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## CSR as the Glue of EU Ambitions and Generation Z Commitment

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### **Abstract**

*According to Political Guidelines of the European Commission for 2019-2024 (Guidelines), the EU has 6 top ambitions to strive for its sustainable development towards 'more at home in order to lead the world.' The satisfaction of the sustainability command, along with these ambitions, is feasible only via the multi-stakeholder approach, i.e. by the involvement of businesses via their 'corporate social responsibility' (CSR) or 'responsible business conduct' (RBC) and by the responsiveness of consumers. This leads to a research question – does the CSR glue together EU ambitions and Europeans expectations? In order to answer this, it is necessary to perform (i) a content analysis with a teleological interpretation of the Guidelines employing both quantitative automatic scanning, a qualitative manual Delphi method with Likert scales plus LIWC and (ii) a survey of 228 Generation Z students from a private university in Prague while using ANOVA. The juxtaposition of these two analyses offers pioneering propositions whether we have such a glue and what kind of glue is it – effective and efficient?*

**Keywords:** CSR, EU Political Guidelines, generation Z, sustainability.

**JEL Classification:**, K20, M14, Q01, Q50.

## **1. Introduction**

The eternal balancing regarding justice in distributing and using resources reflects value judgments based on the philosophical foundations of the given society (MacGregor Pelikánová et al., 2021a). Because Western civilization traces its roots back to Classical Greece, the Roman Empire and Christianity, this balancing has been shaped by Biblical and Hellenic teaching (MacGregor Pelikánová et al., 2021b), including Aristotle's distribution of awards according to merits as embedded in a geometrical model of public law distributive justice and an arithmetical model of corrective, aka rectificatory, private justice, and provides the general direction for the future (Balcerzak & MacGregor Pelikánová, 2020). Consequently, immediate

gratification and reckless exhaustion has been rejected, while the idea of organized sustainability has been championed, see Ancient floodplain of the Nile, Euphrates and Tigris, the Old Testament's story of the seven years of bountiful harvests followed by seven years of crop failure, the New Testament's stories, such as taking care of talents, the Roman infrastructure and legal setting or more recently the Hanseatic *Nachhaltigkeit* trends (MacGregor Pelikánová et al., 2021a). The modern concept of sustainability rests upon the environmental, social and economic pillars, and perhaps even cultural and security pillars and its materialization requires universal support, i.e. multi-stakeholder commitments along with a cross-sector partnership (Van Tulder & Keen, 2018). Indeed, during recent decades, International law subjects, including the EU, have progressively recognized and embraced their task to stimulate sustainability by inducing all to support sustainability and in particular businesses via their 'corporate social responsibility' (CSR) plus 'responsible business conduct' (RBC) and consumers via their responsiveness to CSR (European Commission, 2022a). CSR has become a modern business philosophy (Tasáryová & Pakšiová, 2020).

The responsibility of International law subjects for sustainability, advanced by the UN via the Universal Declaration of Human Rights in 1948 (Art. 29 about individual duties), the Brundtland Report in 1987 and most recently by UN Agenda 2030 with 17 Sustainable Goals (SDGs) in 2015 (Balcerzak & MacGregor Pelikánová, 2020; Griffiths, 2018; Šebestová & Sroka, 2020), has been expanded to the responsibility of national law subjects via their CSR, a sustainability bonus paid by consumers, etc. (MacGregor Pelikánová et al, 2021a). Stakeholders such as large corporations have been increasingly viewed as centers of power and decision-making (Carroll, 2016), as a major cause of social, environmental and economic problems and ultimately as beneficiaries at the expense of the entire society (Porter & Kramer, 2011 & 2019), potentially without any proper liability (Carroll, 2016). Indeed, stakeholders with sufficient resources and/or power (Kolk & Van Tulder, 2010) are economic, social and political actors, they are newly under pressure to take the responsibility to resolve social problems (Tasáryová & Pakšiová, 2020) and the public-at-large should be responsive to the move of these actors from profitability as reduced to a mere classical investment analysis, to real profitability based on the cost-benefit analysis (Cvik & MacGregor Pelikánová, 2021) which is able to take into account both internal and external negative and positive effects. In sum, social responsibility, not only the CSR of businesses, needs to be sustainable (Peters et al, 2021; Schüz, 2012) and the sustainability needs to be realistically responsible regarding the ultimate addressees (MacGregor Pelikánová, 2021a).

We need to move to a „more sophisticated form of capitalism“ going beyond mere trade-offs and championing the concept of shared value connecting societal and economic progress (Porter & Kramer, 2019), businesses should move from the short-term profit maximization pursuant to Milton Friedman (Friedman, 2007) and create economic value by creating societal value (Staničková & Melecký, 2014). Indeed, going for CSR should not mean “preaching pure and unadulterated socialism” (Friedman, 2007), it is not about win-lose with trade-offs, it is about an open-minded creation of shared values, i.e. a win-win extension of the pie (Lewicki et al, 2016). Modern entrepreneurship calls not only for efficiency, but as well effectiveness, not only for theoretical inventions, but as well applied innovations (Drucker, 2015). CSR is instrumental for a sustainable development and deserves support at both ends – by state actors creating a framework and by consumers selecting goods and services from CSR businesses (Borsková et al., 2021). The EU should issue pro-CSR policies and law, businesses should embrace such CSR and make it its competitive advantage and consumers should respond to it by their choices. Although sustainability primarily targets the EU (Griffiths, 2018), it would be remiss to overlook that it is not feasible without the synergetic supports within the multi-stakeholder sustainability model. This means that, regarding sustainability and CSR, EU

ambitions could hardly succeed without the interest of the new generation of consumers – generation Z, aka zoomers succeeding Millennials and born between 1997 and 2012.

The EU has followed global pro-sustainability trends launching a set of voluntary and mandatory actions to promote CSR/RBC, and implement the UN guiding principles on business and human rights and the UN Agenda 2030 (European Commission, 2022a). It is noteworthy to emphasize that the above-mentioned milestone of sustainability as stated by the UN go back to 1948 and 1987, while the four-part definition of CSR as an economic, legal, ethical and discretionary (philanthropic) responsibility was stated in 1979 and depicted via the famous Carroll's pyramid in 1991 (Carroll, 2016). Hence, since 1991, it has been argued that society requires a business to be profitable and in compliance with law, while it expects it to be just, fair and avoiding harm and it is desired to be a "good corporate citizen (Carroll, 2016). In 2001, the EU defined CSR as a voluntary integration of social and environmental aspects into a daily business operation (Tasáryová & Pakšiová, 2020). In 2010, the Commission launched the decade-long key strategy Europe 2020 with the top priority - a smart, sustainable and inclusive growth. In October 2011, the Commission issued a strategic communication COM/2011/0681 A renewed EU strategy 2011-14, which combines horizontal approaches to promote CSR/RBC with more specific approaches for individual sectors and policy areas and which spells out explicitly that "CSR is applicable to all enterprises" and that all stakeholder groups are expected to participate. In 2013, the Creative Europe Program 2014-2020 was adopted with Regulation (EU) No 1295/2013 while underlying the key role of European cultural diversity and its potential to support sustainable growth (Baculáková, 2020). In March 2019, the Commission issued an influential staff working paper SWD(2019) 143 - Corporate Social Responsibility, Responsible Business Conduct, and Business and Human Rights: Overview of Progress which provides an overview of progress implementing CSR/RBC and business and human rights. In July 2019, Ursula von der Leyen, a Candidate for President of the Commission, presented her political guidelines for the upcoming five years to the Members of European Parliament – My agenda for Europe : Political Guidelines for the next European Commission 2019-2024 with six headline ambitions (Guidelines). In December 2019, this new Commission took office entirely and Guidelines became the top strategic document for the EU. Shortly after that, the COVID-19 pandemic hit the global society, including the EU.

The COVID-19 pandemic is a crisis which brings obvious challenges and, often overlooked, opportunities, such as an impulse to to (re)consider and re(state) their identity, priorities and self-presentation (Kovoor-Misra, 2009; Popescu & Duháček Šebestová, 2022). Arguably, Albert Einstein expressed the idea that crises are indispensable for the stimulation of human progress, inventiveness and innovations (D'Adamo & Lupi, 2021). Hence, the EU with its Guidelines and European businesses with their current CSR should be advancing sustainable progress and this should be appreciated with the newest adult cohort – generation Z, known for its pragmatism (Talmon, 2019) social awareness, digital literacy (Turner, 2015), Internet and social media dependence (Bassiouni & Hackley, 2014; Choi et al, 2021; Mele et al, 2021) and recognition of the authenticity as an important determinant for consumption and other choices (Nunes et al, 2021). Recent studies from the central European context suggest that over 90% of the financially strong and solvent members of Generation Z are open to pay a CSR bonus as a demonstration of their commitment to sustainability and their willingness to support the CSR of businesses (MacGregor Pelikánová & Hála, 2021). They are inclined to endorse the stakeholder theory, provided the authenticity is established (Nunes et al. 2021) and the asymmetry of information minimalized (MacGregor Pelikánová & Hála, 2021).

Manifestly, the new EU ambitions are a part of the large global pro-sustainability trend and the Commission projects them in law and policies to induce the CSR of businesses in hopes that consumers will reward it. Newly, this has been expressed by the Commission via a Press

Release “New approach to enable global leadership of EU standards promoting values and a resilient, green and digital Single Market”, i.e. on 2<sup>nd</sup> February 2022, the Commission presented a new Standardisation Strategy outlining its approach to standards within the Single Market as well as globally (European Commission, 2022b). The Commission is very clear that “Standards are the silent foundations of the EU Single Market and global competitiveness” (European Commission, 2022b). Further, it can be argued that CSR should be the glue binding together the state “standardized” sustainability ambitions with “standardized” consumer preferences. However what are these EU ambitions and what are the expectations of consumers? Do we have an effective and efficient match? Indeed, CSR is conceived as the glue of EU ambitions and Generation Z’s commitment to sustainability – so, in the real world, what kind of glue is it?

In order to assess the (lack) of the synergetic overlap and mutual support of sustainability by EU ambitions and Generation Z’s commitment to sustainability, two explorations need to be performed and their outcomes critically juxtaposed. Hence, the methodology should facilitate (i) the research and content processing of EU ambitions as stated in Guidelines, (ii) the case study involving a survey of perspective members of generation Z and its ANOVA analysis and (iii) a critical comparison of yielded results, their Meta-Analysis refreshed by open-minded glossing and Socratic questioning. This leads to a problem solution, namely to the assessment of the overlap and mutual support of sustainability by EU ambitions and Generation Z’s commitment to sustainability.

## **2. Problem Formulation and Methodology**

The employed methodology reflects the need to process and compare two sets of yielded data based on their sources – Guidelines obtained from the official Internet page of the Commission and a survey from Spring 2021 of Generation Z.

### **2.1 Guidelines – content analysis**

EU ambitions are included in Guidelines, which represent a legal document issued by the Commission having the authority so to do. Since it is a typical instrument of the EU law, the teleological approach to the interpretation needs to be advanced and a literate approach should be used in a mere auxiliary manner (Brittain, 2016). These legal interpretation methods should build upon a proper exploration of the very content of the Guidelines, either by looking into their contextual meaning and the spirit of the entire EU legal system (teleological approach) or by merely following their common linguistic meaning (literate approach). This exploration of the wording needs to be done by the content analysis adjusted to sustainability and CSR concerns (Vourvachis & Woodward, 2015) while using automatic LIWC and a manual Delphi assessment with the use of the Likert scale. A mere key word absolute calculation (absolute frequency) or relative calculation (ratio =  $\text{frq}/\text{aw}$ ) is inappropriate and not sufficiently robust for such an advanced content analysis and hence it is not employed.

The automatic content analysis of the Guidelines is to be done via a multilingual Analysis With Linguistic Inquiry and Word Count 2015 aka LIWC2015. It is based upon a simplistic operation modus, namely it consists of an internal dictionary and a piece of software designed for tokenization and word counting, while reflecting pre-established categories and psychological theories (Pennebaker et al., 2015). LIWC2015 scans the text, such as the Guidelines, and makes a word-by-word comparison with the dictionary, and computes the percentage of words found in each category (Dudáu & Sava, 2021). LIWC offers two sets of data – traditional LIWC dimension aka total words and four summary variables as research-

based composites that have been converted to 100-point scales where 0 = very low along the dimension and 100 = very high. These summary variables are algorithms made from various LIWC variables based on previous language research and they include:

- analytic thinking variable (formal, logical, and hierarchical thinking patterns) (Pennebaker et al, 2015);
- clout (social status, authoritative, confident, and exhibits leadership),
- authenticity (personal, honest, personal, humble, vulnerable) and
- emotional (higher numbers are more positive and upbeat and lower numbers are more negative) (Tausczik & Pennebaker, 2010).

The manual Delphi content analysis (Okoli & Pawlowski, 2004) is to be done with the use of a panel of three experts ranking Guidelines based on pre-set CSR and other categories (MacGregor Pelikánová et al, 2021a et 2021b) and employing Likert scale (Allen & Seaman, 2007). The scoring (+), (++) and (+++) is used for the employment of 3 key words representing general sustainability (sustainability+SDG+CSR) and 6 key words representing 6 special CSR categories (environment, employees, social/community, human rights, anti-corruption, research and development) (MacGregor Pelikánová, 2021; Turečková & Nevima, 2019). The subjectivity problem is offset by the two rounds procedure and by the critical glossing input (MacGregor Pelikánová et al, 2021a et 2021b).

## ***2.2 Generation Z survey – ANOVA analysis and complementary explanatory questioning***

The commitment of generation Z and, in particular, their readiness and willingness to pay either a direct or indirect sustainability/CSR bonus or premium is to be established based on a survey. To maintain the relevancy and representativeness, the survey was performed in the Spring of 2021 and included 300 students attending business and law courses at a private university in Prague. In total 228 of them provided a proper answer to the given question: "Considering the current situation and global society challenges, would you please indicate how much extra in % you are open to pay for an identical product/service of a business which goes strongly for sustainability and CSR as opposed to a neutral business, i.e. doing nothing for or against sustainability and CSR (nothing for or against the environment, neutrally treating employees, neither helping nor damaging society, etc.)." These students included 110 males and 118 females and they all had to pay for their business and law study, i.e. there were no scholarship recipients. Therefore, the sample was sufficiently homogenous and matching the criteria of the new wave of consumers, and perhaps even some future managers, in Central and Eastern Europe (MacGregor Pelikánová & Hála, 2021). The collected answers allowed for departing from the plain binary setting leading to the logistic regression and to move to a diffusion methodologic approach via the analysis of variance (ANOVA) and contingency tables (Larson, 2008). To expand this quantitative approach, after the survey was performed and assessed, the students were asked, via open-ended questions, to provide explanations and/or reasoning and/or arguments for their answers, i.e. both unstructured interviewing and field observations were employed following generally acceptable guidelines (Jamshed, 2014). During both informal open-interviews and the field observation, particular attention targeted the discrepancies revealed by the ANOVA table.

## ***2.3 Critical comparison – Meta-Analysis***

The content analysis of the Guidelines and the ANOVA exploration of the survey complemented by the informal open-ended question interview offers a comparative potential. Namely, the juxtaposition of their results facilitates a comparative holistic Meta-Analysis (Glass, 1976; Schmidt & Hunter, 2015), which serves here well as a quasi-statistical analysis

of a heterogeneous pool of data from documents (Guidelines) and individual studies (survey) with the goal to reconcile them and to integrate their findings (Silverman, 2013). The case study format fits investigation demands (Yin, 2009) and the open-minded elaboration towards a deeper understanding is boosted by glossing and Socratic questioning (Areeda, 1996).

### 3. Problem Solution

As stated above, in order to assess the (lack) of the synergetic overlap and mutual support of sustainability by EU ambitions and Generation Z's commitment to sustainability, two explorations need to be performed and their outcomes critically juxtaposed: processing of (i) Guidelines, (ii) survey and (iii) their forensic juxtaposition.

#### 3.1 Guidelines – content analysis

Guidelines is a freely available document posted on the www of the Commission (European Commission, 2022a). Its downloading and re-adjusting to be processed by LIWC2015 do not pose any complications. The only issue is the classification of Guidelines for LIWC2015 purposes. In order to achieve the highest academic robustness, all three close options, i.e. similar types of writing, were used and placed next to each other as columns in Table 1.

**Table 1: Guidelines – Content Analysis by LIWC2015**

	Guidelines	Average for Profess. or scientific writing	Average for Soc. media	Average for other
<b>TRADITIONAL DIMENSION</b>				
<b>I-words (I, Me, My)</b>	1.7	0.63	5.51	4.99
<b>Social words</b>	11.2	7.62	9.71	9.74
<b>Positive Emotions</b>	4.2	2.32	4.57	3.67
<b>Negative emotions</b>	1.1	1.45	2.10	1.84
<b>Cognitive Processes</b>	8.5	7.52	10.77	10.61
<b>SUMMARY VARIABLES</b>				
<b>Analytic</b>	86.5	92.57	55.92	56.34
<b>Clout</b>	90.5	68.17	55.45	57.95
<b>Authenticity</b>	46.5	24.84	55.66	49.17
<b>Emotional tone</b>	81.7	43.61	63.35	54.22

Source: Authors' own elaboration (2022)

Pursuant to LIWC2015, the Guidelines are distant, moderately emotional, analytic statements showing confidence, but not authenticity. The automatic content analysis administrated by digital instruments of artificial intelligence suggests that the Guidelines have patronizing features. The content analysis performed by a simplified Delphi with Likert scoring offers interesting propositions about what is pushed by this confident patronizing approach via the well-established 3 general (sustainability+SDG+CSR) and 6 special CSR categories (environment, employees, social/community, human rights, anti-corruption, R&D) (MacGregor Pelikánová, 2021a), see their total numbers and their assessment in Table 2.

**Table 2: Guidelines – content analysis by Delphi based on key words Likert scoring**

Sustainab.	SDG	CSR – resp.	Environ	Employ	Social/comm	Hum Rights	Anti-corr	R&D
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12/++	1/++	1/+	7/++	2/+	24/+++	0	0	4/++
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Source: Authors' own elaboration (2022)

Rather surprisingly, the manual Delphi content analysis with Likert scoring reveals that the top 6 ambitions as set by the Guidelines are predominantly from the social pillar of sustainability, i.e. the economic pillar and even the environment pillar are less pronounced. This does not match up with the general expectations and discourses about the Green Deal, Covid-19, etc. The patronizing tenor suggested by LIWC2015 matches with the findings of Delphi and further it can be added that the push from above underlines strongly the “social market economy”. The responsibility towards it, especially from businesses, is expected, but no propositions for its discussion are presented. Indeed, the CSR as such is not directly mentioned and the Guidelines deal with sustainability in a general and abstract manner, while oscillating between dramatically different concepts, see Sustainable Europe Investment Plan v. sustainable use of resources v. sustainable food. In sum, the Guidelines is about a from above down patronizing approach of the Commission to sustainability expecting engagement of all stakeholders, without consistently and directly engaging in a dialogue with them. The authenticity (personal, honest, personal, humble, vulnerable drive) is definitely underplayed.

### 3.2 Generation Z survey – ANOVA analysis

In the Spring of 2021, the survey led to 228 questionnaires completed by students from a private university in Prague, i.e. to 228 qualified answers about each respondent's age, gender, origin and willingness to pay a CSR bonus. Table 3 provides the results regarding the age and CSR bonus and, due to the p-value ( $p=0.197$ ) that is above usually used benchmark 0.05 (or even above 0.10), the null hypothesis 1 (H1) that the average CSR bonus is the same for each age group, cannot be rejected. At the same time, it needs to be pointed out that 210 out of the 228 respondents declared their readiness to support sustainability carried out via CSR by a payment of at least a symbolic CSR bonus

**Table 3: (H1) The Average Amount of the CSR Bonus Is the Same for Each Age Group**

One-Way ANOVA (Welch's)					
	F	Df1	Df2	p	
<b>Amount of CSR bonus</b>	1.59	3	110	0.197	
Group Descriptiveness					
	Age category	N	Mean	SD	SE
	19-20	42	19.2%	13.3%	0.0205
	21-22	63	20.9%	18.9%	0.0239
	23-25	84	25.2%	20.6%	0.0224
	26-50	39	24.4%	19.0%	0.0305

Source: Authors' own elaboration (2022)

The survey revealed that over 92% of respondents – members of Generation Z want to support sustainability by paying extra for products, both goods and services. The amount of such a CSR bonus had oscillated between 5% and 50%, with means as stated in Table 3. This fragmentation and diversity led to informal interviews and field observation. All 210 students confirmed their willingness to support the sustainability via CSR and provided their reasons for paying a higher or a lower CSR bonus.

The top reasons for a robust CSR bonus were:

1. Sustainability is needed, CSR is a good vehicle for that and I want to make a change.
2. COVID-19 calls from my engagement.
3. Competition can go too far and I want to make it fair.

The top reasons for a symbolic CSR bonus were:

1. Sustainability is needed, CSR can be a good vehicle, but there is a huge asymmetry of information, i.e. reliable information about CSR is not easily obtainable.
2. I have limited resources and cannot pay too much more.
3. CSR is a duty set by the state, businesses should implement it and the state should sanction it, I am not included (welcome).

Generation Z believes in sustainability and CSR, but it does not feel welcome in the multi-stakeholder model. It has issues with the way how the mechanism is set (3<sup>rd</sup> reason – not including consumers) and operated (1<sup>st</sup> reason – asymmetry of information).

### ***3.3 Critical comparison – Meta-Analysis***

The common tenor calls for a multi-stakeholder model and cross-sectorial partnership and the UN, EU, states and even businesses and citizens feel that sustainability is the responsibility of each one of us. However, the performed LIWC and Delphi content analysis of Guidelines with the 6 top ambitions reveals a patronizing, distant and not authentic approach. The performed survey confirmed that members of Generation Z are genuinely ready to support sustainability via a CSR bonus (Talmon, 2019) if the information (Turner, 2015) and its authenticity (Nunes et al, 2021) are provided. They behave very similarly to investors who use the Creditworthiness Index as a critical tool for decision making (Tasáryová & Pakšiová, 2020).

In sum, the Guidelines excel in all summary variables except one, authenticity .... and it is exactly authenticity, along with transparency and respect that members of Generation Z want the most. The EU should have the courage to go for the sustainability in a sustainable manner without overplaying social pillar and communicate about it honestly to consumers while being open to the bottom-up approach. Empiric studies and academic analyses have been consistently showing what Generation Z wants, and genuine, authentic and not patronizing CSR is definitely something they desire. However, the Commission still does not want to cross completely the Rubicon.

## **4. Conclusion**

On the background of the review of academic literature and empirical studies, a dual content analysis of Guidelines with EU ambitions was performed, along with an ANOVA analysis of a survey complemented by informal interviews. These instruments clearly confirm that CSR is an integral, if not the pivotal, element of the current pro-sustainability framework. However, the synergetic overlap and mutual support of sustainability by EU ambitions and Generation Z's commitment to sustainability seem to be seriously impacted by the patronizing attitude of the Commission and its standardization drive. Longitudinal and multi-jurisdictional studies with critical Meta-Analyses should be performed to confirm the proposition that CSR is the glue of EU ambitions and that Generation Z's commitment is impaired by the lack of the authenticity to which Generation Z is extremely sensitive. These studies should offer as well recommendations for the correction of such a mismatching.

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