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**CSR communication of controversial companies with customers
from the point of view of cosmetics producers**

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Abstract

A critical aspect of the socially responsible behavior of companies in controversial industries is the communication of CSR (Corporate social responsibility) activities to key stakeholders, especially customers. Therefore, this dissertation's main goal is to propose a methodology for communicating the socially responsible activities of companies in controversial industries in relation to end customers. For this purpose, the theoretical starting points of CSR communication and customer approach to CSR communication were defined. Furthermore, through quantitative research in the form of an online questionnaire among customers, customers' approaches towards CSR communication of cosmetic companies were analyzed. As part of qualitative research, in the form of in-depth interviews with company managers, the approach of cosmetic company managers to CSR communication was analyzed. At the end of the thesis, a methodology was proposed to provide controversial companies with a suitable content framework, enabling them to adequately and transparently communicate their CSR initiatives and thus inform their key stakeholders.

Keywords

Corporate social responsibility, CSR communication, controversial companies, customers' approach, company managers' approach

Abstrakt

Kritickým aspektom spoločensky zodpovedného správania firiem kontroverzných odvetví, je komunikovanie CSR (Corporate social responsibility) aktivít kľúčovým zainteresovaným stranám, najmä zákazníkom. Hlavným cieľom tejto dizertačnej práce je preto navrhnúť metodiku komunikovania vykonávaných spoločensky zodpovedných aktivít firiem kontroverzných odvetví vo vzťahu ku konečným zákazníkom. Za týmto účelom boli definované teoretické východiská CSR komunikovania a prístupu zákazníkov k CSR komunikovaniu. Ďalej boli prostredníctvom kvantitatívneho výskumu, vo forme online dotazníkového šetrenia medzi zákazníkmi, analyzované postoje zákazníkov k CSR komunikovaniu kozmetických firiem. V rámci kvalitatívneho výskumu, vo forme hĺbkových rozhovorov s manažérmi firiem, bol analyzovaný prístup manažérov kozmetických firiem k CSR komunikovaniu. V závere práce bola navrhnutá metodika, ktorej implementácia môže kontroverzným firmám poskytnúť vhodný obsahový rámec, umožňujúci adekvátne a transparentne komunikovať svoje CSR iniciatívy a informovať tak svoje kľúčové zainteresované strany.

Kľúčové slová

Spoločenská zodpovednosť firiem, CSR komunikovanie, kontroverzné firmy, prístup zákazníkov, prístup manažérov firiem

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Introduction

The rise of global interest in social challenges in the 1950s led to the emergence of corporate social responsibility, also known as "CSR" (Baric, 2017). Since the 1960s, this concept has developed rapidly in the scientific and business spheres (Fatma & Rahman, 2014; Morsing & Spence, 2019). Moreover, over the past 70 years, it has encompassed key issues of global society and represented an important connection between the business environment and society (Baric, 2017).

Currently, the term CSR is most often explained using the definition formulated by the European Commission (2011) as "the responsibility of enterprises for their impacts on society," which implies that CSR is not only about complying with legal and regulatory requirements but is also considered an activity beyond the law.

The demand for the concept of CSR became significant in developed countries around the mid-20th century. However, a relatively new issue that has come to the attention of researchers in the current millennium is CSR communication initiatives. As confirmed by Kim & Ferguson (2016) and Kim (2019), the issue of CSR communication, as well as specific topics and indicators that companies should communicate, still does not receive sufficient attention and often remains an inadequate or even missing element in corporate practice (Türkel & Akan, 2015).

The implementation of CSR communication can also stem from various national, union, or international legislative incentives that mandate companies to report and define CSR communication frameworks. These incentives are primarily represented by Directive (EU) 2022/2464 of the European Parliament and the Council of 14 December 2022 regarding corporate sustainability reporting. The new Directive 2022/2464 came into effect on 5 January 2023 and introduces new obligations for non-financial reporting to a broader range of companies (EUR-Lex, 2022). The European Parliament has mandated member states to transpose the new directive into their national legal systems by 6 July 2024. Additionally, they must gradually adopt measures to ensure compliance with all obligations issued by the new directive for individual companies (KPMG, 2022). For this reason, there is a current effort to continuously expand the range of interested companies that would be obliged to disclose non-financial indicators in the form of CSR initiatives arising from their business activities.

Since customers are considered the main stakeholders for most companies (Kalu & Enyia, 2019; Sulaiman et al., 2021), companies should develop and implement effective CSR communication strategies to engage their key stakeholders. However, previous studies indicate that customers often lack sufficient information about the socially responsible behavior of companies, even if they are interested in such information (Chomvilailuk & Butcher, 2018; Jelinková & Tetřevová, 2021). Additionally, according to research conducted by the IPSOS agency in 2018 in the Czech Republic, there has been a significant shift in public perception of CSR in recent years. Data from their research suggest that for 52% of customers, it is important whether a company behaves socially responsibly when purchasing products or services (IPSOS, 2019).

On one hand, CSR communication is necessary for a company due to customer expectations. On the other hand, it can also represent a significant opportunity, as well-applied CSR communication can become a source of many benefits for the company (Kocúriková et al., 2024). If the concept of CSR communication is implemented correctly and honestly, it can significantly influence image of companies (El-Bassiouny et al., 2018), enhance competitiveness and corporate reputation (Amaladoss & Manohar, 2011), ensure corporate transparency (Moravčíková et al., 2015), maintain corporate legitimacy (Türkel & Akan, 2015), increase customer satisfaction and loyalty (Morsing & Schultz, 2006), positively affect employee satisfaction and motivation, and improve the internal reputation of companies (Duthler & Dhanesh, 2018), and also build trust in the eyes of society and stakeholders (Crane & Glozer, 2016).

Although many companies, due to the growing popularity of CSR, have started focusing on meeting societal expectations and communicating their approach to social responsibility initiatives (Türkel & Akan, 2015), the level of CSR communication among companies operating in the Czech Republic remains low despite these benefits. In this context, Tetřevová et al. (2020) note that the scope of CSR web communication by companies based in the Czech Republic, Slovakia, and Ukraine corresponds to the generally low level of CSR communication in the examined post-communist countries. According to KPMG, ten years ago, the average rate of communicated CSR activities among the top 100 companies in analyzed countries worldwide was 67%. Currently, it reaches 79%, while in the Czech Republic, it is only 74% (KPMG, 2023). These studies indicate that the Czech Republic still lags in CSR communication. Therefore, companies should actively strive to change this current situation.

Additionally, companies whose activities, products, and services are associated with negative impacts on society, such as impacts on public health, environmental or social impacts, so-called controversial or socially sensitive companies, must make an extraordinary effort in CSR communication (Aqueveque et al., 2018; Song & Wen, 2019).

This dissertation addresses the current need to tackle the issue of CSR communication for controversial companies. Its main objective is to propose a methodology for communicating the socially responsible activities of companies in controversial industries to end customers. This will be based on theoretical foundations, quantitative research in the form of an online customer survey, and qualitative research in the form of in-depth interviews with company managers. To achieve the set objective of the dissertation and considering the field of study, the cosmetic industry was chosen for this work as a representative of controversial sectors.

1 Summary of the Current State of Research on CSR Communication

In the introductory chapter of the dissertation, significant aspects and theoretical foundations directly related to the research on CSR communication were presented. Given the extensive nature of CSR communication, it is essential to clarify the concept of CSR communication first. The following sections were devoted to the relationship between CSR reporting and CSR communication and the major theories forming the basis of CSR communication. The summary of the introductory chapter is evident from Table 1.

Table 1 – Overview of studies addressing the issue of CSR communication

Research area	Conclusions	Authors
The concept of CSR communication	"The process of communicating the social and environmental impacts of companies' economic activities to specific stakeholder groups and society as a whole."	Gray et al. (1996, p. 3).
The relationship between CSR reporting and communication	CSR reporting has become an important and effective tool for companies to communicate CSR information. However, in some academic publications, CSR reporting is described merely as synonymous with CSR communication.	Elkington (1997); Vukic (2015); Garcia-Torea et al. (2020).
Theories Forming the Basis of CSR Communication – Stakeholder Theory	Stakeholder pressure can push companies towards proactive solutions in CSR communication, as the perception and evaluation of corporate CSR programs from the stakeholders' perspective are significantly influenced by the companies' communication about their CSR engagement.	Cordeiro & Tewari (2014); Bekmeier-Feuerhahn et al. (2017).
Theories Forming the Basis of CSR Communication – Institutional Theory	Based on institutional theory, adhering to and fulfilling institutional conditions and regulations can cause companies to act socially responsibly.	Meyer & Rowan (1977); Woo & Jin (2015).
Theories Forming the Basis of CSR Communication – Legitimacy Theory	Legitimacy theory describes the alignment with societal norms, values, and expectations, thereby creating a high level of motivation that promotes CSR communication and the disclosure of information about companies' CSR initiatives.	Deegan (2002); Chen et al. (2008); Colleoni (2013).
Theories Forming the Basis of CSR Communication – Attribution Theory	Attribution theory offers a foundational framework for understanding the effects of corporate motives that consumers subjectively assess and attribute to initiatives within CSR communication.	Kim & Choi (2016); Arker & Toksoy (2017).
Theories Forming the Basis of CSR Communication – Signaling Theory	Based on signaling theory, companies can signal their CSR goals, motives, values, and intentions to their stakeholders and society.	Saxton et al. (2017); Uyar et al. (2020).

Source: own processing

2 Summary of the Current State of Customer Approach to CSR Communication

The second chapter of the dissertation presented the theoretical foundations related to customer access to CSR communication, defining customers' significant values, expectations, and reactions to CSR communication, focusing on the impact of demographic factors such as gender, age, and education level. The subsequent sections were dedicated to identifying CSR communication channels, reviewing key areas and activities of CSR communication, defining frameworks of CSR communication, and exploring alternative approaches to CSR communication for controversial companies. The summary of the second chapter is presented in Table 2.

Table 2 – Overview of academic studies addressing customer access to various research areas of CSR communication

Research area	Conclusions	Authors
Values, Expectations, and Reactions of Customers to CSR Communication	There is a positive relationship between corporate CSR communication initiatives and customer responses.	Ariker & Toksoy (2017); Badenes-Rocha et al. (2019).
The Influence of Gender on Customer Approach to CSR Communication	Women have a stronger attitude, trust, and loyalty towards CSR communication, and their approach is significantly more influenced than men's.	Berényi & Deutsch (2017); Asad (2018); Bogel (2019).
The Influence of Age on Customer Approach to CSR Communication	Engagement, willingness to influence the fate and functioning of CSR, and pragmatic receptiveness to CSR communication are notably pronounced in Generation Z compared to other generations.	Seabra et al. (2021); Dobrowolski et al. (2022); Modreanu & Andrisan (2022).
The Influence of Education Level on Customer Approach to CSR Communication	Customers with a high level of formal education have a more favorable approach to CSR communication, demonstrating a more comprehensive perception, awareness, and understanding than less educated individuals.	Rosati et al. (2018); Teixeira et al. (2018); Kim et al. (2020).
CSR Communication Channels	From the customers' perspective, social media is the most preferred CSR communication channel.	Dobrowolski et al. (2022); Modreanu & Andrisan (2022).
Areas and Activities of CSR Communication	From the customers' perspective, the preferred area of CSR communication is environmental responsibility, and the preferred activity of CSR communication is ensuring product quality and safety.	Lerro et al. (2018); Yue et al. (2020), Alam & Islam (2021); Setiawan & Rastini (2021).
Frameworks of CSR Communication	Currently, there are a variety of standards and norms of CSR communication, such as ISO 26000, the GRI reporting framework, the OECD guidelines, the UN Global Compact, and the CE3SPA method.	ISO 26000 (2010); Tetřevová (2018); GRI (2023); OECD Watch (2023); UN Global Compact (2023).
Alternative Approaches to CSR Communication for Controversial Companies	Customers who show an increased interest in CSR information are also willing to prefer and/or pay a premium for products from companies they perceive as socially responsible.	Li & Kallas (2021); Richartz & Abdulai (2022); Camilleri et al. (2023); Kim & Li (2024).

Source: own processing

3 Objectives and Hypotheses of the Dissertation

The main goal of the dissertation is to propose a methodology for communicating socially responsible activities of companies in controversial industries to end customers. Furthermore, the following partial objectives were set:

- Critically evaluate the theoretical basis of CSR communication and customers' approach to it.
- To analyze and evaluate the impact of demographic factors (age, gender, level of education), CSR communication channels, areas and activities of CSR communication, and information about the CSR efforts of controversial companies on customers' purchasing behavior.
- To identify, analyze, and evaluate cosmetic company managers' attitudes and approaches to selected CSR communication aspects.

From the point of view of fulfilling the set goals and regarding the field of study, the cosmetic industry was chosen to represent the controversial industry with process production. The current state of knowledge and the definition of theoretical starting points serve as a basis for establishing the following hypotheses:

H1a: "Information about companies' CSR activities is more important for women than men."

H1b: "Information about companies' CSR activities is more important for generation Z than other generations."

H1c: "Information about companies' CSR activities is more important for university-educated customers than customers with other educations."

H2: "From the point of view of customers, the preferred channel of CSR communication is social media."

H3: "Customers attach the greatest importance to information in the environmental field."

H4: "Customers attach the greatest importance to information about ensuring the quality and safety of products."

H5: "Interest in information about the social responsibility of a cosmetics manufacturer increases the preference for its products if the prices are comparable to products from less responsible manufacturers."

H6: "Interest in information about the social responsibility of a cosmetics manufacturer increases the willingness of customers to pay a higher price for its products, compared to products from less responsible manufacturers."

4 Methodology of the Dissertation

4.1 Literary Review

The basis for the theoretical part of the dissertation was a comprehensive literature review. The aim of the literature review is often a critical analysis of the literature, as well as the integration of diverse and sometimes conflicting views from previous studies (Torraco, 2016). As a complement to the literature review, the author of the dissertation chose the "snowball" method. This method involves examining the list of literature and citations in the key publications and documents under review to identify new sources relevant to the researched issue (Badampudi et al., 2015) and to expand the existing literature review with new aspects (Wnuk & Garrepalli, 2018). The selection of sources was determined by their timeliness and relevance. The literature review was based on various scholarly journals, scientific monographs, and institutional documents of both foreign and domestic origin, using online search tools such as Google Scholar and Google Books, as well as databases like Web of Science and Scopus for various types of electronic publications, and also utilizing different versions of printed publications. Based on the literature review, hypotheses were defined in the dissertation (see Chapter 3) and tested in the practical part of the dissertation.

4.2 Quantitative Research Data Collection

The primary data collection and processing stage through quantitative research was conducted using an online questionnaire survey. Surveys based on questionnaire survey are a popular method of data collection for academic or marketing research (Regmi et al., 2016) to gather the required quantitative data from customers and other stakeholders (Aithal & Aithal, 2020) in a standardized manner, ensuring that the outputs are internally consistent and coherent for analysis purposes (Roopa & Rani, 2012).

In the creation of the questionnaire, this work built upon the study by Jelínková and Tetřevová (2021). A modified version of the questionnaire applied by the authors of the study was used, with its conceptual framework based on the CE3SPA method (Tetřevová, 2018). In the next step, the author of this work conducted a pilot questionnaire survey from October 6, 2022, to October 10, 2022, involving 20 participants. Based on the pilot survey results, identified errors were corrected, and the questionnaire was adjusted for data collection in its final form. Data collection was carried out using the Computer Assisted Web Interviewing method, known as CAWI, a modern approach to data collection through online questionnaires (Tomaselli et al., 2021), which allows for reaching large samples while maintaining participant anonymity (Parzonko et al., 2021). In the case of CAWI, a representative sample of the national population is usually composed of an internet user panel (Straßmayr et al., 2021). NMS Market Research, a company selected through a tender process, provided the consultation regarding the survey and the facilitation of data collection. The period of quantitative data collection took place from November 4, 2022, to November 9, 2022, through an online panel on a sample of 1,004 respondents in the Czech Republic aged 18 and older. The sample of respondents was secured by quota sampling from the Czech National Panel. The monitored parameters for quotas included gender, age, and education; cross quotas included gender and age. Respondents were randomly selected for participation in the research based on the set quotas. A total

of 2,042 questionnaires were distributed to respondents. A complete questionnaire was filled out by 1,046 respondents; 105 respondents were excluded from the survey due to not meeting the quota, and 97 respondents did not complete the questionnaire. The overall response rate of the survey was 51%. Out of the 1,046 completed questionnaires, 42 were subsequently excluded during processing.

4.3 Qualitative Research Data Collection

At the beginning of the qualitative research, a comprehensive initiative was undertaken to contact companies based on a purposive sampling of firms within the cosmetic industry in the Czech Republic. Out of the sample of 39 contacted companies, in-person meetings were arranged with three managers from cosmetic companies. Before conducting individual meetings with the managers of the targeted companies, a survey of the available online communication channels of these companies was carried out, specifically focusing on corporate websites, Facebook, Instagram, and LinkedIn. These channels were selected due to their general preference over traditional channels. This analysis aimed to preemptively identify specific CSR areas and activities that companies communicated through the observed CSR channels. The creation of the list of analyzed CSR areas and activities was based on the conceptual framework of the CE3SPA method (Tetřevová, 2018).

Primary data were obtained through in-depth individual interviews with managers of cosmetic companies. These in-depth interviews aimed to understand better the respondents' practical experiences (Minikel-Lacocque, 2018). The interviews with the managers were also guided by a questioning scenario focused on several thematic areas.

The objective of Research Part A was to compare the differences between the CSR areas and activities that managers claimed their companies engaged in and the CSR areas and activities that companies communicated on their websites and social media. This approach provided comprehensive insights into what is genuinely critical for cosmetic companies regarding CSR communication. The objectives of Research Parts B, C, D, E, and F were to analyze the professional approach of cosmetic manufacturers' managers to selected aspects of CSR communication. This method allows for identifying significant trends and potential shortcomings in the practice of cosmetic manufacturers in the area of CSR communication.

The questioning scenario was based on the conceptual framework derived from the CE3SPA method (Tetřevová, 2018). The interview scenario was structured into open and closed questions and developed with the dissertation supervisor's methodological assistance. The author of this work ensured the data collection. The period for qualitative data collection took place from November 8, 2023, to November 30, 2023.

4.4 Processing and Analysis of Quantitative Research Data

For the analysis of the quantitative data obtained from the online survey, descriptive and inferential statistics methods were employed using the statistical software IBM SPSS Statistics 24. Selected data were examined through graphical visualization using a box plot. The box plot illustrates data distribution into quartiles, highlighting the median and outliers (Walker et al., 2018).

To assess hypotheses H1a, H1b, and H1c, the perceived importance for the individual respondent groups was first ranked based on the mean rank. The existence of statistically significant differences, considering the type of attitude scale used, was tested using the Kruskal-Wallis test at a 5% significance level. The Kruskal-Wallis test is a nonparametric method that tests more than two independent samples without assuming normality (Ostertagová et al., 2014).

Hypotheses H2, H3, and H4 were examined based on the mean rank, with the individual parameters being ranked from most important to least important. The existence of statistically significant differences, considering the type of attitude scale used, was tested using the nonparametric Friedman test at a 5% significance level. The Friedman test is a nonparametric method that tests more than two dependent samples without assuming normality (Pereira et al., 2014). Finally, post hoc tests for pairwise comparisons were conducted to reveal specific differences.

For the evaluation of hypotheses H5 and H6, correlation analysis was used with the Pearson correlation coefficient. Correlation measures the monotonic relationship between two variables, meaning that in correlated data, a change in the magnitude of one variable is associated with a change in the magnitude of the other variable, either in the same or opposite direction (Schober et al., 2018).

4.5 Processing and Analysis of Qualitative Research Data

For processing and analyzing the qualitative data obtained from the interview scenario, the author of this work chose a modified approach based on the studies of Akinyode and Khan (2018), Azungah (2018), and Lester et al. (2020). This process included the following steps:

- Transcription of interviews: the recorded interviews were transcribed into text form.
- Data editing: the transcripts were proofread to remove unrelated or irrelevant information and were then refined into a final version suitable for data analysis.
- Content analysis of collected data: the gathered information was systematically and repeatedly examined to gain deeper insights into the researched issue.
- Interpretation of collected data: interpretations were formulated based on patterns identified in the data.

Based on a literature review and quantitative and qualitative research, a methodology for communicating socially responsible activities of controversial companies to end customers was proposed. This methodology was also developed based on the author's expertise gained during her studies and through practical internships and consultations, and discussions with experts from both academic and professional fields. The proposed methodology was designed from a content perspective, considering selected specifics of CSR communication to effectively tailor the content of socially responsible communication to customers of controversial companies.

5 Results and Discussion

The conducted research aimed to identify the approach of customers and managers of cosmetic companies to CSR communication. In the following chapters, the results of the performed analyses and the discussion of the obtained results will be presented.

5.1 Customers' Approach to CSR Communication – the Influence of Demographic Factors

INFLUENCE OF GENDER

The first analysis, which compared the perceived importance of information about companies' CSR activities between genders, demonstrated that the perceived importance differs between men and women. Based on the Kruskal-Wallis test, the validity of hypothesis H1a was confirmed, as it was found that information about CSR activities is more important to women than to men. These findings align with the literature (e.g., Lee, 2020; Marin Garcia et al., 2022).

The explanation for why women show a stronger interest in social issues and have stronger attitudes towards CSR initiatives compared to men is offered by social identity theory (Jones et al., 2017, p. 136). This interest leads to a desire to support companies they perceive as having good economic, social, and environmental outcomes (Jalilvand et al., 2017). It also results in higher loyalty and trust towards companies' CSR activities (Bogel, 2019), and women are more sensitive to transparency and consistency in CSR communication (Groening et al., 2018; Park, 2018).

INFLUENCE OF AGE

The second analysis, which compared the perceived importance of information about companies' CSR activities across generations, demonstrated that perceived importance differs between the age groups 18–28 years (Generation Z) and 29+ years (other generations). Based on the Kruskal-Wallis test, the validity of hypothesis H1b was confirmed, as it was found that information about CSR activities is more important to Generation Z than other generations. These findings are consistent with the literature (e.g., Seabra et al., 2021; Modreanu & Andrisan, 2022).

The reason why CSR information is more important to Generation Z compared to other generations stems from their higher engagement in CSR-related issues, as well as their digital skills and education, which enable them to participate in CSR initiatives actively. Generation Z has a global perspective on social phenomena, is increasingly concerned with sustainable development and CSR (Dobrowolski et al., 2022), and views CSR initiatives as mutually beneficial for both companies and their stakeholders (Modreanu & Andrisan, 2022).

INFLUENCE OF EDUCATION LEVEL

The final analysis, which focused on comparing the perceived importance of information about companies' CSR activities according to educational levels, demonstrated that perceived importance differs between higher education (including tertiary education) and other (lower) levels of education. However, based on the Kruskal-Wallis test, the validity of hypothesis H1c was not confirmed, as it was found that information about CSR activities is more important to customers with lower

levels of education (i.e., primary and secondary education) compared to those with higher education. These findings do not align with the literature (e.g., Lee, 2019; Kim et al., 2020).

Several factors could explain the observed discrepancy. Rosati et al. (2018) pointed out that the orientation of educational programs can influence individuals' attitudes toward CSR. Educational programs focused on profit maximization may produce graduates who place less importance on CSR initiatives. Additionally, Kim et al. (2020) emphasize that the relationship between customers' education level and their approach to CSR may vary depending on the context. Different geographical, cultural, or economic environments can influence how individuals with various educational levels perceive communicated CSR initiatives. Customers with lower levels of education may also be more socially sensitive to specific CSR initiatives that directly impact their community or living conditions and, therefore, may perceive these initiatives as more important than customers with higher education. Conversely, more educated customers may be more critical of certain CSR information and may not perceive it as important.

5.2 Customers' Approach to CSR Communication – The Impact of CSR Communication Channels

Within the conducted quantitative research, a difference in the preference for using CSR communication channels was further demonstrated. However, based on the Friedman test, hypothesis H2 could not be confirmed, as it was found that the most preferred CSR communication channel from the customers' perspective is information on the product packaging. These findings are inconsistent with the literature (e.g., Ahmad et al., 2021; Modreanu & Andrisan, 2022).

Several factors may explain the discrepancies in results. The first factor could be generational differences. As already mentioned in the study, social media is often the preferred channel for digital Generation Z (Modreanu & Andrisan, 2022). Since the sample of respondents in the conducted research included a significant number of individuals from other generations who may prefer more traditional forms of communication, such as product packaging, the results may differ from those found in the literature. Moreover, some studies suggest that the preferences for CSR communication channels can be influenced by geographical and cultural contexts (Kim & Ji, 2017), and the sample in the conducted research differed geographically and culturally from the samples used in previous academic studies. Additionally, some customers may be more sensitive to directly available and visible information, such as on product packaging. These types of information may be perceived as more immediate and relevant to their subsequent purchasing decisions (Barchiesi et al., 2016).

5.3 Customers' Approach to CSR Communication – The Impact of CSR Communicated Areas

Another analysis, which compared the perceived importance of information in various CSR communication areas, demonstrated that the perceived importance of information varies across different CSR areas. Based on the Friedman test, hypothesis H3 was validated, as it was found that customers place the greatest importance on environmental information. These findings are consistent with the literature (e.g., Yue et al., 2020; Alam & Islam, 2021).

The explanation for the importance of CSR communication in the environmental area lies in the growing awareness and concerns customers have about global environmental challenges. Customers expect companies to actively and responsibly address environmental issues (Trudel, 2018). Environmental issues directly and globally impact customers, leading to a higher prioritization of this area. In contrast to economic, social, ethical, and philanthropic areas of responsibility, customers also perceive environmental issues as critical for long-term sustainability (Alam & Islam, 2021).

5.4 Customers' Approach to CSR Communication – The Impact of CSR Communicated Activities

Another analysis compared the perceived importance of CSR communicated activities, revealing that the perceived importance varies. Based on the Friedman test, hypothesis H4 was validated, as it was found that customers place the greatest importance on information about product quality and safety. These findings are consistent with the literature (e.g., Del Giudice et al., 2018; Lerro et al., 2018). Additionally, post hoc analysis revealed that customers also place high importance on information about the safe handling of hazardous substances.

Customers assign the greatest importance to product quality and safety information because of its direct impact on their health and safety and overall trust in the brand (Setiawan & Rastini, 2021). Customers are aware of the risks associated with poor-quality or dangerous products and, therefore, emphasize reliable information regarding quality and safety. They also expect companies to have strict protocols and measures to safely handle hazardous substances to prevent potential health and environmental risks (Moon et al., 2021).

5.5 Customers' Approach to CSR Communication – The Influence of Information about the CSR Efforts of Controversial Companies on the Purchasing Behavior of Customers

At the end of the quantitative analysis, an analysis was conducted on the relationship between interest in information about cosmetic manufacturers' corporate social responsibility (CSR) and customer purchasing behavior. Based on the correlation analysis using Pearson's correlation coefficient, the validity of hypothesis H5 was demonstrated, as it was found that increased interest in information about the CSR of cosmetic manufacturers enhances the preference for their products, provided that prices are comparable to those of less responsible manufacturers. These findings are consistent with the literature (e.g., Richartz & Abdulai, 2022; Kim & Li, 2024).

The results provide evidence that customers view CSR communication as a significant factor in their purchase decisions, which can lead to increased credibility, loyalty, and support for socially responsible companies (Kim & Austin, 2020). Customers are willing to support and prefer socially responsible cosmetic manufacturers who also inform them about their CSR initiatives compared to less responsible manufacturers, which can lead to a significant competitive advantage. This indicates that CSR communication is becoming an essential determinant in selecting cosmetic products.

Based on the correlation analysis using Pearson's correlation coefficient, the validity of hypothesis H6 was also demonstrated, as it was found that increased interest

in information about the CSR of cosmetic manufacturers increases customers' willingness to pay a higher price for their products compared to products from less responsible manufacturers. These findings are consistent with the literature (e.g., Li & Kallas, 2021; Camilleri et al., 2023).

The results again suggest that customers view CSR communication as a significant factor in their purchase decisions, which is reflected in their willingness to pay a higher price for products from socially responsible companies. Trust and loyalty can represent significant elements in the purchase decision, leading customers to pay more for products from companies that meet their socially responsible expectations (Barlas et al., 2023). Information about CSR activities can also enhance the perceived value of products. Customers may be willing to pay more for products from cosmetic companies that they perceive as having a positive social impact, as they feel they contribute to the greater good through their purchase. This finding supports the idea that CSR communication is not just a voluntary initiative by applying firms but also a significant strategic tool for increasing the value of cosmetic companies and their products in customers' eyes.

The conclusion of the quantitative analysis confirms the significant impact of demographic factors, CSR areas and activities, communication channels, and information about the CSR efforts of controversial firms on customer attitudes toward CSR communication. The research also uncovered discrepancies between the literature and empirical findings, indicating a need for further investigation and improvement of CSR communication strategies by firms.

5.6 Cosmetic Company Managers' Approach to CSR Communication

The qualitative research revealed that the cosmetic companies under study actively engage in the observed CSR activities but neglect their subsequent communication. Possible explanations for this could include a lack of resources or specialized personnel (Fatima & Elbanna, 2023), or an insufficient understanding of the importance of CSR communication for building reputation and relationships with the public (Crane & Glozer, 2016). This represents a potential missed opportunity for companies, as they do not fully realize their CSR activities' potential. The lack of CSR communication may, therefore, have a negative impact on the company's perception among stakeholders, particularly customers.

SIGNIFICANCE OF CSR AREAS

Based on the analysis of the perceived importance of the examined CSR areas from the managers' perspective of the studied companies, it was found that cosmetic companies show the most significant interest in environmental and economic CSR areas. These findings are consistent with the literature (e.g., Gupta et al., 2021). Although both theoretical and practical research confirms that environmental and economic initiatives can be priorities for companies, firms should not underestimate the importance of social responsibility towards their employees (Duthler & Dhanesh, 2018), ethical aspects for building trust and reputation (Crane & Glozer, 2016), and philanthropy, which can also strengthen relationships with customers and other stakeholders, potentially positively impacting the company's business results (Carroll, 2016).

SIGNIFICANCE OF CSR ACTIVITIES

The analysis of managers' perceptions of the importance of CSR activities revealed that activities focused on economic and environmental responsibility are given the highest priority. These findings align with the literature (Gatti et al., 2019; Ruban & Yashalova, 2021). Economic responsibility is crucial for ensuring high-quality products and adequate profits (Tetřevová, 2011), while environmental responsibility is significant due to its environmental impact (Li et al., 2018). Cosmetic companies should consider the importance of these activities within their business practices.

CSR COMMUNICATION CHANNELS

It was found that the most effective CSR communication channels for managers of cosmetic companies are websites and social media. These findings are consistent with the literature (e.g., Troise & Camilleri, 2021; Ahmad et al., 2021). Customers prefer communication channels that allow direct interaction with companies (Eberle et al., 2013). Therefore, companies view modern online channels as more effective than traditional ones (El-Bassiouny et al., 2018). However, it is important to maintain a balanced approach and ensure the availability of CSR information through various channels to reach a wide range of stakeholders, especially customers.

THE ORGANIZATIONAL ASPECT OF CSR IMPLEMENTATION AND COMMUNICATION

The analysis of managers' approaches to CSR communication showed that organizational arrangements in the cosmetic industry vary, with the responsibility for CSR communication predominantly delegated to the marketing department, which is crucial for communication with customers and the public (Özturan & Grinstein, 2022). Companies without a dedicated CSR communication department should consider establishing one to ensure effective management and integration of CSR activities (Schoeneborn et al., 2019). Regarding internal standards and guidelines, it was found that companies with a lack of clearly defined CSR guidelines may have limited capabilities in managing and presenting their CSR activities. Therefore, companies should formulate specific internal standards and guidelines for CSR that align with the company's values and goals (Fatima & Elbanna, 2022). The analysis also revealed that approaches to defining CSR strategy vary, with only one company having an explicitly defined CSR strategy. Companies should consider creating a separate CSR strategy integrated into the corporate strategy, which could improve the management and communication of their CSR activities (Siltaloppi et al., 2021).

CUSTOMER ENGAGEMENT IN CSR COMMUNICATION AND USE OF FEEDBACK

The analysis of managers' approaches to engaging customers in CSR communication revealed that the studied companies recognize the importance of involving customers and use various methods, such as social media, loyalty programs, and participatory processes in product development, to increase their engagement (Badenes-Rocha et al., 2019). These tools have proven effective in the practice of cosmetic companies. The analysis of feedback collection showed that companies use various methods, such as social media, emails, and surveys, to assess the effectiveness of their CSR activities (Vollero et al., 2016). It is, therefore, essential to create a systematic approach to gathering feedback that includes various communication channels and regular information collection (Troise & Camilleri, 2021). Companies also actively respond

to feedback and adjust their strategies according to customer needs. All the studied companies show interest in feedback and strive to use it in their planning (Lim & Greenwood, 2017). Therefore, companies should establish a systematic process for collecting and evaluating customer feedback.

MEASURING THE SUCCESS OF CSR COMMUNICATION

The analysis of managers' approaches to defining and measuring the success of CSR communication showed that companies use diverse methods, primarily on social networks. All the studied companies emphasize the importance of monitoring and measuring the success of CSR communication and continuously improving based on the data and feedback obtained, which allows them to adjust strategies and improve relationships with customers (Calabrese et al., 2015; Emeka-Okoli et al., 2024). It is essential to systematically monitor relevant success indicators and adjust strategies based on analyses. The analysis of the benefits of CSR communication demonstrated that companies recognize its contribution to improving market position, building customer trust, and supporting long-term sustainability. CSR communication is viewed as a strategic tool for enhancing competitive advantage and strengthening the company's reputation (Wei et al., 2020). Companies should consider authentic engagement in CSR communication that reflects the company's values and brings value to customers, society, and the companies themselves (Pérez, 2019).

EXPERIENCES AND CHALLENGES WITH CSR COMMUNICATION

The analysis of challenges in CSR communication showed that companies face various issues, such as lack of customer awareness, communication transparency, and dealing with market myths. Companies must develop effective strategies to overcome these challenges, maintain transparency, avoid manipulation, and continuously monitor the market (Kim et al., 2023; Gatti et al., 2019). The analysis of lessons learned regarding CSR communication showed that companies integrate their experiences into current strategies, simplify the presentation of information, and differentiate themselves from competitors. This approach improves CSR communication and strengthens competitive advantage, indicating the need for continuous evaluation and adjustment of communication strategies according to customer needs (Emeka-Okoli et al., 2024). The analysis of future CSR initiatives showed that companies plan to adapt communication to current customer demands and enhance competitiveness through transparent and comprehensive communication about CSR activities. Companies should develop detailed plans regarding their CSR initiatives, including their significance and impacts (Liu et al., 2023; Fatima & Elbanna, 2023).

The qualitative analysis confirms the significant interest of cosmetic companies in the examined aspects of CSR communication. The qualitative research identified current trends and areas where companies show deficiencies or activities they do not undertake at all.

6 Methodology for Communicating CSR Activities of Controversial Companies to End Customers

Based on the literature and data analysis, a methodology for communicating the socially responsible activities of companies in controversial industries to end customers has been developed. This methodology has been designed from a content perspective and was elaborated into concrete recommendations, ensuring that CSR communication will be carried out effectively and meaningfully by companies in controversial industries, especially cosmetic companies, emphasizing their applicability directly to end customers. It is structured according to individual areas that controversial (cosmetic) companies should communicate, specifically the economic (Fig. 1), environmental (Fig. 2), ethical (Fig. 3), social (Fig. 4), and philanthropic (Fig. 5) responsibility.

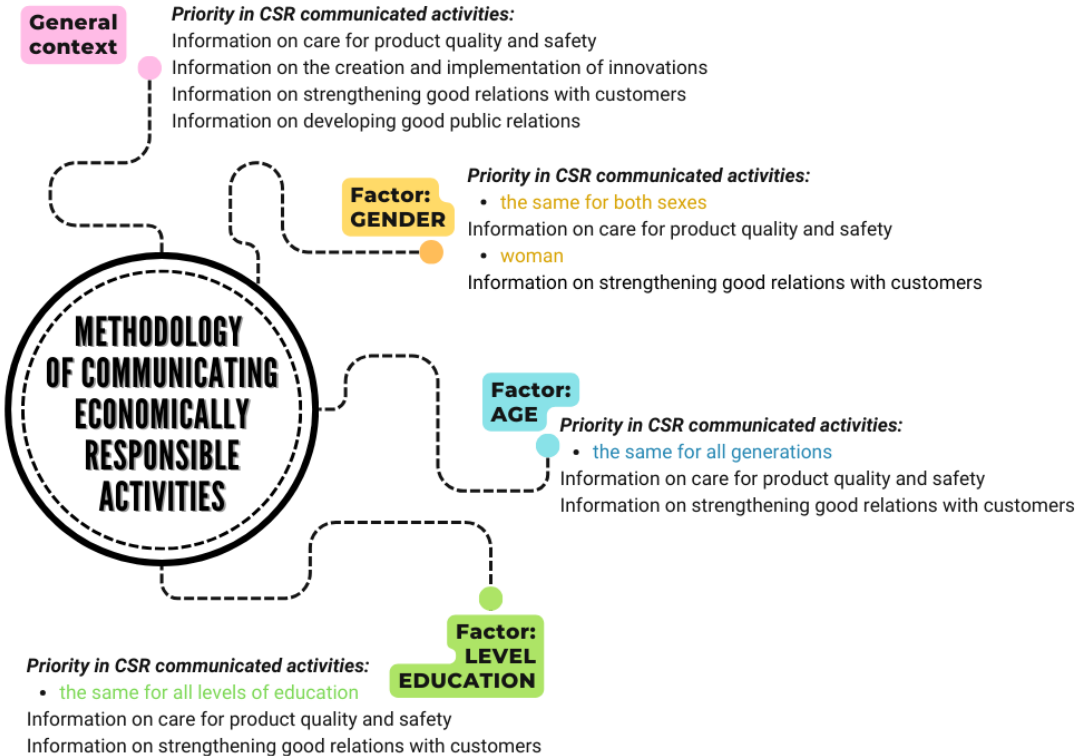


Fig. 1 – Methodology for communicating economically responsible activities of cosmetic companies in relation to end customers

Source: own processing

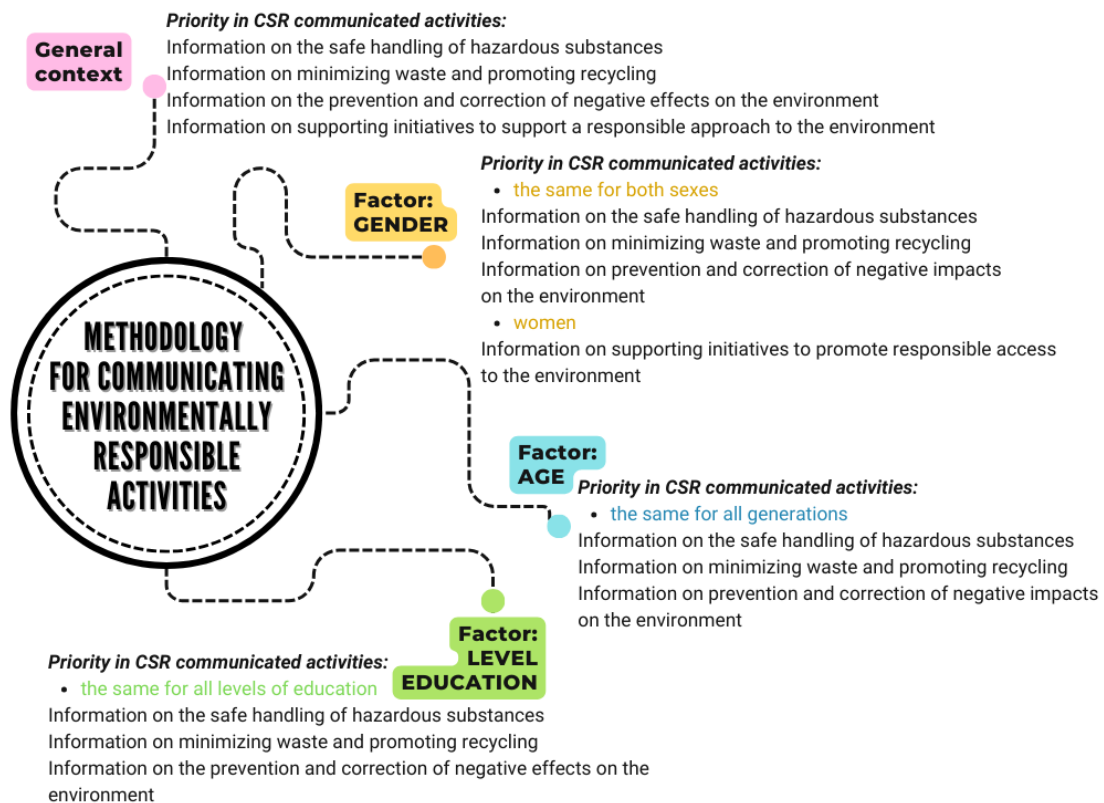


Fig. 2 – Methodology for communicating environmentally responsible activities of cosmetic companies in relation to end customers

Source: own processing

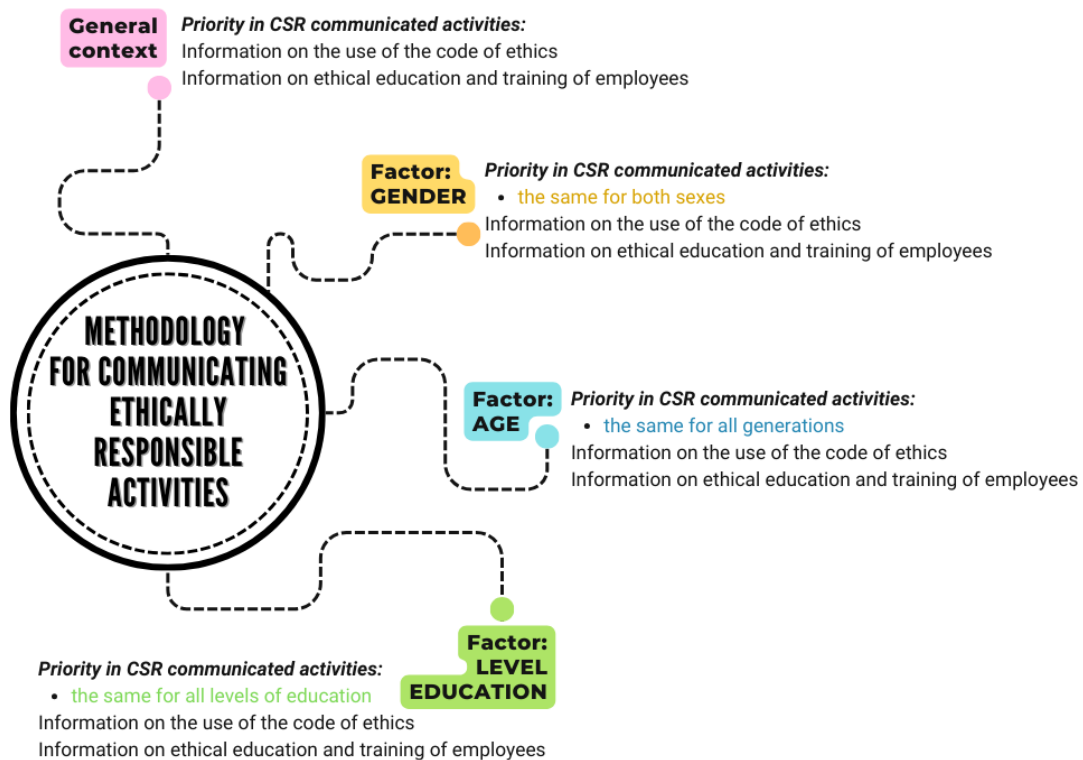


Fig. 3 – Methodology for communicating ethically responsible activities of cosmetic companies in relation to end customers

Source: own processing

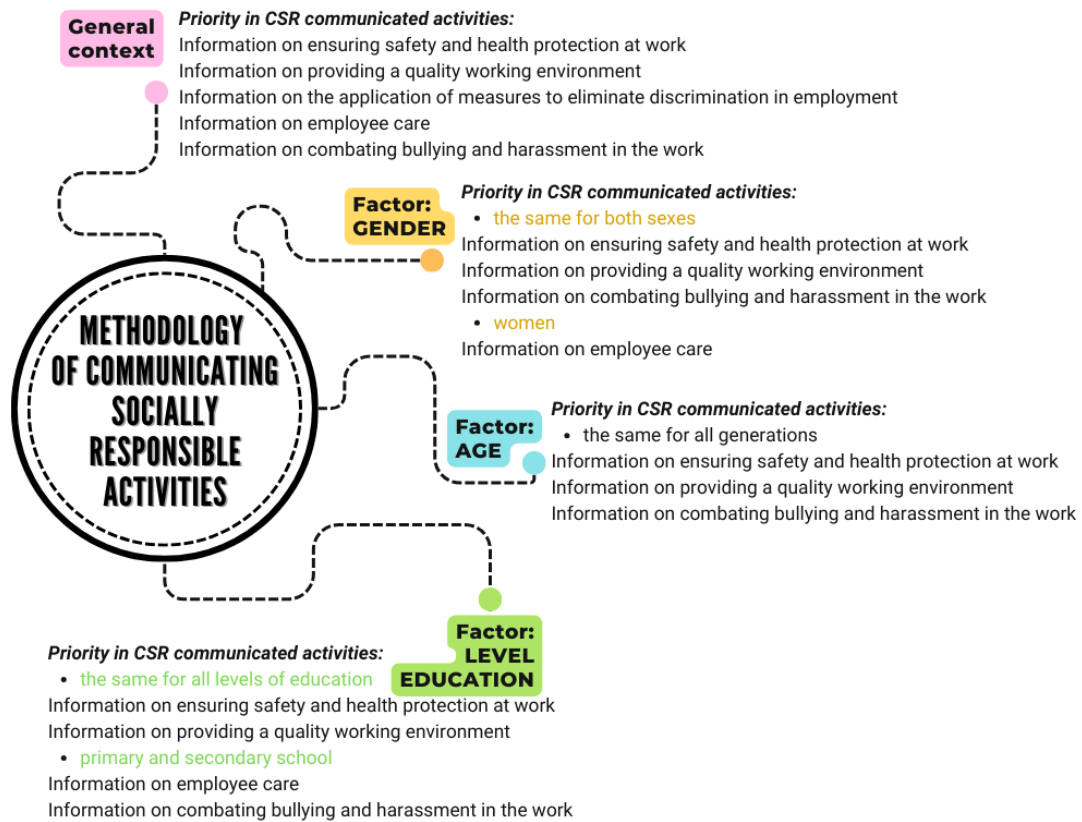


Fig. 4 – Methodology for communicating socially responsible activities of cosmetic companies in relation to end customers

Source: own processing

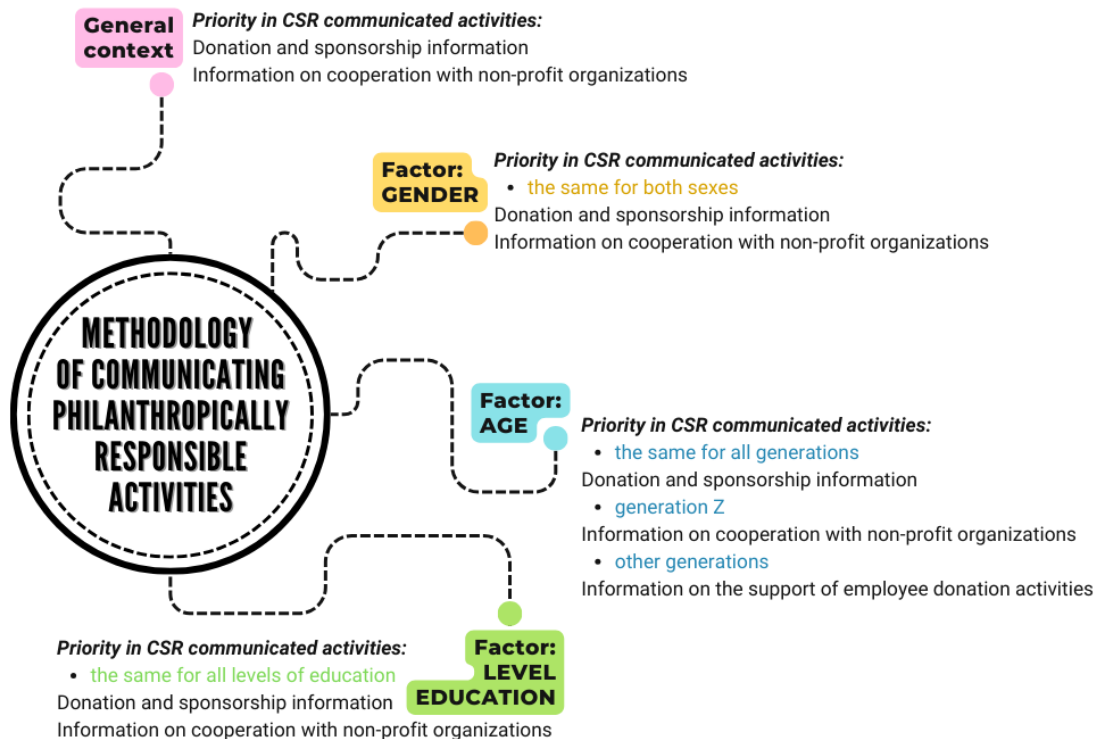


Fig. 5 – Methodology for communicating philanthropically responsible activities of cosmetic companies in relation to end customers

Source: own processing

METHODOLOGICAL RECOMMENDATIONS

The conducted research has demonstrated that customers are interested in CSR information provided by controversial companies, highlighting the necessity to ensure its relevance and significance for the target audience. Based on these findings, several methodological recommendations can be formulated.

Controversial companies that do not have a dedicated CSR communication department should establish specialized teams or specific departments to handle CSR communication. This will ensure effective and organized management of CSR communication and can also be closely linked with the department responsible for implementing CSR initiatives, achieving coherence and integration of communication and implementation activities within the overall CSR strategy of the company.

Controversial companies need to optimize the use of relevant CSR communication channels. Special emphasis should be placed on increasing the quantity and quality of information on product packaging, as customers perceive this channel as the most important CSR communication channel.

Controversial companies that implement selected CSR activities should adequately communicate these activities to leverage the potential of their implemented CSR initiatives fully. However, controversial companies should only communicate those CSR activities that they actively carry out and align with the commitments they publicly present to avoid potential customer skepticism. It is crucial that the involvement of controversial companies in CSR communication is systematic and authentic and reflects the values and commitments of the company, thereby delivering real value to their customers.

A transparent approach in all aspects of communication is key. Controversial companies should avoid manipulation, distorted information, or unverified claims. At the same time, controversial companies should continuously educate themselves in the area of CSR communication and monitor the market to ensure that their CSR communication strategies align with the latest trends and customer expectations.

Controversial companies should consider formulating clear and specific internal standards or guidelines regarding CSR communication that are consistent with the company's values and goals. These documents should define specific commitments to social responsibility in its communication context.

Customers of controversial companies should be actively engaged in CSR communication initiatives. Social networks, loyalty programs, and participation in product development are proven tools that can enhance customer engagement and provide valuable feedback on the effectiveness of communicated CSR initiatives.

The methodology should provide an appropriate content framework for CSR communication of controversial companies in relation to end customers in this proposed approach.

Conclusion

An integral part of implementing socially responsible corporate activities is their communication to key stakeholders, particularly customers (Lee et al., 2019). Even though CSR communication has transformed in recent years into a dynamic academic field of hybrid knowledge with relatively porous boundaries (Verk et al., 2021), there remains a limited understanding of its effects on customers' approach to CSR communication (Chomvilailuk & Butcher, 2018).

This work develops an understanding of the context of socially responsible communication for controversial companies. The theoretical part of the dissertation defines the concept of CSR communication and examines the relationship between CSR reporting and communication. The work further details the most frequently studied theoretical frameworks that form the basis for the study of CSR communication, revealing the potential and deficiencies of each theory examined. A major challenge of the theoretical section was to address customer perspectives on CSR communication. This topic is covered in a separate chapter, which discusses customer values, expectations, and reactions to CSR communication. There is ongoing discussion about whether demographic factors such as gender, age, and education level can provide meaningful indicators that would pre-determine customers' approach to these initiatives, which is explored in detail in the work. Additionally, the work presents selected communication channels for CSR communication. It further defines key areas and activities of CSR communication and institutional frameworks for evaluating CSR communication. The theoretical part concludes with an analysis of alternative approaches to CSR communication for controversial companies. Eight hypotheses were established based on the literature review conducted in the theoretical section.

The practical part of the dissertation involved quantitative and qualitative research. The quantitative research was conducted through an online survey in the Czech Republic to test the formulated hypotheses and the findings obtained from the qualitative research phase. Descriptive and inferential statistical methods were used to analyze the data in IBM SPSS Statistics 24. This part of the research focused on the customer approach toward CSR communication and identified factors that influence these attitudes. The findings from the quantitative research indicated that demographic factors such as gender, age, and education level significantly impact the perception of CSR communication. Women, Generation Z, and customers with primary and secondary education perceive CSR information as more important. Furthermore, it was found that customers prefer to obtain CSR information from product packaging more extensively than other CSR communication channels. However, this finding was inconsistent with the literature, mainly because preferences for CSR communication channels can be influenced by generational, geographical, and cultural contexts. Another analysis assessed the perceived importance of information in different CSR communication areas, showing that customers place the highest importance on environmental information compared to other CSR communication areas. Environmental issues have an immediate and global impact on customers, leading to a higher prioritization of this area. Subsequently, the perceived importance of specific CSR communication activities was analyzed. The analysis revealed that customers place the highest importance on product quality and safety information. Customers are aware of the risks associated with poor-quality or hazardous products and, therefore, place significant emphasis

on reliable information regarding quality and safety. At the end of the quantitative research, an analysis was conducted on the relationship between interest in CSR information from cosmetic manufacturers and customer purchasing behavior. It was found that increased interest in CSR information from cosmetic manufacturers enhances the preference for their products if prices are comparable to products from less responsible producers. It was also shown that increased interest in CSR information raises customers' willingness to pay a higher price for their products than those from less responsible producers. Customers thus view CSR communication as a significant factor in their purchase decisions, which can lead to higher trust, preference, and support for socially responsible companies.

The qualitative research was conducted through non-representative surveys via individual in-depth interviews with managers of cosmetic companies in the Czech Republic to gain a deeper understanding of these companies' approaches to CSR communication. The qualitative research revealed that while cosmetic companies actively implement selected CSR activities, they often neglect their subsequent communication. These findings also allowed for identifying significant trends and areas where companies exhibit deficiencies or activities that they do not perform at all.

Based on the literature review and the results obtained from the quantitative and qualitative research, it was possible to recommend to companies, not only in the Czech Republic and not only in the cosmetic industry, the use of a methodology for communicating socially responsible activities of controversial companies to end customers, proposed at the end of this dissertation. Implementing the proposed methodology can provide controversial companies with a suitable content framework to communicate their CSR initiatives adequately and transparently, informing their key stakeholders, specifically customers.

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List of Students' Published Works

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