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Customers' Awareness of Corporate Social Responsibility in Vietnam and Poland: a Comparative Analysis

Abstract: Corporate Social Responsibility (CSR) has become one of emerging issues in such countries as Vietnam and Poland and in the rest of the world. This is due to the advantages it brings to socio-economic sustainable development or the living environment. The focus of this research is to present a comparative analysis of the current understanding, awareness and attitudes of Polish and Vietnamese customers. The study employs quantitative analyses and some tools of descriptive statistics to show that although Vietnamese and Polish customers have a rather positive attitude towards the issues related to CSR, they are still not interested in CSR reports on companies' reputation and image as well as environmental pollution. Moreover, customers also pay attention to low prices rather than the CSR reputation of companies. By utilising the Mann-Whitney U Test, this study shows that even though both countries are seen as transitional economies, there are certain differences in attitudes towards and awareness of CSR activities between Vietnamese and Polish customers.

Keywords: customers' awareness, corporate social responsibility, Vietnam, Poland

JEL: M1, M3

1. Introduction

Nowadays, CSR is well known in developed countries due to the advantages it brings to enterprises and society. However, in transitional economies, such as Vietnam and Poland, the CSR implementation is still seen as a rather new tool.

Since “Đổi Mới” (Renovation process) in 1986, the Vietnamese economy has transformed from a planned to market-oriented economy. By pursuing the new policies, the Government of Vietnam encouraged internal restructuring. According to the Doing Business 2017 Report of the World Bank, Vietnam ranks 60th among 138 countries in the Global Competitive Report 2017. Vietnam attracted more FDI than China in 2016 and surpassed Malaysia and Thailand in the Greenfield FDI Performance Index, leading in the region (*Doing Business in Vietnam...*, 2017). In addition, in 2007, FDI in Vietnam reached the highest number over the 10-year period, amounting to USD 35 billion. By the end of November 2017, the figure for FDI projects reached 24,580 registrations, accounting for USD 317 billion. While around 60% of the funds were allocated to the processing and manufacturing industries, 16.6% of FDI projects poured into real estate and only 6.6% was spent on the utility supply sector. In fact, South Korea is still seen as the top investing nation with the registered capital of USD 57.5 billion, accounting for 29% of more than 100 nations and territories, followed by Japan (11%) and Singapore (10%) (VNEXPRESS, 2017). The population of Vietnam is over 92 million people, with the median age of 30, ranked as the 14th most populous nation in the world. As a result, Vietnam attracts many investors because of its potential customers and employees. GDP in 2015 was 6.7%, however, it dropped to only 6.2% in 2016 before an impressive recovery in 2017, when it reached 6.8%. Consequently, Vietnam’s GDP growth has averaged approximately 7% over the last 20 years.

Analogously to Vietnam, the market economy in Poland was established only after 1989. As a consequence of the imposition of the Communism ideology after World War II, with the control of economy and social life modelled upon the Soviet Union, CSR was not a concern. Poland and many other Central European countries functioned as a system of centrally planned economies where the importance of profit-oriented sector was minimised as much as possible. As a consequence of political and economic principles, private and profit-seeking entities were almost entirely rejected. CSR was not as common in the centrally planned system as it was the case in other market economies in Europe. In Poland, the development of CSR has been shaped by the effects of certain historical and economic conditions, and the importance of sustainable economy began to improve significantly later than in Western countries (Dyczkowska, Krasodomska, Michalak, 2016). After the socio-economic system was changed, some companies began to acknowledge the significance of corporate responsibility. However, most of them focused on accumulating capital and maintaining their market position instead of promoting CSR. In Poland, CSR

evolved dynamically in the first decade of 2000 (especially from 2006 to 2007). It was connected with the integration with the EU (Grabara, Dura, Drigă, 2016) and an intensive influx of foreign investors (Wakuluk, Gruszewska, 2012). As reported by the UNCTAD 2017 World Investment Report, despite FDI, Poland is among the most attractive nations in Europe. FDI inflows into Poland showed a reduction from USD 13.5 billion in 2015 to only USD 11.4 billion in 2016. This trend reflects the global economic crisis and the economic slowdown effectuated by the Eurozone crisis of 2012–2013. According to the World Bank (2017a), GDP growth reached nearly 4.0% in 2017, compared to only 2.7% in 2016. However, as a result of the impact of lower economic activity in Europe and labour shortages in the domestic market, the economy in Poland is predicted to be slowing down in 2019.

This research paper aims to provide a comparative analysis of customers' awareness of CSR in Vietnam and Poland. More than 200 questionnaire surveys were sent to customers in some of the provinces located in the North of Vietnam through Google docs. The authors also collected further data by sending out a similar number of surveys to Polish customers. The 101 responses received from Vietnamese customers and the 100 responses from Polish customers were enough for the purpose of this study. Certain descriptive statistics were also used to analyse the understanding of CSR implementation of Vietnamese and Polish customers. The structure of the paper is organised in the following manner: firstly, definitions related to the field of CSR; secondly, the overview of CSR activities in both countries; thirdly, description of the methodology, research questions and hypotheses; fourthly, the presentation of the research results and their analysis followed by the comparison of the awareness of Vietnamese and Polish customers and their attitudes towards CSR activities; finally, the presentation of the conclusions and recommendations for further research.

2. Meanings of CSR

In a globalized market economy, CSR is part of a modern business. The scope and awareness of CSR have changed over time. With several decades of CSR research and development, numerous definitions have been coined by researchers, organisations, business communities and governments all over the world. Carroll (1999), who proposed the Pyramid of CSR, defined it in a following manner: “CSR involves the conduct of a business so that it is economically profitable, law abiding, ethical and socially supportive. To be socially responsible then means that profitability and obedience to the law are foremost conditions when discussing the firm's ethics and the extent to which it supports the society in which it exists with contributions of money, time and talent. Thus, CSR is composed of four parts: economic, legal, ethical and voluntary or philanthropic.”

When the suggestions of researchers are illustrated in mathematical terms, some equations may be as follows:

- 1) Friedman (1962; 1970): $CSR = \text{profit}$,
- 2) Elkington (1997): $CSR = ECV + ECLV + SOCV$,
- 3) Carroll and Buchholtz (2003): $CSR = ECR + LGR + ETR + PHR$.

Friedman (1962; 1970) argued that businesses were not established for eemossynary purposes. It means that entities have only one social responsibility – to increase profits while adhering to the rules of the game. Moreover, Elkington (1997), who invented the triple bottom line, reported that the social responsibility of a business entity consists of three elements: to make “Economic value (ECV)” by being profitable; to make “Ecological value (ECLV)” which is to be involved in activities that are beneficial to the natural environment, and make “Social value – SOCV” which is to be involved in activities that are beneficial to life, society and community. In 2003, Carroll and Buchholtz expanded that statement and suggested that social responsibility of a business organisation consisted of four elements, meaning that there are four different types of responsibilities: Economic responsibilities (ECR) (to make a profit), Legal responsibilities (LGR) (to abide by the law), Ethical responsibilities (ETR) (to do what is right, fair, and just at all time), plus Philanthropic responsibilities (PHR) (to become a good corporate citizen).

A new definition of CSR adopted by the European Commission (2011) is as follows: “the responsibility of enterprises for their impact on society”. The effect is not only reflected in enterprises’ consideration of environmental problems, their employees and working environment, but also in their conduct which consists in organising the production process and the supply chain so as to benefit society and the community. In a contemporary society, many enterprises became committed to working towards sustainable development, which resulted in many enterprises implementing CSR programmes voluntarily. However, the European Commission (2011) then argued that: “To fully meet their corporate social responsibility, enterprises should have in place a process to integrate social, environmental, ethical and human rights concerns into their business operations and core strategy in close collaboration with their stakeholders”. After this argument, the European Commission further emphasised that “Enterprises must be given the flexibility to innovate and to develop an approach to CSR that is appropriate to their circumstances” (The European Business Network for Corporate Social Responsibility, 2011).

3. Overview of CSR activities in Vietnam and Poland

Vietnam is still in the process of deeper and wider integration with the international economy. Vietnamese enterprises have to face great challenges in order to adapt better and develop sustainably in the modern business environment. For instance, the

financial crisis in the United States in 2008 caused many negative effects. Further, the current debt crisis in the EU is not only considered to be a strong punch to the global economy but also as a significant influence on developing countries, since many enterprises are going bankrupt and numerous companies are facing financial difficulties. Vietnam is a developing country and most enterprises are small-and medium-sized. Thus, CSR activities are seen as a rather new notion by enterprises, investors and customers. However, there are many difficulties in implementing CSR in Vietnam. They are caused by the lack of complete understanding of CSR. Most Vietnamese enterprises claim that CSR simply serves a charity purpose while they are responsible for their employees, communities and the environment. Other obstacles for SMEs are a lack of human resources, tight financial budget and technical factors they are faced with when implementing the standards of CSR. Recently, the concept of CSR has become more and more popularised as many serious environmental crimes are coming to the surface. For example: Vedan Co., Ltd (a Taiwan company) discharged polluted waste without treatment into the Thi Vai River for more than 10 years, causing serious consequences for the health of local residents and the environment. Taiwanese Formosa Steel Plant was responsible for mass fish deaths and pollution of the sea in the central provinces in Vietnam. It was discovered that many products contained additives toxic for human health, such as milk with melamine, a 3MPCD sauce (Acancer genic substance). The implementation of CSR in Vietnamese enterprises plays a crucial role in sustainable development in the contemporary complex business environment. CSR proves to be an essential requirement for the enterprise. It may be difficult for enterprises to integrate into the global business environment if they operate without implementing CSR. The experience shows that the leading multinational organisations which are very successful in both business and social responsibility have more opportunities to build their friendly image in the eyes of customers. Nevertheless, in spite of being more and more important for sustainable development, CSR has not yet received the proper attention from the government, communities and enterprises in Vietnam.

According to *Baseline Study on CSR Practices in the new EU member states and candidate countries* (European Union, 2007), Poland has persistently pursued a policy of economic liberalisation after the collapse of communism, and nowadays Poland is seen as a model of successful transition from a centrally planned economy to a market economy. Poland is a member of the European Union and this acts as a catalyst for fostering its economic growth and globalising its commercial activities. Over three years of the research show that 80% of Polish enterprises participated in environmental projects, but half of the surveyed companies have no environmental certification and only 1% of them were awarded the ISO 1000 certificate. The lack of proper legal framework and involvement on the part of the government probably constitutes a major barrier to the development of CSR practices in Poland.

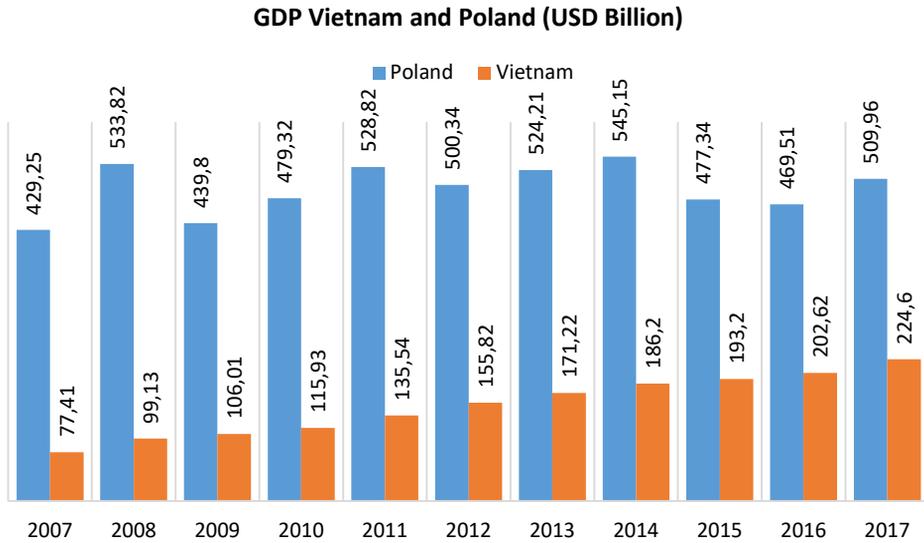


Figure 1. GDP of Vietnam and Poland

Source: The World Bank Report, 2017b

Figure 1 presents the comparison between GDP in Vietnam and Poland in USD billion. It serves to show that although GDP in Poland was significantly higher than in Vietnam, the gap between these values has decreased in recent years. GDP in Poland was five times bigger than in Vietnam in 2008, while in 2017, the figure for Poland was only two times bigger than the figure for Vietnam. Moreover, Polish GDP is an example of dramatic fluctuations in the decade from 2007 to 2017, whereas Vietnamese GDP has been increasing continuously and steadily. The comparison of GDP offers an overview of the economic situation of the two countries and serves as an introduction before any analysis of CSR activities in Vietnam and Poland may be undertaken.

In order to analyse the development of CSR in Poland, we should emphasise that a new Polish market economy was established just after 1989, similarly to Vietnam. Thus, it is clear that the communist administration continues to exert a far-reaching influence on the common understanding of the notion of developing private enterprises and the rise of entrepreneurs in business. As a planned economy does not encourage private businesses and focuses only on state companies, there are not many perspectives for CSR, and the development of the market system is challenging (Olejniczak, 2014). Based on this approach, Hys and Hawrysz (2013) distinguished distinctive stages in the development of the CSR conceptual framework in the context of the modern business environment in Poland.

1. The embryonic development (1997–2000), described as a “stage of silence” and “complete lack of interest”. In other words, this stage showed that Pol-

ish companies were absolutely not interested in CSR issues or any activities connected therewith.

2. The phase of “awakening” (2000–2002), when the concept of CSR caused scepticism and almost all business leaders and economics experts were unwelcoming and hostile to the idea of CSR.
3. The phase of interest (2002–2004), defined as a “stage of burst of interest in CSR approach”. Finally, the importance of moral business practices and social responsibility of enterprises in Poland was recognised.
4. The phase of activity (2004–2006). This stage showed that the initial positive results increased after CSR was implemented in certain specific initiatives and projects.
5. The phase of advanced activities (since 2006 – until now). At this stage, CSR is intended to be integrated into and linked with other strategies.

Currently in Poland, the enhancement in CSR reflects the successive stages of the CSR approach and the maturity of society with respect to awareness of business ethics and social responsibility. Grabara, Dura and Drigă (2016) argue that the majority of managers and leaders in medium-sized and large enterprises in Poland are keeping up with the most widespread CSR tendencies of other Western countries, while small and medium-sized enterprises still do not entirely adequately acknowledge the importance and benefits of CSR implementation.

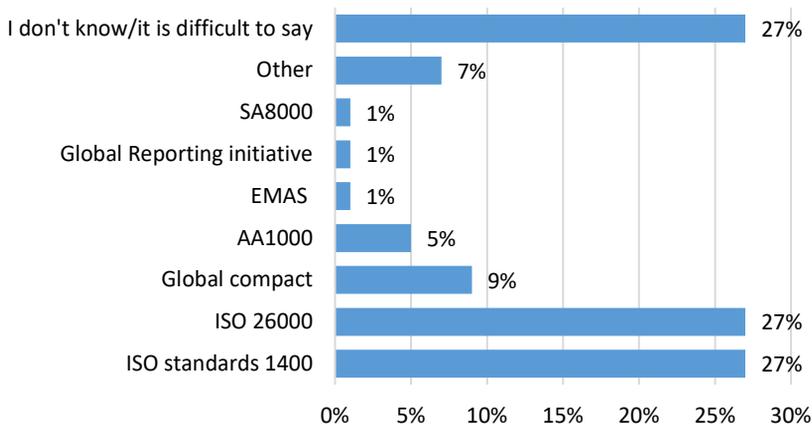


Figure 2. International standards associated with *Corporate Social Responsibility* concepts in Poland (2011)

Source: *Ocena stanu wdrażania...*, 2011

On the basis of the results of surveys conducted in Poland in the late 2011, Wołczek (2015) stated that only 31% of enterprises in Poland were aware of CSR concepts. 57% of the enterprises which conduct CSR-related activities choose to follow particular standards and guidelines. 54% of such enterprises choose the most common standards, either ISO 14000 or ISO 26000.

Many significant changes have been introduced in Vietnam in recent years. For instance, the Vietnamese government enhanced the awareness of enterprises and stakeholders with respect to CSR implementation, CSR also started to be considered as an important tool of sustainable development used by the government to reduce poverty, improve education and training, as well as the overall quality of life. Moreover, international development organisations devoted considerable effort to foster the implementation of CSR in Vietnam. In fact, the activities and projects related to CSR focused on such important issues as the working environment, professional health and safety, the natural environment, labour productivity or HRM, where focus was placed on the objectives and resources of each project. In addition, significant development and expansion of consultant services and management certification systems can be observed in Vietnam with respect to, among others, an environmental management system (ISO 14000), a quality management system (ISO 9000) or labour and social responsibility assembly (SA8000).

As a result of open-door policies, Vietnam has become an attractive destination for investors from various countries. Consequently, Vietnam's economy has been developing at a high economic growth rate for many years. Vietnam's production and export have been growing significantly year after year, thus making Vietnam a perfect place for numerous big exporters of garment products, seafood and furniture. However, rapid economic growth and environmental protection have always been difficult to balance in developing countries, and Vietnam is no exception. As a consequence of the period of speedy economic growth, the natural environment was destroyed dramatically. The rapid economic growth which was not accompanied by strategies of sustainable development disturbed the ecological balance and caused rapid exhaustion of the nation's natural resources. Moreover, many regions were deforested for agricultural development and many parts of the country experienced flooding. Despite many undeniable achievements, now Vietnam has to face many serious problems, such as environmental pollution or unsustainable development. The Vietnamese government increased awareness of CSR among enterprises and shareholders. It also created many laws and regulations to resolve these problems and prescribed the "sustainable development and environmental protection" commitment stipulated in the national strategy SRV 1993: 45. Environmental Protection Law was created to supervise enterprises, fight their immoral behaviour and protect the environment by means of sustainable development. The Agenda of Sustainable Development (Agenda 21) is seen as special attention focused on CSR activities which provides for harmony between economic development, social responsibilities and environmental protection (Article 1, Decision Number 153/QĐ/CP-TTg, 17th August, 2004). Developing the economy and increasing export resulted in the emergence of more internationally-integrated Vietnamese enterprises and led them towards the global market and the global supply chain where rules of international trade apply. Consequently, there was an increase

in awareness regarding sustainable development and pressure was created to force enterprises to implement international standards. Moreover, many international development agencies devoted considerable effort to promote and support widespread CSR implementation in Vietnam. However, since the notion of CSR is quite broad, it may be difficult to understand the concept and apply it fully. Thus, only some of the important CSR issues, such as environmental protection or working conditions enhancement, are taken into consideration. CSR was also connected with managerial activities, such as quality of products and services, human resource management or labour productivity, which depend on development objectives of enterprises and their available resources.

As a result of the research conducted by the European Commission and the United Nations Development Programme (UNDP) in Poland, the *Corporate Social Responsibility in Poland. Baseline Study* (2007) indicates that activities of enterprises, academic institutions, nongovernment organisations and entrepreneurs contribute to the development of CSR in a variety of ways. Unfortunately, politicians, public administration and the media still do not pay adequate attention to providing essential conditions necessary to strengthen social responsibility in the economy and they do not facilitate the implementation of CSR in Poland. The majority of CSR standards which are actually applied are followed by multinational corporations or trade partners in the EU Member States. The lack of knowledge of international tendencies in social responsibility in Poland results in the necessity to pursue new chances to obtain strategic advantages or implement international standards and develop more effective strategies to meet the needs of stakeholders, customers, workers, suppliers, local communities and environmental activists. Enterprises in Poland are becoming more aware of the need to be responsible for others. It means that companies not only focus on the price and quality of their products and services but they also pay attention to society, the local community and environmental impacts. In addition, CSR promotion is also seen as an effective tool to improve the awareness of Polish consumers. The UNDP (2007) proved that there are many obstacles for the development process of responsible businesses as many companies stressed that their customers were not interested in CSR. However, the sensitivity of Polish customers has been growing and social activities of companies or Polish origin of products and services have had a positive effect on customers' choices. This study also argues that the failure to adhere to ethical standards and provisions of law rarely results in boycotts of an enterprise's products in Poland in comparison to other Western societies.

In Vietnam, CSR is perceived as the commitments of companies which undertake to contribute to sustainable development through their activities, e.g. by improving the working environment, increasing workers' living standards or quality of products and services. In other words, CSR is beneficial to enterprises and the general development of the community and society. In addition, the fulfilment

of standards and requirements of environmental protection, labour safety as well as human rights or equal pay should become requirements if we want to achieve sustainable development. Nowadays, many enterprises are aware of CSR, which is seen as a necessary condition to gain access to the international market in the context of globalisation and integration.

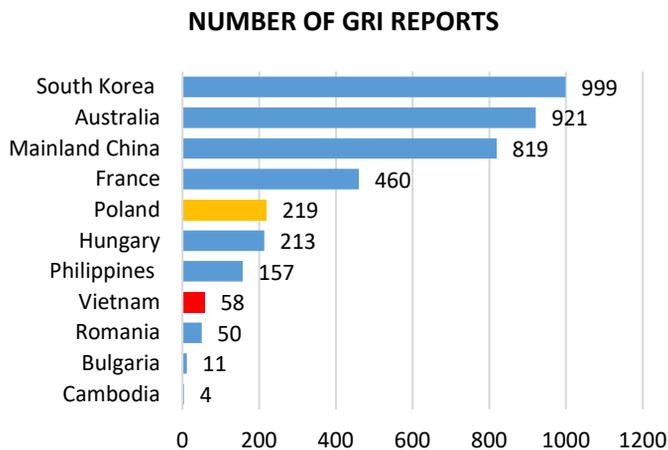


Figure 3. The number of GRI reports issued by certain countries until 2017

Source: adapted from <http://database.globalreporting.org/>

Figure 3 presents the number of GRI reports in selected countries in the world. With respect to acknowledging sustainability reporting, Vietnam ranks eighth among eleven countries, with only 58 reports by enterprises which abide by GRI international standards. Sustainable development is a minor issue in Vietnam. Poland, however, ranks fifth in the same report, with 219 reports compliant with GRI requirements. Thus, the number of GRI reports in Poland was significantly higher than in Vietnam. This shows that the implementation of GRI international standards in Poland is much more efficient than in Vietnam.

The fact that Vietnam became an official member of the World Trade Organization (WTO) was an extraordinary event which marked the year 2007. As a result, CSR implementation played a more important role in the development of enterprises in Vietnam, as they had to meet high standards and requirements of their partners and foreign customers. For these reasons, in 2005, the Vietnamese Chamber of Commerce and Industry (VCCI) created the “CSR-towards the sustainable development” programme to reward the enterprises which follow CSR practices in the context of global economic integration. There seems to be a great chance to enhance the image and reputation of enterprises in the eyes of customers and partners. Dr. Doan Duy Khuong, the vice chairman of VCCI, stated that: “CSR is a requirement for companies and they could not

reach international market without CSR implementation". However, facts show that many difficulties appeared when the attempt to introduce CSR concepts was undertaken in Vietnam. It was caused by poor understanding, a lack of awareness and limited financial resources. Moreover, the implementation of CSR in Vietnam also faced other hindrances, such as a lack of long-term strategies for implementing CSR programmes and know-how in employing CSR in enterprises.

4. Methodology and research questions

This research is designed to examine and analyse awareness of Vietnamese and Polish customers regarding the implementation of CSR. Simultaneously, it intends to show the attitude of customers towards the implementation of CSR in enterprises in both countries.

The information necessary for our surveys included age, sex, marital status, the number of children and education of entrepreneurs. In the first ten questions, the authors wanted to evaluate customers' understanding of CSR as well as their attitude towards and awareness of environmental issues. Two additional questions focused on determining how customers learnt about CSR activities of companies and examining if customers believed in the quality of information.

Approximately 400 questionnaire surveys were translated into Polish and Vietnamese and sent to customers in Poland and Vietnam, but only 100 and 101 responses respectively were obtained. Their number is sufficient to meet the requirements. The authors used certain elements of descriptive statistics, such as the mean, standard deviation or Mann-Whitney U Test through SPSS 20.0 in order to analyse the differences between the awareness of CSR application in enterprises in Vietnam and Poland.

Vietnam and Poland evolved from a centrally planned economy to a market economy at a similar time (in 1986 and 1989 respectively) and they are both considered to be transitional-economies. Thus, the hypothesis (H_0) is formulated in the following manner:

- $H_0: \mu_1 = \mu_2$ (There are no differences between the attitude towards and awareness of CSR activities on the part of customers in Vietnam and Poland).
- $H_1: \mu_1 \neq \mu_2$ (There are differences between the attitude towards and awareness of CSR activities on the part of customers in Vietnam and Poland).

5. Results of research

Following the results of the conducted surveys, Table 1 indicates the frequency of responses concerning age and education of Vietnamese and Polish consumers who answered the questions.

Table 1. The frequency (%) of responses concerning age and education of customers in Poland and Vietnam

Age	Vietnam		Poland		Education	Vietnam		Poland	
	Fre-quency	Per-cent	Fre-quency	Per-cent		Fre-quency	Per-cent	Fre-quency	Per-cent
20–26	69	68.3	72	72.0	Primary school	0	0.0	1	1.0
27–33	16	15.8	8	8.0	Secondary School	4	4.0	1	1.0
34–40	13	12.9	6	6.0	Bachelor	76	75.2	60	60.0
40–46	1	1.0	9	9.0	Master	17	16.8	7	7.0
46–53	0	0.0	3	3.0	Postgraduate	4	4.0	31	31.0
> 54	2	2.0	2	2.0					
Total	101	100.0	100	100.0	Total	101	100.0	100	100.0

Source: own results from SPSS

Table 1 includes data on 68.3% of Vietnamese customers and 72% of Polish customers aged from 20 to 26. Interestingly, 75.2% of respondents from Vietnam obtained a university degree, whereas only 60% of respondents from Poland have a university degree. However, 31% Polish respondents have a degree equal to Master's degree or higher compared to only 4% of Vietnamese respondents.

Table 2 shows that the number of female customers who completed the questionnaire is nearly four times higher than that of male customers in Vietnam, while this gap in Poland is smaller (62% of females and 38% of males). Most Polish and Vietnamese customers indicated that they were single, 80% and 81.2% respectively. The number of respondents who have no children is exactly the same in both countries – 83%, but there are 14% of Polish customers with one child and 8.9% of such Vietnamese customers.

The authors prepared ten statements with the purpose of examining the attitudes and awareness of customers with respect to CSR activities in Poland and Vietnam. Table 3 compares some descriptive statistics, e.g. the range, mean, and standard deviations between the two countries.

For descriptive statistics in Poland, the mean (M_c) of S.1, S.2, S.3, S.5 and S.9 ranged from 3.46 to 4.17. It means that some respondents agreed with these opinions, while others remained neutral about the last statements and there were no customers who disagreed. In contrast, Vietnamese customers strongly agreed with S.2, S.3, S.5 (M_c accounted for 4.45, 4.51 and 4.31, respectively), agreed with S.1, S.4,

S.9, and S.10 (M_c ranged from 3.57 to 4.16), and had no opinion regarding the last statements. Moreover, the Std. Deviation in both two samples was relatively low.

Table 2. The frequency (%) of responses concerning gender and marital status of customers in Poland and Vietnam

Gender	Vietnam		Poland		Marital status	Vietnam		Poland	
	Fre- quency	Per- cent	Fre- quency	Per- cent		Fre- quency	Per- cent	Fre- quency	Per- cent
Male	19	18.8	38	38.0	Married	19	18.8	20	20.0
Female	82	81.2	62	62.0	Single	82	81.2	80	80.0
Total	101	100.0	100	100.0	Total	101	100.0	100	100.0

Source: own results from SPSS

When asked about their understanding of the meaning of “Corporate Social Responsibility”, the majority of Vietnamese customers were of the opinion that they understood the meaning of the term (91.1%), whereas only 60% Polish customers were of this opinion. However, the paradox is that only 40.6% of Vietnamese and 33% of Polish customers thought that their friends also understood the term “CSR.” In addition, nearly all Vietnamese customers (96%) believed that currently CSR played an important role in sustainable development, but only 46% of Polish customers were of the same opinion. 97% customers in Vietnam agreed that they were highly aware of environmental protection, whereas the same may be applied to 82% of Polish customers. 91.1% and 82% of customers in Vietnam and Poland, respectively, thought that the government should support companies in solving their environmental problems. Unfortunately, only more than half of Vietnamese customers (58.4%) answered that they paid attention to CSR reputation and image of companies when shopping, while just 30% of Polish customers were concerned with the CSR reputation of enterprises. Moreover, approximately 70% of Vietnamese and Polish customers were willing to buy cheaper products without paying attention to the problem of environmental protection. Remarkably, only 16.4% of respondents in Vietnam and 14% in Poland believe that companies are interested in environmental protection of the areas where they conduct business. Interestingly, 87.1% of Vietnamese respondents indicated that they were ready to make some changes in their behaviour because of social responsibility, when this number for Polish respondents was 58%. Finally, when 75.3% of customers in Vietnam believe that CSR implementation will become more popular in Vietnam in the near future, only 47% Polish customers are of the same opinion about their own country.

Although there are different proportions in each statement regarding CSR implementation, both Vietnamese and Polish customers are highly aware of environmental protection and the general role of CSR activities. However, customers are still interested in low prices rather than CSR reputation of companies.

Table 3. Descriptive statistics from customer surveys in Poland and Vietnam

No.	Variable	Vietnam				Poland			
		Mode	Mean		Std. Deviation	Mode	Mean		Std. Deviation
		Statistic	Statistic	Std. Error	Statistic	Statistic	Statistic	Std. Error	Statistic
S.1	Understand the meaning of the term "Corporate Social Responsibility"	4	4.16	0.073	0.731	4	3.61	0.113	1.127
S.2	Believe that CSR plays an important role in sustainable development in contemporary society	5	4.45	0.065	0.655	3	3.46	0.093	0.926
S.3	Be highly aware of environmental protection	5	4.51	0.064	0.642	5	4.17	0.097	0.975
S.4	Be interested in companies' CSR reputation/image when shopping	4	3.57	0.097	0.973	3	2.87	0.111	1.107
S.5	Believe that the government should support companies in solving environmental problems	4	4.31	0.075	0.758	4	4.12	0.097	0.967
S.6	Be interested in low prices rather than environmental problems	3	2.92	0.105	1.055	3	2.90	0.113	1.133
S.7	Believe that companies always take into account environmental protection in their local area	2	2.61	0.098	0.990	3	2.84	0.075	0.748
S.8	Think that their friends know the term "Corporate Social Responsibility"	3	3.30	0.092	0.992	3	2.96	0.113	1.127
S.9	Willing to change buying behaviour because of social responsibility	4	4.14	0.061	0.617	4	3.40	0.132	1.318
S.10	Believe that CSR will become popular in their country in the near future	4	3.93	0.080	0.803	4	3.32	0.106	1.062

Source: own SPSS results

Table 4 shows the results of Mann-Whitney U- Test in ten statements related to CSR activities. Furthermore, it compares the hypothesis test summary of the ten statements.

The significance level is 0.05 ($\alpha = 0.05$), because P-value of S.1, S.2, S.4, S.7, S. 8, S.9, and S.10 accounted for 0.000, 0.000, 0.000, 0.008, 0.031, 0.000, and 0.000 respectively (less than $\alpha = 0.05$), the null hypothesis of equal distributions for S.1,

S.2, S.4, S.7, S.8, S.9, and S.10 was rejected (H_0 was rejected and H_1 was accepted). In other words, with $\alpha = 0.05$, the attitude of customers in Poland and Vietnam towards CSR activities in statement 1, 2, 4, 5, 8, 9 and 10 is different. However, P-value of S.3, S.5 and S.7 reached 0.972, 0.256 and 0.917 (higher than $\alpha = 0.05$). Thus, the null hypothesis of equal distributions for S.3, S.5 and S.7 was accepted. In other words, there are no differences between the attitudes of customers towards CSR activities in S.3, S.5 and S.7.

Table 4. Independent Samples – Mann-Whitney U Test

No.	Mann-Whitney U		Decision	No.	Mann-Whitney U		Decision
	Z	P			Z	P	
S.1	-3.685	0.000	Reject the null hypothesis (H_0)	S.6	-0.104	0.917	Retain the null hypothesis (H_0)
S.2	-7.718	0.000	Reject the null hypothesis (H_0)	S.7	-2.657	0.008	Reject the null hypothesis (H_0)
S.3	-0.035	0.972	Retain the null hypothesis (H_0)	S.8	-2.161	0.031	Reject the null hypothesis (H_0)
S.4	-4.509	0.000	Reject the null hypothesis (H_0)	S.9	-3.817	0.000	Reject the null hypothesis (H_0)
S.5	-1.136	0.256	Retain the null hypothesis (H_0)	S.10	-4.286	0.000	Reject the null hypothesis (H_0)
Asymptotic significances are displayed. The significance level is .05							

Source: own SPSS research results

The authors asked additional questions to learn which channels customers in Vietnam and Poland used to find information about CSR activities of companies and whether they found the information credible.

The survey indicates that the majority of Polish consumers find information about CSR on the Internet (76%), but only 24.8% of Vietnamese customers use the Internet. In contrast, nearly half of Vietnamese customers (43.6%) read newspapers and magazines to learn about CSR activities compared to just 2% of Polish customers. In the case of the television and radio, 12% of customers find some information by watching television in Vietnam and 8.9% of customers by listening to the radio in Poland. In addition, 62% of the respondents in Vietnam say that they believe the credibility of the information, whereas 77% customers in Poland are of the same opinion.

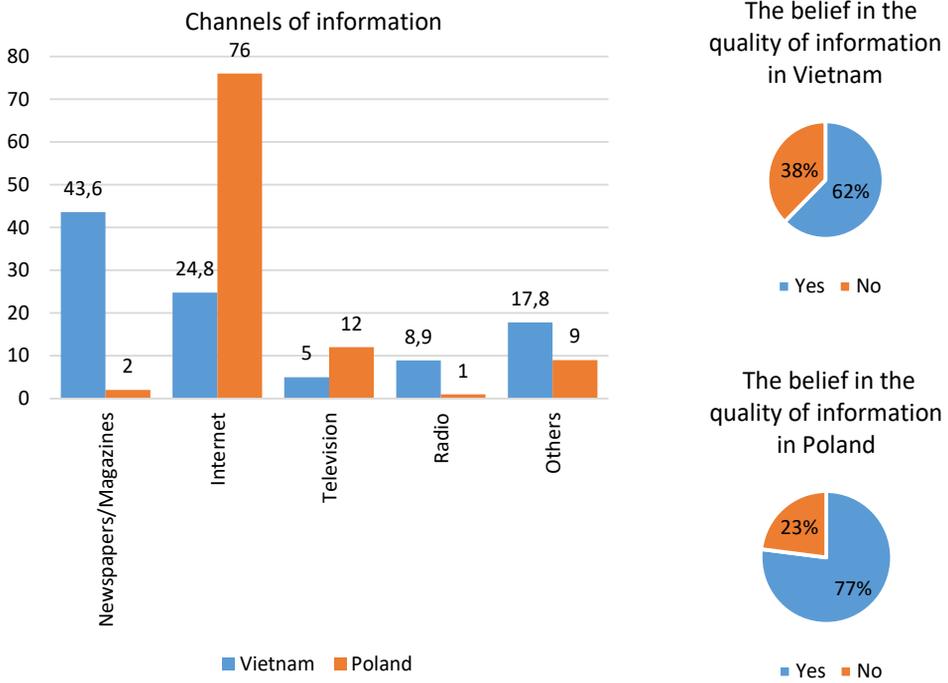


Figure 4. The frequency of the use of channels of information utilised to find the information about CSR activities and the percentage of customers in Vietnam and Poland who found the information credible

Source: own survey results

6. Conclusions

The study set out to analyse the attitudes towards and awareness of CSR issues on the part of customers in Vietnam and Poland. Notwithstanding the transformation from a centrally planned economy in the communist administration to a market economy in the same time period (nearly 30 years ago), there are many challenges to overcome before CSR activities may be improved and an effective market system is developed. However, in terms of sustainability reports, the application of international GRI standards in Poland is better than in Vietnam. Most of the respondents who participated in the research are rather young and relatively well educated. Nevertheless, the research shows that although almost all Vietnamese and Polish customers believe that CSR is crucial to sustainable development and they are well aware of environmental problems, only some of the customers are interested in CSR reputation of enterprises when they buy products and services. They worry about low prices rather than the CSR image of an enterprise. Unfortu-

nately, few people think that companies are concerned with environmental protection in the area where they operate, but the respondents are willing to change their behaviour if these changes bring benefits to society. In addition, by employing the Mann-Whitney U Test, the authors have concluded that the attitudes towards some CSR issues in the two countries are similar. Thus, governments should have the appropriate policies to support companies in protecting environment and solving environmental problems in both Vietnam and Poland. By contrast, there are some differences in customers' understanding and perception of CSR application in Poland and Vietnam. In general, Polish customers expressed lower awareness of CSR than Vietnamese customers. For example, almost all Vietnamese respondents understand the term "Corporate Social Responsibility", only about half of Polish respondents know what it means.

There are several limitations in our study. Firstly, questionnaire surveys were sent to customers in Vietnam and Poland by email, which might have had an impact on the quality of the data. Secondly, samples are relatively small. Finally, the majority of respondents are young, unmarried students. Thus, representative samples may not be enough to reflect the real situation of customers' awareness of CSR implementation in Vietnam and Poland. Further research could increase the sample material and the representative sample by employing such methods as completing questionnaires directly or collecting data from customers who live in other cities. Furthermore, additional research incorporating other theoretical aspects may provide a new perspective on this topic.

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Świadomość klientów w kontekście społecznej odpowiedzialności biznesu w Wietnamie i Polsce: analiza porównawcza

Streszczenie: Społeczna odpowiedzialność biznesu (CSR) pozostaje w ostatnich latach jedną z kluczowych kwestii w Wietnamie, Polsce oraz innych krajach. Dzieje się tak za sprawą korzyści, jakie przynosi w zakresie zrównoważonego rozwoju. Celem prezentowanych badań jest przedstawienie analizy porównawczej obecnego poziomu zrozumienia oraz postaw polskich i wietnamskich klientów w kontekście społecznej odpowiedzialności biznesu. Opracowanie zawiera wyniki badań ilościowych, w tym statystyki opisowe, potwierdzające, że – mimo względnie pozytywnych postaw wobec pro-

blematyki związanej ze społeczną odpowiedzialnością biznesu – w dalszym ciągu klienci nie są zainteresowani działaniami związanymi ze społeczną odpowiedzialnością biznesu, w tym tworzeniem raportów dotyczących reputacji, wizerunku przedsiębiorstwa i zanieczyszczenia środowiska. Ponadto częściej zwracają oni uwagę na niższe ceny niż na społeczną odpowiedzialność firmy. Zastosowany nieparametryczny test U Manna-Whitneya wykazał, że mimo iż oba kraje są postrzegane jako gospodarki przejściowe, to występują pewne różnice w postawach i świadomości wietnamskich i polskich klientów, dotyczące działań z zakresu społecznej odpowiedzialności.

Słowa kluczowe: świadomość klientów, społeczna odpowiedzialność biznesu, Wietnam, Polska

JEL: M1, M3

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