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The impact of non-financial reports of food industry enterprises on customer purchasing behaviour vs. other CSR communication tools

Abstract

Research background and purpose: By communicating their activities that fit into the concept of corporate social responsibility (CSR), companies can influence customers' purchasing behaviour. Communicating about CSR requires an in-depth analysis of customers' needs in this regard. These needs may concern not only the content of the messages, their form, but also the channels through which the messages are distributed. From the point of view of companies, an important issue is to examine whether the reports are a source of information on the basis of which customers make purchasing decisions. The purpose of this article is to ascertain the influence of CSR information conveyed through diverse communication channels with particular reference to non-financial reports on the purchasing behaviour of customers with varying socio-demographic attributes.

Design/methodology/approach: A primary survey (a diagnostic survey using a proprietary research tool) was conducted. The research group consisted of adult residents of the Świętokrzyskie Voivodeship. Among other things, elements of descriptive statistics were used to analyse the collected research material; analysis of numerosity; significance test for one-way analysis of variance ANOVA of Kruskal-Wallis ranks; Mann-Whitney U test.

Findings: The investigation carried out that the non-financial report is not an important source of information considered by customers when making a purchasing decision. Companies should actively promote the information contained therein by using other communication tools, e.g. text and graphics placed on product packaging, which have the strongest impact on purchasing decisions regardless of the socio-demographic characteristics of their customers.

Value added and limitations: The study focuses on the communication of corporate social responsibility (CSR) activities undertaken by companies in the food industry. It is based on data collected from consumers residing in the Świętokrzyskie Voivodeship.

Keywords: *corporate social responsibility, food industry, non-financial reporting, customer communication, consumers' purchasing behaviour*

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1. Introduction

In the contemporary business environment, organisations are confronted with an array of social expectations pertaining to their responsibility towards the natural environment, their employees and the local communities in which they operate. The concept of Corporate Social Responsibility (CSR) has evolved from an ethical postulate to an integral component of corporate strategy. In the contemporary era, market success is attained by organisations that not only provide the best product, but also consider the requirements of stakeholders in their operations and impose obligations that exceed those mandated by legislation (Schreck, 2009). As customers become more aware of social and environmental issues, they also become more demanding in terms of corporate responsibility. Consequently, organisations that undertake CSR initiatives gain a competitive advantage, and communicating these activities becomes a pivotal instrument in the construction of customer relationships and the reinforcement of customer loyalty.

In the case of food products, among the determinants of consumer purchasing behaviour, the following can be distinguished: economic factors (e.g., income, price), socio-demographic factors (e.g., age, gender, occupational activity), psychological factors (e.g., personality, risk propensity), and marketing factors (e.g., product characteristics, methods of distribution and promotion). The issue of these factors has been the subject of interest for various researchers in the relevant literature (Roszkowska-Hołyś, 2013; Michałowska & Kułyk, 2023; Wiadi et al., 2023).

It is of significant importance for companies to engage in CSR activities, as they have a positive influence on performance indicators related to purchasing intentions (Lagasio et al., 2021; Hobeika et al., 2022). This is among the reasons why businesses are increasingly setting social and environmental goals and even integrating them into their development strategies. The increasing expectations of stakeholders in terms of the implementation of socially responsible tasks by companies, the development of information technologies or the increasing globalisation necessitates that the business sphere engage in CSR and continuously improve their communication regarding the fact (Szczanowicz & Saniuk, 2016; Kiliańska & Pajęcki, 2023). In recent years, there has been a notable increase in the number of emerging CSR messages that have come to light (Kouloukoui et al., 2019).

Although researchers discuss issues related to CSR, CSR communication, and the purchasing behaviours of various customer groups distinguished by their socio-demographic characteristics, to the authors' knowledge, there are no available studies that combine these topics and consider a broad range of CSR communication tools. Within the context of the enactment of legislation requiring certain companies to report on their socially responsible activities, it is of particular importance to investigate whether the information presented in non-financial reports affects

customers' purchasing decisions. In spite of the increasing popularity of non-financial reports and the extensive discussion regarding CSR, empirical research over their factual impact on consumer behaviour remains relatively scarce, particularly in the context of their comparison with alternative communication tools. Moreover, as noted by A. Adamus-Matuszyńska, W. Rydzak and D. Tworzydło (2023), there is a lack of current Polish research on the issue of generational differences in communication practice. M. Luger, K. M. Hofer and A. Floh (2022) provide evidence that the manner in which CSR messages are communicated should depend on the addressee. As Spodarczyk (2019) points out, it makes sense to examine how customer characteristics differentiate their responses to manifestations of social responsibility. Therefore, there is a research gap regarding the impact of communicating corporate social responsibility initiatives through various communication channels on the purchasing behaviour of customers with different socio-demographic characteristics (such as age, gender, education, and socio-professional status).

The objective of this article is to ascertain the influence of CSR information conveyed through diverse communication channels with particular reference to non-financial reports on the purchasing behaviour of customers with varying socio-demographic attributes. The results of the study presented in this article are intended to fill the identified research gap and to provide knowledge related to the impact of communications related to on the purchasing behaviour of customers as transmitted through a variety of tools and the impact of these messages on customers differing in socio-demographic characteristics.

In light of the aforementioned considerations, this study will concentrate on two key areas:

- defining the significance of CSR information presented in non-financial reports with regards to influencing customers' purchasing decisions,
- defining the relationship between the socio-demographic characteristics of customers and the impact of the information provided to them through the variety of tools used for communicating on CSR.

Research (Bartikowski, 2021) demonstrates that communication with clients on CSR may influence their purchase intentions depending on the type of the purchased product. In light of the aforementioned considerations, this study focuses on communicating CSR in the food industry. This specific industry is the leader in terms of the implementation of solutions pertaining to the products' safety and health impacts on consumers (Wei et al., 2018). Furthermore, the selected industry is the subject of considerable public scrutiny due to its substantial reliance on natural resources. By publishing non-financial reports, it should be emphasized that the preparation and publication of such reports by these entities is often voluntary and does not result from legal obligations. Danone, the Ferrero Group, McDonald's, Coca-Cola, the Żywiec Group, Kompania Piwowarska, LOTTE Wedel, and Nestlé are

just a few examples of entities that communicate their corporate social responsibility through non-financial reports. Some of these entities have been publishing reports for several, or even many, years. For instance, the Ferrero Group has published 15 non-financial reports to date.

2. Sources of CSR information preferred by customers

The process of making purchasing decisions is typically preceded by active information search, which can influence consumers' final choices. It is therefore crucial to determine the sources from which customers obtain information about products and companies and how they incorporate this information into their decision-making process. Preferred sources of information may vary depending on the generation, understood as a group of people of similar age, i.e., born in the same period and growing up in an environment with different economic, cultural, demographic, and social conditions (Małyska, 2020). Gender, education, or socio-professional status may also differentiate the preferred communication tools used by different groups of customers to receive information about products or actions taken by their producers.

The content conveyed during market communication can be transmitted in various forms and through different communication channels (e.g., social media, direct contact, radio, television) (Gomez, 2020). The choice of appropriate communication tools depends on the specifics of the content being communicated, the distribution conditions, the characteristics of the recipients, and the intended communication outcomes. Rhou and Singal (2020) emphasize that the choice of how to communicate CSR information to stakeholders is important, and Luger, Hofer, and Floh (2022) add that it should be tailored to the audience's profile, as their perception and preferences determine the effectiveness of communication. As Lee and Shin (2010) state, identifying preferred sources of information helps businesses effectively reach specific customer groups with information about their products and CSR activities, thereby increasing sales.

Vicente-Molina, Fernández-Sáinz, and Izagirre-Olaizola (2013) argue that women are more likely than men to pay attention to CSR-related issues when making purchasing decisions. Other studies (Furman et al., 2020; Lee & Cho, 2018) have shown that women – including Polish women – are more sensitive and interested in purchasing products from companies engaged in CSR, and thus may be more likely than men to seek information about CSR. Studies (Youn & Kim, 2008; Kurowski et al., 2022) show that a higher level of education promotes support for CSR initiatives and the purchase of environmentally friendly food products. Occupational activity is related to education level, income, and social status, which certainly translates into purchasing behaviours and the structure of purchases (Janoś-Kresło & Mróz, 2006). Professionally active individuals, who have a steady income source, may more often than, for example, unemployed individuals, seek

information about the quality of food products (Wardle & Steptoe, 2003) or about CSR actions taken by companies offering those goods. Research confirms that customers, identifying with the purchasing behaviours/values and norms/social-professional status of a given reference group, accept them and try to imitate the behaviours of the group's members (Yang et al., 2021; Maciaszczyk et al., 2022).

Customers from different generations use different tools to communicate with businesses, which, in turn, necessitates multichannel communication with them (Krzepicka, 2016). Segmenting customers based on age is important for companies, as age determines the choice of channels through which information – including CSR-related information – can be effectively conveyed.

The Baby Boomer generation (BB, individuals born between 1946 and 1964) prefers traditional forms of communication, such as direct and telephone contact. The media most commonly used by Baby Boomers for information are television and newspapers. They less frequently use social media communication compared to younger generations. Communication with Baby Boomers should be formal and official. Generation X members (individuals born between 1965 and 1982) often use traditional media such as television and radio. They use the internet and social media more frequently than Baby Boomers but less frequently than younger generations (Gruchoła, 2020). According to Chatzopoulou and Kiewiet (2020), Generation Y (1983–1994) is characterized by higher social and environmental awareness, which translates into a greater willingness to choose products from companies involved in CSR activities. Research by Barska (2018) has shown that the internet and social media play a significant role in shaping the purchasing behaviour of Generation Y, and CSR is an important factor in their purchasing decisions. Generation Z, consisting of individuals born between 1995 and 2012, grew up in an environment strongly dominated by digital technologies, which determines how they acquire and process information. Wong's research (2021) indicates that members of this generation most often search for information about CSR online and on social media. Generation Z also has a high propensity for interaction in the digital environment and prefers visual communication, such as infographics, product packaging labels, or short video materials. According to Sadowski (2019), members of this generation rarely use television as a source of information.

Although researchers address issues related to CSR, CSR communication, and the purchasing behaviours of different customer groups segmented by socio-demographic characteristics, to the authors' knowledge, no studies are available that combine these topics and consider a wide range of communication tools for CSR. Based on the above literature review, it can be assumed that the impact of CSR information on customers' purchasing decisions is diverse and may depend on the sources from which the information originates and on customers' socio-demographic characteristics. Customers

may have different preferences regarding how they are informed about CSR. However, to confirm this, a proper study must be conducted.

3. CSR reporting obligations under Polish law

CSR reporting should be understood as a structured method utilised by entities for the purpose of documenting quantitative and qualitative information regarding their financial, social and environmental performance, thereby providing additional information that is relevant to stakeholders (Elbardan et al., 2023). While there is no legal obligation to implement socially responsible business practices, some companies are already required to report on their implementation of such activities.

Standards, norms and guidelines pertaining to the concept of CSR are designed to address the needs of companies and stakeholders in terms of how to implement it in business practice and communicate that fact. It should be noted, however, that there is no single, globally applicable framework for the preparation of non-financial reports. Within the European Union, the reporting rules are defined in the Directive 2014/95/EU of the European Parliament and of the Council of 22 October 2014 amending Directive 2013/34/EU as regards disclosure of non-financial and diversity information by certain large undertakings and groups. The key documents governing activities and reporting related to CSR include ISO 26000, the Eco-Management and Audit Scheme (EMAS), the Global Compact and the Global Reporting Initiative (GRI) Standard. The diversification of documents poses a challenge in terms of ensuring the transparency of reports, causes difficulties in verification the reliability and objectivity of the information contained therein and limiting the possibility of effectively comparing the social or environmental effects of the activities undertaken by different entities (Nechaev & Hain, 2023):

- an amendment to the Accounting Act (Journal of Laws, 2016) related to the implementation of Directive 2014/95/EU of the European Parliament and of the Council of 22 October 2014 (NFRD) came into force in Poland on January 1, 2017. Based on its provisions, public interest entities (such as banks, investment funds, and insurance companies) are required to communicate non-financial activities, provided that they meet the following conditions: the average annual full-time equivalent employment exceeds 500;
- the total assets of the balance sheet at the end of the fiscal year exceed PLN 85 million (EUR 20 million) or the net sales revenue exceeds PLN 170 million (EUR 40 million).

The obligation to issue reports – covering approximately 300 entities – can be fulfilled by issuing a statement disclosing a description of, among others: the business model, the policies applied by the entity in terms of environmental, social, labour, respect for human rights, anti-corruption and anti-bribery issues, as well as related to the manner in which it establishes and sustains relationships with its environment (Nieporowski,

2017). The provisions of the NFRD Directive did not impose a specific structure for the statement, which allowed entities flexibility in describing the required issues within the statement. This posed a barrier to comparing data contained in the statements of different companies, or even data in the statements of the same entity but covering different years. Legal regulations require that the statement be published in electronic form and made available on the entity's website in such a way that the information contained within it is publicly accessible to stakeholders who are its intended audience. The entity publishing the statement is not required to actively distribute its content among stakeholders. In the event of failure to comply the obligation to issue such statement, companies must anticipate the possibility of being imposed with a penalty (a fine and/or a restriction of liberty for up to two years). The implementation of the new provisions into the Accounting Act reflects the increasing expectations of customers in the area of accessibility and transparency of information. As a result, any interested party may now become acquainted with the contents of the statements published by companies subject to such obligations.

The transposition of EU directives into national legal regulations, Polish companies are subject to further obligations related to communicating their socially responsible activities. The public consultations related to the implementation of the *Corporate Sustainability Reporting Directive* (CSRD) into Polish law were concluded in July 2023. The aforementioned directive introduces further amendments to the legislation, which will require a broader range of companies to publish reports on the extent of their non-economic activities.

The schedule for requiring companies to report on non-financial matters, including social, environmental, human rights, and corporate governance issues, can be delineated as follows (Directive of the European Parliament and the Council, 2022):

1. Public interest entities, (banks, investment funds, and insurance companies) – obligation to submit reports containing data for the year 2024; the report is to be published in 2025.
2. Large companies – data reporting in 2025; the report is to be published in 2026.
3. The reporting of data for Small and Medium Enterprises and other listed companies is scheduled for 2026; the report is to be published in 2027.

The reporting on sustainability should include: a description of the business model; a description of the risk related to sustainable development together with the description of the manner in which it is managed; characteristics of the measures aimed at transitioning to a sustainable economy and limiting global warming to 1.5 degrees Celsius; indicate the targets for reducing greenhouse gases for the years 2030 and 2050; a description of the sustainability policies adopted throughout the supply chain within the entity; a presentation of indicators relevant to the information captured in the overall report (Directive of the European Parliament and the Council, 2022). According to legal regulations, reports must be submitted in electronic form.

Placing non-financial reports (as well as the previously mentioned statements) on the internet facilitates access to a wide range of stakeholders (e.g., customers, suppliers, society, investors, the media) who may be interested in information about the socially responsible activities of companies.

The entry into force of the CSRD is an important step leading towards establishing a sustainable and climate-neutral economy. The obligation to issue reports on the influence of business activities on the issues related to sustainable development may cause a reassessment of the methods by which organisations conduct their activities and attain their planned objectives and modifying them in such a manner as to reduce their detrimental impact on internal and external environments alike. Research conducted in 34 countries has demonstrated that information related to non-financial activities had been published mainly by entities which are members of the international organisation United Nations Global Compact (Sigurðsson et al., 2023).

The CSRD Directive mandates sustainability reporting for enterprises in the food industry, including companies such as PepsiCo, Carlsberg, SuperDrob, Hortex, Danone, Sokół S.A., and the Maspex Group.

In the authors' opinion, the legal provisions arising from the NFRD, regulating the way CSR information was communicated, did not allow stakeholders to efficiently compare the data provided by different entities. This was due to the excessive flexibility in shaping the content of the statement published by entities required to disclose non-financial information. The CSRD Directive has imposed more detailed obligations on enterprises regarding the structure of the non-financial report, which contributes to improving the quality of the information provided by companies (compared to statements published under the NFRD Directive) and aims to make them more comparable. However, the assessment of the impact of the CSRD Directive will only be possible after analysing the non-financial reports provided by entities subject to this obligation.

In conclusion, regarding non-financial reporting, it can be stated that a good non-financial report is, above all transparent and allows to compare the data it contains with other reports (issued by the same or a different entity), reliability and objectivity. It is particularly challenging to guarantee the final characteristic, considering the fact that the non-financial report is prepared by the very entity whose activities it describes. For this reason, it may prove difficult to maintain objectivity when describing own achievements and assessing the extent to which certain social objectives have been fulfilled. The persons responsible for the preparation of the report may be inclined to present a biased view of selected information and to omit facts that which may be inconvenient for the business.

In the literature, the authors did not find studies regarding the impact of information contained in non-financial reports on customer purchasing behaviours. In light of the current legal regulations that require an increasing number of businesses to adhere to them, it is important to explore this issue.

4. Methods

The following research hypotheses were set in relation to the aim of the study set out at the beginning:

- Hypothesis 1: The non-financial report represents the most effective CSR communication tool for influencing customer purchasing behaviour.
- Hypothesis 2: The impact of CSR information from various sources on purchasing decisions depends on the gender of customers.
- Hypothesis 3: The impact of CSR information from various sources on purchasing decisions depends on the generation of customers.
- Hypothesis 4: The impact of CSR information from various sources on purchasing decisions depends on the educational background of customers.
- Hypothesis 5: The impact of CSR information from various sources on purchasing decisions depends on the socio-occupational status of customers.

A preliminary study was conducted for the purpose of achieving the research objective and to verify the set research hypotheses – a diagnostic survey in the form of a questionnaire. A method for selecting the individual subjects for the sample group was established. The individuals selected for the sample group were qualified in such a manner as to ensure that the structure in terms of two control characteristics (gender and year of birth) was representative of the entire population. The deviation was lower than 1.5%, which indicates that the research is representative. In the article, adult respondents were divided into four groups based on age: Baby Boomers, Generation X, Generation Y, and Generation Z. The scope of the research was limited to the food industry (understood as the totality of enterprises conducting business activities classified in sections 10-12 of the Polish Classification of Economic Activities, section C) and the Świętokrzyskie Voivodeship. Given the significant portion of the voivodeship's area occupied by agricultural land, it can be stated that agriculture constitutes an important part of the region's economy (Diagnosis of the Situation, 2019). Agriculture forms the foundation for the development of the food industry, so the potential for the development of the food sector in the region is substantial. The Świętokrzyskie Voivodeship is characterized by favourable conditions for the development of agri-food production, and consequently, the food industry, which is strongly linked to it. As noted by Godlewska-Majkowska, Komor, Zarębski, and Typa (2012), one of the strategic sectors in this voivodeship is agri-food, and among the four smart specializations, modern agriculture and food processing have been highlighted, including the production of food products and beverages. Additionally, two of the fifteen cluster initiatives directly refer to food products: "Pomidor z Ziemi

Sandomierskiej” (Tomato from the Sandomierz Land) and the “Ekologiczna żywność” (Organic Food) Horticultural and Orchard Cluster (Diagnosis of the Situation, 2019). For enterprises in the food industry operating in this voivodeship, this indicates that the market has significant internal potential. The data were collected using CAWI, CATI and PAPI methods in two periods, i.e. December 2019-February 2020 and November 2020-March 2021 (the pause in the process of gathering data was caused by the outbreak of the Covid-19 pandemic). The empirical material was subject to a cleaning and implication. Data collected from 793 surveys were included in the analyses and the results are presented in the article.

The precise structure of the research sample is presented in Table 1. 52% of the persons covered by the study were female; 62% of the individuals were economically active; 86% of the respondents held at least secondary education. The largest proportion of respondents were from the Baby Boomer generation, while the smallest proportion were from Generation Z.

Table 1. **Structure of analysed sample**

	(N)	(%)		(N)	(%)
Gender			Generation		
Female	409	52	Baby Boomers	298	38
Male	384	48	X	202	25
			Y	209	26
			Z	84	11
Socio-professional status			Education		
School/university student	57	7	Higher	333	42
Employee	426	54	Secondary	345	44
Owner	64	8	Vocational	81	10
Retiree/pensioner	171	22	Primary	34	4
Jobseeker	75	9			
Total				793	100

Source: own elaboration

Apart from the metric questions, the survey questionnaire included an extended main question. The respondents evaluated the impact of information regarding socially responsible actions undertaken by food companies—transmitted through 12

communication channels, on their own purchasing behaviours using a five-point Likert scale, where a score of 1 indicated zero impact and a score of 5 indicated a highly significant impact (Table 2).

Table 2. Tools used to communicate about CSR

Symbol	CSR communication tool
Report	Non-financial report containing information related to the socially responsible activities taken by companies
Conference	Conferences and press meetings
Brochures	Brochures/leaflets attached to the product
Fan page	Fan page on social networking sites
Graphics	Graphics placed directly on the product
Text	Text placed directly on the product
Employee	Interviews with employees of the companies
Press	Press release
Radio	Radio announcements
TV	Television announcements
WWW	The company's website
Poster	Poster/billboard

Source: own elaboration

The research hypotheses were verified by means of numerosity analysis, elements of descriptive statistics and statistical testing. The mutual interplay between the independent and dependent variables was determined by means of non-parametric Mann-Whitney U test (Z) and a Kruskal-Wallis one-way ANOVA test on ranks (H). The result of each test was deemed statistically significant and allowed to reject H_0 (distributions in the compared groups are equal) in favour of H_1 (distributions in the compared groups are not equal) if $p < 0.05$. Effect size indicators were utilized to determine the strength of the mutual relation between the variables: Glass biserial correlation coefficient (r_g) or epsilon-square (ϵ^2). Calculations were performed in Statistica 13.3 and MS Excel software.

5. Results

The analysis of the primary data collected from respondents allowed determine the impact CSR information conveyed through diverse communication channels on the purchasing choices made by consumers. Table 3 shows that **report** containing information on CSR, the average score is the lowest ($M=2.18$). The results indicate that the consumers perceive the report as a source of information of the lowest impact on their purchasing decisions. It must be added that customers presented quite a uniform response to this tool used for communicating about CSR, as evidenced by the minimal standard deviation value ($SD=0.98$). Similar, albeit slightly higher mean values and standard deviation were obtained for information provided during various meetings and conferences ($M = 2.45$; $SD = 1.10$) and through Fan pages ($M = 2.70$; $SD = 1.18$). Interestingly, the skewness coefficient has the highest positive values only for the three aforementioned sources of information regarding CSR (report: $SKE=0.39$; conference: $SKE=0.35$; Fan page: $SKE=0.16$). The rightward skewness of the distribution indicates the dominance of low over high ratings.

Table 3. The impact of information on CSR transmitted through various means of communication on the purchasing behaviours of consumers

	Impact assessment					Descriptive statistics		
	1	2	3	4	5	M	SD	SKE
Report	31%	29%	34%	4%	2%	2.18	0.98	0.39
Conference	23%	28%	34%	11%	4%	2.45	1.10	0.35
Brochures	7%	18%	34%	27%	14%	3.22	1.11	-0.16
Fan page	20%	21%	35%	16%	8%	2.70	1.18	0.16
Graphics	4%	9%	25%	35%	27%	3.74	1.07	-0.62
Text	3%	6%	22%	32%	37%	3.93	1.06	-0.84
Employee	11%	14%	32%	26%	17%	3.24	1.21	-0.28
Press	10%	15%	34%	27%	14%	3.21	1.16	-0.23
Radio	7%	16%	32%	27%	18%	3.32	1.15	-0.22
TV	6%	11%	30%	31%	22%	3.51	1.13	-0.45
WWW	13%	18%	31%	23%	15%	3.08	1.23	-0.11
Poster	10%	15%	39%	24%	12%	3.15	1.12	-0.18

M – mean, *SD* – standard deviation, *SKE* – skewness coefficient

Source: own elaboration

The detailed distribution of the influence of CSR information on purchasing decisions made by customers and the heat map presented in Table 3 reveals that the data transmitted in non-financial reports has a negligible impact on the purchasing decisions of 31% of customers and a limited impact on the purchasing decisions made by 29% of customers. Only 6% of customers claim that such publications have a significant impact on their own purchasing behaviour. In the case of information on companies' pro-social and pro-environmental activities provided during press conferences and meetings, the percentage distribution of ratings indicates that they also have a relatively limited impact on purchasing decisions made by customers. Nevertheless, 15% of customers report that they purchase products from socially responsible entities driven by their influence. Conversely, CSR information published on Fan pages have either none or weak impact on purchasing behaviour of 20% and 21% customers, respectively. In relation to this manner of communicating with customers, a greater proportion of customers perceive such method as having significant (16%) or extremely significant (8%) influence on their purchasing behaviour in comparison to reports and conferences. A detailed analysis of the responses provided by clients shows that the three methods of communicating about CSR described above have the lowest impact on the purchasing behaviours of customers. In light of the above findings, the research hypothesis 1 has been deemed false.

Out of all the analysed methods of communicating companies' socially responsible activities to their customers, two stand out as particularly noteworthy: graphics and text placed on a product. Information related to CSR communicated to customers in such manner display the strongest impact on the products they purchase. The percentage of customers who perceive text-based information to be of significant importance amounts to 37%. In case of graphics, the percentage is lower, albeit still considerable at 27%. The efficacy of such tools used for communication regarding CSR is substantiated by the lowest percentages of evaluations indicating either none or minimal impact on shaping customers' purchasing behaviours (text: 9%; graphics: 13%) and high values of the skewness coefficient (text: $SKE=-0.84$; graphics: $SKE=-0.62$). It is also noteworthy that a considerable proportion of customers base their purchasing decisions on information obtained from television announcements. For 53% of respondents, these factors were rated as being of great or very great importance.

Based on the test statistical values presented in Table 4, it can be contended that radio is the only means of communicating on CSR the impact of which on the customers' purchasing decisions is not statistically differentiated by their socio-demographic characteristics. The other analysed tools used by businesses to communicate their CSR activities show a varying influence on the purchasing decisions customers characterised with different socio-demographic features. Information regarding company's involvement in pro-social and pro-environmental activities published as non-financial

performance reports have a different impact on the purchasing behaviours of customer groups varying in terms of generation and education. Hence, the effect of the CSR information contained in such reports on the purchasing behaviours of customers varies based on two of the four socio-demographic characteristics of customers. Tables 5-8 depict the distribution of responses in case of which the test statistic values showed statistically significant variation due to the socio-demographic features of the surveyed individuals. The heat map provides a visual representation of the results, thus facilitating their interpretation.

Table 4. The relationship between socio-demographic characteristics of respondents with the influence of communicating CSR through various tools on their purchasing decisions

	Values of test statistics			
	Gender	Generation	Education	Occupational status
Report	Z=0.931 p=0.282 r _g =0.033	H=17.969 p=0.000 ε ² =0.023	H=9.027 p=0.029 ε ² =0.011	H=3.312 p=0.507 ε ² =0.004
Conference	Z=0.181 p=0.842 r _g =0.006	H=34.575 p=0.000 ε ² =0.044	H=1.977 p= 0.577 ε ² =0.002	H=12.432 p=0.014 ε ² =0.002
Brochures	Z=0.759 p=0.418 r _g =0.027	H=3.816 p=0.282 ε ² =0.005	H=13.386 p= 0.004 ε ² =0.017	H=7.088 p=0.131 ε ² =0.009
Fan page	Z=0.696 p=0.456 r _g =0.025	H=128.194 p=0.000 ε ² =0.162	H=2.241 p= 0.524 ε ² =0.003	H=37.848 p=0.000 ε ² =0.048
Graphics	Z=2.304 p=0.007 r _g =0.082	H=3.256 p=0.354 ε ² =0.004	H=3.667 p= 0.300 ε ² =0.005	H=1.823 p=0.768 ε ² =0.002
Text	Z=3.209 p=0.000 r _g =0.114	H=26.257 p=0.000 ε ² =0.033	H=3.530 p= 0.317 ε ² =0.004	H=8.340 p=0.080 ε ² =0.011
Employee	Z=1.792 p=0.055 r _g =0.064	H=12.28 p=0.007 ε ² =0.016	H=4.886 p= 0.180 ε ² =0.006	H=21.709 p=0.002 ε ² =0.027
Press	Z=1.152 p=0.218 r _g =0.041	H=14.378 p=0.002 ε ² =0.018	H=2.647 p= 0.449 ε ² =0.003	H=8.464 p=0.076 ε ² =0.011

Radio	Z=0.733 p=0.430 $r_g=0.026$	H=4.105 p=0.250 $\epsilon^2=0.005$	H=2.429 p= 0.488 $\epsilon^2=0.003$	H=8.582 p=0.072 $\epsilon^2=0.011$
TV	Z=1.512 p=0.095 $r_g=0.054$	H=13.980 p=0.003 $\epsilon^2=0.018$	H=5.563 p= 0.135 $\epsilon^2=0.007$	H=1.395 p=0.845 $\epsilon^2=0.002$
WWW	Z=1.105 p=0.240 $r_g=0.039$	H=120.622 p=0.000 $\epsilon^2=0.152$	H=5.327 p= 0.149 $\epsilon^2=0.007$	H=75.031 p=0.000 $\epsilon^2=0.095$
Poster	Z=1.011 p=0.281 $r_g=0.036$	H=2.196 p=0.532 $\epsilon^2=0.003$	H=9.404 p= 0.024 $\epsilon^2=0.012$	H=6.557 p=0.161 $\epsilon^2=0.008$

Legend-bolded values of test statistics indicate the statistical test result, allowing the reject H_0 .

Source: own elaboration

A thorough analysis of the distributions of the responses provided by the customers' (Table 5) leads to the conclusion that **women**, as opposed to men, are more likely to declare that they consider the text or graphics placed directly on the product before making purchase decision. The r_g coefficient is indicative of a weak relationship between the variables.

Table 5. Impact of communicating CSR through various tools on the purchasing behaviours of customers of different genders

Tool	Gender	Impact on purchasing behaviours		
		None or weak	Moderate	Strong or extraordinarily strong
Graphics	Woman	10%	24%	66%
	Male	16%	26%	58%
Text	Woman	6%	19%	75%
	Male	13%	25%	63%

Source: own elaboration

A non-financial report serves as a source of information related to CSR which displays a strong or extraordinarily strong impact on the purchasing decisions made by 14% of

individuals classified as Generation X (Table 6). The fact that only 6% of the representatives of Generation Y and 0% representatives of Generation Z provided similar responses. That fact means that businesses must take action aimed to encourage young people to become familiar with the reports and persuade them that such publications constitute a reliable and comprehensive source of information which should be considered in the decision-making process related to purchases.

A post-hoc demonstrated that the purchasing behaviours displayed by the BB generation are significantly less influenced by information on CSR communicated at conferences. As much as 61% states that such information has either no or minimum impact on their purchasing decisions. Concurrently, only 5% of respondents stated that the impact of such information is either strong or extraordinarily strong (the mean percentage for the remaining customers is 22%).

The calculation of ϵ^2 coefficients allowed to determine a strong relationship between the impact of CSR information posted on fan pages and websites and the purchasing behaviours of customers of various generations. The post-hoc tests shown that the representatives of BB generation exhibit a distinctive pattern of behaviour compared to other groups of customers; the distinction lies in the fact that they either do not consider or are less likely to consider information on CSR transmitted via the aforementioned channels when making a purchasing decision. This may be attributable to the fact that elderly individuals are less likely to use the internet as a source of information on the pro-social and pro-environmental activities of the business sector.

Table 6. The impact of information on CSR communicated through various means of communication on the purchasing behaviours of customers of different generations

		Impact on purchasing behaviours		
Tool	Generation	None or weak	Moderate	Strong or extraordinarily strong
Report	BB	63%	34%	2%
	X	50%	36%	14%
	Y	60%	34%	6%
	Z	67%	33%	0%
Conference	BB	61%	34%	5%
	X	50%	29%	21%

	Y	41%	39%	21%
	Z	44%	32%	24%
Fan page	BB	60%	36%	4%
	X	39%	34%	27%
	Y	22%	37%	41%
	Z	27%	30%	43%
Text	BB	8%	19%	73%
	X	5%	19%	75%
	Y	14%	31%	55%
	Z	10%	17%	74%
Employees	BB	17%	34%	49%
	X	33%	27%	40%
	Y	26%	34%	40%
	Z	27%	35%	38%
Press	BB	24%	30%	46%
	X	22%	28%	50%
	Y	27%	42%	31%
	Z	29%	42%	30%
TV	BB	18%	29%	53%
	X	12%	25%	62%
	Y	21%	35%	44%
	Z	20%	27%	52%
www	BB	53%	29%	18%
	X	21%	31%	48%
	Y	18%	35%	47%
	Z	11%	31%	58%

Source: own elaboration

The data gathered in Table 6 indicate that CSR information placed on a product/packaging as text display a similarly strong or very strong effect on the purchasing decisions made by customers, excluding members of Generation Y. Members of Generation Y are less likely to declare that such information have a strong or very strong impact on the type of products they purchase (55%, whereas in case of other customers, the average percentage is 74%).

The specific type of information on CSR provided directly by business employees has the greatest impact on the purchasing decisions on BB generation.

The analysis of the interplay of CSR information provided as press release and the purchasing behaviour of customers from different generations yielded interesting results. As it turns out, nearly half of the representatives of BB and X generations declare that such information has either strong or extraordinarily strong impact on their purchasing decisions, whereas in the case of generations Y and Z it amounts to 30% (it is likely that they do not read printed media as often). The analysis of the findings allows to conclude that customers of more advanced age tend to gravitate towards more traditional and classic sources of information, as opposed to younger customers.

The majority, i.e. 62% of Generation X representatives declare either a strong or extraordinarily strong influence on television announcements their purchasing decisions, whereas only 12% acknowledge that such influence is either minimal or non-existent. In the case of other customers, the average percentage amounts to 50% and 20% correspondingly.

Education is statistically significant in terms of the impact of CSR information on customer purchasing behaviours in the case of three tools: reports, brochures and posters (Table 7). ε^2 coefficient displays low values, indicative of a weak effect and interplay between the variables. Customers with elementary education are the most likely to declare that CSR information obtained from the three aforementioned sources has either none or low impact on the types of products they purchase. The percentage of such customers is as much as 71% in the case of reports, 47% in the case of brochures and 35% in the case of posters, while the mean percentages of such answers provided by the remaining groups of customers amounted to, respectively: 59%, 23% and 25%.

Table 7. The impact of information on CSR transmitted through various means of communication on the purchasing behaviours of customers with different educational backgrounds

		Impact on purchasing behaviours		
Tool	Education	None or weak	Moderate	Strong or extraordinarily strong
Report	Primary	71%	26%	3%
	Secondary vocational	60%	33%	6%
	Secondary	64%	30%	6%
	Higher	53%	40%	6%
Brochures	Primary	47%	29%	24%
	Secondary vocational	21%	44%	35%
	Secondary	28%	33%	39%
	Higher	21%	33%	46%
Poster	Secondary vocational	28%	38%	33%
	Secondary	23%	39%	39%
	Primary	35%	53%	12%
	Higher	24%	38%	38%

Source: own elaboration

The socio-professional status influences the impact of CSR information communicated through four tools (Table 8). In the case of three of the tools, retirees/pensioners most often declared that they either do not consider or place little consideration on the socially responsible activities when making purchasing decisions (58% conference; 55% fan page, 56% website). That may be due to the fact that retirees/pensioners are not invited and do not take part in events such as conferences, dedicated to issues related to CSR. Compared to other socio-professional groups, retirees/pensioners seldom use the internet, which is why websites and fan pages do not serve as an accessible source of information for that particular group.

Information regarding CSR posted on a website and fan page proved to have either strong or extraordinarily strong impact on the purchasing decisions made by school/university students (58% and 42%, respectively). This may be attributed to the fact that the group in question seeks out information primarily on-line and on social media.

Table 8. The impact of information on CSR transmitted through various means of communication on the purchasing behaviours of customers with different socio-professional backgrounds

		Impact on purchasing behaviours		
Tool	Socio-professional status	None or weak	Moderate	Strong or extraordinarily strong
Conference	Jobseeker	48%	37%	15%
	School/university student	40%	35%	25%
	Retiree/pensioner	58%	35%	7%
	Employee	51%	33%	16%
	Owner	45%	31%	23%
Fan page	Jobseeker	39%	36%	25%
	School/university student	33%	25%	42%
	Retiree/pensioner	55%	40%	5%
	Employee	38%	34%	27%
	Owner	34%	34%	31%
Employees	Jobseeker	37%	37%	25%
	School/university student	32%	35%	33%
	Retiree/pensioner	15%	35%	51%
	Employee	26%	30%	44%
	Owner	20%	34%	45%

www	Jobseeker	19%	37%	44%
	School/university student	12%	30%	58%
	Retiree/pensioner	56%	27%	16%
	Employee	27%	31%	42%
	Owner	23%	33%	44%

Source: own elaboration

Conversely, the majority of pensioners indicated that information on CSR relayed by employees of businesses undertaking socially responsible activities have either a strong or extraordinarily strong influence on their purchasing decisions regarding food products (51%; the mean percentage of responses for other groups included in the study amounted to 37%). That may be attributed to the fact that information provided by employees is perceived as credible by this socio-professional group, as they are often provided face-to-face. In the case of CSR information communicated by employees, it seems apparent that they have the lowest impact on informing the purchasing decisions of persons who are unemployed and school/university students. That is proven by the highest percentage of responses stating that such information has either no or minimal impact on purchasing behaviours (37% and 32%, respectively), and the lowest percentage stating that said information has either strong or extraordinarily strong impact on purchasing decisions (25% and 33%). Such results may potentially be attributed to the fact that the unemployed and school/university students tend to have limited interactions with the employees of businesses engaging in socially responsible actions compared to the other socio-professional groups.

Information on CSR communicated at press events and conferences has the lowest impact on the purchasing decisions of retirees/pensioners, while having the strongest impact on shaping the purchasing behaviours of business owners (they attend such events as representatives of the business world) and school/university students (it may be assumed that they participate in conferences organised at universities as part of their learning courses).

Fan pages and websites are a valuable source of information on CSR, proven to effectively shape the purchasing behaviours mainly of school/university students (who spend considerable amount of time on browsing the contents of social media and websites). That tool displayed the lowest effectiveness in the case of pensioners/retirees (who use the internet relatively rarely). The variables under consideration displayed a moderate relationship.

CSR information provided by employees of businesses are taken into consideration mainly by entrepreneurs (aware of the effort required to prepare such a report) and

retirees/pensioners (who are often older representatives of the BB generation who perceive information obtained from the employees as credible). Information obtained from employees of businesses when making purchases are the least likely to inform the purchasing decisions made by school/university students and the unemployed who have only limited contact with professionally active persons (they do not engage in professional contacts).

The hypothesis 1- hypothesis 5 may be deemed partially confirmed, and the mutual interplays between the studied variables are described above.

6. Discussion

Exerting impact on the purchasing behaviours of customers' requires businesses to disseminate information regarding their socially responsible actions through appropriate means of communication. Nevertheless, communicating with customers is a process which requires ongoing monitoring and identifying their expectations in that regard. Only well-executed actions can influence their purchasing behaviours (Aerts & Yan, 2017), motivating them to purchase specific products (Mohr & Webb, 2005). Mazur-Wierzbicka (2021) emphasizes that companies implementing socially responsible activities must take due care to select communication channels and tools appropriate to the expectations of individual stakeholders. Similarly, Iazzi, Pizzi, Iaia and Turco (2020) confirm that the manner in which CSR messages are disseminated is critical to the effectiveness of corporate communication with stakeholders.

From the perspective of understanding consumer purchasing behaviour, it is therefore essential to determine the sources from which customers obtain information about products and the enterprises offering them. As hypothesized by the authors, customers rely on diverse sources when seeking CSR-related information, necessitating the adaptation of communication tools and the implementation of a multi-channel communication strategy. According to the authors' hypothesis, customers use a variety of sources when seeking CSR-related information, which requires the adaptation of communication tools and the implementation of a multi-channel communication strategy. This observation is consistent with the perspective of Krzepicka (2016). Furthermore, the research findings presented in this article align with the conclusions of Ying-Yueh, Yen-Ku, and Bang-Lee (2015), who confirmed that the impact of CSR on consumer purchasing behaviour is contingent upon the effective execution of communication strategies.

Previous research (Kaufet al., 2017) indicates that Polish consumers most frequently obtain information about corporate social responsibility (CSR) from the internet, television, and radio. However, the findings presented in this article suggest that these CSR communication tools exert a varied influence on the purchasing behaviour of customers with different socio-demographic characteristics. Consequently,

employing these channels universally across all customer segments may be less effective than tailoring CSR messages to specific consumer groups—such as those differentiated by gender or age—through selected communication tools that align with their preferences.

A study conducted by Unilever (KPMG) demonstrates that 33% of consumers make purchasing decisions based on the social and environmental impact of specific products, with sustainable shopping being a key priority for them. When given a choice between various products, they opt for those that they perceive as aligned with the principles of sustainable development and beneficial to society and the environment.

Research conducted by Chandon (2013) indicates that, in the case of food products, packaging serves as the most effective source of information influencing consumer purchasing decisions. A similar conclusion was drawn in another study (KPMG), which found that 21% of respondents choose products deemed beneficial to society or the environment if this attribute is explicitly highlighted on the packaging, for instance, through the inclusion of an appropriate pictogram. The findings of the present study further corroborate this observation, revealing that text or graphics displayed directly on a product or its packaging exert the strongest influence on consumer purchasing behaviour.

As highlighted by Lee and Shin (2010), identifying consumers' preferred sources of information enables enterprises to effectively reach specific customer groups with information about their products and corporate social responsibility (CSR) initiatives, ultimately contributing to increased sales. Moreover, effective communication with customers can yield additional positive outcomes, such as enhancing brand value (Sung et al., 2020; Kádeková et al., 2020), improving financial performance (Morsing, 2006), and strengthening corporate reputation (Kim, 2019). Furthermore, it may lead to benefits associated with gaining social legitimacy for business operations (Fordham & Robinson, 2018) and securing a competitive advantage over other market players (Serra-Cantallos et al., 2018; Marakova et al., 2021). However, as research suggests (Spodarczyk, 2019), achieving these benefits requires the effective communication of CSR initiatives to consumers.

7. Conclusions

Based on the findings presented in this article, it can be concluded that information contained in corporate non-financial reports is not a significant factor for consumers when purchasing food products, as evidenced by the falsification of Research Hypothesis 1. This conclusion is unfavourable for enterprises, particularly in light of legal regulations that require some of them to report on their corporate social responsibility (CSR) activities. It can be assumed that the minimal impact of information presented

in non-financial reports on consumer purchasing behaviour stems from certain difficulties associated with accessing and utilizing these reports. First, studying such reports requires additional effort by consumers, as they have to actively search for them in Internet resources, which they may lack the motivation to do. Second, non-financial reports tend to be extensive, making it difficult for consumers to compare data across different companies or even track changes within a single company over time.

In light of these findings, enterprises should ensure that their reports are easily accessible online, preferably in a dedicated CSR section, and that their content is presented in a concise, clear, engaging, and comprehensible manner that facilitates comparison. Even if a given company is not legally required to publish CSR reports, it should adhere to regulatory guidelines for data presentation. Doing so would enhance the usability of the reports and make it easier to compare the outcomes of socially responsible initiatives. As a result, the number of consumers consulting these reports and considering them in their purchasing decisions may increase.

Furthermore, enterprises should take active measures to encourage consumers—particularly students and unemployed individuals—to engage with the information contained in these reports.

The process of preparing a CSR report requires the allocation of limited corporate resources, making it essential to ensure that the effort invested in its development not only disseminates knowledge about corporate social responsibility but also contributes to increasing product sales. Some consumers may already be aware that companies report on their socially responsible activities. Therefore, enterprises should strive to enhance consumer awareness in this area by leveraging alternative communication channels that, according to the research findings, are more effective in conveying CSR-related information. After publishing a non-financial report, companies can amplify its reach by broadcasting radio announcements—this is the only CSR communication tool for which statistical tests did not confirm a differentiated impact on the purchasing behaviour of consumers with varying socio-demographic characteristics. Additionally, companies can incorporate relevant text or graphics on product packaging, as research has demonstrated that CSR-related information presented in this manner has the strongest influence on overall consumer purchasing behaviour.

The research findings presented in this article provide insights into which CSR communication tools exert the strongest influence on consumer purchasing behaviour across different socio-demographic groups. Companies seeking to shape consumer purchasing decisions by informing them about their corporate social responsibility (CSR) initiatives should primarily focus on two key tools: text and graphics placed on product packaging.

Concise information about specific CSR initiatives should be displayed directly on the product, or, if that is not feasible, on its packaging. It is recommended that the text include a reference, such as a link to a website where consumers can access more detailed CSR-related information. This reference may take the form of a QR code, a website address, or a link to a social media fan page. However, it should be noted that such tools are not universally accessible, as not all consumers may be able to use them effectively. Research confirms that, in general, companies should focus on delivering CSR messages through channels that enable consumers to access the information quickly and easily. These tools should not require consumers to engage in additional activities, such as tracking conference schedules or attending press briefings.

Consumers are not a homogeneous group, and the effectiveness of CSR communication may vary across different customer segments. Therefore, CSR communication preferences should be analysed with consideration of socio-demographic characteristics, among other factors.

Hypothesis 2 was partially confirmed. The study demonstrated that gender has the least significance in differentiating the impact of CSR messages conveyed through various communication tools. Statistically significant differences based on gender were observed for only two out of the twelve analysed tools—graphics and text placed on a product or its packaging. Women are slightly more likely than men to consider such information when making purchasing decisions regarding food products. This finding suggests that companies do not need to tailor their CSR communication strategies differently for men and women.

The generation to which consumers belong has the most significant impact on differentiating the effectiveness of CSR communication tools, affecting eight out of the twelve analysed tools.

Consequently, Hypothesis 3 was partially confirmed, as certain CSR communication tools—such as non-financial reports, conferences, fan pages, text-based communication, employee involvement, press releases, television announcements, and websites—exert varying degrees of influence on the purchasing behaviour of different generational cohorts. This conclusion is particularly valuable for companies that market products targeted at specific consumer segments rather than the general population, especially when segmentation is based on age.

For businesses targeting Baby Boomers, CSR communication efforts should focus on employee engagement and delivering messages through press releases and television broadcasts. In contrast, CSR messages conveyed through company websites or social media (fan pages) have, according to the study findings, the weakest influence on their purchasing decisions.

For Generation X, it is recommended that companies utilize press releases, television announcements, and websites as primary channels for CSR communication.

When targeting Generation Y, websites should be prioritized as the primary medium for CSR messaging. To influence the purchasing behaviour of **Generation Z**, companies should rely most heavily on websites, social media (fan pages), and television announcements for CSR communication.

Across the entire customer base, regardless of age, CSR information presented through text or graphics on a product or its packaging has the strongest influence on purchasing behaviour. Therefore, it is recommended that companies prioritize these communication tools.

The study findings confirm that non-financial reports have the weakest impact on the purchasing behaviour of customers with primary education. Additionally, brochures and posters should not be used by companies aiming to communicate CSR messages to this customer segment. However, brochures should be distributed among customers with higher education, as CSR information contained in brochures has the most significant influence on shaping the purchasing behaviour of this group.

Depending on the level of education, the study identified differences in how CSR communication tools affect purchasing behaviour. Statistically significant differences were observed for three CSR communication tools: non-financial reports, brochures, and posters. The remaining analysed tools did not show varying effects on purchasing behaviour based on customers' educational background. On this basis, Hypothesis 4 was partially confirmed.

Based on the obtained research results, it can be concluded that Hypothesis 5 has been partially confirmed—four CSR communication tools exhibit a differentiated impact on the purchasing behaviour of customers with varying socio-professional statuses: conferences, Fan Pages, employees, and websites. Among the analysed groups, retirees and pensioners stand out in particular. Their purchasing behaviour is not influenced by CSR-related information conveyed through conferences, Fan Pages, or websites. Instead, this social group primarily considers information obtained directly from company employees when making purchasing decisions.

In summary, compared to the other analysed tools, non-financial reports have the weakest impact on customers' purchasing behaviour. Given the mandatory CSR reporting requirements, companies should undertake actions aimed at enhancing the influence of the information contained in these reports on consumer purchasing decisions. Companies should employ diverse methods to reach customers with CSR-related information, thereby increasing the likelihood that consumers will become familiar with the outcomes of their environmental and social initiatives and take them into account when making purchasing choices.

The conducted research enabled the achievement of the set objective, which was to examine the impact of CSR information, conveyed through various communication tools, on the purchasing behaviours of customers with diverse socio-demographic characteristics (gender, age, education, and socio-professional status). The results

obtained allow for comparing the influence of CSR information on purchasing behaviours, depending on the communication channels through which this information is conveyed.

7.1. Practical Implications for Food Industry Enterprises

The findings made under the are applicable and serve as a foundation to introduce specific solutions in the food industry. They may serve as an important contribution to the deliberations on the effectiveness of various strategies related to communicating on CSR and facilitate the adjustment of marketing communications to the expectations of customers. Based on the findings made in the research, organisations may potentially tailor their CSR communication tools to align with the expectations of the customer groups who are the addressees of such messages. This, is going to enable to effectively reach the customers with information related to the current socially responsible initiatives and to enhance their influence on the purchasing decisions made by clients.

7.2. Research limitations

It must be acknowledged that the study comes with limitations. Primarily, in spite of the fact that the study was carried out on a large sample group, the scope of the research was limited to the inhabitants of a single voivodeship. Secondly, the research pertains to communication on CSR carried out by companies in the food industry. For those reasons, the conclusions included in the article apply primarily to companies operating in that industry. The study is representative for customers from Swietokrzyskie Voivodeship, and the conclusions apply to them. While it may be assumed that the impact of CSR information communicated through various channels will be similar across other industries and voivodeships, such hypothesis should be proven through studies.

7.3. Directions for future research

Based on the results presented in the article, three research areas can be identified that will be the focus of future studies. First, it is necessary to further investigate the reasons for the varying impact of CSR information communicated through different communication tools on the purchasing decisions of different customer groups. In order to identify these reasons, qualitative research in the form of in-depth individual interviews can be conducted. Second, the reasons why customers do not consider CSR information contained in non-financial reports in their purchasing behaviour should be identified. This issue is important from the perspective of companies that, whether voluntarily or due to legal requirements, make an effort to prepare and publish

such reports. Third, given that non-financial reports are published by companies operating in various countries, it would be valuable to conduct a study with a broader, international geographic scope in order to perform a comparative analysis of the impact of CSR information communicated through various communication tools on the purchasing decisions of customers from different countries.

Authors' contribution

K.K.: article conception, theoretical content of the article, research methods applied, conducting the research, data collection, analysis and interpretation of results, draft manuscript preparation. **M.P.:** theoretical content of the article, research methods applied, conducting the research, data collection, analysis and interpretation of results, draft manuscript preparation.

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