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**Social Responsibility of Organizations.
CSR 1.0, CSR 2.0 and what's next?**



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Introduction

The presented volume of the Research Papers, devoted to the social responsibility of organizations, refers to the Visser's concept of CSR 1.0 and CSR 2.0. The concept does not concern so much the computer science categories but the progress and need to redefine its role in society. It is worth emphasizing that the CSR transition has different features depending on a company and country. It is a complex and diverse process, both from the perspective of time and space.

Within the framework of scientific discussion held on the CSR transition, several key areas of changes are pointed out. Firstly, early CSR understanding, often identifying it with philanthropy, slowly gives way to partnership relations and cooperation based on good communication between a company and a community. Secondly, the initiatives now should not be a minimalist response to social and environmental stakeholders' expectations but should be initiated by company's initiatives included in strategic plans and well-thought-out investments. Thirdly, the actions marked by image aspects and "produced" by PR departments will no longer constitute a credible motives confirmation for taking pro-social initiatives by a company. Enterprises will be judged on actual credible initiatives in the area of environment, society and ethics. Fourthly, a specialization (although still valid) will be gradually replaced by performances integrated into core companies' operations. Fifthly, the effects of pro-social activity of enterprises, being visible as a form of a product or service, should not be any longer a niche project, but should be directed to a wide audience. In other words – it is about converting the "nice-to-have" product to the "must-have" one. Sixthly, the expansion of the CSR concept from the local initiatives to the global venture will allow a more culturally diverse and internationally applied concept.

Summing up the transition from CSR 1.0 to CSR 2.0, it is important to mention the five principles that constitute the new approach: *creativity*, *scalability*, *responsiveness*, *glocality* and *circularity*. It is worth noting that the content presented and discussed by the Authors of the Research Papers, directly or indirectly relates to the above-mentioned principles. For example, the issues discussed by J. Szumniak-Samolej, K. Bachnik and M. Andrejczuk refer to the principle of *creativity*. The *scalability* principle corresponds with the issues mentioned by D. Teneta-Skwiercz, E. Jastrzębska, N. Saadi and A. Skrzypek, J. Kroik and J. Skonieczny, M. Roszkowska-Menkes as well. The next principle – *responsiveness* – can be visible in the papers written by G. Aniszewska, W. Husztrak, D. Teneta-Skwiercz, K. Bachnik, E. Jastrzębska and J. Szumniak-Samolej. The core idea of *glocality* principle is represented in the papers of K. Bachnik, E. Jastrzębska, D. Teneta-Skwiercz, J. Szumniak-Samolej. The last principle – *circularity* – is visible in K. Bachnik's and J. Szumniak-Samolej's paper.

In response to upcoming changes and parallel emerging questions “what’s next?,” I present with pleasure the Research Papers of Wrocław University of Economics, which not only describe current problems connected with the CSR concept, but also point out the new perspective and directions of CSR.

At this point, I would like to address my thanks to the reviewers of the Research Papers, whose efforts in the form of comments and suggestions expressed in the reviews contribute also a special part to the CSR discussion held on the pages of the current volume.

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CULTURAL BACKGROUND IN CSR COMMUNICATION

KULTUROWE UWARUNKOWANIA KOMUNIKOWANIA DZIAŁAŃ SPOŁECZNIE ODPOWIEDZIALNYCH

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Summary: In business practice there are many admitted measures which serve to evaluate the favourable outcome of socially responsible activities. But an equally important criterion is the effectiveness of communication in this regard and the ability to reach the consciousness of stakeholders. Their perception translates into the image of an organization, as well as it helps to build long-term relationships based on trust. Communication is embedded in cultural patterns and social system. This is why the analysis of cultural factors in CSR communication is so important. The purpose of the article is to define research hypotheses concerning the culture's impact on CSR communication and its implications for: a) building organization's relationships with groups of stakeholders, b) building a consistent image of an organization on different markets and geographic regions, c) evaluating the effectiveness of CSR activities. As a basis for formulating hypotheses, Hofstede's model has been adopted. It is assumed that each dimension of culture has a potential impact on different aspect of CSR communication.

Keywords: culture's dimensions, CSR, communication.

Streszczenie: W praktyce gospodarczej istnieje wiele mierników powodzenia działań społecznie odpowiedzialnych, ale równie ważna jest efektywność komunikacji w tym zakresie i możliwość dotarcia do świadomości interesariuszy. Ich postrzeganie przekłada się na wizerunek organizacji, jak również przyczynia się do budowania długoterminowych relacji opartych na zaufaniu. Komunikacja jest osadzona we wzorcach kulturowych i systemie społecznym. To dlatego analiza czynników kulturowych w komunikowaniu CSR jest tak ważna. Celem artykułu jest sformułowanie hipotez badawczych dotyczących wpływu kultury na komunikację działań CSR i jej implikacje dla: a) budowania relacji organizacji z grupami interesariuszy, b) budowania spójnego wizerunku organizacji na różnych rynkach i regionach geograficznych, c) oceny efektywności działań CSR. Jako podstawę do formułowania hipotez został przyjęty model Hofstede'a. Zakłada się, że każdy wymiar kultury ma potencjalny wpływ na inny aspekt komunikacji CSR.

Słowa kluczowe: wymiary kultury, CSR, komunikacja.

1. Introduction

In business practice there is a number of recognized measures which serve to evaluate the favourable outcome of socially responsible activities. However, an equally important criterion is the effectiveness of communication related to such activities, combined with the ability to reach the consciousness of stakeholders, as their perception not only translates into the image of an organization but also facilitates creation of long-term relationships based on trust.

Presentation of CSR activities constitutes an element of formal, official organizational policy. This policy determines the type of information which are communicated to the public, the manner in which the information is communicated and the way of creating, via such information, organization-environment relationships. It also reflects organization's priorities and, indirectly, demonstrates the place which social responsibility occupies within organizational system: its structure and processes.

Underestimation of the role of communication in CSR activities may lead to negative consequences for organization's reputation, social capital and relationships with its environment. Communication is deeply rooted in cultural models, values and the social system. Therefore, the analysis of cultural determinants in the communication of activities of socially responsible organizations is doubly important. First of all, common internationalization of companies' operations creates a need for efficient communication in a variety of cultural regions and on different markets. Secondly, it is important for organizations from the countries which are beginning to discover the significance of social responsibility, due to both competitive and ethical considerations (e.g. in Central and Eastern Europe), and which do not have the relevant long-term experience, as it provides a possibility to learn fast how to create relationships with stakeholders efficiently and how to use already existing best practices.

The main purpose of this paper is to define hypotheses concerning culture's impact on CSR communication and its implications for: a) building organization's relationships with groups of stakeholders, b) building a consistent image of an organization on different markets and geographic regions, c) evaluating the effectiveness of CSR activities. Therefore, its structure is based on analysis of the relationship between culture and communication, as well as the results of existing studies on CSR activities.

2. Culture vs. communication

Relationships between culture and communication are usually defined from the perspective of paradigms. On the basis of the conceptualizations of G. Burrell and G. Morgan (1979), these relationships may be presented as follows:¹

¹ J. Martin, T. Nakayama, Thinking dialectically about culture and communication, [in:] M.K. Asante, Y. Miike, J. Yin, *The Global Intercultural Communication Reader*, Routledge, London 2013.

1. Within the functionalist paradigm, the aim is description and prediction of human behaviours. Thus, its basis is formed by construction of general laws, applicable in varying conditions. Culture is, then, defined *a priori* on the level of nation and through group affiliation. Relationships between culture and communication are described as deterministic and causal. As in the case of G. Hofstede's studies, the knowledge of cultural models and group affiliations allows to predict human behaviours.

2. In the interpretive paradigm, the aim is to understand phenomena on the "as is" basis. A reciprocal relationship between culture and communication is assumed. Culture is not defined *a priori*, nor is it limited to the level of nation. It may apply to each and every community. Culture influences communication but it is also created by communication. As indicated by J. Martin and T. Nakayama, interpretive paradigm researchers also refer to the functionalist paradigm, assuming that behaviour (including the manner of communication) is a consequence of cultural patterns.

3. Critical humanist paradigm aims at establishing pressures and suggesting strategies of resistance towards them. Culture is a battlefield and relationships between culture and communication are questioned.

4. The paradigm of critical structuralism is similar, except that phenomena are perceived as external to the researcher and existing objectively. Because the studies within this paradigm are based on the Marxist class conflict, culture is perceived through social structures and relationships between culture and communication are contested.

The present paper is based on the regulative approach, assuming certain social stability, order, consensus and objectivism which provide an opportunity to examine phenomena from the external perspective.

Communicational context is defined for research purposes via several main categories: the message content, the manner of its transfer (language, medium) and the relationships between the sender and the receiver.

Therefore, culture may influence communication priorities (e.g. conflict avoidance, own goals' achievement), communication style (significance of direct and indirect communication), non-verbal communication's impact (expression), message style (formal or casual, based on hard facts or appealing to emotions). However, culture is not the only factor conditioning the process of communication. Organizational factors may also decide on the selection of the manner of communication. The choice of one-way or two-way communication is particularly significant here; for instance, in the case of:

- entering new markets – when an investor attempts to adapt to the local culture whose understanding requires more intensive communication and numerous arrangements between the parties, reliance on a two-way communication is needed;
- implementation of new technologies, structures and changes in the character of tasks – when the nature of supervision, roles and interdependencies change, two-way communication is required;

- strategic alliances – as they require compromises, they may change the habits related to the manner of communication.

3. Communicating social responsibility – studies to date

The choice of the manner in which social responsibility is communicated involves several elements: communication strategy, including the identification of priority groups of stakeholders, communication style and the selection of tools. Communication with stakeholders assumes different levels of their involvement in company's problems and integration with a company. Usually, three strategies are mentioned: information, response and involvement.²

In the case of information strategy, a company aims at simple information about positive measures related to CSR activities. The role of stakeholders is limited to supporting or opposing organization's decisions. Usually, stakeholders need to display initiative should they wish to receive additional information about CSR activities from a company.

With regard to response strategy, communication has a two-way – but asymmetrical – character. This means that an organization plays the dominant role and public opinion does not alter its behaviours. The aim is to demonstrate the ethical nature of activities. Thus, the key task is often to identify the priority groups of stakeholders and address the message to them.

Involvement strategy assumes creation of partnership relations. Communication is two-way and symmetrical, and stakeholders co-create CSR activities, suggesting specific proceedings or reviewing undertaken measures. The dialogue is regular and the exchange of information and opinion is frequent.

E. Pedersen indicates different dimensions of this type of dialogue:³

- **inclusion** – organizations aiming at a high level of participation include all parties in the communication; the costs and effectiveness of coordination might pose a problem;
- **openness** – this dimension is related to the degree of stakeholder's freedom of expression;
- **equality** – in organizations where all opinions are welcome, even the critical ones are respected;
- **empowerment** – partnership relations embrace a structure of procedures which does not favour anyone;

² M. Morsing, M. Schultz, Corporate social responsibility communication: Stakeholder information, response and involvement strategies, *Business Ethics* 2006, October, pp. 323–338.

³ E. Pedersen, Making corporate social responsibility (CSR) operable: How companies translate stakeholder dialogue into practice, *Business and Society Review* 2006, no. 2, pp. 137–163.

- **transparency** – companies with a high level of involvement treat their stakeholders as support in the process of building their own credibility and provide them with access to information or encourage the co-creation of reports.

Business practice demonstrates that a number of companies cannot or do not wish to consider the opposing interests of different groups. In the literature there are examples of strategies related to stakeholders' management.⁴ Organizations attempt to either control the pressures or to avoid (isolate themselves from) stakeholders. In general, realized strategies may be described as attempts to limit the environment's authority or increase the managerial authority.

Internet communication provides an opportunity for a rapid flow of information. Its further advantages are the availability of the message and the possibility to transfer sizable amounts of information which is better adjusted to the needs of various groups of stakeholders. For instance, the possibility to post on the organization's website a large number of documents or links allows stakeholders to reach those data that they consider the most necessary. There are no time limits – information is continually accessible; it might be sourced at any given time. The costs of transmitting information are also lower than in the case of traditional media. Moreover, the Internet renders the message more attractive and offers a chance for prompt feedback. Consequently, communication assumes the character of a dialogue.⁵

An increasingly frequent argument in favour of presenting CSR activities to the public is the possibility to employ social responsibility to build the competitive advantage. It appears that the companies effectively filter such type of information. Most often, their transparency is limited to the presentation of the economic dimension of corporate governance. Apart from industry type, other factors which influence the information type and manner of publication on a website are: ownership structure (there is more transparency in the case of companies which are not family businesses and companies with a dominant institutional investor), company age and size (large companies and companies with traditions emphasize the advantages, e.g. for their employees; young and small companies describe their own best practices and "milestones").⁶

⁴ See: A. Kolk, J. Pinkse, Stakeholder mismanagement and corporate social responsibility crises, *European Management Journal* 2006, February, pp. 59–72; M. Miles, L. Munilla, J. Darroch, The role of strategic conversations with stakeholders in the formation of corporate social responsibility strategy, *Journal of Business Ethics* 2006, vol. 69, pp. 195–205.

⁵ C. Fieseler, M. Fleck, M. Meckel, Corporate social responsibility in the blogosphere, *Journal of Business Ethics* 2010, vol. 91, pp. 599–614; J. Snider, R. Hill, D. Martin, Corporate social responsibility in the 21st century: A view from the world's most successful firms, *Journal of Business Ethics* 2003, vol. 48, pp. 175–187; L. Wanderley, R. Lucian, F. Farache, J. de Sousa Filho, CSR information disclosure on the web: A context-based approach analysing the influence of country of origin and industry sector, *Journal of Business Ethics* 2008, vol. 82, pp. 369–378.

⁶ G. Aniszewska, Społeczna odpowiedzialność organizacji wg 100 największych firm Europy Środkowo-Wschodniej, [in:] Z. Pisz, M. Rojek-Nowosielska (eds.), *Społeczna odpowiedzialność organizacji. Polityczna poprawność czy obywatelska postawa?*, Wydawnictwo UE we Wrocławiu, Wrocław

What becomes essential in the communication with stakeholders is not only the content posted on websites but also the manner of its presentation. Researchers are mostly interested in content presentation (text versus image) and the level of “interactivity” of the websites because this indicator allows drawing conclusions as to the communication aim.

The studies conducted in Indian IT companies demonstrated that organizations do not pay attention to appropriate discernibility of the content and that verbal or verbal-visual content dominates.⁷ Nearly half of the companies under study were limiting CSR activities presentation to a maximum of two pages of text. According to the studies’ authors, quantity is not directly proportionate to quality, yet it testifies to the effort put into creating space for social responsibility within an organization. Another issue is the fact that IT companies did not display any creativity in making use of the possibilities offered by the Internet with regard to presentation of any content and communication with the public. What is more, the majority of presented content was mostly intended for investors, to the exclusion of the needs and expectations of other groups of stakeholders (lack of customization).

In the case of static messages, companies are mostly concerned with providing information and efforts to influence the company image. In the case of interactive sites, the aim is to create a relationship between an organization and public opinion (stakeholders). The studies conducted on the Spanish companies demonstrated that static messages dominate (text enhanced with graphics, photographs or video and audio messages).⁸ Internet users visiting the websites are expected to act only as recipients of messages and are not supposed to be active. Moreover, interactive sources are used in tabs which are related to presenting company’s profile, its value, products and services rather than to strictly CSR-related activities.

An issue examined separately was the sources/forms of obtaining feedback which allow websites’ visitors to ask questions, express opinions or evaluate CSR initiatives. It often turns out that the only way for stakeholders to approach and establish contact with an organization is to simply address their opinions, enquiries, etc., to its main e-mail address. Even when companies happen to provide an additional e-mail address dedicated to CSR issues, usually it is offered only to shareholders and investors. Also, the remaining stakeholders have no possibilities for any other form of cooperation

2011, pp. 346–355; R. Chavez, A. Moras, R. Puentes, E. Bernal, E-corporate social responsibility in socially responsible firms: The case of Spanish firms, *The Service Industries Journal* 2011, vol. 31, pp. 1–18.

⁷ V. Chaudhri, J. Wang, Communicating corporate social responsibility on the Internet: A case study of the top 100 information technology companies in India, *Management Communication Quarterly* 2007, vol. 21, pp. 232–247.

⁸ P. Capriotti, A. Moreno, Corporate citizenship and public relations: The importance and interactivity of social responsibility issues on corporate websites, *Public Relations Review* 2007, vol. 33, pp. 84–91.

on or evaluation (in real time, on an ongoing basis) of the projects related to CSR, corporate citizenship or sustainable development.

The studies on the firms from Central and Eastern Europe, cited earlier, confirm these tendencies, with a single difference, however. Even shareholders and investors do not have an option to communicate their opinions via a separate e-mail address solely dedicated to social issues. The only additional contact available on the websites is the contact to a PR officer, whose role is to provide additional information on the subject of realized CSR projects.

The choice of communication forms and sources is visibly influenced by cultural dimensions. An individualist culture can focus on what it considers efficient communication. Power distance can strengthen one-way communication and information control. On the other hand, some problems in societal development, e.g. passivity of society, can also encourage communication dominated by organizations, and limited presentation of CSR activities.

4. Communication of social responsibility as determined by cultural conditions – research hypotheses

There are few studies treating CSR presentation (with regard to content, style and form) as a consequence of cultural norms and values. It is all the more worthwhile to quote the results of comparisons between companies functioning in different cultural systems.⁹ Wherever the concern for the common good and for the natural environment is present, wherever high taxes are treated as one's own input into the wellbeing of society, organizations have lower needs to get involved into and to communicate to their environment the CSR activities they undertake. In their messages they focus more on lists of activities (projects), without going into detailed explanations.

In the cultures where the state is not treated as the major provider of social services and where involvement into the development of society is a matter of free choice, companies most often flaunt their social responsibility. In their messages they motivate undertaken activities very strongly, indicate their addressees and benefits, provide specific examples, relate stories. CSR is much more often presented as a part of the company mission. This type of message brings to mind a constant need to prove to the environment one's involvement and sincerity of intentions. It may be perceived by less expressive cultures as dishonest or aggressive.

⁹ L.P. Hartman, R.S. Rubin, K.K. Dhanda, The communication of corporate social responsibility: United States and European Union multinational corporations, *Journal of Business Ethics* 2007, vol. 74, pp. 373–389; C. Kampf, Corporate social responsibility. WalMart, Maersk and the cultural bounds of representation in corporate web sites, *Corporate Communications* 2007, vol. 12, pp. 41–57; D.J. Tschopp, Corporate social responsibility: A comparison between the United States and the European Union, *Corporate Social Responsibility and Environment Management* 2005, vol. 12, pp. 55–59.

In turn, the list of multinational corporations (MNC) operating in the USA and Europe demonstrates that American companies mostly refer to economic arguments in their CSR communication and they justify their actions with financial considerations, whereas European companies (mostly from the EU) more often refer to the idea of sustainable development, corporate citizenship, ethics and involvement. Naturally, this does not mean that financial issues are passed over; however, a more harmonious balance is visible in the choice of arguments in the communication with the environment. This partly stems from the traditions and geopolitical conditions. The European Union devotes significantly more attention to social and environmental issues than the “capitalist” United States.

At the same time, L.P. Hartman, R.S. Rubin, K.K. Dhanda (2007) argue that the manner of communication depends on a specific company’s history and organizational culture. What is more, a change in the manner of communication, should it appear incompatible with the organization’s culture and current perception by the stakeholders, might be treated by the stakeholders as a betrayal of company’s own principles and responsibility.

The aim of the present paper is to formulate the research hypotheses related to the ways of communication of socially responsible activities, depending on culture and potential consequences for: a) constructing the relationships with the stakeholders, b) constructing a cohesive image of an organization on different markets and in different geographical regions, c) assessment of effectiveness of CSR activities.

G. Hofstede’s model¹⁰ was adopted as the basis for the formulation of hypotheses, as these studies are extensive and well described. Their conclusions are applicable both to societies and to organizational behaviours. Therefore, formulation of hypotheses on the basis of G. Hofstede’s model provides a chance to move freely from the analysis of national culture to business culture and, finally, to organizational culture. It was assumed that all of the dimensions of culture potentially influence other aspects of communicating socially responsible activities. Potential interrelations which became the foundation for formulated hypotheses are presented below:

4.1. Masculinity – femininity

Masculinity of a culture is related to competitiveness, assertiveness and task orientation. Thus, it appears that within masculine cultures CSR will be more often treated as an element of PR and image building. In consequence, CSR activities will be directed at a small number of chosen groups of stakeholders (approx. two) which have strategic significance for an organization. Also, “temporary” involvement into social issues might be more often expected. In feminine cultures, community and protection of the disadvantaged form a significant value. It might be, then, expected

¹⁰ G. Hofstede, G.J. Hofstede, *Kultury i organizacje*, PWE, Warszawa 2011; <http://geert-hofstede.com> (date of access: 15.07.2015).

that this will find its reflection in the attitude towards socially responsible activities. Thus, CSR will be more important and focused on improving equal opportunities.

4.2. Individualism – collectivism

In individualist cultures one's own interests and goals are more important than group interests. In collectivist cultures more emphasis is placed on relationships with others. It seems, then, that individualism will favour calculation with regard to social issues, especially in the choice of the message's addresses and in thinking in the categories of programmes' costs and cost-effectiveness. On the other hand, collectivism should welcome undertaking of activities which are to a greater extent related to macroenvironment and indirectly related to strategy (e.g. local community).

4.3. High power distance – low power distance

Power distance denotes the acceptance of inequality of treatment and distribution of power within society. On the organizational level, this might mean centralization of power and autocracy, but also attachment to detailed instructions and directions. In egalitarian cultures there is more freedom. These tendencies may be amplified or weakened due to the dimension of uncertainty avoidance. They may be also significant in the case of organizations managed by foreign strategic investors, imposing their own standards of social activities.

4.4. High uncertainty avoidance – low uncertainty avoidance

High uncertainty avoidance is related to the willingness to reduce the sense of threat which is caused by a change or a new situation. It denotes higher formalization (plans, procedures, reports) but also the use of tried-and-tested – not to say clichéd – solutions which bring more predictable results. Low uncertainty avoidance is usually related to a higher level of innovativeness, greater openness and external orientation. This will be also reflected in CSR activities: the way of communication and the choice of addressees or activities.

4.5. Short-term orientation – long-term orientation

Short-term orientation means that both the aims and the assessment criteria of their success are related to a short time horizon and have a short-term character. Long-term orientation facilitates constancy of activities and formulation of long-term goals. Hence, this dimension might influence the approach to CSR (calculated or resulting from the value) and the stability of commitments within CSR programmes. It is easier to imagine withdrawing from some activities and initiating others, depending on the economic situation, in a short-term culture.

4.6. Restraint – indulgence

As opposed to indulgence, restraint denotes a conviction that social norms should regulate the way people enjoy life. Restraint cultures adhere to the principle: “first duty, then pleasure.” Hofstede’s studies demonstrated that restraint is related to a stronger feeling of vulnerability, lower significance of free time, stronger control, paying more attention to prudence, clear framework of gender roles. It appears, then, that in indulgence cultures there will be more interest in the issues of work-life balance, especially with regard to organizational employees. Approval for the joys of life might also be reflected in the manner of communication. Communication – also of CSR activities – should have a more positive character than in restraint cultures. CSR will also take more space in company operations than in the case of restraint cultures.

In the light of the current studies on communication of socially responsible activities together with the characteristics of cultural dimensions based on Hofstede’s model, it is possible to formulate the following research hypotheses:

H1: Culture influences the approach to CSR – as a competitive advantage or a “philosophical” approach, based on ethics.

Masculine, individualistic cultures, restraint and short-term oriented, will more often demonstrate a competitive approach (CSR is an element of PR). Feminine cultures, collectivist, long-term oriented and indulgent, will more often present a “philosophical” approach.

H2: Culture influences the choice of addressees of CSR activities.

In feminine cultures, collectivist and indulgent, organizations will choose more groups of stakeholders to which they will direct their CSR communications. In masculine, individualist and restraint cultures, organizations will focus on “strategic” and priority groups. It might be claimed that these will be activities directed at two groups: aiming at acquisition of new employees (e.g. scholarships and hands-on trainings for students from schools with specific education profiles, compatible with the organization profile) and customer acquisition and retention.

H3: Culture has influence on the manner in which information is treated, and thus, on the content related to CSR activities and its availability.

Transmitting general information in an impersonal manner (facts) will be characteristic for cultures with high uncertainty avoidance and hierarchical character (they will see no need for frequent updating). Detailed information, adapted to a specific group – in egalitarian cultures, with low uncertainty avoidance.

Individualism of a culture may have dual meaning from this point of view. On the one hand, the rule of “private interest before the interest of the community” may provoke generality of the message. On the other hand, the message might be “tailored” and directed at strategic groups.

H4: Culture influences communication style and the choice of tools.

In the case of egalitarian cultures, communication will be more dynamic, bilateral and it will use multiple tools. Cultures with a high level of uncertainty avoidance will prefer to transfer information in a more static manner (a lack of feedback expectation) and a more traditional format (factual information in a traditional form – downloadable files, information in a separate tab).

H5: In the case of dominant foreign investors, the specificity of their own culture will have more significance for communication than the specificity of the culture of the target market.

In such a case, CSR communication will be more often standardized (e.g. one website for the whole corporation – in accordance with a global strategy), and content, communication style and the choice of tools will correspond to the culture of the investor.

Moreover, studies should attempt to account for certain “trans-cultural” variables, such as the level of income (loss) and the industry in question.

Thus, it could be concluded that established position on the market favours adopting the philosophical approach, based on values, and it has influence on the verification of H1. The level of income (income – loss) has an influence on the approach to CSR (the most calculated in the case of loss), the number of target groups (priority – lower in the case of losses).

The industry (manufacturing companies vs. service companies) may have an influence on the selection of target/priority groups. Service companies will mostly focus on the group of customers formed by end users, whereas production companies – on direct recipients or distributors; and socially sensitive industries¹¹ – on the activities related to applying safe and environment-friendly technologies.

5. Conclusions

Studies conducted on the relationship between the manner of CSR communication and the cultural dimensions may provide evidence as to the extent of the influence of cultural factors and measures for this influence. They will also facilitate presenting the differences in strategic approaches to CSR and, possibly, better understanding of the intentions of organizations with different cultural background in their communication with stakeholders. As a result, such studies may indicate the traps of this type of communication within an international environment but they may also

¹¹ Socially sensitive industries are those industries in which the consequences of a lack of interest in social issues are too expensive and relate to human health or life (e.g. pharmaceutical, food or chemical industry). Undertaking CSR activities and emphasizing them often functions as a preventive measure in the event of disasters, accidents or crises.

provide guidance as to making communication more effective, as well as suggest directions for future research.

The hypotheses mentioned above should be verified not only on the basis on quantitative research. Qualitative studies are equally important.

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