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The Corporate Social Responsibility System Practiced by Romanian Companies

Cătălina SITNIKOV¹,
Anca BĂNDOI²,
Ionela STANECI (DRINCEANU)³,
Costinel Cristian MILITARU⁴,
Mariana Paraschiva OLARU
(STAIUCU)⁵, Ionut RIZA⁶

¹ Prof. Ph.D, University of Craiova, Faculty of Economics and Business Administration, Craiova, Romania, inasitnikov@yahoo.com

² Assoc. Prof. Ph.D, University of Craiova, Faculty of Economics and Business Administration, Craiova, Romania, anca.bandoi01@yahoo.com

³ Ph.D Student, University of Craiova, Faculty of Economics and Business Administration, Craiova, Romania, eladrinceanu@yahoo.com

⁴ Ph.D Student, University of Craiova, Faculty of Economics and Business Administration, Craiova, Romania, cristianmilitaru2005@gmail.com

⁵ Ph.D Student, Craiova, University of Craiova, Faculty of Economics and Business Administration, Romania, mariana.staicu@icloud.com

⁶ Postdoc. Ph.D Student, University of Craiova, Faculty of Economics and Business Administration, Craiova, Romania, rizaionut@gmail.com

Abstract: Recent research has shown that the corporate social responsibility system has a positive impact on consumer behavior regarding products or services that promote social responsibility. Thus, it can be stated that customer loyalty to a particular company derives not only from commercial benefits but also from the components of corporate social responsibilities practiced by the company. The vast majority of company managers in Romania do not understand what it means to be a socially responsible company, which is why they do not even agree with most of the definitions given to corporate social responsibility; secondly, when asked to explain what social responsibility means, they are not able to make logical arguments; I argue that the involvement of companies in social responsibility activities has a purely economic motivation and that it is related to the size of the company, rather large companies integrating the implementation of CSR activities in its vision. From a marketing perspective, corporate social responsibility has proven its ability to generate many benefits for companies, implementing and communicating specific policies and actions in this regard with the potential to improve satisfaction and loyalty, both among customers and of employees.

The main objective of the article is to analyze the way in which consumers in Romania perceive the corporate social responsibility system of companies.

Keywords: *economic responsibility, legislative responsibility, ethical responsibility, philanthropic responsibility.*

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1. Introduction

CSR (corporate social responsibility) or the Romanian version of RSC with the equivalent corporate social responsibility has entered the academic and business landscape in Romania in the last ten years. However, in Romania, the term is often used improperly. The lack of consensus on a definition of CSR is also manifested abroad, but there we are dealing with an explosion of research in the field, with well-known authors representing various schools of thought, which makes views sometimes irreconcilable. Therefore, in order to define corporate social responsibility (CSR), we must set out with a wealth of knowledge - law, philosophy, economics, political science, sociology, psychosociology and geopolitics. Legislative regulations intersect with concepts from organizational psychology, philosophy with sociology and economics, and the abundance of information is overwhelming.

In Romania, many managers believe that Corporate Social Responsibility (CSR) is nothing more than a new corporate strategy to advertise in disguise. The assumption that CSR would be a new ploy of companies to *advertise* in disguise is based on an indisputable reality: CSR actions bring them two advantages at once: 1) they benefit from free advertising since they do not enter the advertising chapter; 2) advertising is more effective, since the author of the advertising speech no longer coincides with the object of reference, as in the case of advertising. The latter advantage is confirmed by research in cognitive psychology (in this case, those of reception psychology). Communication psychologists have long known that diffuse, indirect, and implicit communication is more persuasive and compelling in the long run than focused, direct, and explicit communication; in other words, the surest way to get people to do something is to talk to them about something else, but without deviating from the purpose of communication, around which the message is structured.

Other managers imagine that CSR is the result of the ethical involvement of heartfelt, philanthropic, and altruistic entrepreneurs, who have left their personality imprint on their own corporate policies. There are even specialists who believe that CSR policies have emerged *as a result of a brilliant idea*; they pay homage to the anonymous author of the idea. The first step that scientific research must take is to dispel illusions and confusions from common sense, which tend to penetrate the language of managers and even the language of researchers.

In Romania, CSR is treated either as a Public Relations strategy, through which the corporation advertises in disguise or as an economic activity (mainly marketing), with a substantial return rate. We do not deny that for many economic operators, CSR is a means of gaining *positive notoriety* (especially for those whose products and services run counter to new dominant values, such as alcohol and cigarette manufacturers or polluting industries). Philosophically founded and instrumented studies through empirical social research are absolutely necessary for Romanian society, which is about to adapt to the transition but has no benchmark of evolution in the medium and long term. In a society in which, traditionally, neither the Church nor the State has excelled in acts of social responsibility, it is useful to see if CSR can not become a source of social change and a lever for sustainable development. An approach to the problem without prejudices and without illusions could bring to us a way to accelerate modernization, a *historical shortcut* on which Romanian society could recover the historical gaps and the handicap of modernity.

At the international level, CSR has become an object of scientific knowledge with the increasingly obvious manifestation of the crisis of the general *well-fair-state*, ie after the first oil shock (1973-1974). With the secularization of modern societies, the state had taken over the relay of *social responsibilities* from the hands of the Church, forced to withdraw from public space. The entry of Western societies into the post-industrial era, where the Keynesian recipe no longer works, has forced governments to restrict the area of social protection and redefine their welfare philosophy. This *ecological niche* from which they disappeared began to be filled by corporations, which found a good opportunity to legitimize their new status - that of *subject of history* in the age of globalization; from an economic and financial point of view, nation-states can no longer stand in their way (possibly, multinational corporations can only be hindered by trans-national organizations of states). In contemporary societies, an organization cannot be legitimate if it does not serve, in one form or another, the public interest. Whoever is perceived to serve the public interest enjoys a maximum reputation, ie legitimacy. Large organizations (multinationals) do not have *image* departments but have departments of Corporate Affairs, Community Relations or Social Responsibility. True Public Relations specialists, who do not see in them a more subtle form of Advertising, do not promote goods or services; they build reputations. And the most valuable of them build the legitimacy of the subject they deal with (institution or public person, party or civic organization, state or nation).

The experiences of some EU countries show that, without constraints, CSR can achieve results that contribute to the well-being of their own population or that of those outside. Romania does not yet have an institutional structure to deal with CSR issues, but it has more and more initiatives. There are corporate foundations, corporate volunteer programs, cause-based marketing initiatives, donation programs and even social campaigns supported by companies. The European Commission has adopted several resolutions on social responsibility, established partnerships and recommends to its members to support the improvement of the reporting system of the Global Reporting Initiative on sustainable development guidelines.

GRI reporting systems, which even if they are not completely rigorous or do not contain all the required indicators, provide us with valuable information about the actions taken for the purpose of sustainable development, through the social responsibility it assumes. The Global Reporting Initiative Group is continuously improving the reporting system, and the increase in the number of companies adhering to this action of monitoring the main indicators indicates the increasing involvement of companies in complying with requirements not necessarily required by law, but by change strategic view of the economic vision of our times. CSR as it is promoted today (linked to sustainable development and additional obligations for corporations) focuses on the well-being of society rather than on profitability and the interests of the company's owners as the primary purpose of its existence incorporates ideas that they are only partially new and the way in which this new goal can be perceived and interpreted, orients the organization towards goals and measures its performance against benchmarks that focus on profitability, links new business objectives to procedures and new forms of corporate governance with as a consequence, the status of owners is diminished in importance.

In addition, CSR is positioned as a role model for other companies. This type of behavior aims to go beyond accepted business models such as: employee benefit schemes, philanthropy, sponsorships focused on certain causes and public relations strategies. Taking CSR seriously can lead to substantial changes for the companies involved, the consequences of which raise many concerns for the business environment. In practical terms, however, CSR cannot be implemented, because managers do not have the power to decide whether and how much, the individual actions of economic agents can contribute to a market economy, including the particular actions of commercial companies guided by the accumulation of profit, at the realization of the common good. Second, it is difficult to choose how

people, companies or governments, on their own or together, can ensure that private and public interests can be delineated and identified, and, in particular, ensure that the profitability of companies is an indicator for greater social well-being.

The decision-making problem from which we start in our research approach is the answer to the question: what is the perception of Romanian consumers about the corporate social responsibility system developed by companies? Thus, the purpose of the article is to try to clarify how consumers in Romania perceive the corporate social responsibility system of companies.

The corporate social responsibility system under study research is based on the concept developed by Carroll (1991), represented as follows: Corporate Economic Responsibilities + Corporate Legislative Responsibilities + Corporate Ethical Responsibilities + Corporate Philanthropic Responsibilities = *Complete Corporate Social Responsibility*.

2. Literature Review

In the theories that approach CSR, several central concepts appear - among them the corporate one. In connection with this dimension of the term CSR, C - *corporation* it is accepted that we can talk about a corporation when we are dealing with a separation of holders (owners) from those who manage (managers) and a limited control exercised by owners or shareholders over the activity or day-to-day business decisions of a company (Luo & Bhattacharya, 2006).

For the S - *social* part of the expression, the points of view are nuanced on a continuum that has as poles (Ogrizek, 2002):

- 1) there is no social responsibility; the responsibility of the corporation must be thought only towards the owners;
- 2) companies have responsibilities to society as a whole, ecosystem and biosphere.

In 1946, Fortune magazine in the United States conducted an opinion poll asking business people about their social responsibility (Arvidsson, 2010). But in the opinion of the same author, the period of the 70s is the one in which this theme becomes popular among businessmen and academia (Cătoiu & Teodorescu, 2004). The 1980s marked the emergence of alternative topics, such as corporate social performance (CSP) and two theories: that of stakeholders and ethical business theory, so that in the 1990s research predominated on topics such as PSC, stakeholder theory, business ethics theory and corporate citizenship (Kourula & Halme, 2008).

1960s Keith Davis defines CSR as bringing together the decisions and actions of business people that go beyond the economic and technical motives and interests of the organization; social responsibility is thus placed in the managerial context, and in relation to business power (Fill, 2005). Chahal and Sharma (2006) state that in order to be considered socially responsible, companies must be more than entities that respect legal norms and ethical principles. The authors clearly delimit the actual social responsibility of companies from their legal and ethical responsibilities, supporting the idea that all these three categories of responsibilities have the role of guiding organizational/corporate behavior.

In view of this idea, the authors propose a new pyramidal conceptual representation - the pyramid of corporate behavior - in which the peak is represented by corporate social responsibility, based on the prior existence and compliance with legal rules and principles of ethical conduct (Figure 1).



Figure 1. Pyramid of corporate behavior

Source: adaptation and processing after Chahal and Sharma (2006)

Henderson (2001) launches the famous iron law of responsibilities according to which *the social responsibilities of business people must be comparable to their social power*. In conditions where social responsibility and power are relatively equal, then the avoidance of social responsibilities leads to a gradual erosion of social power (Baron, 2006).

From this point, the definitions of the concept are thus diversified, so that, for a better understanding, they were grouped according to two criteria using simultaneously in the following taxonomy (Henderson, 2001):

1. the central theme that characterizes the conception of one or more authors;
2. the degree of knowledge of the specific difference in the definition of the notion of *social*.

Carroll (1991) considers that a corporation, in order to achieve a minimum level of social responsibility, will accept the utilitarian principle to

judge the differences between current and ideal business conditions and will examine the social responsibility directly assumed in relation to certain issues thus defined. The utilitarian principle concerns human suffering and pain, only insofar as they have an impact on society in general (De George, 1999).

This means that those costs necessary to prevent or relieve suffering and pain are borne by healthy members of society through higher taxes, voluntary contributions (Bögel, 2015). Human / individual suffering is considered a social problem not because of any intrinsic harm, but because the victim inevitably imposes costs on non-victims (Becker et al., 2006). Under the rule of this principle, the corporation has the responsibility to avoid these costs imposed by the neighborhood, whether it is organizations or individuals (Barnett, 2007).

The Corporate Social Responsibility (CSR) policy cannot be conceived without an organizational culture that supports it *from within* - in other words, a corporation cannot manifest itself as a good citizen if its employees are not good citizens; he cannot be a devoted member of the community if he does not hold a human capital devoted to the corporation (McWilliams & Siegel, 2001). This current corresponds to a rich bibliography, studied in business schools in developed countries (Austin, 2000).

Thus, starting from the idea that in Romania no extensive research has been carried out to present the way in which consumers perceive the CSR activities carried out and communicated by companies, we transform this issue for the purpose of this research.

3. Research methodology

The purpose of the article is to determine how consumers in Romania perceive the corporate social responsibility system, communicated by companies. The corporate social responsibility system is structured on several levels:

1) *The economic responsibilities* of a company are to produce valuable goods and services for the company so that the company rewards its creditors and shareholders;

2) *Legislative responsibilities* are those defined by the government through legislation and against which the management of a company must respect it;

3) *The ethical responsibilities* of a company are elements to be followed by management and related to a certain way of behaving in society;

4) *Philanthropic responsibilities* are purely voluntary elements that a company assumes.

Based on the purpose of the scientific research, the following objectives were drafted through which the necessary information was identified. *The objectives of the research are:*

1. Analyzing each level that makes up the corporate social responsibility system;
2. Identifying the links between the levels of social responsibility;
3. The mutual influence of the levels of social responsibility.

Based on studies and theories in the field of literature and personal observations, the following hypotheses have been formulated that underlie scientific research:

H1: The share of legislative responsibility, related to the entire social responsibility system, is high;

H2: There is a strong correlation between legal and economic responsibility;

H3: There is a correlation between different types of social responsibility;

H4: There are predictors that can influence ethical responsibility;

H5: Legislative responsibility is not a significant predictor of supporting ethical responsibility;

H6: Legislative responsibility is a significant predictor of economic and philanthropic responsibility.

After establishing the objectives, as well as the hypotheses underlying the scientific research study, the research plan was designed which included the following steps:

Step 1 - Establishing the research community: consumers in Romania, internet users who see social responsibility activities offered by companies;

Step 2 - Identifying the facility survey: it is the largest consumer of both sexes, in Romania, internet users perceive and communicate the social responsibility activities of companies;

Step 3 - Development of the questionnaire: the tool that formed the basis of the article and which questioned the opinion of consumers on corporate social responsibility, is the online questionnaire, a method of collecting data online survey conducted on the web, thus allowing analysis and explanation of causal relationships between variable.

To test the hypotheses, the questionnaire was divided into five sections:

1. Demographic characteristics;
2. Elements that define economic responsibility;
3. Elements that define the legislative responsibility;

4. Elements that define ethical responsibility;
5. Elements that define philanthropic responsibility.

A number of 312 valid questionnaires were obtained, which allows us to use a large number of statistical techniques to analyze the data collected.

Step 4 - Determination of the sampling method: simple random sampling was used. Subjects who were the subject of the scientific research study were selected based on two criteria: availability and accessibility;

Step 5 - Exploratory quantitative analysis: data collection was carried out between November 2020 and January 2021, using the questionnaire, a quantitatively structured research tool. The duration of completing the questionnaire was about 20 minutes.

The main purpose of this stage was to outline, with the information generated by the questionnaire, as well as with other information obtained from secondary sources, the realistic image of consumers' behavior towards corporate social responsibility communicated by companies.

In the processing, processing and analysis of the collected data, the special statistical research software S.P.S.S. (Statistical Package for the Social Sciences), with the help of which it was calculated:

- 1) *Spearman rho correlation coefficient*;
- 2) *The module* is simply the score with the highest frequency. A set of scores may have more than one module, where two or more scores occur as frequently. The module is the value of the score that appears most frequently - it does not represent the frequency with which that score appears.
- 3) *The median* is the score in the center of the distribution if the scores are ordered by size, from lowest to highest. For various reasons, sometimes the median is an estimate of the middle score - for example when the number of scores is equal and there are no well-determined means.
- 4) *The average* is the sum of the number of scores divided by the number of scores. The statistics do not refer to both the average and the measure of the central trend. The mean, median and modulus are all measures of the central trend. All represent the measure of the typical score in a series of scores.

Different mathematical models based on multiple linear regressions. Linear multiple regression is a way of selecting the predictors of a certain dependent variable based on statistical criteria. In essence, the statistical procedure decides which independent variable is the best predictor, then the second, and so on. The emphasis is on identifying the best predictors for each stage. When predictors are strongly correlated, both with each other

and with the dependent variable, often one variable ends up being considered a predictor and the other does not.

This does not mean that the second variable is not a predictor, but only that it does not add any information to the prediction provided by the first predictor. Sometimes the best predictor is only slightly better than the second in value order, and minor variations between procedures can affect the selection of one of the two as the predictor. In the case of multiple stepwise regression, the predictor variables are entered one by one, step by step, depending on certain statistical criteria.

Below are presented the results obtained after the development of the exploratory qualitative stage, respectively the analysis of the data collected with the help of the questionnaire.

4. Results and discussions

Regarding the expectations of Romanian consumers regarding the activities and behavior of companies operating in Romania, the data showed that their expectations are: very high in terms of legislative responsibility, high in terms of economic responsibility, and the latest places are met philanthropic and ethical responsibility (Table 1) consequently ***Hypothesis 1 has been fully validated.***

Regarding the perception of the corporate social responsibility system, consumers in Romania, to a very large extent, believe that the biggest and most important is the legislative responsibility of companies because the management of any company is obliged and must comply with the legislation in force. Consumers believe that economic responsibility is largely the second obligation of managers because the role that economic units have in society lies in their goal, which is to produce goods and services that the individual, the community, and society demand. Likewise, maximizing the company's profit, through taxes and fees paid, will contribute more considerably to supporting culture, education, health.

The level of consumer confidence is average, compared to companies that promote philanthropic and ethical responsibility. Philanthropic responsibility is manifested in purely voluntary actions, generated by the desire to solve certain social problems without being imposed by economic or legal obligations, respectively ethical responsibility provides that the behavior of the company and its components be in accordance with moral norms, even if they are not specified in the laws and do not directly serve the economic interests of the company. This obligation

of the company includes fairness and honesty in relations with employees, customers, suppliers, competitors.

Table 1. Consumer expectations about the activities and behavior of companies

N	Legislative Responsibility		Economic Responsibility		Philanthropic Responsibility		Ethical Responsibility	
	Valid	312	312	312	312	312	312	312
	Missing	0	0	0	0	0	0	0
Mean	4.83		3.98		3.02		3.11	
Median	5.00		4.00		3.00		3.00	
Mode	5		4		3		3	

Legislative responsibility	Very small	4.8%
	Small	10.6%
	Medium	18.7%
	High	23.5%
	Very high	42.5%
Economic responsibility	Very small	5.8%
	Small	7.7%
	Medium	32.7%
	High	40.4%
	Very high	13.5%
Philanthropic responsibility	Very small	6.7%
	Small	7.7%
	Medium	40.4%
	High	26.9%
	Very high	18.3%
Ethical responsibility	Very small	5.8%
	Small	7.7%
	Medium	41.3%
	High	35.6%
	Very high	9.6%

Source: developed by the authors based on the collected data

Elements of the corporate social responsibility system, which are best regulated in national law, are perceived as the best-met expectations, with the interviewed consumers answering to a large or very large extent the question on the behavior and activities of their companies carries out the activity on the Romanian territory. Thus, the best perceived is the behavior of companies to comply with the laws and regulations in force (40.0%),

followed closely by respect for employee rights (37.3%), compliance with consumer rights (37.2%), and job creation (31.3%).

To validate *Hypotheses 2 and 3*, we used the most common and by far the most useful, the Spearman rho correlation coefficient, using the special statistical research software S.P.S.S. (Table 2).

Table 2. Spearman rho correlation coefficient values

Correlations					
Spearman's rho		L. R.	E. R.	E. R.	P. R.
LEGISLATIVE RESPONSIBILITY (L. R.)	correlation coefficient	1.000	.921**	.837**	.823**
	Sig. (2-tailed)		.000	.000	.000
	N	312	312	312	312
ECONOMIC RESPONSIBILITY (E. R.)	correlation coefficient	.921**	1.000	.800**	.784**
	Sig. (2-tailed)	.000		.000	.000
	N	312	312	312	312
ETHICAL RESPONSIBILITY (E. R.)	correlation coefficient	.837**	.800**	1.000	.895**
	Sig. (2-tailed)	.000	.000		.000
	N	312	312	312	312
PHILANTHROPIC RESPONSIBILITY (P. R.)	correlation coefficient	.823**	.784**	.895**	1.000
	Sig. (2-tailed)	.000	.000	.000	
	N	312	312	312	312

** . Correlation is significant at the 0.01 level (2-tailed).

Source: developed by the authors based on the collected data

Following the analysis of the Spearman rho correlation coefficient, we can observe the following correlations between the different levels of corporate social responsibility:

1. There is a very high positive relationship between *Legislative Responsibility* and *Economic Responsibility* ($\rho = 0.92$, $df = 310$, p

<0.001). From the scatter plot (Figure 2) it can be seen that the point spread is relatively limited, which indicates a strong correlation ($R^2 = 0.81$). The slope of the scattering of the results is relatively straight, indicating a linear rather than a curvilinear relationship.

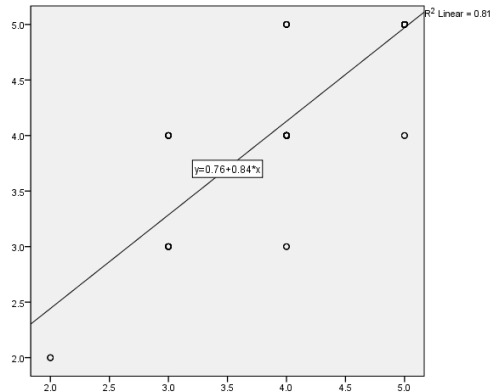


Figure 2. Dispersion diagram - correlation between *Legislative Responsibility* and *Economic Responsibility*

Source: developed by the authors based on the collected data

It can be stated that Hypothesis 2 has been validated.

2. It can be seen from Table 2 that there is a very significant positive relationship between Legislative Responsibility and Ethical Responsibility ($\rho = 0.83$, $df = 310$, $p < 0.001$). The scatter plot (Figure 3) reveals that the point spread is relatively limited, indicating a strong correlation ($R^2 = 0.67$). The slope of the scattering of the results is relatively straight, indicating a linear rather than a curvilinear relationship.

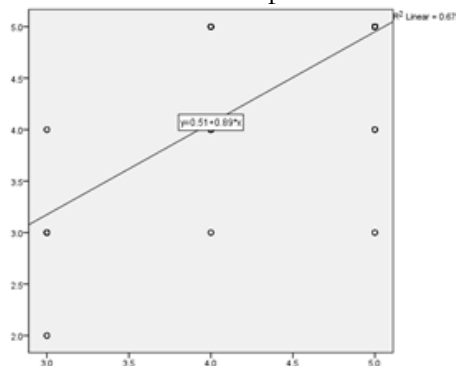


Figure 3. Correlation between *Legislative Responsibility* and *Ethical Responsibility*

Source: developed by the authors based on the collected data

3. There is a very significant positive relationship between *Legislative Responsibility* and *Philanthropic Responsibility* ($\rho = 0.82$, $df = 310$, $p < 0.001$). In Figure 4, the scatter plot reveals that the point spread is relatively limited, indicating a strong correlation. The slope of the scattering of the results is relatively straight, indicating a linear rather than a curvilinear relationship.

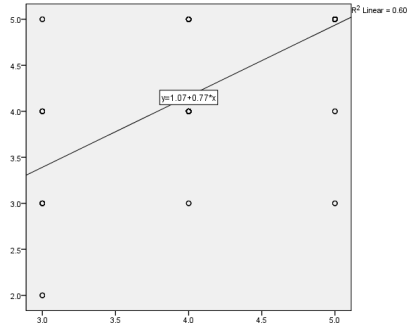


Figure 4. Dispersion diagram – between *Legislative Responsibility* and *Philanthropic Responsibility*

Source: developed by the authors based on the collected data

4. Analyzing *Economic Responsibility* and *Ethical Responsibility* results in a very significant positive relationship ($\rho = 0.80$, $df = 310$, $p < 0.001$). The scatter plot (Figure 5) reveals that the point spread is relatively limited, which indicates a strong correlation ($R^2 = 0.61$). The slope of the scattering of the results is relatively straight, indicating a linear rather than a curvilinear relationship.

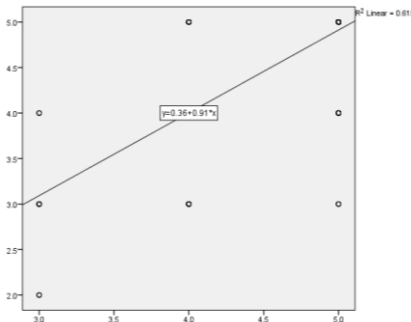


Figure 5. Correlation between *Economic Responsibility* and *Ethical Responsibility*

Source: developed by the authors based on the collected data

5. There is a very high positive relationship between Economic Responsibility and Philanthropic Responsibility ($\rho = 0.84$, $df = 310$, $p < 0.001$). The scatter plot reveals that the point spread is relatively limited, indicating a moderate to strong correlation ($R^2 = 0.54$). The slope of the scattering of the results is relatively straight, indicating a linear rather than curvilinear relationship (Figure 6).

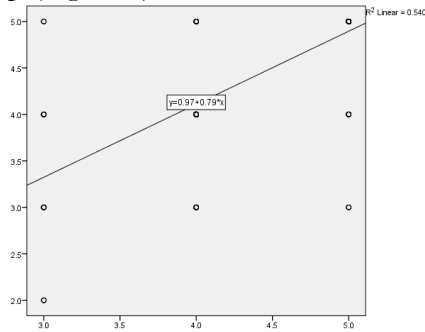


Figure 6. Dispersion diagram - correlation between Economic responsibility and philanthropic responsibility

Source: developed by the authors based on the collected data

6. There is a very high significant positive relationship ($\rho = 0.89$, $df = 310$, $p < 0.001$) and between Ethical Responsibility and Philanthropic Responsibility (Table 2). The scatter plot (Figure 7) reveals that the point spread is relatively limited, which indicates a moderate to strong correlation ($R^2 = 0.74$). The slope of the scattering of the results is relatively straight, indicating a linear rather than a curvilinear relationship.

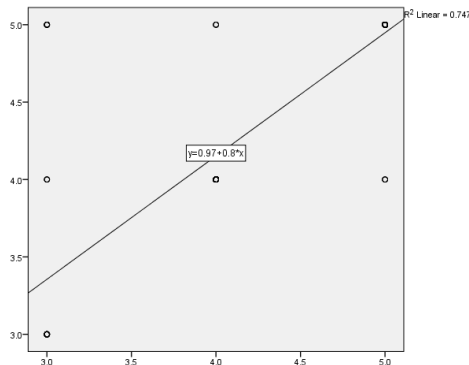


Figure 7. Dispersion diagram - correlation between *Ethical Responsibility* and *Philanthropic Responsibility*

Source: developed by the authors based on the collected data

Analyzing all the correlations of the Spearman rho correlation coefficient, we can confirm the **validation of Hypothesis 3**.

The testing of Hypotheses 4, 5, and 6 was done using multiple linear regressions, using the average scores of the levels that make up the corporate social responsibility system (economic, legislative, ethical, and philanthropic) as predictors, the relationship was determined to predict the degree of implementation of ethical responsibility from a consumer perspective. In the first stage, all levels of corporate social responsibility were introduced into the regression equation, but only two proved to be significant predictors for supporting ethical responsibility, namely economic and philanthropic responsibility - legislative responsibility did not prove to be a significant predictor. In the second stage, linear regressions were resumed to see if the insignificant predictor for supporting ethical responsibility (*legislative responsibility*) could be significant for economic and philanthropic responsibility. In other words, if this predictor exerts its influence on the support of ethical responsibility, through economic and philanthropic responsibility.

Analyzing multiple linear regressions we can say that there are two mathematical models based on two predictors (economic responsibility and philanthropic responsibility). The first model uses *economic responsibility* as the only predictor, with a predictive power of 37.6%, model 2 adds to the predictor in model 1, and philanthropic responsibility, with a significant improvement in prediction by 10.9% ($p < 0.001$) (Table 3) consequently **Hypothesis 4 was fully validated**.

The analysis excluded legislative liability from the model because it does not produce significant improvements in the prediction of supporting ethical responsibility, so **Hypothesis 5 was validated**.

Table 3. Predictive mathematical models for ethical responsibility

Model	R	R ²	R ² adjust	Standard error	Change statistics				Mod. semnif. F
					Mod. R ²	Mod. F	df1	df2	
1	,615 ^a	,378	,376	,719	,378	188,385	1	310	,000
2	,698 ^b	,487	,484	,654	,109	65,949	1	309	,000

a.Predictor: (Constant), Economic Responsibility

b.Predictor: (Constant), Economic Responsibility, Philanthropic Responsibility

Source: developed by the authors based on the collected data

Table 4 contains details on the predictors in each model and their static indicators.

Table 4. Mathematical models for predicting performance on ethical responsibility

Model	Non-standardized coefficients		Standardized coefficients		Correlations	
	B	Standard error	Beta	Order zero	Partially	Semi-Partial
(Constant)	,521	,167				
Economic responsibility	,638	,046	,615	,615	,615	,615
(Constant)	-,138	,168				
Economic responsibility	,367	,053	,354	,615	,369	,281
Philanthropic responsibility	,393	,049	,385	,609	,417	,324

Source: developed by the authors based on the collected data

Model 2 is of interest, being the most predictive. It is observed that the strongest predictor is Philanthropic Responsibility, the value of the β coefficient is 38%, followed by Economic Responsibility, the value of the β coefficient is 35%. The dependency diagram on Ethical Responsibility looks like this (Figure 8):

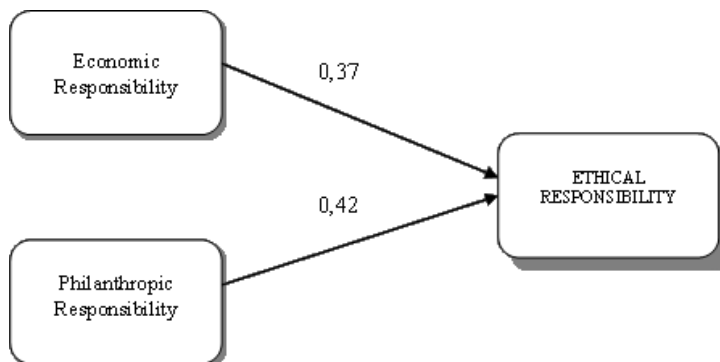


Figure 8. Dependency diagram on ethical responsibility

Source: developed by the authors based on the collected data

The diagram, above the arrows, shows the results of the *partial correlations* between each predictive item (Economic responsibility, respectively Philanthropic Responsibility) and ethical responsibility.

The analysis shows that legislative responsibility is not a significant predictor of ethical responsibility, but it could be a predictor of economic responsibility and philanthropic responsibility (practically having an indirect effect on ethical responsibility).

a) *predictive legislative responsibility for economic responsibility.* It is observed from Table 5, that the predictor for economic responsibility is represented by legislative responsibility, with a prediction degree of approximately 7.4% - adjusted $R^2 = 0.074$, respectively the required β coefficient of 27% (Table 6).

Table 5. Predictive mathematical model for economic Responsibility

Model	R	R ²	R ² adjust	Standard error	Mod. R ²	Change statistics			
						Mod. F	df1	df2	Mod. semnif. F
1	,277 ^a	,07	,074	,977	,077	25,858	1	310	,000

a. Predictor: (Constant), Legislative Responsibility

Source: developed by the authors based on the collected data

Table 6. Mathematical model for economic responsibility prediction

Model	Non- standardized coefficients		Standardized coefficients		Correlations	
	B	Standard error	Beta	Order zero	Partially	Semi-Partial
(Constant)	,664	,408				
Legislative Responsibility	,485	,095	,277	,277	,277	,277

a. Dependent Variable: economic responsibility

Source: developed by the authors based on the collected data

b) *legislative responsibility predictor of philanthropic responsibility.* Linear regressions show us that the influence of legislative responsibility on philanthropic responsibility is 12.6% - adjusted $R^2 = 0.126$ (Table 7), respectively the coefficient β having the value of 36% (Table 8).

Table 7. Predictive mathematical model for philanthropic responsibility

Model	R	R ²	R ² adjust	Standard error	Mod. R ²	Change statistics			
						Mod. F	df1	df2	Mod. semnif. F
1	,359	,129	,126	,834	,129	45,784	1	310	,000

a. Predictor: (Constant), Legislative Responsibility

Source: developed by the authors based on the collected data

Table 8. Mathematical model for predicting performance on philanthropic responsibility

Model	Non- standardized coefficients		Standardized coefficients		Correlations	
	B	Standard error	Beta	Order zero	Partially	Semi-Partial
(Constant)	,934	,348				
Legislative Responsibility	,551	,081	,359	,359	,359	,359

a. Dependent Variable: philanthropic responsibility

Source: developed by the authors based on the collected data

Figure 9 shows that legislative responsibility is not a significant predictor of ethical responsibility, but it is a predictor of economic responsibility and philanthropic responsibility.

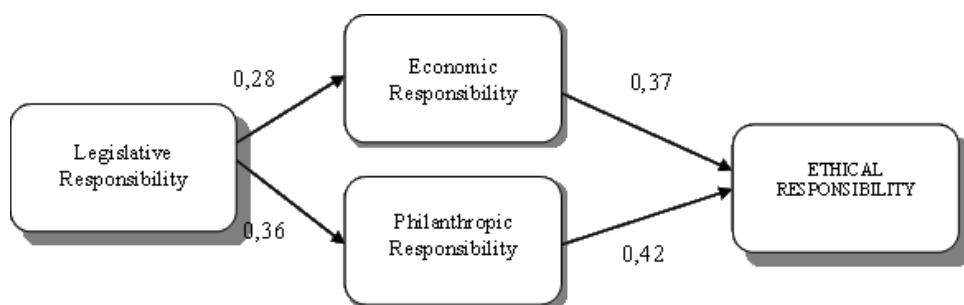


Figure 9. Dependency diagram on ethical responsibility

Source: developed by the authors based on the collected data

In conclusion, if this predictor exerts its influence on the support of ethical responsibility, through economic and philanthropic responsibility, in this context ***Hypothesis 6 is fully validated.***

5. Conclusions

From a theoretical point of view, the results obtained offer a perspective on the perceptions of Romanian consumers regarding the corporate social responsibility system developed by the companies operating in Romania. It is observed that even in the case of Romanian consumers, companies that carry out corporate social responsibility activities manage to gain image capital for the company through these activities, as evidenced by the fact that most respondents say they are positive about the company they consider as the most socially responsible, every time someone asks their opinion about it, which is very positive for the company. The research aimed, first of all, to determine the perceptions of Romanian consumers regarding the corporate social responsibility system implemented by companies operating in Romania, by identifying how they perceive the main components of the concept, by identifying the main sources of information of them regarding the activities carried out by companies.

Regarding the contribution made to the literature, we consider that it has the merit:

- to clarify the concept of corporate social responsibility system from the point of view of consumers, most of the studies carried out so far debating the subject from a managerial point of view or having only students as respondents;
- to be among the only studies in Romania, of such magnitude, which seek to identify the perceptions of Romanian consumers regarding the corporate social responsibility system of companies operating in Romania;
- to preserve the multidimensional nature of the analyzed concept by avoiding the use of a single indicator of corporate social responsibility or a single dimension (legislative, economic, philanthropic and ethical) as happens in most studies conducted so far in Romania.

We can conclude that the corporate social responsibility system has a major importance on the companies that carry out their activity on the Romanian territory because:

- offers the company's managers a starting point in the form of answers to questions: is the corporate social responsibility system a cost for the company or a long-term investment ? or what are consumers' expectations regarding the corporate social responsibility activities to be implemented by the company ?

- certifies that the effects of social responsibility initiatives carried out and communicated by companies depend on a number of factors such as: consumer expectations regarding corporate social responsibility activities (consumer values), level of knowledge and information, consumer-company congruence, importance given to other products or attributes, as well as the credibility of the source of information. To all this is added the economic, technological, political and social context, as well as the socio-demographic characteristics of consumers;

- provides evidence that company managers need to integrate into the marketing information system questions related to consumer expectations regarding the corporate social responsibility system in order to continuously monitor changes in these expectations and perceptions, to be able to anticipate and adapt them to meet consumers; and take into account that the implementation of the corporate social responsibility system cannot be successfully achieved without adequate communication from the company to its consumers, the mission of communicating corporate social responsibility activities remaining difficult due to consumer skepticism.

Today, companies are increasingly valued, not only based on economic results or product quality, but also on the contribution to social life of the community they belong to. Just as the well-being of a country is no longer measured only by GDP, but also in terms of education, health, freedom of expression, income distribution, in the same way the status of an economic entity is no longer assessed only by the financial result. A large part of the companies' capital is today intangible, it is based more on people's intelligence and less on infrastructure. It is about the image, the brand, about the transition from quantitative to qualitative. The corporate social responsibility system has thus become an essential component of the strategy of business organizations, a basic component in international economic and social life. The role of companies in society has changed, companies now have a moral obligation to take responsibility for consumers, employees, shareholders and the communities in which they operate. Public opinion requires them to comply with rules of professional ethics and to get involved in social causes. As a result, managers must engage the company in corporate social responsibility activities because, in the absence of this orientation, stakeholders could withdraw the support provided to the company. The corporate social responsibility system is based, in the end, on personal social responsibility, on the care and availability of each individual to lead his life taking into account everything around him, in the context of rediscovering the values promoted by companies.

Thus, consumers have a positive opinion about companies that are involved and carry out corporate social responsibility activities and will reward companies for this by improving their reputation and image, more precisely, by buying.

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