutual relationships in the context of modern-day purchasing decisions. Special attention was given to the phenomenon of the attitude- behavior gap and its importance to the effectiveness of CSR activities on the market.

Keywords: Corporate social responsibility, sustainable development, consumer behaviors, purchasing decisions.

Category of the paper: research paper.

1. Introduction

The modern market has been more and more responsive to ideas of sustainable development and growing social awareness of consumers. In the face of climatic changes, degradation of the natural environment and growing expectations with regard to companies, the concept of corporate social responsibility has become a key element of corporate strategies. Corporations have been more often engaged in activities involving environment protection, ethical management, social responsibility or transparency of their business, trying to develop their positive image and earn customers' trust.

Products' price and quality are no longer the only factors considered by consumers; instead, consumers have been paying increasing attention to brand values. Nowadays purchasing decisions frequently reflect consumer attitudes, beliefs and interest in social or environmental issues. Responsible consumption has become an important element behind the implementation of the idea of sustainable development and consumers have been increasingly expecting companies to act ethically and protect the environment.

Currently the relationship between CSR activities and consumers' purchasing decisions is an important area of research and market analyses. On the one hand, declarations of social responsibility may help increase customer loyalty and competitive advantage of companies, on the other hand, however, doubts arise as to the authenticity of such activities and the phenomenon of greenwashing. Hence, it is important to understand a degree to which consumer attitudes towards CSR indeed have an effect on their purchasing behaviors.

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2. Sustainable growth in theory

Sustainable growth is one of the most important and most influential concepts of the modern economy, politics and social sciences, and it aims at shaping growth processes in such way that needs of present generations can be met without compromising the ability to meet those of the future ones. A classical definition of that concept was formulated in the Report of the World Commission on Environment and Development (the Brundtland Report) which specified that sustainable development involves balancing economic, social and environmental needs in a long-term perspective (WCED, 1987). Source literature emphasizes that the idea was developed in view of growing awareness of adverse impact of the consequences of

industrialization such as degradation of natural environment, running out of resources or increasing social inequalities.

From a theoretical perspective the idea of sustainable development is based on three fundamental pillars: economic, social and environmental. The economic pillar refers to the necessity of ensuring stable economic growth that does not result in excessive exploitation of natural resources and enables long-term growth of the economy. The social pillar involves issues such as social justice, reduction of inequalities, improving the quality of life and ensuring access to basic public services, whereas the environmental pillar is focused on the protection of ecosystems, emission control, rational management of natural resources and preventing climate change. The integration of those three pillars is the basis of the concept called triple bottom line proposed by J. Elkington (1997) who stressed the necessity of taking into account economic, social and environmental performance in business activities (Elkington, 1997).

The idea of sustainable development is nowadays implemented, to a large extent, by way of activities of enterprises that have increasingly incorporated environmental and social aspects into their business strategies. In practice that means aiming to operate a business in such way that allows to achieve economic benefits and at the same time reduce negative impact on the environment as well as taking into account social needs of stakeholders (Zuzek, 2014). One of key tools allowing to implement that concept is corporate social responsibility (CSR) understood as voluntarily taking into account, by businesses, social, environmental and ethical interests in the management process and in relations with their stakeholders (Carroll, 1991).

The importance of sustainable development, however, goes beyond the area of corporate business and also involves changes in attitudes and behaviors of consumers. Increasingly often modern consumers have been declaring their interest in products and services manufactured in a socially and environmentally responsible manner. The above contributes to the development of a phenomenon described as ethical consumption whereby purchasing decisions are taken by consumers who take into account the impact of a product on the natural environment as well as social conditions of its manufacturing process (Peattie and Crane, 2005). Consumers can choose ecological, certified products (e.g. fair trade), local ones or those manufactured by companies that have been implementing a CSR policy.

However, the empirical research shows that despite growing social and environmental awareness, there is a clear discrepancy between the attitudes declared by consumers and their actual purchasing behaviors. That phenomenon is described as an attitude–behavior gap and is one of key challenges in the analysis of sustainable consumption (Carrington, Neville, Whitwell, 2010). Major reasons behind that phenomenon include, among other things, a higher price of ecological products, limited access to information on their environmental impact, distrust in statements made by companies and strong consumer habits.

From a global perspective sustainable development is a response to contemporary civilization challenges such as climate changes, loss of biodiversity, degradation of a natural environment as well as growing social inequalities. In this context international initiatives are

particularly important, including the 2030 Agenda of the United Nations that specifies 17 Sustainable Development Goals (SDGs) which constitute a comprehensive plan of action to improve the quality of life of people and the protection of the planet (United Nations, 2015). The implementation of those goals requires collaboration between governments, non-governmental organizations and a civic society.

3. Corporate social responsibility in the theory of economy

A modern approach to Corporate Social Responsibility treats an enterprise as an integral part of a social environment which both influences and at the same time is subject to its influence.

Carroll's model shows that CSR encompasses four areas of responsibility: economic, legal, ethical and philanthropic all of which form a comprehensive approach to the responsible performance of economic activities. In practice that means, among other things, reducing the emission of hothouse gases, implementing ecological technologies, improving working conditions in supply chains and increasing the transparency of business operations (Kotler, Lee, 2005). Economic responsibility refers to companies' basic task, that is, generating profits. Legal responsibility means the necessity of compliance with applicable laws. Ethical responsibility involves social values and standards that are not always regulated by laws, however, they are expected by the society. The last area, the philanthropic one, refers to actions voluntarily taken for the society, such as donations or charity (Carroll, 1991).

A current approach to CSR has been significantly expanded upon the development of the concept of sustainable development and CSR is frequently treated as a practical dimension of the implementation of the principles of CSR in the operations of a business. The implementation of the principles of CSR and sustainable development may contribute to the growth of the attractiveness of enterprises and to the development of their competitive advantage. Environmental initiatives and taking into account social aspects in business operations contribute not only to improving a company's corporate image but also to increasing the development of stakeholders' trust and fostering long-term relationships with customers. At the same time the implementation of the principles of sustainable development requires that companies have adequate knowledge, become engaged in and bear extra expenses related to the implementation of responsible practices" (Zuzek, 2012).

A stakeholder theory developed by R. Edward Freeman is a key element of CSR, according to which a company should take into account the interests of all groups that influence or are influenced by its operations such as employees, customers, suppliers, local communities and investors (Freeman, 1984). From this perspective the company's success is not measured solely

in terms of its financial profits but also in terms of the quality of its relations with social environment.

In practice CSR offers a broad array of activities such as implementing a policy of ethical management, ensuring labor conditions, reducing adverse impact on natural environment, supporting local communities and transparency in communication with stakeholders. Also the role of the activities related to the disclosure of non-financial information has been growing as such kind of disclosure allows to assess the enterprise's impact on the environment and society. In the European Union the disclosure of non-financial reporting was introduced pursuant to Directive 2014/95/UE pursuant to which large public interest entities are obligated to disclose information related to, among other things, environmental and social matters as well as human rights.

Benefits that stem from the implementation of CSR are multipronged. From the perspective of an entity, its CSR activities may help improve its corporate image, increase customer loyalty and employee engagement. Socially responsible businesses are frequently perceived as more reliable and stable which, in turn, may facilitate their access to capital and reduce investment risk (Porter, Kramer, 2006). On the other hand, from the perspective of the society, CSR contributes to improving the quality of life, protecting the environment and strengthening social bonds.

However, CSR is not beyond criticism. Some researchers have noted that those activities can be used as a marketing tool only, i.e. as so-called greenwashing which is a deceptive practice of making an environmentally-friendly policy aimed at improving the company's image more environmentally friendly than it actually is without any real changes in its functioning. Critics have also emphasized that the company's basic purpose should be generating profits for its owners rather than implementing social goals that may lead to diluting management responsibility (Friedman, 1970).

Despite those controversies CSR has become an increasingly important element of business strategies all over the world. Due to globalization, developing information technologies and growing consumer awareness, companies have been under growing pressure of transparency and responsible action. Especially younger generations of consumers pay attention to ethical aspects of business operations which, in turn, affects purchasing decisions and brand loyalty.

4. CSR versus market behaviors of consumers

A modern market economy has been functioning in the conditions of growing social and environmental pressure which leads to redefining the role of enterprises and their responsibility towards the environment. As globalization increases and information technologies rapidly develop, consumers experience greater access to information about the activities of businesses

which has significant impact on the awareness and expectations from business. In consequence, the concept of corporate social responsibility has become one of vital elements of corporate strategies and an important factor that impacts consumer behaviors (figure 1).

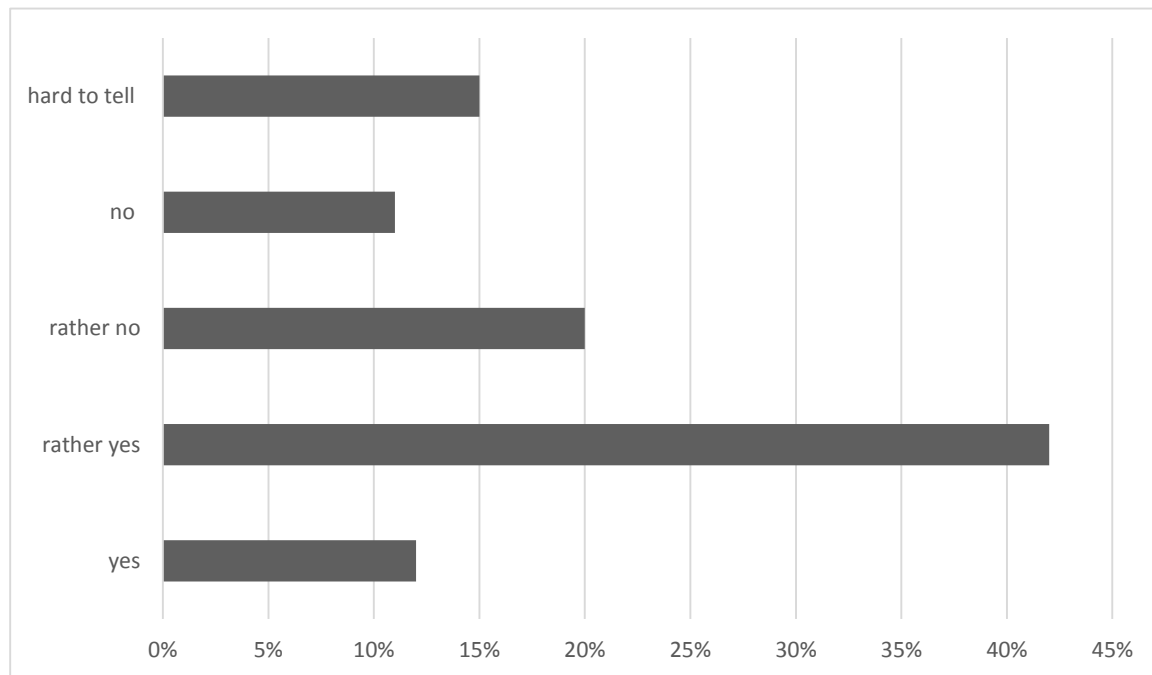


Figure 1. Consumers' readiness to spend more money on products of socially responsible companies.

Source: the author's own research.

Sustainable development in the context of consumption necessitates informed purchasing decisions that take into account the impact of products and services on the natural environment and the society. Through their market choices consumers have been playing a crucial role in the process of promoting sustainable practices and exerting pressure on the companies in the area of implementing CSR activities.

The analysis of consumer attitudes towards CSR activities requires taking into account their multipronged nature. A classical approach is based on three components of consumer attitudes: cognitive, emotional and behavioral. The cognitive component refers to the level of consumer knowledge of CSR activities, whereas the emotional component encompasses their attitude to those activities. The behavioral component, in turn, refers to the actual activities of consumers such as purchasing choices or brand loyalty.

The empirical research shows (figure 2) that consumers have been paying greater attention to CSR activities of businesses. The above, in particular, refers to younger generations such as generation Z which is highly sensitive to social and environmental issues and declares that it is ready to support socially responsible companies (Pacut, 2024). At the same time, however, the results of the research show that consumer attitudes vary materially depending on demographic factors and a system of values.

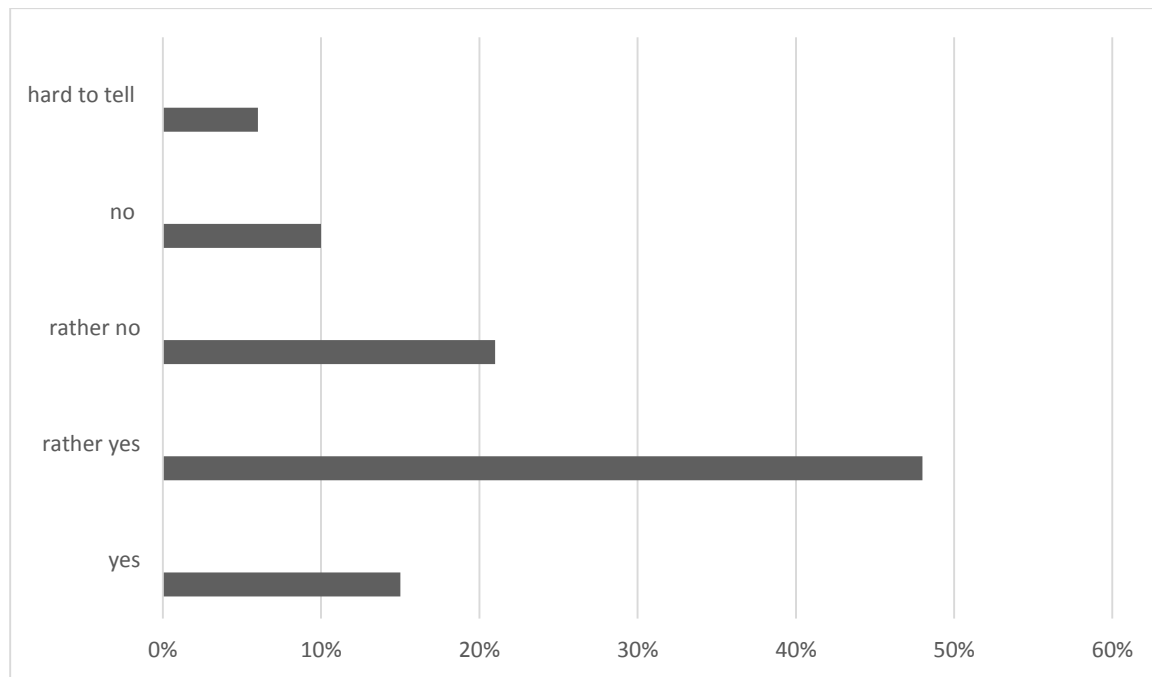


Figure 2. The importance of engagement of enterprises in socially responsible actions.

Source: the author's own research.

Subject literature emphasizes that purchasing decisions of consumers are determined by many factors, with, among other things, economic conditions being of key importance. The price of a product remains to be the one of the most important choice criteria which, in turn, limits the importance of CSR in a decision-making process. Sustainably manufactured products frequently cost more which can be attributed to expenses related to the implementation of responsible practices.

Another important factor that impacts behaviors of consumers is their knowledge and awareness. The research shows that consumers are often familiar with the concept of CSR, however, not always do they have sufficient information regarding the CSR activities taken by a specific enterprise which makes it more difficult to take informed purchasing decisions. Thus, the transparency and reliability of the CSR communication play a crucial role in the process of shaping consumer attitudes.

The so-called attitude-behavior gap is an important issue in the process of the analysis of the relationship between the attitudes and behaviors of consumers. It involves a discrepancy between values declared by the consumers and their actual actions. The research conducted by other researchers confirms the thesis that consumers frequently declare their support for CSR activities, however, in practice making purchasing decisions they are mostly guided by the price, quality of and access to the product. Similar conclusions can be drawn from the experimental research which shows that although CSR has positive impact on purchasing intentions, however, in the wake of economic factors, its importance decreases (Zaborek, Kurzak-Mabrouk, 2025).

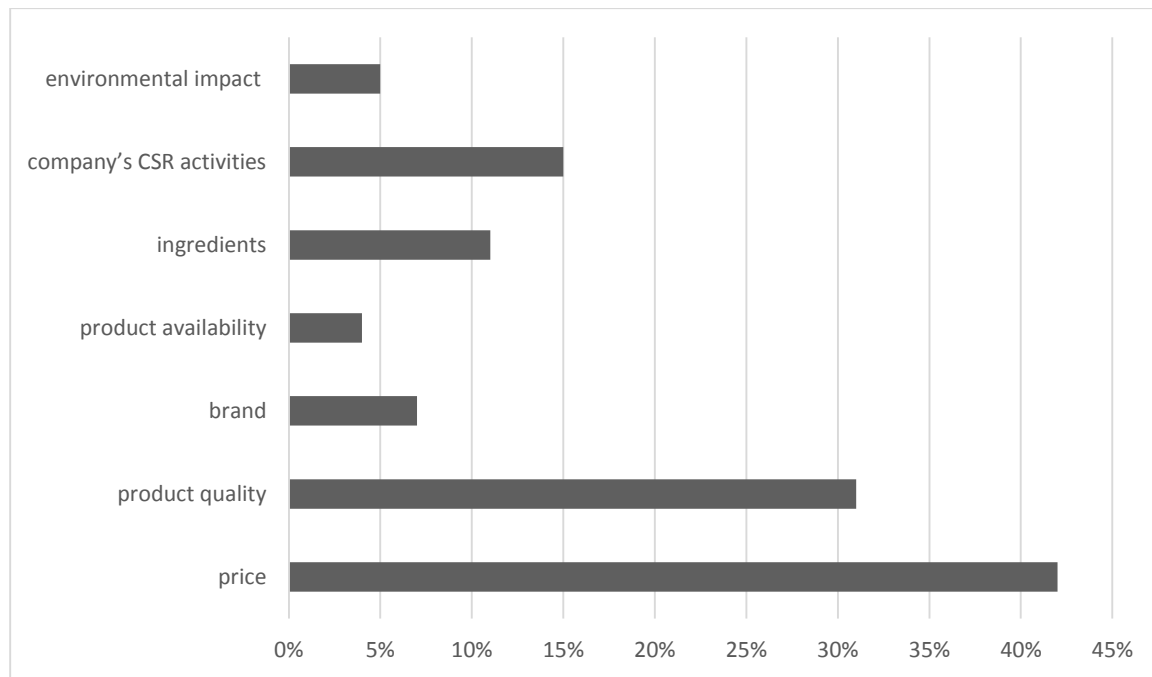


Figure 3. Determinants of consumers' purchasing decisions.

Source: the author's own research (more than one answer could be chosen).

Social and cultural factors also play an important role in the process of shaping consumer attitudes towards CSR. Social standards, cultural values and the influence of reference groups may strengthen or weaken one's tendency to take decisions in line with sustainable development principles. In societies where environmental awareness is high, consumers more frequently tend to choose environmentally friendly products which is confirmed by the research conducted on the Polish market (Maciejewski et al., 2021).

Also psychological factors such as values, beliefs and lifestyle of consumers are important in the process. The persons who identify themselves with pro-environmental values are more likely to take purchasing decisions in line with CSR. However, even among the members of this group a discrepancy can be seen between statements and actions, which, among other things, results from cognitive limitations and the impact of consumer habits.

CSR also plays an important role in corporate marketing strategies. Socially responsible activities may contribute to building a positive brand image and increasing customer loyalty. The subject literature stresses that the efficiency of CSR activities depends on whether they are authentic and in line with the values represented by the consumers. Where there is a discrepancy between the statements and the actual actions, the enterprises face the risk of losing the consumers' trust.

In the context of the Polish market, the economic transformations that occurred after 1989 are especially important. Political transformation helped develop the market and boost competition which, in turn, facilitated the development of conditions favorable to the growth of CSR. Those changes also influenced the development of consumer attitudes as they have

gradually started to pay attention to the issues of quality, safety and corporate social responsibility (Śmigielska, Oczkowska, 2027).

In recent years the importance of the activities related to the protection of the environment has been growing, too. The research shows that CSR initiatives related to ecology have significantly impacted purchasing decisions of consumers, especially younger and more educated ones (Sawicka, Marcinkowska, 2022). However that impact is diverse and depends on many factors such as an individual's income, product availability or knowledge. Social corporate responsibility may be an important element of building a competitive advantage of businesses. The research shows that consumers are eager to reward socially responsible companies by choosing their products and showing greater brand loyalty. At the same time, however, CSR is rarely the only factor determining the purchase – its importance is usually complementary to other factors such as the product price or quality.

Another important element supporting the development of sustainable consumption is education. Growing consumer awareness of the impact of purchasing decisions on the environment and society may contribute to reducing a gap between statements and actions. Education should encompass both the actions of public institutions as well as initiatives taken by enterprises and non-governmental organizations.

5. Summary

Sustainable development and corporate social responsibility play an increasing role in the modern economy and corporate operations. Those concepts are based on the harmonious combination of economic, social and environmental goals so that economic growth does not take place at the expense of the society and the natural environment. CSR is the practical effect of the implementation of sustainable development and encompasses the activities of the enterprises related to, *inter alia*, environment protection, business ethics, taking care of employees and supporting local communities.

As social and environmental awareness is growing, consumers pay increasing attention to the responsibility of companies and the impact of their operations on the environment. CSR may affect purchasing decisions, help build a positive image of brands and increase customer loyalty. They are very important to younger generations of consumers who are more sensitive to environmental and social issues.

At the same time the analysis of the behaviors of consumers shows that despite their declared support for sustainable consumption, in practice the most important factors that determine purchasing decisions are the price, quality and access to products. The above shows that there is a gap between consumer attitudes and the actual behaviors of consumers.

The importance of CSR in the purchasing process also depends on the level of the knowledge of consumers, credibility of corporate communication as well as social and cultural factors.

CSR's and sustainable development's growing importance shows that the enterprises are increasingly more obligated to do their business in a responsible and transparent manner. In the future further growth of environmental education and growth of social awareness may contribute to increasing the importance of responsible consumption and to the greater impact of CSR activities on the market behaviors of consumers.

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