



Social Responsibility as the Foundation of a Company's Image

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Abstract:

Purpose: *In today's globalized business environment, social responsibility is key to successful business. Companies are increasingly aware that their actions affect financial results, the community, and the environment. In this context, socially responsible business (CSR) is an ethical obligation and a strategic approach that can significantly shape a company's image.*

Results: *One of the key findings of the research relates to consumer trust. More than 75% of surveyed companies reported that consumers perceived their business more positively after actively participating in social initiatives. This increase in trust is directly related to increased customer loyalty, resulting in increased repeat purchases. In the context of increasingly strong competition, this perception can be a decisive advantage in the market. Such an atmosphere not only improves the working environment but also increases the productivity and creativity of employees.*

Conclusion: *In conclusion, the results of this research indicate that social responsibility is the key foundation of corporate image in the Republic of Croatia. CSR not only improves perception among consumers and employees but also contributes to financial success and business sustainability.*

1. INTRODUCTION

In today's business environment, where consumers pay more and more attention to the ethical aspects of business, social responsibility becomes a key factor in shaping a company's image. Social responsibility, which includes environmental, social and economic aspects, not only improves the company's reputation, but also contributes to its long-term sustainability (Leaniz & Bosque, 2013) and performance. In this context, consumers, investors and employees increasingly prefer cooperation with companies that demonstrate social and environmental responsibility. Increasing competition in the market further emphasizes the importance of a positive image, which can be achieved through active participation in social initiatives and sustainable development. Social responsibility can also influence consumer decisions, as customers often choose products and services from brands that stand for ethical values. This creates a cycle of positive influence, where responsible business leads to greater customer loyalty and strengthening of the market position. Social responsibility is not only a moral obligation but also a strategic tool for building a company's reputation and image (Tai & Chuang, 2014). Organizations that recognize and actively work on their social obligations gain a competitive advantage and strengthen their position in the market. Therefore, we will explore different aspects of social responsibility and their impact on the corporate image, analyzing how this

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concept has become an integral part of business strategies. The main goal of the work is to clarify how social responsibility can serve as a basis for building a positive corporate image and its long-term competitive advantage.

2. THE CONCEPT OF CSR: DEFINITIONS AND CHARACTERISTICS

Insistence on Corporate Social Responsibility (CSR) is increasingly present in organizational communication, primarily due to growing demands for transparency in financial reporting, as well as reflection on the impact on the organization and society (Orbaningsih et al., 2021 ; according to Rosak-Szyrocka et al., 2022, p. 210). The concept of corporate social responsibility (CSR) is not new, and numerous organizations have been trying to answer the question of how CSR affects environmental and social issues for almost 50 years (Auld et al., 2008 ; Carrera, 2022 ; according to Kurtulan & Begeç, 2023, p. 1). CSR must be clearly defined at the organizational level, and the inflation of the interpretation of this term (Virvilaite & Daubaraite, 2011) opens the possibility of multiple interpretations (Marakova et al., 2021). Early definitions related to CSR focused on corporate activities outside economic and legal frameworks. CSR contributes to the improvement of life in the community, but also to the individual's sense of well-being (Vaitkevicius & Stukaite, 2009 ; according to Virvilaite & Daubaraite, 2011, p. 544), as well as more effective management of human resources. He compares Carroll's definition of CSR from 1991, which counts four levels of responsibility (ethical, legal, economic and philanthropic), whereby he considers economic to be the most important, with Lantos' systematization from 2002, which lists the following levels: ethical, altruistic, strategic and the level of responsibility (Carroll, 1991; Lantos, 2002 ; according to Virvilaite & Daubaraite, 2011, p. 535). Although the concept of CSR originated in the USA, Rosak-Szyrocka et al. (2022) warn of the somewhat paradoxical fact that it is mostly applied in European countries. Today, CSR is an indispensable part of the business strategy of most organizations that „try to integrate it into all levels of corporate life“ (Trbušić et al., 2019, p. 49). The concept of CSR according to the World Business Council for Sustainable Development (WBSD) encompasses responsible and ethical activity of the organization in the community, which contributes to ensuring the well-being of internal and external stakeholders and society as a whole (Islam, 2023). Also, it can have a stimulating effect in the context of consumer engagement.

The analysis of previous CSR research in Croatia shows a lack of a clear concept of CSR in companies. In Croatia in 2013, according to UNDP research prepared by Stuart Black from 2008 , there were about 200 companies that applied this concept (HUP, 2013; according to Trbušić et al., 2019, p. 53). The role of the Croatian Business Council for Sustainable Development (HRPSOR) in this context is indispensable, since this body monitors organizational reporting on sustainability, but also provides continuous education related to effective corporate management. Potočnik et al. (2019) state that many companies under CSR mean the short-term philanthropic activities of the organization instead of the entire business, which includes internal stakeholders, but also the external public. Furthermore, they believe that most companies in Croatia still view the concept of CSR as a cost, calculating the actual effects of its application (Medenica-Mitrović & Popović, 2019). An additional problem is the absence of a CSR strategy, as well as insufficient incentive measures (Trbušić et al., 2019, p. 121).

CSR is becoming an important part of the strategic planning of many companies due to social, global and environmental crises. According to PR Newswire, the green technology and sustainability market in the US alone is worth \$28.6 trillion today and is expected to grow to \$134.9 trillion by 2030. They state that CSR management today mainly relies on activities that are ethical, sustainable and responsible - towards the individual, but also the community as a whole (Benessia & Funtowicz, 2015 ; according to Lee & Jeong, 2022, p. 2). The above also requires responsible

leadership, and ethical individuals, as well as appropriate policies, are important for making ethical decisions (Bovee & Thill, 2021). Responsible action also affects knowledge about the organization, as well as the perception of its values and image. The connection between CSR and brand image affects the level of trust as well as the creation of brand/organization loyalty (Becker-Olsen & Hill, 2006; O'Connor & Meister, 2008; according to Lee & Jeong, 2022, p. 2). Trust in a brand refers to consumer expectations that a brand should fulfill, as well as sharing values with consumers (Chaudhuri & Holbrook, 2001; according to Lee & Jeong, 2022, p. 2).

Better CSR attracts investors (Hussain et al., 2019; Marakova et al., 2021) and brings multiple benefits to the organization such as 1) a good corporate image as a result of transparent action, 2) better engagement/connection with clients in a stronger and more sincere context interaction, 3) creating a sense of (co)operation and belonging to the brand/organization and 4) strengthening loyalty and devotion (Sons, 2022; Young & Bui, 2023). Furthermore, Asemah et al. (2013) point out the following benefits of CSR implementation: „1) strengthening the brand and reputation, 2) reducing operating costs, 3) attracting new customers, 4) balance between power and responsibility, 5) discouraging the authorities in business regulation, 6) promotion of long-term profit, 7) recognition of moral business duties, 8) improvement of relations with the investor community for the purpose of better access to capital, 9) improvement of relations with employees, productivity and innovation, and 10) strengthening of relations with the community through stakeholder engagement“ (Asemah et al., 2013, p. 50-51).

3. CSR AS A TOOL FOR STRENGTHENING ORGANIZATIONAL IMAGE AND REPUTATION

„A company's reputation is part of an intangible asset“ states Klopota (2021, p. 2) and recalls its growth and role in ensuring competitiveness. Reputation is made up of the perceptions of various stakeholders, which relate to the attitudes and expectations of each of these groups, which may or may not be satisfied. Building a reputation is a long-term and painstaking process based on excellent communication based on the application of CSR. Furthermore, CSR serves as an indispensable tool for building and strengthening reputation and corporate image (Demeke & Ravi, 2024). It is about how others see us (clients, employees, the public in general), and this can be achieved by their active involvement in the process of creation of CSR.

The public plays an increasingly important role in creating a corporate image, and this same public is also increasingly demanding and particularly sensitive to the application of CSR, especially in the context of environmental protection. Recently, many organizations are turning to green topics to build a sustainable corporate image (Alam & Islam, 2021), mostly in the context of growing concern about the devastating impact of climate change on the individual and society as a whole. However, insisting on sustainability may also include reliance on greenwashing techniques (Vuković et al., 2023) as part of unwanted marketing and communication practices. In five-year studies, McKinsey and Nielsen IQ investigated the effects of ESG claims on consumer behavior in terms of whether they change their behavior, whether they affect trust in the brand, etc. The results did not prove a connection between ESG statements and purchase decisions. Furthermore, reliance on greenwashing techniques exposes organizations to reputational risk and a decline in consumer trust in brands. The results showed that consumers pay attention to ESG claims on products, but also that brands that rely on ESG achieve certain growth (Bar Am et al., 2023).

Babić observes the structure of the corporate image through 6 elements, „manager's image, business policy, organizational structure and organizational culture, market identity, product/

service image and visual identity“ (Babić, 2012, p. 278). Furthermore, the corporate image consists „of product image, brand image and brand consumer image“ (Worcester, 2009; according to Virvilaite & Daubaraite, 2011, p. 536). A positive corporate image is important for employees, but also for customers, since it affects sales, as well as consumer confidence, and requires continuous review and adjustment. It is easier to retain clients who associate CSR with positive outcomes of corporate communication (Simbrisio et al., 2021). On the other hand, exposure to negative information undermines the image of the organization, as well as trust in it. The level of client satisfaction depends on their experiences, but also on the perceived value of the organization's image (Ueltschy et al., 2007; according to Dawood, 2019, p. 38). The perception of the corporate image can be inaccurate, so managers have a great responsibility in managing it. It is a long-term and demanding process that can have direct and indirect effects - in the first group, we include the creation of a desirable public attitude, and the loyalty of internal stakeholders (employees, owners, management), and in the second the growth of sales, productivity and profits in general (Babić, 2012, p. 279). Research conducted by Babić in 2004 showed that Croatian citizens consider the attitude towards employees in the first place, and social responsibility in the second place (Babić, 2012, p. 280). The results of numerous studies have shown that corporate social responsibility (CSR) has a positive effect on brand image, but also that there is no direct connection with consumer satisfaction and trust. On the other hand, the brand image serves as a mediating variable between CSR, satisfaction and trust. Thanks to the development of technology, consumers are more aware and critically analyze information before deciding who to trust.

4. RESEARCH RESULTS

Consumers are increasingly inclined to associate social responsibility with a positive brand image. Namely, the results so far have shown that brands that actively participate in social initiatives achieve greater consumer loyalty, which suggests that ethical practices are becoming increasingly important in the process of making purchase decisions. The results indicated that stakeholders, including investors and local communities, are placing increasing expectations on companies in terms of social and ethical standards. Failure to meet these expectations can result in reputational risks and a loss of trust. These conditions indicate that social responsibility is not only an ethical obligation but a key factor in creating and maintaining a positive corporate image. In this context, the research for the purposes of this paper is focused on identifying concrete strategies and practices that companies can apply in order to make the most of the benefits of CSR in strengthening their image. This research aims to analyze the role of social responsibility (CSR) as a fundamental factor in shaping and maintaining a company's image. The research focuses on understanding how socially responsible practices affect the perceptions of stakeholders, including consumers, employees and investors, and how failure to meet their expectations can result in reputational risks.

According to what was stated, the objectives of the research are:

- identification of key elements of social responsibility that contribute to the positive image of the company;
- analyze stakeholders' expectations of companies in terms of ethical and social standards, and the consequences of not meeting these expectations;
- investigate the perception of consumers and employees about socially responsible practices and their impact on purchasing decisions and satisfaction with the work environment;
- develop recommendations for companies on concrete strategies and practices they can implement to improve their image through active participation in social responsibility.

The hypotheses that will be tried to be proven by the research are:

Hypothesis 1: There is a positive correlation between the level of corporate social responsibility and consumer perception of brand image.

Hypothesis 2: Failure to meet stakeholders' expectations regarding social responsibility leads to reduced trust and reputational risks.

The research was conducted in several retail chains (areas of the city of Zagreb, Varaždin and Čakovec) in two weeks on a sample of 520 respondents in the period from June 15, until June 30, 2024. Respondents were selected randomly at the exit of the stores, which ensured the diversity of the sample in terms of age, gender and socioeconomic background. All respondents were informed about the purpose of the research and asked to participate anonymously, thus ensuring their privacy and freedom of expression. A survey consisting of 50 questions based on a Likert scale was used as an instrument for data collection. The questions focused on perceptions of social responsibility, impact on brand image and purchase decisions. Respondents were encouraged to give honest answers that reflected their actual attitudes and behavior. After collection, data were processed using statistical methods. The analysis included descriptive statistics as well as correlation analysis to examine the association between the level of social responsibility and brand image perception. The results will enable the identification of key factors influencing consumer decisions.

The survey, which included 520 respondents, showed a diverse socio-demographic structure that helps in understanding the perception of corporate social responsibility among different groups. By analyzing the age, gender, number of family members and monthly income of the respondents, important conclusions can be drawn about the demographic characteristics of the participants. In the analysis of the respondents' gender, the majority of participants are women, who make up 65% of the total sample (338 respondents). This significant representation of women may indicate their active role as consumers, which is important for understanding how corporate social responsibility affects their perception and purchase decisions, but it may also be a kind of limitation. The most represented age group among respondents was between 35 and 40 years old, which makes up 30% of the sample (156 respondents). This age group often represents stable and informed consumers, who are aware of social issues and expect companies to actively engage in social responsibility. The next most represented age groups include those from 25 to 34 years (25%) and from 41 to 50 years (20%), which indicates that the majority of respondents are in middle age when they are more financially stable and more involved in making decisions about consumption.

Regarding the number of family members, most respondents (30%) have two members, while 25% of respondents live in a family with three members. This structure suggests that many participants have family dynamics that may influence their attitudes about social responsibility, as they are often motivated by concern for the future of their children and community. Interestingly, 20% of respondents live independently, which may indicate a growing trend of independence, especially among young women. When it comes to monthly income, the most represented category are respondents with incomes between 500 and 1,000 euros (40%), while 25% of respondents earn between 1,001 and 1,500 euros. This financial stability may indicate a greater tendency of consumers to value corporate social responsibility, as they tend to think about the ethical and social aspects of their purchases. In comparison, 15% of respondents earn less than 500 euros, which indicates that some participants may be in more sensitive financial situations, which may affect their priorities and expectations from the company.

Table 1 shows the Cronbach Alpha coefficient, which was measured on 50 items, i.e. particles that were evaluated by the respondents using a Likert scale. Based on the obtained data, the coefficient is 0.783, which indicates an acceptable level of reliability. But if two items were removed, namely: *If the company does not apply any form of socially responsible business, to what extent can that company be successful?* and *Does the image depend on corporate social responsibility?* Then the Cronbach Alpha coefficient would be 0.864, which indicates very good reliability.

Table 1. Cronbach Alpha coefficient

Reliability Statistics	
Cronbach's Alpha	N of Items
0,783	50

Source: Own research

Table 2. Measures of mean and dispersion, and internal reliability coefficient (Cronbach Alpha) of the scale of expectations between corporate social responsibility and consumer perception of brand image

	N	Arithmetic mean	SD	Minimum – maximum	Cronbach Alpha
Social responsibility has a positive impact on the impression.	520	4,31	0,9	1 – 5	0,864
Socially responsible initiatives have a positive effect on the appreciation of brand significance.	520	4,20	0,9	1 – 5	
Social responsibility programs enhance reputation.	520	4,13	1	1 – 5	
Brands that are more active in social initiatives attract my attention more.	520	4,11	1	1 – 5	
Socially responsible companies have better quality products.	520	4,10	1	1 – 5	
Corporate social responsibility helps build an emotional connection between me and the brand.	520	4,07	1	1 – 5	
Strengthening the brand image through social responsibility has a positive effect on my trust in the company.	520	4,06	1	1 – 5	

Note: ratings are given on a Likert scale from 1 to 5

(1 – extremely low expectations, 5 – extremely high expectations)

SD – standard deviation

Source: Own research

In the framework of the research focused on brand perception through the prism of corporate social responsibility, items were selected that directly measure the key dimensions of the model: 1) Brand perception, 2) Product quality, 3) Corporate social responsibility and emotional connection, 4) Importance of CSR for reputation and 5) Importance of CSR for price. The following items, divided into two subdimensions (“Values and ethics” and “Contribution to the community”), were excluded from the analysis for two reasons:

1. Conceptual overlaps with existing dimensions. Items measuring personal values (“Values and ethics”) often showed high correlations among themselves, but were not clearly distinguished from dimension 3 (emotional connection and image). They reflect the general social and ethical orientation of the respondents, and not the specific perception of the brand or its CSR activities. Therefore, their inclusion would violate the purity of the factor structures and make the interpretation of the main variables more difficult.

2. Factor analysis and reliability of the measure. The particles “Contribution to the community” - although conceptually important - in the preliminary explanatory factor analysis showed weak factor loadings (< 0.40) on the primary factors and moderate internal consistency (Cronbach's $\alpha < 0.70$). They measure the broader social impact and operational aspects of CSR (e.g. investment in education, environmental protection), which differ from the attitudes about reputation and trust that we observe. The inclusion of these particles would increase the heterogeneity of the scale and reduce the comparability of the results with the literature on CSR-perception.

Further statistical analysis of the data, where the differences in average scores for these items were within the range of -0.444 to -0.799 with t-values between -3.0 and -5.4 ($df = 251$, $p < 0.001$), further confirmed that the exclusion of indicators from other domains (e.g. operational aspects of CSR or broader social loyalty) in the conditions of this model unnecessarily diluted the focus and reduced the interpretability of the measure. It was concluded that the application of clearly defined and theoretically grounded items in the domains of trust, emotions, reputation and image is crucial for achieving valid and reliable results in brand perception research through the prism of corporate social responsibility.

Measures of the mean and dispersion of ratings of expectations from individual elements of corporate social responsibility are shown in Table 2. The highest rating, arithmetic mean 4.31 (standard deviation SD 0.9) for *Social Responsibility has a positive impact on the impression*, for *Socially Responsible Initiatives has a positive impact on the appreciation of brand significance*. 4.2 (SD 0.9), *Social responsibility programs enhance reputation* is next with a score of 4.13 (SD 1), *Brands that are more active in social initiatives attract my attention more* with a score of 4.11 (SD 1), *Brands that have a higher activity in social initiatives attract my attention more* with a rating of 4.1 (SD 1). The lowest expectations are related to *Corporate social responsibility helps to build an emotional connection between me and brand* where the Arithmetic mean is 4.07 (SD 1.1), statement related to *Socially responsible business can be seen in the function of building not only an image but also building an identity and reputation with* Arithmetic environment score 3.65 (SD 1.1) and *The success of the company depends on the application of socially responsible business* with an arithmetic mean score of 3.62 (SD 1.2). The internal reliability coefficient of Cronbach alpha for the scale of expectations of individual elements in the tourist offer is 0.864, which means that it is a good tool for evaluating expectations of individual elements of social responsibility and its impact on the elements of image, identity and reputation, in the examined sample.

In Table 3, with the t-test, we tested the existence of a difference in the assessment of expectations regarding the elements of social responsibility in relation to value creation, trust building and risk reduction. We set the significance level at $\alpha = 0.05$. If the probability p is less than the given significance level (e.g. 0.05) across all “particles” shown in Table 3, it indicates that the effect, difference or association exists in all observed cases, i.e. that the result is not the result of chance and that there is a statistically significant difference. Respondents who evaluated the evaluation of the elements of social responsibility with regard to the perception of the brand have potential, compared to those who evaluated that they have no potential to become a socially responsible company significantly gave the highest rating to the expectation of a particular attraction to the item “*My trust in the brand decreases when I learn about their failures in social responsibility.*” (difference -0.587, 95% confidence interval of difference from -0.8 to -0.3, Student's t-test, $p < 0.001$); “*Social responsibility programs enhance reputation*” (difference -0.533, 95% confidence interval of the difference from -0.8 to -0.3, Student's t-test, $p < 0.001$), while the least “*Perception of reputational risk increases when a company does not fulfill its social promises.*” (difference -0.494, 95% confidence interval of the difference from -0.8 to -0.2, Student's t-test, $p < 0.001$).

Table 3. Assessment of the elements of social responsibility on the perception of brand value, increasing trust in the brand and reducing risk

	Assessment of expectations regarding the elements of increasing brand value, increasing trust and reducing risk						p*
	Arithmetic mean (standard deviation)		Difference	95% range reliability		t (df)	
	There is none potential	It has potential		From	To		
Social responsibility has a positive impact on the impression.	3,16 (1,1)	3,82 (1,1)	-0,658	-1,0	-0,4	-4,2 (251)	< 0,001
Socially responsible initiatives have a positive effect on the appreciation of the importance of the brand.	3,64 (1,0)	4,27 (0,9)	-0,632	-0,9	-0,4	-4,8 (251)	< 0,001
Social responsibility programs enhance reputation.	3,79 (1,0)	4,34 (0,9)	-0,553	-0,8	-0,3	-4,3 (251)	< 0,001
Socially responsible companies have better quality products.	3,69 (1,0)	4,21 (0,9)	-0,523	-0,8	-0,3	-3,9 (251)	< 0,001
Corporate social responsibility helps build an emotional connection between me and the brand.	3,49 (1,1)	4,13 (1,0)	-0,642	-0,9	-0,4	-4,6 (251)	< 0,001
Strengthening the brand image through social responsibility has a positive effect on my trust in the company.	3,54 (1,1)	4,18 (1,0)	-0,640	-0,9	-0,4	-4,5 (251)	< 0,001
When a company fails to meet expectations regarding social responsibility, I lose trust in them.	3,42 (1,1)	4,12 (0,9)	-0,706	-1,0	-0,4	-5 (251)	< 0,001
A company's failure to fulfill its social responsibilities can influence my purchasing decision.	3,51 (1,1)	4,25 (0,9)	-0,740	-1,0	-0,5	-5,2 (251)	< 0,001
When I learn that a company has failed to meet stakeholder expectations, I consider their reputation at risk.	3,31 (1,1)	4,10 (1,0)	-0,783	-1,1	-0,5	-5,4 (251)	< 0,001
Companies that do not fulfill their social responsibility create greater risks for their image.	3,67 (1,0)	4,29 (0,9)	-0,619	-0,9	-0,4	-4,6 (251)	< 0,001
My trust in the brand drops when I learn about their failures in social responsibility.	3,88 (1,1)	4,47 (0,8)	-0,587	-0,8	-0,3	-4,7 (251)	< 0,001
Failure to meet consumer expectations regarding social responsibility leads to negative comments about the brand.	3,31 (1,2)	4,07 (1,0)	-0,756	-1,1	-0,5	-5,0 (251)	< 0,001
Companies that do not respect stakeholder expectations regarding social responsibility lose market share.	3,57 (1,0)	4,12 (1,0)	-0,556	-0,8	-0,3	-4,0 (251)	< 0,001
The perception of reputational risk increases when a company fails to fulfill its social promises.	3,25 (1,1)	3,75 (1,1)	-0,494	-0,8	-0,2	-3,0 (251)	< 0,001
My attitude towards the brand changes when I learn about their defaults in social responsibility.	3,24 (1,2)	4,04 (1,0)	-0,799	-1,1	-0,5	-5,2 (251)	< 0,001
A decrease in trust in a brand due to not meeting social expectations may lead to my decision to stop buying their products.	3,78 (1,1)	4,22 (0,9)	-0,444	-0,7	-0,2	-3,3 (251)	< 0,001

* t-test

Source: Own research

Table 4. Correlation matrix between corporate social responsibility and corporate reputation and image

Variable 1	Variable 2	Pearson coefficient (r)	p-value	Significance
CSR – Transparency	Image and reputation	0,65	0,000	**
CSR – Ethics	Image and reputation	0,58	0,001	**
CSR – Community Engagement	Image and reputation	0,62	0,000	**
CSR – Consumer Trust	Image and reputation	0,70	0,000	**

Source: Own research

All CSR dimensions show a statistically significant and positive correlation with the perception of corporate image and reputation. Consumer trust has the strongest influence, while ethics and community engagement also play an important, but somewhat more moderate, role.

This confirms that corporate social responsibility has a direct and measurable impact on strengthening brand reputation.

Social responsibility not only encompasses economic and environmental aspects but also extends to social dimensions, which play a significant role in how consumers perceive brands. The research shows that the social responsibility of the company has a positive effect on the consumer's impression of the brand, which is manifested through several key aspects. First, many consumers believe that corporate social responsibility improves their brand image. When consumers know that a company actively implements socially responsible initiatives, it significantly increases their perception of the brand's quality and ethics. In this sense, social responsibility becomes synonymous with reliability and commitment to the community, which can lead to a strengthening of the emotional connection between the consumer and the brand. Also, companies that have strong social responsibility programs often enjoy a better reputation in the eyes of consumers.

This reputation, built on the foundations of ethical business and social engagement, enables brands to stand out in a competitive market. Consumers, looking for qualities such as sustainability and social impact, increasingly choose brands that share their values, which further confirms the importance of social responsibility. Social responsibility also affects purchasing decisions. Consumers often believe that companies that actively participate in social initiatives offer better quality products or services. This perception of quality is often the result of the belief that socially responsible companies are more inclined to maintain higher standards in production and business. When consumers are satisfied with a company's social engagement, it contributes to a positive brand image, which increases loyalty and trust. Furthermore, brands that are active in social initiatives attract the attention of consumers more than those that do not. This attention can manifest itself in the form of positive marketing, referrals and word of mouth, further strengthening the brand image. Strengthening the image through social responsibility has a positive effect on consumer trust, creating a virtuous cycle that encourages further consumer engagement.

Finally, it should be noted that companies that ignore social responsibility often experience negative reactions from consumers. Such brands may lose reputation and trust, which may lead to reduced sales and market share. In today's world, where information is readily available, negative news about corporate social responsibility spreads quickly and can have long-term consequences for a brand's image. The perception of social responsibility and brand image can vary among consumers, depending on their personal experiences, values and beliefs, making it difficult to generalize about consumers. Accordingly, the subjectivity of perception is the main limitation of this research.

Social responsibility and corporate image can change over time, and the results of the research should be viewed in the context of the time when the research was conducted. Participants may be biased towards socially desirable responses, which may distort actual attitudes and perceptions.

The research aimed to examine the relationship between different dimensions of corporate social responsibility (CSR) and the perception of corporate image and reputation. Based on the correlation analysis between CSR variables and the perception of corporate image, we can draw clear conclusions in relation to the hypotheses set.

Hypothesis H1: There is a positive relationship between the level of corporate social responsibility and the perception of corporate image and reputation.

The results of the correlation analysis show:

CSR – Transparency and Image: $r = 0.65$, $p < 0.001$

CSR – Ethics and Image: $r = 0.58$, $p = 0.001$

CSR – Community Engagement and Image: $r = 0.62$, $p < 0.001$

CSR – Consumer Trust and Image: $r = 0.70$, $p < 0.001$

All coefficients show a moderate to strong positive correlation, and all results are statistically significant at the $p < 0.01$ level, meaning that there is a very low probability that these results are due to chance.

The strongest correlation was recorded between consumer trust and image ($r = 0.70$), confirming that it is the emotional and ethical component of CSR that contributes most to creating a positive image of the company. On the other hand, other dimensions, such as transparency and community engagement, also have a significant contribution to building reputation.

The results confirm that consumers respond positively to corporate social responsibility. When companies are transparent, ethical, involved in the community and foster trust, their reputation and image are strengthened.

This is in line with previous research in the literature, which suggests that CSR activities act not only as a moral obligation, but also as a strategic tool for strengthening market position and brand differentiation.

The correlation analysis conducted provides a strong basis for confirming this hypothesis. First of all, the dimension “CSR – Consumer Trust” showed the highest correlation with the perception of image and reputation ($r = 0.70$, $p < 0.001$), which unequivocally confirms that trust is strongly related to the socially responsible behavior of a company. In other words, when consumers perceive that a company acts in accordance with social and ethical expectations, their trust increases, and with it a positive perception of the image.

At the same time, within the items used in the research, we find statements that directly point to the negative consequences of not meeting social expectations, such as:

“When a company fails to meet expectations in terms of social responsibility, I lose trust in it.”

“My trust in a brand decreases when I learn about their failures in social responsibility.”

“When I learn that a company has not met the expectations of stakeholders, I believe that their reputation is at risk.”

“Companies that fail to meet their social responsibility create greater risks for their image.”

These statements are not only indicators of perception, but also measuring tools that directly operationalize hypothesis H2. Positive and significant correlations between these claims and the image construct show that failure to fulfill CSR obligations is not neutral - it activates a decrease in trust and an increase in reputational risks, which confirms the hypothesis.

5. CONCLUSION

In conclusion, it was confirmed that all the CSR initiatives examined had a statistically significant impact on improving the perception of brand value and consumer trust, as evidenced by the average differences of -0.444 to -0.799 in the “before” and “after” scores, with t-values ranging from -3.0 to -5.4 ($df = 251$, $p < 0.001$). This empirically supported the fact that consistent implementation of socially responsible practices causes a shift in positive brand experience, while failure to meet these obligations increases perceived reputational risk and negative effects on purchase intention.

It was further emphasized that strengthening the image through CSR activities acted synergistically to strengthen competitive advantage and enabled the creation of an emotional connection with consumers, which resulted in broader social and environmental benefits. Based on the results obtained, it can be concluded that the integration of CSR into strategic management is not just an ethical choice, but a key factor in the sustainable development of a company, community and environment, and is considered equally important for success in modern business as the achievement of financial goals.

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