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## THE EXAMINATION OF THE CSR ATTITUDES OF THE CEOs AMONG HUNGARIAN SMES\*

### Abstract

It is becoming more and more important for the actors of economy, both in the corporate and public sector, to take into consideration certain social and environmental aspects to be socially respected in their business activities. Nowadays it is a generally accepted fact that corporate decisions have their impacts not only on the immediate environment on the whole society. The CEOs of the companies have significant roles in that.

The present study focuses on the CSR attitudes of the CEOs among the Hungarian SMEs based on a survey from 2014. The study introduces those factors that feature and determine the formation of the attitudes.

Along the dimensions it can be stated that concerning the CSR attitude of the majority of the leaders of the Hungarian SMEs are beyond the traditional only profit maximization type of thinking.

The CEOs in the sample do form a homogenous group. Regarding the CSR attitudes of the examined CEOs, the attitudes can be divided into three clear segments: the traditional, the modern and the neutral.

**Key words:** corporate social responsibility, attitude and behaviour of the CEOs, corporate leaders, managers

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\* Code: M14, M59.

## Introduction

In the last few decades corporate social responsibility and business ethics have become important concerns in the global business world.

The topic has been examined from different angles, however, because of its constant change and development it remained a topic of interest in the scientific life. The social responsibility of corporations has become such a multi-disciplinary science field that many disciplines show interest in it e.g.: politics, political theory, media, finance, law, marketing and business theory [Hemingway, 2002].

There are more and more corporations that voluntarily decide to take on such strict social and environmental regulations that are beyond the regulation of the country they operate in.

The reason for the burst of corporate social responsibility in the last decade is due to the legitimacy crisis of the corporations. The trust of the society in corporate leaders faded. The scandals of the food industry in the 80s, natural catastrophes (BP), insider trading (the case of Ivan Boesky) shocked the trust of stakeholders and investors. There were many examples that the failure of business ethics leads to loss of market, hence there was a need for a shift of the paradigm. However, besides the new paradigms the acquired knowledge, ability and experience and also the moral responsibility of economic decision-makers were needed. That influenced my choice of examining the leaders of the companies.

The question is how to integrate CSR decision-making into the philosophy of the corporation so that it does not contradict the corporation's classic principles, that is to emphasize the interest of the owner and profit maximization.

The real practice depends on the behaviour of the organisation and the socially responsible attitude of the leader as the leader is the determining factor in the operation of any organization.

## The concept of Corporate Social Responsibility

The responsible corporate management gained more and more space and hence forced continuous changes on the organizations and experts, so the definition of the CSR went through a metamorphosis. Several definitions came to light out, however, it is not easy to find a single well-formed definition for the concept.

Alexander Dahlsrud [2008] taking into account dozens of definitions attempted to compare the definitions of CSR. From his research it revealed that most of the definitions are centred on such topic as the environment, economy, stakeholders, society and the voluntary dimension.

The most relevant CSR concept to my research is that of Ali M. Quazi and Dennis O'Brien [2000], who proposed a two-dimensional model to illustrate the social responsibility of the corporations.

The model has two axes. The horizontal axis having two extremes: a narrow and a wide responsibility whereas the vertical axis of the model represents two extremes in the perceptions of consequences of social action of businesses ranging from concern with the cost of social commitment to a focus on the benefits of social involvement [Quazi, O'Brien, 2000: 35]. The emphasis is put on the short and long term benefits. The social costs deriving from social commitment, whereas the potential benefits deriving from social actions are long term benefits. These paradigms divide the model into four distinct quadrants, which are the followings according to Quazi, O'Brien [2000: 36].

*Classical view:* This view does not go beyond the narrow point of view of profit maximisation. Profit maximisation is considered to generate a net cost to the company without any real benefit from any activity.

*Socio-economic view:* It also represents the narrow view of social responsibility; however, it accepts that due to taking social responsibility the company gains net benefit. So inconvenient regulations and their costs can be avoided, good relationship can be built with the stakeholders (clients, suppliers, business partner). In this context during business activity meeting the needs of the stakeholders and the society happens simultaneously.

*Modern view:* It captures the perspective in which a business maintains its relationship with the boarder matrix of society where there are net benefits flowing from socially responsible action in the long run, as well as in the short run.

*Philanthropic view:* This point of view is based on the broader view of social responsibility. Businesses agree to participate in charitable activities even though it means extra costs for them. In this way the motivation may come from altruistic or ethical feelings.

Nowadays the business world follows the philosophy that points beyond the classic approach. The mainstream axioms of the capitalist world seem to be changing so it is likely that the Hungarian SMEs go through a change as well. What characterizes the CSR attitudes of the CEOs of the Hungarian SMEs? Social responsibility appeared in Hungary when joining the EU; it could be interesting to see the current situation and to compare the view with of Quazi and O'Brien.

## Attitudes

There are dozens of definitions to understand attitudes the most often cited one is that of Gordon Allport's [1954]. The American psychologist summarized the characteristics of attitudes as follows: An attitude is a state of readiness to respond to external stimuli that exerts a powerful and dynamic influence on cognition and

behaviour. Despite the differences, the attitude domain's early foundations are apparent in his work.

The human behaviour and attitude are the field of interest of many scientific fields, hence many measuring methods were established to discover the features of attitudes.

The most often used methods are the self-report survey so the present research also chose this method.

Regarding the results of the attitudes studies: an entity is given, a positive attitude concerning an object or concept almost always generates positive action (table 1). The strength and the impact of strength of attitudes were also researched.

Table 1

Empirical researches in relation with the attitudes

The exact research area in relation with the attitudes	Research
The attitude of the manager and the CSR	McLaughlin, 1984; Quazi, O'Brien, 2000; Mababu, 2010; González-Rodríguez et al., 2012
The attitude of the manager and business ethics	Nabil et al., 2006
The attitudes and the environmental behaviour	Berger, Corbin, 1992; Stern, Dietz, 1994; Milfont, Duckitt, 2006
Attitudes regarding the stakeholders	Wimmer, Szántó, 2006; Esse, Szántó, Wimmer, 2012
The issues of the attitudes and values regarding social and environmental responsibility	Fukukawa et al., 2007

Source: own construction, based on the specialist literature.

## Material and methods

The data collection happened through surveys. The quantitative survey can be divided into two parts. The core of the research was three groups of questions aiming to find out the correlation between the company leaders and the company. The personal values of the company leaders, their attitude to CSR and the CSR practice of their company were approached first, so the realization of CSR and the related factors were examined.

In the second part of the survey the characteristics of the company and the demographic characteristics of the respondents were focused on.

Before formulating the questions in this group several research methods of international and national secondary researches were examined.

Although the present research studied many field of the topic, this present study only deals with those issues that are relevant to the present topic. First the multitude was defined, the target multitude became the leaders of those companies which had at least 10 employees. It was decided to ask leaders of SMEs in my neighbourhood, that is central Hungary and northern region of Hungary (Budapest, Pest, Heves, Nógrád and Borsod-Abaúj-Zemplén country). See in figure 1.

During the research one of the non-random sample methods the so-called snowball sampling and personal interview methods were used.

The interviewers were students. In order to have a representative sample the students were asked to register the name and accessibility of the CEO of the manager to avoid duplicate appearance in my database. 416 CEOs were asked, however out of the surveys only 202 could be used, because any questionnaires were filled out incorrectly or incompletely. The interviews were carried out during 2013, autumn and 2014, spring. So the research is therefore not representative, however, contains interesting results. The results can be interpreted only in the context of the sample.

The itemized assessment scale method was used during the above mentioned research phases. The respondents were asked to evaluate the attitudes on a 6-level Likert item.

During the quantitative standard survey a 6-level Likert scale was used as this method is recommended in the specialist literature [Malhotra, 2008] and the aim was to force the respondents make a statement in certain questions. The respondent collected points from 1 to 6, however, by creating different categories their total points were different. In order to be able to make comparison these points were transformed and hence the maximum total points became identical. A reliability test was carried out and the guideline was considered to be above 0.6 Cronbach's Alpha.



Figure 1. The regions of the sample

Source: own construction.

## The research problem

There have been several researches carried out regarding corporate social responsibility in recent years, the results were published in specialist journals and periodicals. There are researches dealing with the correlation between individual values and business life [Agle, Caldwell, 1999], however, the number of those researches that deal with specifically the relation between the practice of CSR and the individual values of corporate leaders [Koivula, 2008] are small at international level. There are not many researches dealing with the management attitude of the CEO. Hungarian researchers only deal with the above mentioned topics separately, or with the subfield regarding the attitude of the CEO towards responsible management, in the SME sector. Hence there is a need to carry out researches in the topic. The present study deals with a less emphasized topic that is the relation between CSR and management attitudes among SMEs.

## Research aim and hypotheses

The main aim of the research was to compare the Hungarian and international research results, to segment CEO according to their CSR attitudes as well as to define the demographic and personal characteristics of each segment.

- **H1:** The CEOs in the sample can be grouped into homogeneous groups according to their CSR attitudes.
- **H2:** The respondents in the segments of Quazi and O'Brien.
- **H3:** Most of the SMEs studies are already beyond the classic viewpoint (taking into consideration only the interest of the owners).

## Results

### The CSR attitudes of the CEOs

The main aim of the research was to see whether the examined CEOs can be segmented according to their CSR attitudes and if yes, whether the segmented groups can be unambiguously adapted according to the Quazi and O'Brien [2000] model.

To research this topic first the dimensions of the CSR attitudes needed to be established, and then the segments of the CEOs will be introduced. Finally the demographic features are the CEO segment will be pointed out.

## Establishing the dimensions of CSR attitudes Confirmatory Factor Analysis

In order to handle the variables the 21 item questionnaire was factor analysed. The questions of the survey were compiled based on previous researches, so during the study confirmatory analysis was carried out.

The relevance of the analysis is shown by relevant KMO-index (.776). The whole explained variation is 49.465, the explained variations of each factor are the followings: 36%, 11%, 8% and 6%. The Bartlett-test is significant ( $p < 0.05$ ).

4 factors were identified by the factor analysis of the CSR attitudes of the CEOs (table 2). Out of these the first and the explaining factor for the variation with the highest value is the CSR action in order to gain altruistic benefit. The second factor is the factor of the rational advantages, this emphasizes the importance of the profit maximalization and the unambiguous benefit from the CSR action, this is opposed with the modern approach of owner value, according to which the cooperation with the stakeholders is the key of the increase of the owner's value.

The statements connected to moral benefit factor try to point out the long term theory of the CSR action. This factor basically includes the moral, ethical and moral issues. These are those questions that are concerned with the non-direct benefits but the theoretical issues of the CSR.

The CSR≠PR factor includes those items that deny the corporate image and the main role of the PR due to CSR action. Although the CSR-action is influenced positively this understanding is denied by the factor and emphasizes that the CSR is not marketing communication and PR.

Out of the dimensions established when carrying out multi variant analysis on the CSR attitudes, three (the altruistic benefit, the rational benefit and the CSR≠PR) can be detected in the specialist literature regarding their context [Quazi, O'Brien, 2000; Fukukawa et al., 2007; González-Rodríguez et al., 2012].

The exception is the moral dimension, which includes those ideas that try to find solution to the question of corporate responsibility not at micro- (company) level but at macro- (global) level.

The specialist literature identified the further factors (beyond CSR attitudes): primary and secondary benefit, the broader understanding of responsibility of our own benefit, the costs of social responsibility, responsibility beyond the legal rules, the companies do not only have business responsibility, the CSR practice, the corporation do not only have business responsibility. The CSR action increases the social expectations. These are not concerned with the topic.

In summary it can be stated that the factor analysis of the CSR brought clearly understandable designs of which reliability was carried out by a reliability test.

Table 2

The CSR attitude factors determined during the multi variant research. Items for Loadings from Confirmatory Factor Analysis

Item	Item Description	Component			
		Loading			
		1	2	3	4
CSRattitude07	The performance of the employee of a corporation that is environmentally, ethically and socially responsible improves.	.662	-.155	.126	.079
CSRattitude12	It is beneficial for a company to be socially responsible, environment conscious and ethical in its operation.	.590	.205	.041	-.156
CSRattitude16	The ethical and reliable corporate behaviour that takes into consideration the social and environmental values with the suppliers is beneficial in the long term.	.568	-.109	.314	-.026
CSRattitude04	The financial and non-financial contribution to the solution of the local problems and environment protection might mean profit for the corporation.	.561	-.171	.396	.094
CSRattitude05	Social responsibility is the expectation of the consumer, otherwise the interest in the products and services of the corporation might decrease and hence the profit might decrease as well.	.527	-.274	.332	.437
CSRattitude08	Several CEOs could do more for the natural and social environment and they only try to find an excuse when they refer to the lack of financial sources.	.492	.345	-.080	-.153
CSRattitude17	Corporations take into consideration the interest of the broader social and natural environment due to the pressure from their clients and partners.	.443	.331	.012	.056
CSRattitude10	A good CEO deals only little with such environmental and social problems that have no connection to gaining profit.	.040	.631	-.188	-.046
CSRattitude02	A society can only expect a corporation to solve social, environmental and economic problems if it is unambiguously profitable for the company as well.	-.371	.625	.001	.150

Item	Item Description	Component			
		Loading			
		1	2	3	4
CSRattitude03	If a corporation observes the aims of the environmental protection and social problems, it often obstructs the business success.	-.200	.612	.145	.101
CSRattitude07	It is also the benefit of the employee if the profit is the priority of the corporation.	.233	.608	-.302	.216
CSRattitude13	Corporations must understand that they are part of a broader natural and social environment, so they need to react to social and environmental problems.	-.034	.136	.692	.092
CSRattitude09	If we would like the Earth to remain living space for the next generation, corporations should take the environment conscious management as top priority.	-.030	.046	.655	.067
CSRattitude21	The society can expect corporations to deal with social and environmental problems just as with their business activities.	.383	-.083	.644	-.022
CSRattitude14	Corporations take part in social responsibility only as others expect them to do so.	.295	.067	.550	.102
CSRattitude20	Hungarian consumers are neutral whether a corporation observes the natural and social environment.	.297	-.024	.136	-.126
CSRattitude11	It would be important that social responsibility is not only part of marketing communication (advertisement, PR, etc.) but also absorbs the whole management and operation.	.351	-.200	.455	.737
CSRattitude19	In order to achieve a positive image of a corporation, it is essential to be socially responsible.	-.185	.234	-.020	.582
CSRattitude01	In order to create trust between the corporation and its consumers, the ethical operation and social responsibility play an important role.	.403	-.220	.167	.481

Source: based on the output of SPSS 21, standard interview, 2013, autumn and 2014, spring; n = 202. *The segmentation of CEO according to their CSR attitudes.*

After establishing the factors, hierarchical cluster analysis was used to reveal the relations among the CSR attitudes of CEOs.

The two main questions were whether the CEOs of the Hungarian SMEs can be grouped into homogeneous groups according to their CSR attitude and whether the groups of the Quazi and O'Brien model can be applied for them. The study was carried out by the help of the classification analysis of ROPstat.

First of all the irrelevant variables were identified in the sample of 202 CEOs so that the variables showing high discrepancy do not distort the cluster solution, they were excluded from the study. There were only three CEOs who seemed to be discrepant so the results show the attitudes of 199 CEOs.

For the measure of distant, the usual standard deviation was used, for uniting the clusters the Ward model was used as a hierarchical method. Although the numeric taxonomy also studied the three- and four cluster solution, in case of higher cluster number among the managers of the general approach (table 3 cluster 2) there was no significant difference. Hence the results of the study proved H1 and only partially proved H2.

- H1: The CEOs in the sample can be grouped into homogeneous groups according to their CSR attitudes.
- X H2: The respondents in the sample can be matched with the segments of Quazi and O'Brien.

So further on the detailed description of the group segmentation is presented, of which explained variant after the relocation was 55.88%. This unambiguously proved that the relevance of the study. The coefficient of homogeneity was 1.26 at the first segment, traditional approach, and 0.99 at the modern approach and with the general approach 0–96. The SC (Silhouette-index) was rather good as well: 0.555.

The division of the item numbers belonging to each cluster is shown in table 3.

Table 3

The division of the clusters identified during the study

The number of cluster	The name of the cluster	The item number of the cluster	The proportion of the clusters
1. cluster	CEOs with the traditional approach	56	28%
2. cluster	CEOs with the neutral approach	93	47%
3. cluster	CEOs with the modern approach	50	25%
	Total	199	100,0%

Source: own construction, based on standard interviews, 2013, autumn and 2014, spring; n = 199.

The segment of the CEOs with the traditional approach are those CEOs that achieved higher point on average on the attitude scale of clear business, compared with the other attitude scales (altruistic benefit, moral benefit and CSR≠PR), where they gained rather low points (see figure 2).

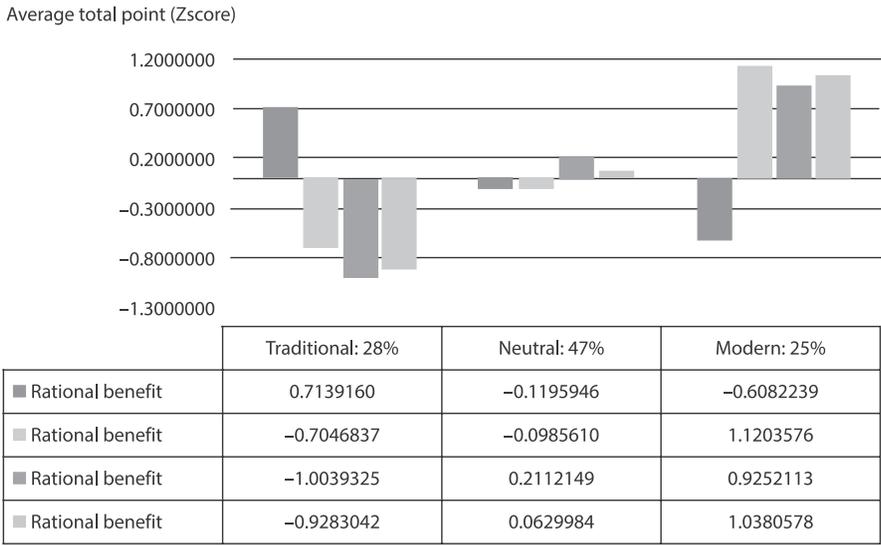


Figure 2. The gained points on the attitude scale in each cluster (Zscore)

Source: own construction, based on standard interviews, 2013, autumn and 2014, spring; n = 199.

CEOs with the modern approach achieved high average score concerning the altruistic benefit, moral benefit and CSR≠PR attitude scale, whereas gained low point on the clear business attitude scale. The identification of these two clusters was unambiguous based on the attitude values. The CEOs of the Neutral cluster did not outstand in any of the attitudes, so further segmentation could not be carried out. Almost half of the CEOs examined according to the attitude studies have neutral view that is they do not feel any commitment towards social responsibility. They do not prioritize profit in their management and they do not judge the importance of social responsibility.

Although the three clusters and their names differ from the four segments identified by Quazi and O’Brien [2000], similarities could be discovered in the CSR attitude of the CEOs of each cluster (figure 3).

Two out of the examined clusters – the traditional and modern – were also presented in the study of Quazi and O’Brien [2000], this was also indicated by the results as well. The traditional cluster is called classic in the literature and the modern was also called modern.

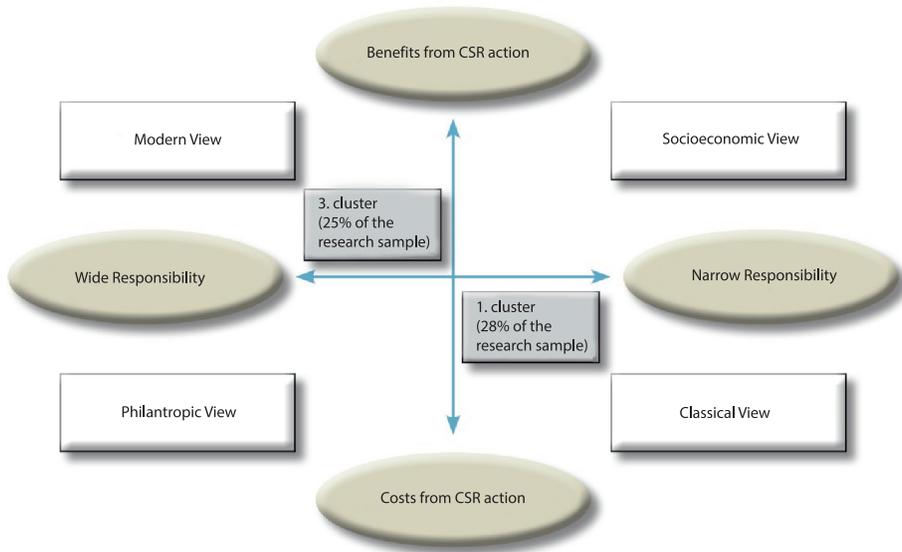


Figure 3. The position of the Hungarian CEOs in the two-dimensional model of social responsibility

Source: own construction according to Quazi and O'Brien, based on standard interviews, 2013, autumn and 2014, spring; n = 199.

Although the social responsibility of the Hungarian corporations became practice much later than in the Anglo-Saxon world and Europe, H3 states that most of the CEOs of the SMEs went beyond this approach. They do not see the realization of social responsibility as the maximisation of the interests and welfare of the owner, but to integrate the business and stakeholders together in the operation of the corporation. Hence H3 was proved by the numeric taxonomy.

- H3: Most of the SMEs studies are already beyond the classic viewpoint (*taking into consideration only the interest of the owners*).

Taking into consideration the research result it can be clearly seen that the CEOs of the Hungarian SMEs need to improve as there are many uncertain of them. Nearly half of the interviewed (47%) feels that there is a need for change, however, due to the lack of information they are not able to make CSR decision. This can also be seen from the fact that the cluster analysis did not identified this circle.

Regarding the individual values they tend to shift toward responsible thinking, however, in their actions this cannot be seen. Despite the many uncertain CEOs it can be stated that nearly three quarters (72%) of the CEOs of Hungarian SMEs left behind the petrified way of thinking according to which the only role of the corporation is to take into consideration the interests of the owners. This change of paradigm is progressive and reassuring for the future.

The 1st cluster is the managers and leaders with *the traditional CSR approach*. 28% of the research sample belongs to this group. They achieved higher score on the rational benefit attitude scale than on the other scales (*altruistic benefit, moral benefit, CSR≠PR*), on which they achieved rather low points.

The 2nd cluster is the cluster of the leaders and managers with *neutral CSR approach*. The leaders of this cluster did not achieve significantly high point on either attitude scale hence further segmentation could not be carried out. It could be clearly seen that almost half of the sample (47%) has neutral CSR approach, which means that they are not committed regarding corporate social responsibility, but they do not prefer over everything in their management and they do not condemn the importance of social responsibility.

In the 3rd cluster is the group of the leaders and managers with *modern CSR approach*, 25% of the sample belongs to this. This segment achieved high average points on the altruistic, moral benefit and CSR≠PR attitude scaled, and achieved rather low points on the rational benefit scale. The identification of these two clusters was obvious [Szabó-Benedek, 2014].

## Conclusion

The research deals with the examination of the attitudes of chief executive officers related to corporate social responsibility. The managing director and his implicit characteristics were in the focus of the examination.

Several pieces of scientific literature justified the research problem that, however, the causers of social problems are the corporations, the solution for the caused damaged must be offered by the leaders. The responsible attitude is exclusively the commitment of the individual.

First of all, were established four factors during the variable factor analysis, which were the followings: rational benefit, altruistic benefit CSR≠PR and moral benefit.

Secondly, regarding the CSR attitudes three different corporate leader groups were identified. An important result of the empiric research is that the CEOs in the sample can be grouped into homogeneous groups. These are the followings: traditional, neutral and modern CSR approach. The mentioned groups can be clearly distinguished from each other based on their attitudes and their responsible corporate management, hence the groups can be very well positioned and targeted.

Two segments of the examined sample were presented in the study of Quazi and O'Brien [2000]. The traditional cluster is called classic and the modern was also called modern in the literature.

One of the most important results of the study that 72% of the CEOs of Hungarian SMEs left behind the classic viewpoint according to take into consideration only the interest of the owners.

The aim of the research was to examine a segment of research area that can bring changes into the Hungarian responsible corporate management and can be the base of further researches.

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