

Article

Environmental CSR and the Purchase Declarations of Generation Z Consumers

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Abstract: Activities in the area of corporate social responsibility are more and more widely and willingly undertaken not only by large companies but also those in the SME sector. A very important part of these activities is environmental protection. Therefore, the question of how these activities are evaluated by their beneficiaries should be asked. One important group of recipients of CSR initiatives are consumers. We considered the opinions of young people from Generation Z to be particularly important because this generation is just entering the consumer market and thus will influence its formation for many years to come. We conducted a survey on a sample of 344 respondents from Generation Z to check whether the environmental CSR initiatives are perceived and appreciated by Generation Z consumers. The survey was expanded to include the influence of the gender factor and the type of education of the people surveyed (technical, business and humanities education). The results of this study indicate that young people (from Generation Z) declare the need to care about the environment and pay attention as consumers to pro-environmental activities implemented as part of CSR. Evaluations of these activities differ between genders. Also, the education profile matters in the perception of environmental CSR initiatives.

Keywords: CSR; environmental initiatives; Generation Z; consumer; sustainability



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1. Introduction

The rapid industrial development observed over the past several years has contributed to the globalization of many different processes around the world. Unfortunately, this brings in various problems. One of them is the progressive degradation of the environment. People are becoming increasingly aware of the need to implement effective environmental protection methods. They also recognize the need to counteract unfavorable phenomena. All this is leading to the growth of environmental movements and to the growing concern over human impact on the local and global environment. It has also triggered discussions on environmental issues held at various levels of societies' organization. At the center of this discussion are consumers. In their daily decisions, they have to answer the question of what is more important to them: the environment or other parameters, such as price, quality of the product or service, etc. [1,2].

Businesses are also a focus of environmental concerns. In implementing their social responsibility (CSR) policies, they take various types of pro-environmental actions. Among other things, they see these activities as an opportunity to attract new customers and maintain a competitive edge [3–5]. Investing in the CSR leads to the generation of added value for consumers. Consumers recognize and appreciate the fact that companies undertake the CSR activities focused on their needs. Especially when they target local beneficiaries. This translates into increased consumer trust and attachment to the company. As a result, they are more likely to purchase a locally active company's products, and they are willing to pay a higher price for them [6–8].

Therefore, the proper selection of appropriate pro-environmental activities as part of the implemented CSR is very important. Properly matching them to the expectations

and needs of consumers will allow companies to achieve their business goals and avoid unnecessary costs [9].

The consumer population is very large and diverse both in terms of demographic characteristics (gender, age, place of residence, etc.) and education. Speaking of education, it is necessary to distinguish its level (primary, secondary and higher education), but also its type (technical, humanities, etc.). Each of the aforementioned characteristics will affect the individual attitude of the consumer and their expectations from companies. Therefore, when determining the direction of their development, companies must determine the profile of the consumer they want to reach. Knowledge of the consumer will also allow the best possible adjustment of the environmental initiatives undertaken by the company.

Very numerous and active in the economic market are young people referred to as Generation Z. This generation is already taking on more and more gainful employment during their final years of education. Having their own financial means, they are becoming part of the local and global consumer groups. These young people, raised and educated in the world of the internet and social media, will be guided by their own beliefs when making purchasing choices, becoming a very important buying group over time [10].

Many companies will dedicate their offerings directly to this social group, especially, since this group of consumers will be on the market for years to come. What is needed, therefore, is research on the evaluation of CSR activities by Generation Z. To the best of the authors' knowledge, there are few publications on CSR from a consumer perspective in Central and Eastern Europe [11,12]. And only a few are about Poland [6,13].

Poland is the fifth largest country in the EU in terms of area and population [14] and the leader in development in Central and Eastern Europe. The average increase in GDP over the last few years has been around 4%, and it is one of the highest levels of GDP in Europe [15]. For this reason, Poland's impact on the environment is significant in this region. Along with the dynamic development of the country, there is an increasing awareness of the anthropogenic negative impact on the natural environment and the need for discussion on the matter [16,17]. Therefore, our study aims to fill the research gap regarding Generation Z's declared assessment of environmental CSR activities.

This problem is important from the point of view of potential buyers of the surveyed generation. The perspective of customers from this generation has not been widely presented in the literature so far. Studying the perception of CSR in the European context is important because it is the top priority topic in the European Union's business strategy. This paper aims to shed light on the issues of perception of environmental CSR in the Polish context. The data obtained will allow entrepreneurs who dedicate their products to Generation Z to better understand its expectations and adjust their offerings. Therefore, we have attempted to answer the questions: Do environmental activities carried out as part of the CSR approach affect purchasing declarations of consumers from generation Z? Does the field of study and gender of consumers affect their assessment of environmental CSR activities?

The survey was conducted among students with different educational profiles: technical, business and humanities. The level of education has an impact on regional and local development. As the level of education of the population increases, lifestyles and social behaviors change [18]. The best-educated part of Generation Z will influence their environment in the future through their positions. Many of them will hold leadership and managerial positions in the future. They will also become decision-makers in various spheres of life, as well as opinion makers. Thus, they will have a great influence on consumers' attitudes presented by their surroundings.

The perceptions of university students are therefore a good indicator of their future decisions made both in the professional sphere and regarding consumer attitudes. In addition, the analysis was supplemented with the gender factor as an important criterion determining consumer attitudes.

The paper is structured as follows. In Section 2, based on the literature, the research hypotheses are set. Section 3 discusses the research method, including sampling. Section 4

describes the research results. Section 6 contains conclusions, points out the limitations of the conducted study and suggestions for further research.

2. Literature Review and Hypothesis Development

Defining social responsibility of companies is not simple. The multitude of different concepts and interpretations makes it difficult to construct a universal definition [19]. Nevertheless, it can be said that environmental issues are common in most views of CSR.

Corporate social responsibility is of increasing interest to companies, both large and small [20,21]. Companies are striving to achieve sustainable development. At the same time, they are trying to distinguish themselves from the competition [3,22,23]. They also boast about the CSR activities they undertake. The way to success is effective communication with the public. In particular, understanding what should be communicated in CSR messages and how those messages should be directed to audiences [24,25].

Stakeholder theory is a key approach for investigating the scope and consequences of a company's CSR strategy [26–28]. The company should be concerned about all groups or individuals who, directly or indirectly, are or may be affected by the implementation of its objectives [27,29].

Without active and successful communication about a company's CSR activities, its stakeholders may not acknowledge the company's CSR endeavors, and when stakeholders are not aware of the company's CSR initiatives, the company will not fully enjoy reputational and financial benefits from its CSR activities [30].

The fact that there are diverse CSR information requirements among different stakeholders presents communication challenges. To address this concern, a lot of research suggests that CSR communication messages should be tailored to target different stakeholders [31,32].

The development of technology and the internet undoubtedly makes it easier for companies to reach particular groups of beneficiaries to promote their activities. One of the key beneficiaries of business operations is the consumer. Consumers are increasingly faced with a choice between information about a product's environmental impact and other important product attributes. Research suggests that consumers are more likely to trade hedonistic value (e.g., aesthetics) for sustainability than utilitarian value (e.g., functional performance, functional performance) for sustainability [33]. In contrast, consumers with low materialism and positive attitudes toward both environmental sustainability and environmental advertising are more likely to purchase environmentally friendly products than others [34–36].

It is also important to remember that consumers are not a homogeneous group. Their attitudes and preferences should be analyzed, taking into account demographic characteristics such as place of residence (geographic region, cultural area), age, gender, etc. A number of studies indicate that, as described below.

Zhang and Dong [37] point out that consumers are indistinctly influenced by their social environment, such as government policies, media reports and messages from environmental organizations. There are huge cultural differences between Eastern and Western countries. The Chinese pay attention to harmony and consider collective interests more important than personal interests. US residents, on the other hand, consider personal benefit as the most important goal. Differences in attitudes are therefore inevitable due to the different values held by the people of these two analyzed countries.

In the collectivist cultures prevalent in the Far East and Africa (as opposed to individualistic Western societies), there is a strong emphasis on group membership, harmony of social relations and community interests. In India, belonging to this cultural area, it is primarily the family that has the influence on the formation of environmental attitudes of the younger generations. The peer environment comes in second place. The reverse order of influence can be observed among young people living in the US. Here, compared to India, the roles have been reversed. Pro-environmental attitudes are mostly influenced by peers, although families are also heavily involved [38,39].

Differences can exist even within the borders of a single country. Ritter et al. [40] analyzing the motivation of Brazilian residents to consume green product notes that culture and socioeconomic status play a significant role. Brazil itself is a large country that encompasses many regional cultures, eating habits and social contexts that must be taken into account when drawing conclusions.

People's behavior related to the environment is not solely a function of people's attitudes toward the natural world. It is more motivated by a sense of being part of a particular social group whose goal is to strive for environmentally friendly changes in society [41].

Therefore, behaviors should be analyzed in their specific social and environmental contexts, as well as in the broader context of the consumer societies in which we live. Individual behaviors develop and exist within social structures. They are shaped and modified by them [42]. They are interdependent.

Companies planning CSR policies must therefore take into account the environmental attitudes specific to a nation or part of a nation.

2.1. Young Consumer Segment

When analyzing social behavior, scientists usually divide people into groups. The decisive parameter is the date of birth. The time in which people grew up, historical events and technological development in which they participated determine their social attitudes. The boundaries of the division between generations in different studies may slightly differ from each other. In our study the following generations can be indicated [43–46]:

- (1) Baby Boomers (BB)—born in 1945–1964. The experiences of this generation were determined by the model of life common at that time, strongly patriarchal and hierarchical, valuing work, stability and social justice.
- (2) X—born between 1965 and 1980. A generation of sceptics, rebels, contestants. During this time, technological development accelerated, which changed the perception of complex competencies. It is believed that people of this generation are very well educated.
- (3) Y (Millennials)—born in 1981–1994. They grew up in the era of dynamic development of digital technologies (Internet, social media, etc.). They are less attached to tradition. Instead, they are creative, active, more flexible and multi-tasking.
- (4) Z—born after 1995. This is the first generation that lives with digital technologies from birth. They are above-average talented, resourceful and intelligent people with high ecological awareness. A characteristic feature of this generation, however, is the lack of patience.

Generation Z is an extremely important social group entering the consumer market. Studies have shown that young people are an important part of the consumer market for many companies. These consumers are very eager to spend their income on various products. They are also more open to new products. This group will constitute a large and the most influential group of consumers in the near future. It should be remembered that these young people have just started (or will soon start) gainful employment [10,47]. Having money, they will actively decide how to spend it. Research conducted in Poland confirmed that although only one-third of the Generation Z representatives are economically active, they declare spending at a similar level to Millennials, who are already working. In addition, they choose to purchase luxury products with a similar frequency as the Millennials. These products are often several times more expensive than their counterparts, and owning them is a sign of status. Also, they tend to be available only to narrow groups of consumers [10].

Young people, regardless of where they live, increasingly, through the rising tide of social change and the flood of conflicting information, particularly from the internet, often build their identities based on social media [48–52]. In Poland, as many as 64% of Generation Z representatives verify user reviews online before deciding to buy a product. And only 4% of this consumer group does not use social media at all [10]. At the same time, it should be noted that this generation is much more critical than older generations. This

may be due to the fact that they grew up in a world saturated with information. Therefore, young consumers, although they have become one of the largest consumer segments, are also the most difficult segment. In order to convince them to purchase any product or service without critically evaluating the benefits associated with that product and service, marketers are looking for innovative ways to promote their offerings [36,53].

The authors believe that another important factor (besides social media) influencing the purchasing decisions of Generation Z is the profile of the education received. There are many studies analyzing the attitudes of management students toward CSR from the perspective of future decision-makers [54–56], but only a few take into account the attitudes of students from other majors [57]. The need to expand curricula to include CSR-related subjects not only for students of business but also for students of other majors is indicated by some researchers [58,59].

University is an important participant in education, a key place where social change processes develop. Therefore, it must be a place where current social challenges and demands can be addressed. A positive correlation between education, information and environmental attitudes and behaviors was recognized. It was found that environmental awareness is higher in the group with a high level of education in contrast to other groups [34].

Also, students of various majors believe that good environmental education is needed to solve environmental problems occurring in their immediate environment [60]. However, it cannot be assumed a priori that all students perceive environmental problems equally. The authors suppose that their sensitivity to ecology (as well as environmental CSR) depends on their educational profile. The choice of educational direction is usually related to a person's individual intellectual predisposition and/or character traits. To the best of the authors' knowledge, there is no research that resolves this dilemma. In order to contribute to filling this gap, the following hypotheses are put forward:

H1. *Environmental activities carried out as part of CSR influence the purchasing declarations of Generation Z consumers.*

H2. *Business students rate the environmental CSR actions higher than students in engineering and the humanities.*

2.2. Gender as a Factor Affecting Pro-Environmental Attitudes

In addition to education, another important factor influencing the environmental attitudes exhibited by Generation Z is gender. Of all the CSR dimensions, it is in the assessment of the "environmental" dimension that the greatest gender differences occur [61]. Research on environmental concerns over the past few decades has consistently shown that women express greater concern for the environment than men. Some researchers have found that women consistently behave more pro-environmentally than men and are more likely to conduct pro-environmental activities in both developed and emerging countries [62].

Xiao and McCright [63] find that, as expected, women participate in significantly more private environmental behaviors (e.g., recycling, reducing water use) than do men, whereas there is little gender difference in public environmental behaviors (e.g., signing a petition, taking part in a demonstration).

Gender topics in the literature are considered in various contexts. Among other things, the attitudes of men and women toward corporate social responsibility [61,64,65] and corporate environmental activities [66,67] have been analyzed. Differences between male and female executives in their perceptions of CSR initiatives have also been studied [68,69], as well as the impact of education on the attitudes of business students, female and male, toward CSR [54,70]. We decided to complement this area of research. We propose to explain the attitudes toward environmental CSR of students in various fields of study (future consumers) by gender. Accordingly, we pose the relevant hypothesis as follows:

H3. *Female students declare greater concern for environmental CSR activities than male students.*

3. Materials and Methods

Data for the study was collected through a survey conducted from March to May 2021. Since our goal was to learn about the declared attitudes of young consumers just entering the market (Generation Z), the survey questionnaire was distributed to university students in Krakow. The survey was tested on a pilot group. The surveyed students studied at faculties of business, technical and humanities profiles. Due to the need to strictly assign the respondent's educational profile to one of the three groups, purposive selection was used. Questionnaires were distributed in paper form during classes at faculties with the indicated educational profile. The content of the questionnaire was discussed with the students. We obtained confirmation that all respondents understood its content and their task. Taking part in the research was voluntary. Rewards were not offered.

The survey questionnaire was divided into two parts. Part one included questions characterizing the respondent by demographic characteristics, such as year of birth, nationality, gender, etc. Part two consisted of questions directly related to environmental CSR. The questions concerned the evaluation of the following environmental activities:

- (1) Reduction in CO₂ emissions;
- (2) Selective waste collection and reduction in the amount of generated waste;
- (3) Implementation of energy-efficient technologies (e.g., LED lighting, environmentally friendly air conditioning, energy-efficient production lines) and investments in renewable energy (e.g., solar panels, wind power plants);
- (4) Environmentally friendly transport (electric and hybrid cars, railways, coaches, and other mass transport);
- (5) Infrastructure for cyclists (shelters, racks, changing rooms);
- (6) Offering environmentally friendly products and ecolabelling (a company meets higher environmental standards than legally required).

The aforementioned activities are widely discussed in the media, and they are very often implemented as part of CSR by companies in Poland and across the world. Therefore, they appear to be universal on a national and international scale [71]. Many of these initiatives are regulated at the level of the European Union, as well as under the current legal system in Poland. Thus, they provide a universal platform for public discussion of environmental protection and related research [34,72,73].

The indicated pro-environmental activities were assessed by the surveyed students on a 5-point Likert scale. In the scale 1 meant "not important" and 5 meant "very important". In total, 362 completed questionnaires were collected. From the pool 18 collected questionnaires were rejected due to declared non-Polish nationality and various types of errors or omissions. The research hypotheses were tested using non-parametric tests, the Kruskal–Wallis H test and the Friedman rank test. Microsoft Excel 2019 and IBM SPSS Statistics 26.0 were used for this purpose. The choice of tests was dictated by the ordinal nature of the scale used in the survey. For the purposes of the conducted analyzes, the significance level $\alpha = 0.05$ was set.

4. Results

The conducted analysis is based directly on the responses of Generation Z consumers collected through the survey. The survey included university students with a Polish nationality studying at the faculties of technology, business and humanities. The demographic profile of the respondents is shown in Table 1.

Table 2 shows measures of central tendency (mean, median, dominant) obtained in the surveyed dimensions of environmental CSR. For all pro-environmental activities about which the surveyed students were asked, the median response was four (rating: "important"). For five environmental activities, the dominant score was five (rating: "very important"). Only pro-environmental transportation received a lower dominant score.

Table 1. Demographic profile of respondents (Generation Z).

Gender	Education Profile			Frequency	%
	Engineering	Business	Humanities		
Female	36	85	86	207	60.2
Male	78	46	13	137	39.8
Total	114	131	99	344	100.0

Table 2. Measures of central tendency.

Activity	Measures of Central Tendency		
	Mean	Median	Dominant
Reduction in CO ₂ emissions	3.87	4.00	5
Selective waste collection	3.92	4.00	5
Energy-efficient technologies	3.62	4.00	5
Environmentally friendly transport	3.64	4.00	4
Infrastructure for cyclists	3.39	4.00	5
Environmentally friendly products	3.67	4.00	5

Next, a comparison was made of the ratings assigned by respondents to each environmental measure. For this purpose, an analysis of variance with Friedman repeated measure was conducted. As can be seen from Table 3, not all pro-environmental initiatives were rated equally. They will also have a different impact on future declared purchasing decisions made by Generation Z. There is a statistically significant difference in the perception of CSR activities, their evaluation and impact on future declared purchasing decisions, $\chi^2(5) = 64.002$, $p < 0.001$. Students analyze the activities and are critical of them. They attribute high and very high importance to them (Table 2), but also, they rate the importance of pro-environmental actions according to their own judgment (Table 3). Therefore, it can be concluded that hypothesis H1 has been confirmed.

Table 3. Comparison of evaluations of CSR activities and their impact on purchase declarations of Generation Z.

Activity	Mean Rank	$\chi^2(5)$	p	W
Reduction in CO ₂ emissions	3.83			
Selective waste collection	3.87			
Energy-efficient technologies	3.41	64.002	<0.001	0.04
Environmentally friendly transport	3.34			
Infrastructure for cyclists	3.09			
Environmentally friendly products	3.45			

χ^2 —Friedman test statistic; p —test probability; W —size of effect.

To verify hypothesis H2, a comparison was made between the evaluation of CSR environmental activities by student groups with different educational profiles. For this purpose, the Kruskal–Wallis H test was used. The detailed results of the analysis are shown in Table 4. They indicate that there are differences in the evaluations of environmental initiatives. The same environmentally favorable endeavors are perceived differently by young people studying technical, business or humanities subjects. Differences are not found only with regard to environmental products, $H(2) = 1.43$; $p = 0.490$.

A post hoc analysis using Dunn's test with Bonferroni significance level correction showed that those with a humanities profile (mean rank = 207.04) rated CO₂ reduction significantly higher than those with a technical profile (mean rank = 169.42; $p = 0.011$) and a business profile (mean rank = 149.08; $p < 0.001$).

Table 4. Comparison of respondent groups by education profile in terms of evaluation of CSR environmental activities.

Activity	Engineering (<i>n</i> = 114)		Business (<i>n</i> = 131)		Humanities (<i>n</i> = 99)		<i>H</i> (2)	<i>p</i>	η^2
	Mean Rank	<i>Me</i>	Mean Rank	<i>Me</i>	Mean Rank	<i>Me</i>			
Reduction in CO ₂ emissions	169.42	4.00	149.08	4.00	207.04	5.00	21.64	<0.001	0.06
Selective waste collection	178.48	4.00	147.24	4.00	199.04	5.00	17.81	<0.001	0.05
Energy-efficient technologies	178.69	4.00	141.74	3.00	206.08	4.00	26.03	<0.001	0.07
Environmentally friendly transport	175.39	4.00	156.99	4.00	189.70	4.00	6.72	0.035	0.01
Infrastructure for cyclists	180.65	4.00	150.94	3.00	191.65	4.00	11.18	0.004	0.03
Environmentally friendly products	163.81	4.00	176.06	4.00	177.80	4.00	1.43	0.490	<0.01

Me—median; *H*—Kruskal–Wallis test statistic; *p*—test probability; η^2 —size of effect; *n*—group size.

Selective waste collection was rated lower by those with a business profile (mean rank = 147.24) compared to those with a humanistic profile (mean rank = 199.04; $p < 0.001$) and a technical profile (mean rank = 178.48; $p = 0.028$).

Similarly, energy-saving technologies were rated lower among those with a business education profile (mean rank = 141.74) than those with a humanities profile (mean rank = 206.08; $p < 0.001$) and a technical profile (mean rank = 178.69; $p = 0.008$).

Those with a humanities profile (mean rank = 189.70) rated pro-environmental transportation significantly higher than those with a business education profile (mean rank = 156.99; $p = 0.031$).

Infrastructure for cyclists was rated lower by those with a business education profile (mean rank = 150.94) compared to those with a humanities profile (mean rank = 191.65; $p = 0.005$) and a technical profile (mean rank = 180.65; $p = 0.050$).

From the above, it can be seen that hypothesis H2 assuming higher evaluation of environmental activities by students studying business compared to other colleagues was not confirmed.

Using the Mann–Whitney U-test and Kruskal–Wallis H-test, we also examined whether students' declared attitudes toward environmental CSR initiatives change when gender is taken into account.

Significant differences in the evaluations of Generation Z women and men were observed only with regard to CO₂ reduction activities ($p = 0.019$). In other areas, statistical significance did not occur. Nevertheless, it should be noted that the ratings (average rank) assigned to individual activities by women are clearly higher than those of men (Tables 5 and 6). This indicates that women are more concerned about issues related to preserving the environment. This confirms hypothesis H3.

Table 5. Comparison of women with different educational profiles in terms of their declared evaluations of environmental CSR activities.

Activity	Engineering (<i>n</i> = 36)	Business (<i>n</i> = 85)	Humanities (<i>n</i> = 86)	<i>H</i> (2)	<i>p</i>	η^2
	Mean Rank	Mean Rank	Mean Rank			
Reduction in CO ₂ emissions	100.31	87.17	122.18	16.98	<0.001	0.07
Selective waste collection	113.74	84.93	118.77	16.78	<0.001	0.07
Energy-efficient technologies	105.72	82.94	124.10	21.78	<0.001	0.1
Environmentally friendly transport	101.51	94.19	114.74	5.49	0.064	0.02
Infrastructure for cyclists	106.85	90.81	115.84	7.99	0.018	0.03
Environmentally friendly products	102.90	104.99	103.48	0.05	0.977	0.01

H—Kruskal–Wallis test statistic; *p*—test probability; η^2 —size of effect; *n*—group size.

In addition, it is worth noting that in the case of men, the type of education has relatively little significance for the opinions expressed about environmental activities

(Table 6). For women, the situation is the opposite. In as many as four areas (reduction in CO₂ emissions, selective waste collection, energy-efficient technologies, infrastructure for cyclists), their views differed depending on their education profile.

Table 6. Comparison of men with different educational profiles in terms of their declared evaluations of environmental CSR activities.

Activity	Engineering (n = 78)	Business (n = 46)	Humanities (n = 13)	H(2)	p	η ²
	Mean Rank	Mean Rank	Mean Rank			
Reduction in CO ₂ emissions	72.27	61.61	75.54	2.70	0.259	<0.01
Selective waste collection	71.84	62.84	73.77	1.87	0.392	<0.01
Energy-efficient technologies	73.58	59.47	75.23	4.29	0.117	0.02
Environmentally friendly transport	71.40	63.42	74.35	1.54	0.463	<0.01
Infrastructure for cyclists	73.88	60.12	71.12	3.71	0.157	0.01
Environmentally friendly products	67.97	70.76	68.92	0.15	0.927	0.01

H—Kruskal–Wallis test statistic; p—test probability; η²—size of effect; n—group size.

A post hoc analysis using Dunn’s test with Bonferroni’s significance level correction showed that women with a business education profile rated environmental CSR measures lower in all four areas than their peers studying in humanities departments. Statistical significance also occurred in the ratings of women with business and technical education profiles with regard to selective waste collection and energy-saving technologies. Again, female business students showed a decidedly more indifferent attitude toward CSR activities. Female students from technical and humanities faculties differed significantly only in their assessment of actions regarding the reduction in CO₂ emissions.

5. Discussion

Corporate social responsibility in recent years has become a topic to which companies cannot remain indifferent. Already today, large companies are required to report on their activities in this area. They do this by eagerly informing the public about the initiatives they implement. The benefits of being socially responsible are also recognized by companies in the SME sector [74]. Small and medium-sized enterprises, due to the size of their operations, direct their message to smaller, national or local markets.

Understanding the needs and expectations of the local beneficiaries becomes necessary to implement rational social initiatives, so that they allow the company’s business goals to be met and do not generate unnecessary costs [9]. In return, companies can count on the favor of consumers [7,8] in the various socio-economic and culturally diverse nations of the European Union.

A special group of consumers is the youth of Generation Z. These are people who are already working or will soon enter the workforce. Therefore, they will have the monetary resources to meet their various needs. The money streams will be spent in directions consistent with the views and expectations of these young people. And as consumers, they will remain in the market for years to come. So, understanding the behavior of Generation Z in different contexts is important to develop effective CSR policies. Policies that can contribute to the business success of companies, but also to greater consumer satisfaction.

In Poland, corporate social responsibility has developed dynamically over the past few years. Despite this, the topic is still insufficiently researched. In particular, there is a lack of analysis to develop CSR strategies for entrepreneurs operating in smaller, local markets. Therefore, we filled the research gap regarding Generation Z’s declared evaluation of environmental CSR activities. In the survey we conducted, we focused on one of the CSR policies on environmental policy. Environmental issues concern people on all continents. They were also indicated as important to consumers in previous studies [34,75,76].

The analysis was carried out in different contexts. In particular, the field of study (technical, business, humanities) of the surveyed students and their gender were taken into

account. The survey confirmed that young people (from Generation Z) recognize the need to care about the environment and pay attention to pro-environmental activities carried out by companies as part of CSR when declaring purchasing decisions. The highest ratings were given to measures taken to reduce waste and CO₂ emissions. Other initiatives (although they were rated lower) also proved important to Generation Z. Statistical significance was confirmed for all surveyed environmental initiatives ($p < 0.001$). Growing awareness of the importance of such initiatives is seen among Generation Z representatives in Poland [13], as well as in many other countries [77,78].

In addition, it was found that the same environmentally favorable undertakings are perceived differently by young people depending on their educational profile. Students of technical and humanities faculties attached higher importance to environmental activities than students of business. It should be noted that the curricula of technical and humanities majors in Poland do not include topics focused on corporate social responsibility. Surveyed students of business majors already had basic knowledge of CSR. They also had a better understanding of the mechanisms by which companies operate and their use of unfair practices such as greenwashing [79]. Thus, the lower rating of CSR activities may be due to greater skepticism about a company's stated actions [80,81].

The survey also confirmed that women pay more attention to environmental measures taken by companies than men. Women's greater concern for the environment has already been confirmed in many other studies [61,73], although the magnitude of the differences has been more or less pronounced in various studies. Noteworthy is the observation that the educational profile concerning men has little effect on their perceptions of environmental issues. Differences in evaluations of environmental initiatives are rather small. In the case of women, evaluations clearly polarize depending on the respondent's field of study. This phenomenon needs to be analyzed in more depth in further studies.

6. Conclusions

The study confirmed that young people (from the Z generation) see the need to care for the environment and pay attention to the pro-ecological activities carried out by enterprises as part of CSR when declaring purchasing decisions. In addition, it was found that the same environmentally friendly projects are perceived differently by young people depending on their educational profile.

The presented study has several important theoretical and practical implications. This study enriches the existing literature in the environmental area of CSR. It presents the issues from the point of view of potential purchasing decisions of Generation Z. The perspectives of customers from this generation have not been widely presented in the literature so far. Thus, this study is an important contribution to the existing literature on CSR.

There are some implications of this study for practice that cannot be ignored. Knowledge of the behavior of potential consumers is essential for building an effective CSR policy. When launching a product or service on the market, a company must identify its target customer group. Knowing the expectations and preferences of this group will help the company gain a competitive advantage. Implementing CSR initiatives perceived as important by consumers can also help establish long-term business relationships with them. Our research has provided insight into the preferences of the little-studied Generation Z community in Poland. It can be a resource of important information for marketers designing communication channels with young people entering the consumer market. Thanks to our research, companies can consciously shape their image in terms of environmental impact (e.g., taking into account recyclable waste generation or actions aiming at reducing CO₂ emissions). They can also invite potential and existing customers to co-participate in environmental activities (e.g., using bicycle transportation). Joint ventures can influence brand recognition and customer loyalty to the company.

The study presented in this paper was not free of limitations. First, traditional purchasing criteria, such as price, quality and convenience, were not included in the study. There is evidence that it is these factors and not CSR that consumers prioritize [2,82]. We do not

know how representatives of Generation Z would behave when faced with the choice of a more expensive product with less negative environmental impact and a cheaper product that generates more pollution. This is a direction that should be verified in future studies.

Secondly, the list of environmental initiatives presented in the survey was quite short. It was a compromise between the variety of actions taken by companies [83] and the acceptable volume of the survey. Nevertheless, the results obtained make it possible to identify the directions of environmental activities that are perceived and appreciated by Generation Z consumers.

It would also be interesting to analyze whether gender differences will change over time. In addition, comparative analysis between different generations and between different regions or countries can provide a lot of interesting information.

This may be an area for future research. We believe that this paper enriches the literature on the analysis of consumer preferences in Poland and provides an important stimulus for further analysis in this direction.

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