

Comparison of Corporate Social Responsibility Performance of International Companies in Selected Sectors

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Abstract: The paper focuses on examining the influence of the industry on the socially responsible behaviour of multinational companies operating in Slovakia. Through quantitative analysis focusing on primary research and qualitative in-depth interviews with key managers of selected companies, the extent of industry influence on the perception and implementation of socially responsible activities is identified. The aim of the paper is to identify significant differences in the approach to CSR between companies from different sectors of the economy, based on a comparison of the results found. The results of the study will thus contribute to a deeper understanding of the complex relationships between industry and corporate social responsibility.

Keywords: Social Responsibility, International Companies, Code of Ethics, Sustainability

JEL Classification codes: D22, Q56

INTRODUCTION

Corporate Social Responsibility (CSR) has become an integral component of modern business practices, particularly among multinational corporations operating across diverse sectors. The concept of CSR encompasses corporate initiatives aimed at environmental sustainability, ethical labor practices, community development, and stakeholder engagement (Carroll, 1991). The growing recognition of CSR as a strategic business approach has led to an increasing number of studies examining its implementation, effectiveness, and impact on corporate performance (Coelho et al., 2023; Risi et al., 2022).

Despite widespread academic and managerial interest, there remains a lack of comparative analysis of CSR practices across industries. While firms in sectors such as logistics and information technology (IT) operate under distinct regulatory, economic, and social conditions, both industries are expected to adhere to CSR principles in alignment with their strategic objectives and stakeholder expectations (Bagratuni et al., 2023). This study aims to address this gap by conducting a comparative analysis of CSR practices among internationally operating firms in the logistics and IT industries.

The primary research question guiding this study is: How do multinational firms in the logistics and IT sectors differ in their approaches to CSR, and what are the key factors influencing their CSR strategies? By analyzing survey data from employees and managerial insights from in-depth interviews, this research seeks to provide an evidence-based understanding of how CSR is integrated into corporate strategies in these industries.

1 LITERATURE REVIEW

Corporate Social Responsibility is now increasingly coming to the fore as an important aspect of the strategic management of organizations. CSR represents a systematic approach to integrating social, environmental and ethical principles into business activities with the aim of positively influencing society, the environment and the economic environment in which the company operates. According to several sources (DQS Global, TÜV SÜD, IZ, 2024), CSR is becoming an integral part of modern business and its implementation significantly affects the trust of customers, partners, the public and employees.

CSR is a concept that is often used internationally, but its definition is rather broad and ambiguous. In professional discussions, it is often identified with concepts such as 'corporate responsibility' or 'business ethics'. In this context, terms such as 'environmental awareness' and 'sustainability' also appear repeatedly, but refer only to selected aspects of the broader CSR framework (EC, 2024). In technical terms, CSR encompasses an organization's moral and ethical commitment to its various stakeholders. This commitment relates not only to the way a company treats its employees, but also to its approach to environmental protection, competition, economic processes and other relevant areas.

Theoretical perspectives on CSR emphasize its role as a strategic tool for enhancing corporate reputation, stakeholder relationships, and financial performance. Institutional theory posits that firms engage in CSR in response to normative, coercive, and mimetic pressures within their industry and broader socio-political environment (Risi et al., 2022). Stakeholder theory suggests that companies adopt CSR initiatives to align with the expectations of key stakeholders, including customers, employees, investors, and regulatory bodies (Freeman, 1984).

Empirical research has demonstrated that CSR implementation varies across industries based on sector-specific factors, regulatory requirements, and stakeholder pressures. In the logistics sector, CSR efforts often focus on environmental sustainability, supply chain transparency, and ethical sourcing practices (Zhang et al., 2022). Logistics firms must navigate challenges related to carbon emissions, fuel efficiency, and compliance with international environmental standards, making sustainability a core component of their CSR agenda (Yousefian et al., 2023).

Conversely, the IT industry places a stronger emphasis on data privacy, digital inclusion, and employee well-being as key CSR priorities (Garai-Fodor & Popovics, 2023). The rapid digitalization of global economies has heightened concerns regarding cybersecurity, ethical AI practices, and corporate governance in IT firms. Additionally, IT companies are increasingly investing in initiatives aimed at reducing digital divides and promoting social inclusion (Coelho et al., 2023).

In addition, the implementation of CSR provides significant benefits to businesses, including not only improved reputation and increased credibility but also enhanced economic stability and long-term competitiveness. One of the tools of CSR is a company's code of ethics, which guides decision-making and behavior, and promotes integrity, professionalism, and respect for all stakeholders. A code of ethics is a set of guidelines that define the ethical principles and values that individuals or organizations must adhere to (Becker et al., 2023). The Code serves as a guide for decision-making, ensuring that individuals act with integrity, professionalism, and respect for all stakeholders (Layne, 2023). Additionally, ethical codes help establish corporate credibility by reinforcing responsible business practices and fostering an ethical corporate culture (Becker et al., 2023).

A systematic review of the literature reveals that CSR effectiveness is influenced by factors such as corporate culture, managerial commitment, and stakeholder engagement. Studies have shown that firms with a proactive CSR approach tend to achieve greater financial and

reputational benefits compared to those with reactive or compliance-driven CSR strategies (Bagratuni et al., 2023; Zhang et al., 2022). This underscores the need for industry-specific CSR frameworks that align with the operational realities and stakeholder expectations of different business sectors.

This study contributes to the literature by offering a comparative perspective on CSR implementation in the logistics and IT industries. By examining employee perceptions and managerial insights, it provides a nuanced understanding of how sector-specific factors shape CSR strategies and their effectiveness in achieving sustainable business outcomes.

2 METHODOLOGY

This study employs a mixed-methods research approach that integrates quantitative data obtained from a survey with qualitative insights gathered through in-depth interviews with managers. The primary objective of the research is a comparative analysis of two industries—logistics and information technology—with a particular focus on their approach to corporate social responsibility.

To process the collected data, analytical methods such as analysis, synthesis, induction, deduction, and comparative evaluation were applied. The survey was conducted in two international companies operating on the Slovak market, with a total of 24 employees responding in each organization. The first company (group A) operates in the field of international transport, freight forwarding and logistics, and the second company (group B) is in the IT sector. The sample consisted of employees working in the company in smaller teams for more than three years. The questionnaire was designed to examine factors influencing employees' perceptions of socially responsible activities within their organizations. The quantitative findings were complemented by in-depth interviews with company managers, providing valuable insights into strategic decision-making processes and sector-specific challenges. Managers are in the position of team leaders and have been in their position for more than a year.

The collected data were analyzed using statistical methods, including descriptive statistics to summarize responses and comparative analysis to identify differences between the logistics and IT sectors. Conclusions were drawn based on data evaluation using induction and deduction methods. Additionally, qualitative data from interviews were transcribed and thematically analyzed to identify key shared themes and differences between the two industries. The results of the questionnaires are processed using graphs and interpretations supplemented by qualitative interviews with company managers.

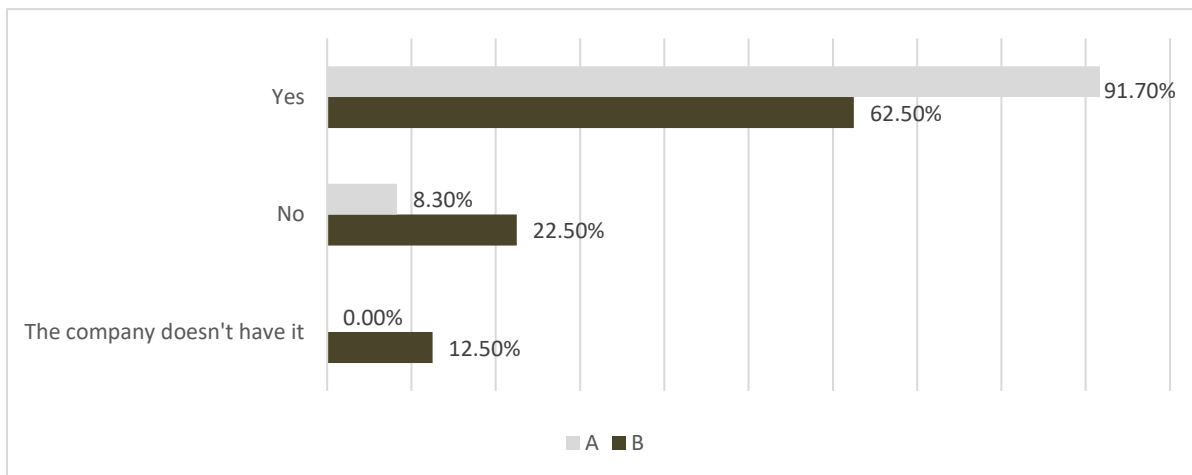
Despite the study's relevance, certain limitations must be considered. The sample size ($n=24$ for each company) may limit the generalizability of the findings. Moreover, the specific characteristics of each industry may influence respondents' answers, necessitating cautious interpretation when comparing sectors. Nevertheless, the combination of quantitative and qualitative approaches, along with the application of analytical, synthesis, induction, deduction, and comparative methods, enhances the reliability of the findings and provides a comprehensive perspective on the examined issue.

3 RESULTS AND DISCUSSION

Based on the primary survey and its analysis and comparison with the statements of the managers of both surveyed companies, we can conclude that the code of ethics is one of the building blocks of companies. Without ethics in business and a responsible approach to the environment, it would not be possible to fully grow as a company. Therefore, at the beginning

of our research, we wanted to know the answer to the question of whether employees know the company's code of ethics and to what extent they are familiar with it.

Fig. 1 Do you know the code of ethics in your company?

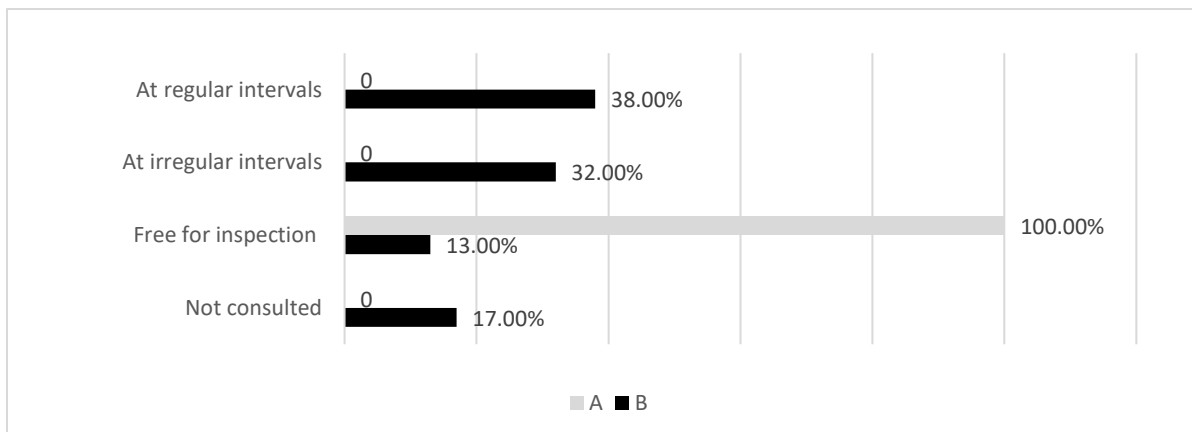


Source: own processing

In Graph 1 (Fig. 1), we analyze the knowledge of the code of ethics in the two branches of foreign international companies examined. Respondents (91.7%) from a logistics-oriented company (Group A) saw that they knew the company's code of ethics, while in an IT-oriented company (Group B) this proportion is significantly lower, at 62.5%. On the other hand, the lack of knowledge of the code of ethics is more frequent in group B (22.5% of respondents do not know it and 12.5% think that the company does not have it) compared to group A, where only 8.3% of respondents do not know the company's code of ethics.

The research also analyzed the mechanism of informing employees about the existence and content of the code of ethics in the monitored groups, as we can see results in Fig. 2. In group A, all respondents stated that the code of ethics is freely available to them for inspection. This result testifies to the transparent and efficient system of publishing the code of ethics in this group. On the contrary, in group B, heterogeneous responses were recorded, which indicated inconsistency in awareness of the mechanism of familiarization with the code of ethics in society. This fact indicates potential shortcomings in the internal communication processes regarding the code of ethics in Group B.

Fig. 2 Familiarization with the company's code of ethics

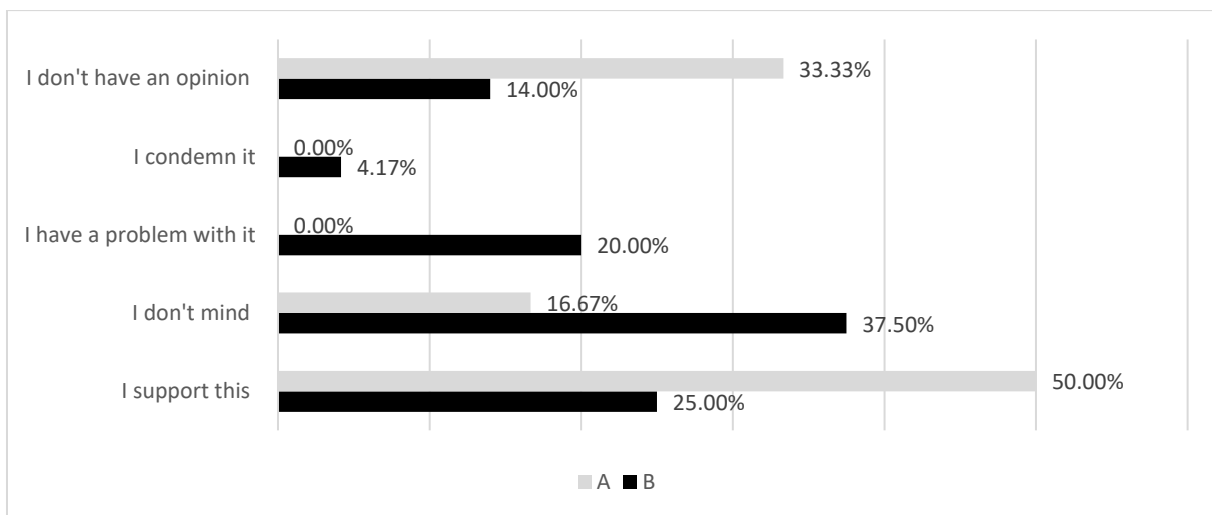


Source: own processing

The results of the survey point to the importance of transparent and effective communication of the code of ethics in organizations. A logistics company shows an example of good practice in ensuring the availability of a code of ethics. Its respondents are familiar with the company's code of ethics. Respondents from an IT company have poorer knowledge of their code, which indicates that the current system of communication and education about the code of ethics in group B is not effective enough. According to the manager of Group B, once a year, there is a training on the Code of Ethics, which is accessible to all employees in the company. Employees are entitled to receive training, but it is not mandatory.

With evolution and digital changes, the social needs of the company's employees are also changing. In the current modern era of the 21st century, it is common work practice to release men for the so-called "Paternity Leave." The social and legal setting of the Slovak Republic helps the trend of growing popularity among employees. We were interested in how employees perceive the institute of "Paternity Leave" in the surveyed companies.

Fig. 3 Paternity leave



Source: own processing

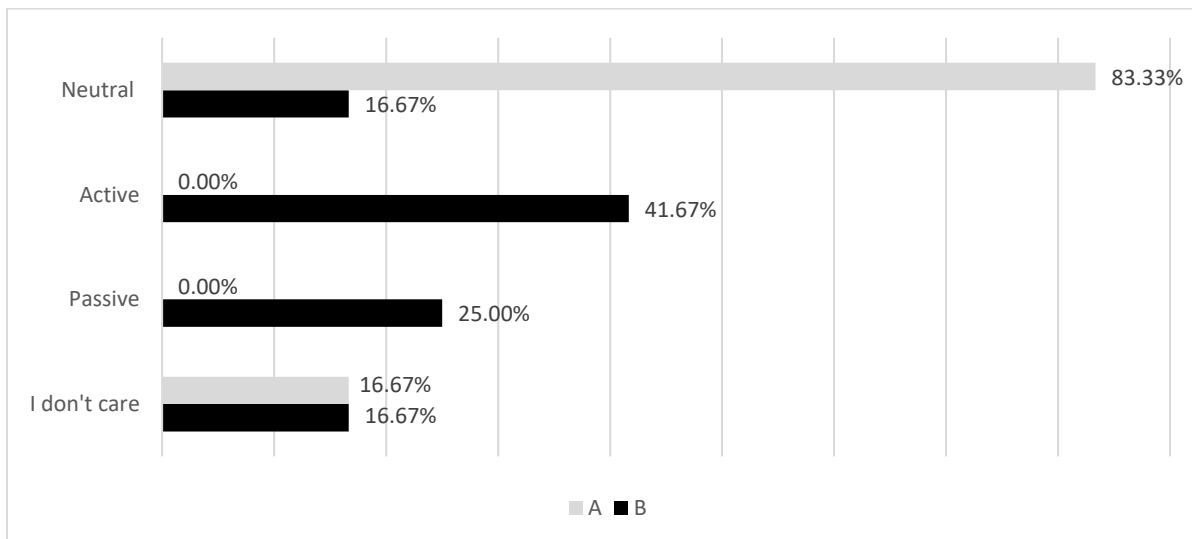
Graph 3 (Fig. 3) analyses respondents' attitudes towards paternity leave. The strongest support for paternity leave is in group A, where 50% of respondents support it, while in group B, only 25% do. Negative attitudes were expressed in group B, where 20% of respondents said that they were bothered by paternity leave, while in group A, no one gave such an answer. The overall results point to a higher acceptance rate of paternity leave in the group and greater variability of attitudes in group B, including basic balanced attitudes. A possible explanation for the differences between groups A and B may also be the sectoral focus of employers. The logistics sector is often characterized by higher demands on staff presence and more rigid working conditions, which can affect the perception of paternity leave and the possibilities of harmonization work with childcare. The demands on punctuality, time to deliver shipments on time, and prompt response to customer orders require immediate reactions from employees, which often do not allow you to combine work with private life. For that reason, Group A employees tend to have a rather positive view of paternity leave. On the contrary, IT is known for greater flexibility in working hours and a wider acceptance of work-life balance initiatives, which could explain the higher variability of opinions in group B.

Impacts on climate change mitigation and adaptation are the basis for assessing companies from an environmental perspective. However, environmental impacts in a broader sense are also important, such as promoting biodiversity conservation, pollution prevention, the circular

economy, energy consumption or preparedness for changes in environmental legislation (KPMG, 2022). According to a report by the World Economic Forum (2024), the next decade will be characterized by major environmental and social crises, driven by current geopolitical and economic trends. In both the short term (2 years) and the long term (10 years), environmental risks such as biodiversity loss and ecosystem collapse, as well as extreme weather events, are among the fastest-worsening global problems (WEF, 2024).

In the area of the ESG activities, we focused on employees' attitudes towards ESG. Graph 4 (Fig. 4) shows the attitudes of employees towards these activities. In group A, the most significant share of respondents (83.33%) expressed a neutral attitude towards ESG activities. In group B, an active approach prevails (41.67%), while in both groups, the same proportion of employees (16.67%) do not show interest in ESG activities. An analysis of employees' attitudes towards ESG activities reveals significant differences between groups A and B. Group A is characterized by a predominantly neutral attitude, while group B has a higher proportion of employees with both active and passive attitudes. This result indicates a polarization in the approach to sustainability in Group B.

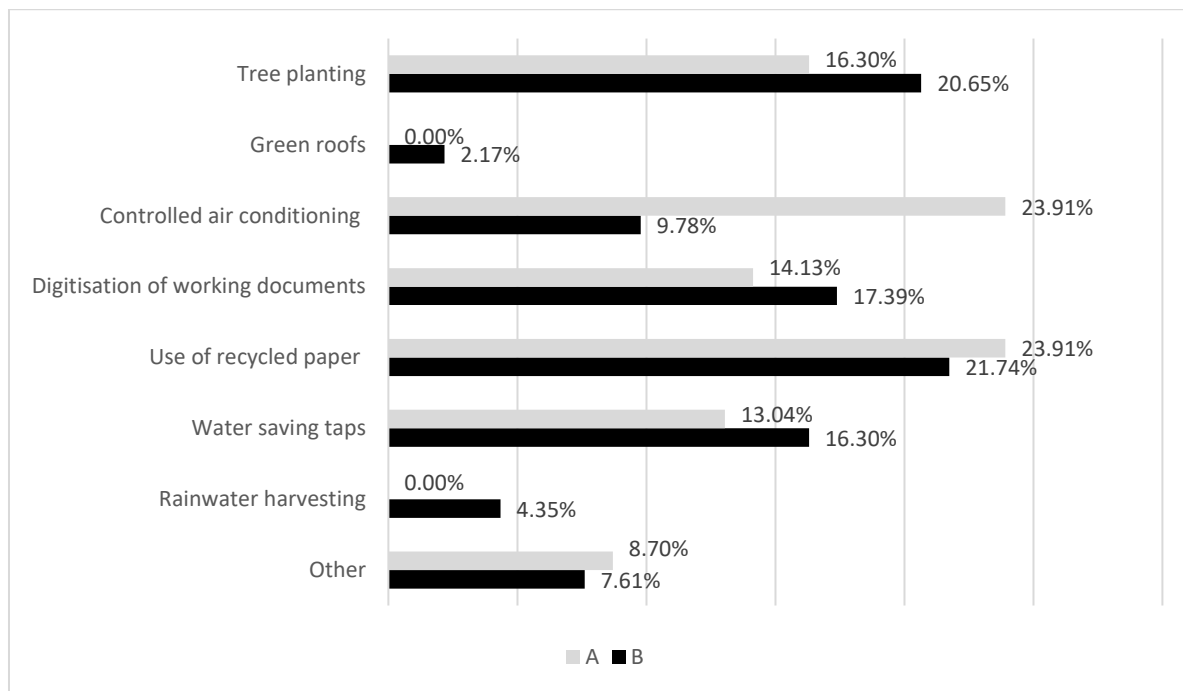
Fig. 4 Employee attitudes towards ESG activities



Source: own processing

In the area of the environmental pillar of research, Graph 5 (Fig. 5) provides information on the degree of perception of environmental activities from the perspective of employees. Overall, the IT company (group B) shows a higher implementation rate in most categories, especially for energy-saving faucets, digitization of work documents and tree planting. These measures are in line with the values and goals of IT companies, which often present themselves as environmentally responsible. The logistics company (group A) leads only in regulated air conditioning, which is understandable given the need to maintain optimal conditions for the storage and handling of goods, as well as for the work of employees in logistics centers.

Fig. 5 Environmental activities of the company perceived from the perspective of employees



Source: own processing

In both groups, the digitization rate of working documents is relatively high (group A: 14.13%, group B: 17.39%). In both sectors in which companies operate, digitalization is important for efficient process management, cost reduction and minimization of errors. Both groups also show a slightly higher rate of use of recycled paper (group A: 23.91%, group B: 21.74%). Similarly, the use of recycled paper is important for reducing paper consumption and protecting the environment. In the logistics sector, which often works with a large number of documents (e.g. waybills, invoices, delivery notes, transport orders), it is important to minimize paper consumption and promote recycling. In the IT sector, which often presents itself as environmentally responsible, the use of recycled paper is one of the manifestations of the effort to reduce the environmental impact.

The consensus on the implementation of the digitization of work documents and the use of recycled paper between groups A and B indicates that these measures are considered important and beneficial in both sectors. Digitalization brings efficiency and reduces costs, while the use of recycled paper contributes to the protection of the environment.

CONCLUSION

The main aim of the paper is to identify significant differences in the approach to CSR between companies from different sectors of the economy. We compared companies operating in the IT sector, which is often associated with greater flexibility of working conditions, with a company operating in the field of international transport, freight forwarding and logistics. This sector focuses on time and promptness in responding to customer requirements. The conclusions of the survey showed that both companies emphasize a code of ethics. Employees, in most cases, are familiar with it and know it. In the field of logistics, the code of ethics also plays an important role in terms of communication between freight forwarders, logistics partners and carriers in order to maintain ethical and correct relations. We observed differences between sectors in the perception of paternity leave, where companies operating in IT have variable opinions and companies in logistics have a rather positive approach, which

is a consequence of the very nature of work and the possibility of reconciling private and professional life. From the point of view of ecology and employees' approach to it, their attitude is rather neutral or passive. The influence of the sector is not manifested in this understanding, as it results mainly from the mentality of the company as such and the very market in which the companies operate.

The survey is limited to a partial sample of respondents and the subjectivity of opinions, but we can still say that the sector in which employees work often influences the formation of perceptions and attitudes regarding ESG. The results thus form the basis for extended research, which would complement the knowledge base with other sectors and a larger research sample. Another limitation of the research may be the selection of only selected attributes from the social area (e.g. paternity leave) and from the environmental area, which focused more on the perception of employees and their attitude to the environment as such and not on the subject of business of the given companies. Therefore, in addition to expanding the sample of respondents, the potential for further research is a comprehensive examination of the environmental attitudes of companies from the point of view of employees and from the point of view of the company's activities themselves. For IT companies, it is mainly about the functioning of data centers (massive electricity consumption, cooling), and for transport, freight forwarding and logistics companies, the use of fossil fuels, route optimization, renewal, or electrification of the vehicle fleet are important issues.

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