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NEGATIVE DETERMINANTS OF CSR SUPPORT BY GENERATION Z IN CENTRAL EUROPE: GENDER-SENSITIVE IMPACTS OF INFODEMIC IN 'COVID-19' ERA

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Abstract

The success of sustainability and corporate social responsibility (CSR) depends upon the active support of all stakeholders. Thus, it is highly relevant and becomes the goal of this paper to perform a pilot case study of the negative determinants of readiness of the new Central European generation of financially sufficiently strong consumers to support CSR, in particular, to answer two research questions: (i) which is the prevailing determinant and (ii) whether it is gender-sensitive. Therefore, 53 male and 53 female Generation Z students from a private university in Prague, ready to pay a CSR bonus, were surveyed in the summer of 2021 regarding the negative determinants of their decisions. The collected answers were statistically processed via cross-tabulation and chi-squared test measures, and the dependence between negative determinants and genders was considered to answer both research questions. The data analysis implies four prevailing negative determinants, two of them related to the infodemic, represented differently by male and female members of Generation Z. This leads to propositions linked to prior studies and advancing them in a new direction. Namely, this indicative pilot case study suggests that Generation Z's readiness to support CSR by paying a CSR bonus is eroded by the infodemic and that male members of Generation Z are more sensitive in this respect than female members.

Implications for Central European audience: This article targets the underestimated issue of factors deterring committed young consumers from their support to sustainability via their readiness to pay a CSR bonus. It empirically points out the relevance of proper information and the negative and gender-sensitive impacts of the infodemic. Theoretical implications include a pioneering contribution to the conceptual appreciation, methodological processing and assessment of particular aspects of infodemic and negative CSR determinants for an emerging cohort of Central European consumers. Practical implications include the dramatic importance of enhancement of awareness and practical suggestions regarding how to inform these male and female consumers and engage them in sustainability and CSR.

Introduction

The current global society is highly competitive and progressively becoming more aware of the critical importance of the concept of sustainability (MacGregor Pelikánová & Sani, 2023). Crises magnify differences (D'Adamo & Lupi, 2021), worsen social and economic inequalities (Ashford et al., 2020) and accelerate pre-existing trends (Ritter & Pedersen, 2020). Improperly managed crises can have catastrophic consequences, but properly managed crises can be a stimulus towards new opportunities, as demonstrated throughout human history (Goffin & Mitchell, 2010). The properly managed COVID-19 pandemic, as well as the war in Ukraine, should accelerate the sustainability focus of all stakeholders and promote multi-stakeholder initiatives and cross-sector partnerships as a prerequisite for effective and efficient business operation (Van Tulder et al., 2016; Van Tulder & Keen, 2018). Two groups of stakeholders have shown that they are inclined to appreciate that and have clearly extended their sustainability concerns during the COVID-19 pandemic (MacGregor Pelikánová et al., 2021a). The first are businesses engaging (or pretending to engage; see greenwashing) not only in economic responsibility towards their investors but also in social and environmental responsibility (MacGregor et al., 2020a, 2020b), i.e., to embrace corporate social responsibility (CSR) (Bansal & Song, 2017) and creating shared values (CSV) (Porter & Kramer, 2011).

The second group comprises young consumers as carriers of fresh and uncompromised ideas and values, natural opponents of pre-existing pure consumerism and proponents of a shared economy (Martínez-González et al., 2021). Consequently, Generation Z should reward pro-CSR businesses during the COVID-19 pandemic even more than before (MacGregor Pelikánová & Hála, 2021). Interestingly, this assumption has been confirmed in the context of good and reliable information (Martínez-González et al., 2021). However, in real life, Generation Z consumers do not have such perfect information about the CSR of pertinent businesses. Arguably, there are knowledge gaps about how these young men and women would react to it and, in general, about the negative determinants of their CSR support. To put it differently, there are abundant studies of positive determinants and ideal settings with perfectly informed, responsible stakeholders. However, there are only a few studies of the real-life situations of these young consumers (Renzi et al., 2022), which are marked by many struggles directly or indirectly caused by crises, such as the COVID-19 pandemic (Gu et al., 2021).

Indeed, CSR entails a set of responsibilities: economic, legal, ethical, etc. (Sroka & Szántó, 2018). The EU provides a framework to induce businesses to undertake CSR and CSR reporting and other stakeholders to appreciate that; see the updated Directive 2013/34/EU (Balcerzak & MacGregor Pelikánová, 2020), Regulation (EU) 2019/2088 on sustainability-related disclosures in the financial services sector ("SFDR") (Balcerzak et al., 2023), Regulation (EU) 2020/852 on the establishment of a framework to facilitate sustainable

investments, and amending Regulation (EU) 2019/2088 (Taxonomy Regulation) (MacGregor Pelikánová & Rubáček, 2022), and Directive (EU) 2022/2464 on corporate social responsibility reporting (CSRD) (MacGregor Pelikánová & Sani, 2023).

This trend was clear during the COVID-19 pandemic, which brought unprecedented economic and other crises (MacGregor Pelikánová et al., 2021a), including the erosion of trust in capital markets (Pardal et al., 2020) and stock markets (Hasan et al., 2021). The COVID-19 pandemic has magnified social and economic inequalities (Ashford et al., 2020) and has led to the re-assessment of key values (MacGregor Pelikánová et al., 2021b). The pandemic has affected the lives of the entire world population, and Europeans were no exceptions; indeed, COVID-19 became the topic par excellence of academic as well as political discussions in Europe in 2020 and 2021, and the new European Commission has demonstrated an impressive determination to offset COVID-19 while supporting sustainability, especially SDGs and the Green Deal (Fleming & Mauger, 2021; Pascual, 2020). Since these endeavours even led to numerous legislation changes, e.g., the SFDR and the Taxonomy Regulation (MacGregor Pelikánová & Rubáček, 2022), as well as value judgments and strategic changes (Bose et al., 2020), the interaction of COVID-19 and sustainability is and will remain an integral part of the daily setting, not merely for Europeans – to jumpstart a sustainable post-COVID recovery that goes above and beyond the pursuit of green growth (Giurca et al., 2022).

Arguably, the way both through and out of such a crisis demands sustainable consumption by consumers open to paying a CSR bonus or premium, i.e., to reward businesses behaving sustainably during this difficult era by paying "a little extra" for their products (MacGregor Pelikánová & Hála, 2021). Businesses are expected to behave sustainably even during hard times, and customers are expected to appreciate that by paying extra to help such businesses and to co-finance their CSR (MacGregor Pelikánová et al., 2021a). Since this interaction can only work if proper and reliable information is available, a lack of information or an overabundance of some accurate and some inaccurate information, i.e., an infodemic (Cato et al., 2021), represents a serious risk. Disinformation is known to decrease trust in organizations and democratic systems, increasing the potential for manipulation and polarization of society (Bechmann, 2020) and ultimately radicalizing the effect of information asymmetry. The COVID-19 pandemic has been accompanied by a massive infodemic (Alvarez-Galvez et al., 2021), which caused a dramatic decrease in easily available and trustworthy information about not only COVID-19 issues (Cato et al., 2021). The correction and selection of such information is a true issue, especially vis-à-vis the younger population, which is highly reliant on modern social media such as Twitter, Facebook, Instagram, WhatsApp, or YouTube (Alvarez-Galvez et al., 2021), i.e., digital platforms where during the current COVID-19 pandemic at least 10% of information is misleading (Cato et al., 2021). These social media have occupied a central role during the current pandemic, and the provided information wave, firstly only about COVID-19 and then in a more general sense, has led to the recognition of a dual problem: a pandemic-infodemic (Gabarron et al., 2021).

Since even customers face the negative consequences of the COVID-19 pandemic, their readiness to support CSR might be challenged, and it becomes even more important to provide them with proper information (MacGregor Pelikánová & Hála, 2021). These

consumers' choices are critical for businesses, and ideally, businesses and customers should cooperate in a shared value universe; see the growing importance of CSV (Porter & Kramer, 2011; 2019) because CSV means exploration of the entire entrepreneurial ecosystem (Royo-Vela & Lizama, 2022). The new customer generation, Generation Z (born 1997-2012), is socially aware, well-oriented in the digital universe (Turner, 2015) and massively interested and accustomed to getting and exchanging information via the Internet and social media (Bassiouni & Hackley, 2014). Due to their digital platform dependency, they are seriously affected by the current overabundance of inaccurate and/or misleading information (Cato et al., 2021). They use various, often unorthodox, forms to support sustainability without avoiding perhaps the most conventional vehicle – to pay a CSR bonus (MacGregor Pelikánová & Hála, 2021). At the same time, it has already been established that green practices and the acceptance of a price premium for a green product are two separate concepts, i.e., the environmental concerns do not imply per se the readiness to pay more for the product (Renzi et al., 2022).

Any "extra" payment requires both the availability of sufficient resources and willingness to do so. Therefore, regarding the CSR bonus payment, the most relevant are those members of Generation Z who do not face direct financial difficulties and have the clear potential to take on important jobs and other functions in the future and to have sufficient financial resources. This would be the case with non-scholarship students of Business Management at a private university in Central Europe in 2021-2022, i.e., individuals affording a private tertiary education in the field of economics and expected to enter the labour market and get well-paid jobs (Dvouletý, 2017). These young customers have both the awareness and capacity to support CSR, subject to proper circumstances and conditions (Benediktová & Žižka, 2018).

The segmentation of consumers based on their age is highly relevant and illustrative (Špička & Náglová, 2022). Prior studies have established that members of Generation Z who are university students share similar attitudes, perceptions, values and behaviour patterns (Črešnar & Nedelko, 2020) and focus strongly on information, technological and digital issues (Duffett, 2020). They are communicative, collaborative and socially and environmentally aware (Martínez-Gonzáles et al., 2021). They are perceived as good representatives and precursors of future trends, especially trends exhibited by a digitally, information and value-oriented population (Martínez-Gonzáles et al., 2021). However, there are knowledge gaps about negative determinants of CSR and, in particular, with respect to the highly relevant and future-predictive group of Generation Z university students. Thus, it is highly relevant and becomes the goal of this paper to perform a pilot case study of the negative determinants of the readiness of the new Central European generation of financially sufficiently strong consumers to support CSR, in particular, to answer two research questions: (i) which is the prevailing determinant and (ii) whether it is gender-sensitive. In order to properly meet this goal and address these two research questions, this introduction is followed by a theoretical background, including an overview of literature and prior studies along with the data and method explanation, especially regarding the survey performed and processed. This should lead to results answering both research questions and bringing a new perspective on young consumers' attitudes towards sustainability, the devastating effect of the infodemic and the implied erosion of the concept of individual responsibility within the multi-stakeholder model

and initiatives. The conclusions are still rather positive because young consumers are proactive and creatively looking for solutions to this heavy issue.

1 Theoretical Background

The term "responsibility" has Latin roots in the verb "respondere", and it means that someone has to answer for the effects caused by him to an authority and this authority evaluates its damages (Schüz, 2012). Consequently, responsibility is basically a unilateral duty or a synallagmatic obligation leading to accountability (Ting et al., 2021), which can be, by the operation of the law, elevated from the sphere of an unenforceable moral or social commitment (Van Schoelandt, 2018) to the sphere of an enforceable legal liability (MacGregor Pelikánová et al., 2021b). To put it differently, responsibility has three dimensions: external (possibly legal), internal (possibly moral and ethical) and comprehensive/reciprocal (interaction of social values and individual autonomy) (Ting et al., 2021). Since responsibility can target durable exploitation, it can be critical for sustainability. In sum, responsibility promotes sustainability from various perspectives – ecological, economic and social-cultural (Ting et al., 2021) and its application leads to various resource efficiencies; see sustainable consumption and production (CSP) and related policies advanced by the United Nations (UN).

1.1 Evolution of sustainability and responsibility concept

Both the concepts of sustainability and responsibility, especially individual legal liability, have developed over many years. In the case of the Western civilization, they both have biblical roots (see the biblical parables) and were already addressed by Roman law. Christianity has carried them through the Middle Ages to modern times. Regarding sustainability, prime examples are the Hanseatic tradition leading to the concept of Nachhaltigkeit as expressed by Hans Carl von Carlowitz for the mining industry and by Emil André for the forest and wood industry (MacGregor Pelikánová & Sani, 2023). The Industrial Revolution in the 19th century created a call for more productivity and has been paralleled by revolutionary concerns regarding social and ecological damage caused by such productivity (Schüz, 2012). Globalization in the 20th century brought a shift from the responsibility carried by governments and materialized via policies in the 19th century to the responsibility of all stakeholders exercising their free will and determinism (Ting et al., 2021). In most modern societies, consumption styles are marked by internal diversity projected in two mutually opposite trends – consumerism and green consumption (Kita et al., 2021). Regardless of whether we label current society as a post-modern society with its scepticism about universalizing theories (Jean-François Lyotard) or merely a society of liquid modernity with its uncertainty and nomadism (Zygmunt Bauman), we face dynamic changes in the context of information that are at the centre of the debate (Marta-Lazo, 2020) and need to be addressed by businesses and their networks (Yiu et al., 2008).

The eternal balancing of law and virtue ethics, utilitarian ethics and deontological ethics has become an integral part of daily life, including business operations (Schüz, 2012). Sustainability remains at the conceptual level (Meadows et al., 1972) in the sphere of ethics and of international law and only sporadically of national public law; see the endeavours of

the UN, such as the Universal Declaration of Human Rights of 1948, the Brundtland Report of 1987 or the 2030 Agenda for Sustainable Development of 2015 with its 17 Sustainable Development Goals (SDGs) and 169 associated targets. Regarding the EU, efforts include policies such as the implementation of Green Deal (Aleknevičienė & Bendoraitytė, 2023) and particular legal instruments such as Directive 2013/34/EU on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, as updated, especially by Directive 2014/95/EU, Directive (EU) 2017/1132 relating to certain aspects of company law (MacGregor Pelikánová & MacGregor, 2020) along with Regulation 2015/884 on BRIS and the latest SFDR and Taxonomy Regulation. The EU and EU member states generally have not crossed the Rubicon and, in contrast to the state legal liability for sustainability, there is no individual legal liability for CSR observance or SDG achievement on the side of businesses and consumers (Piekarczyk, 2016; Polcyn et al., 2019).

1.2 Generation Z's drive to responsible consumption

The understanding of responsibility affects consumption and behavioural outcomes (Woo & Kim, 2019). Individual morals influence individual responsibility, and individual responsibility influences how individuals behave and make decisions (Ting et al., 2021). The readiness to avoid waste, as well as the openness to "pay more now" for the sake of long-term universal goals, constitutes a voluntary act of the assumption of such a broader type of individual responsibility (Bhattacharya & Sen, 2004). Since such a business, investor and consumer gives up instantaneous and certain satisfaction based on information, the engagement with CSR and the readiness to pay a CSR bonus desperately needs to be properly communicated (Chwistecka-Dudek, 2016). Existence, quality and trust in information in the context of the digital age are arguably more important than ever before (Marta-Lazo, 2020). Consumers respond to corporate social and other, not merely economic, initiatives in a particular manner (Bhattacharya & Sen, 2004; Olšanová et al., 2018; Žižka, 2012), especially young consumers in the context of digital and social marketing during the current pandemic (Ting et al., 2021). Studies have confirmed that young consumers are more inclined to support CSR than older consumers (D'Adamo & Lupi, 2021; Djafarova & Foots, 2022). Furthermore, a set of empirical studies from Central Europe has revealed matching generation particularities in various sectors (Špička & Náglová, 2022) and, in particular, that young consumers are autonomous in deciding what they perceive as good or bad CSR and what and how they support it, including CSR bonus payments (MacGregor Pelikánová & Hála, 2021).

Pursuant to recent studies, in particular, members of Generation Z have both a strong awareness and a strong desire regarding ethical, social and environmental issues (Hála et al., 2022), and they want to share information about it (Djafarova & Foots, 2002). At the same time, other studies point out that they are deal-hunters who use digital technologies purposely (Agrawal, 2022) and that their drive for quality is weaker than the drive observed regarding other (older) groups of consumers (Hinčica et al., 2022). Furthermore, they are eager to search for information via various instruments and platforms, including the digital universe (Mele et al., 2021) and pro-actively express their opinions to the extent of awareness enhancement, impression management context (Roman et al., 2019) or even clogging (Choi et al., 2021). Indeed, the preceding cohort of Millennials/Generation Y, born between 1980 and 1997, is the first global generation and more dependent upon instant communication (email, SMS, instant messaging) than Generation Z, which is more tech-savvy (Thomas et

al., 2021) and more social through cyberspace and prefers Internet platforms, social media and networks (Facebook, LinkedIn, YouTube, Twitter) (Rosdiana, 2020). In contrast, the following cohort of Generation Alfa born after 2012 appears to be even more dependent upon artificial intelligence than Generation Z (Thomas et al., 2021). Boldly, Generation Z is the generation of iPads proactively looking for interactive information via networks as opposed to Generation X with their floppy disks and Generation Y with their PCs (Thomas et al., 2021).

Indeed, the global and massive use of digital social media represents both an unprecedented opportunity and a threat (Lau et al., 2023), especially for young consumers (Alvarez-Galvez et al., 2021). Digital research and communications are vital for Generation Z, and the use of social media has become an integral part of their daily life (Alvarez-Galvez et al., 2021) and contributes significantly to the Generation Z's affiliation behaviour (Istijanto & Handoko, 2020). In particular, the online promotion of sustainable products has a high potential to affect members of Generation Z, as long as credibility is established; see the influence of marketing studies, e.g., on Instagram (Schorn et al., 2022) and environmentalism (Liu & Koivula, 2023) versus the greenwashing saga (MacGregor Pelikánová & Rubáček, 2022). According to recent studies, Generation Z has a high potential to become personally involved in both responsible purchasing and consumption (Ivanova et al., 2019), and self-identity and social identity are significant factors for them and for their perception of brand attractiveness (Lau et al., 2023). They are expected to be less under the influence of gender stereotypes, i.e., they should behave in a rather gender-neutral manner, e.g., gender-neutral fashion specially done for Generation Z consumers (Loureiro, 2022). At the same time, several empirical studies indicate that the differences between young consumers based on their gender persist (Renzi et al., 2022).

1.3 EU corporate social responsibility and its perception by Generation Z

Consequently, it is up to the discretion of European businesses regarding how they approach the drive for sustainable consumption. Furthermore, it is up to them, excepting the non-financial reporting duty of large businesses (Petera et al., 2017) and the banking and investing industry (MacGregor Pelikánová & Rubáček, 2022), how they reconcile the profitability, growth and social relationships (El Ghoul et al., 2011; Małecka et al., 2017), whether they pursue their conduct in a short-term reactive or long-term proactive manner (MacGregor Pelikánová, 2021) and whether they assume certain aspects of social responsibility (Šebestová et al., 2018; Ting et al., 2019), or even engage heavily in CSR and choose shared values (Dembek et al., 2015). Often, two sets of views are juxtaposed (McWilliams & Siegel, 2000): traditional and stakeholder theories (MacGregor Pelikánová & Hála, 2021). Traditional, or conventional, theories are sceptical regarding CSR, emphasize possible agency conflicts between managers, shareholders and environmental activists (Strouhal et al., 2015), and stress that resource allocation due to CSR, especially for social goals, may add to the costs and consequently prevent profit maximization (Rodriguez-Fernandez, 2016). In contrast, stakeholder theories suggest that engagement with CSR implies value creation, an improvement of the business reputation and branding (Osei-Tutu, 2019). Each business must choose between them and make a fundamental choice regarding

its core values, ideally shared values and preferred philosophical-economical categories (Sroka & Lörinczy, 2015). Each business should, but is not legally obliged to, consider justice in the distribution and use of resources (Marinova & Raven, 2006), the impact of its conduct and the meeting of the 17 SDGs or other targets (Piekarczyk, 2016; Polcyn et al., 2019). Each business has a choice to adopt the conventional perception of shared values (Porter & Kramer, 2011; 2019) or to consider a more modern approach (Moon et al., 2014), dealing with the inherent vagueness of such a concept (Dembek et al., 2015), or to entirely reject multi-spectral responsibility expectations while opting for "merely maximizing profits" (Friedman, 2007).

Results show that some European businesses keep opting for basic profitability as dictated by conventional investment analysis, while others opt for the so-called real profitability based on a cost-benefit analysis (Cvik & MacGregor Pelikánová, 2021), which considers both internal and external negative and positive effects (Kovács et al., 2016). CSR and shared values might appear as instrumental in tying the business's entrepreneurial, environmental and social orientation to its performance (Mahrous & Genedy, 2019). However, empirical studies, academic discourses and even common sense show that real profitability and sustainable CSR are feasible only via an effective, efficient, legitimate and well-communicated multi-stakeholder approach and cross-sector partnership (Tehreem & Ahmad, 2019; Van Tulder et al., 2016) while considering the collaborative shared value endeavours (Van Tulder & Keen, 2018). Boldly, consumers' understanding of a message depends on how they respond to it, i.e., without belief and trust.

In particular, active support by consumers and investors is indispensable, and its availability is feasible only if a proper message is conveyed effectively (MacGregor et al., 2020a; 2020b) and efficiently (MacGregor Pelikánová, 2021). Without consistent and relevant communication, belief and trust could hardly be built and serve as the foundation for support (Kita et al., 2021). CSR or even shared value endeavours are futile in the case of an information asymmetry or overwhelming irrelevant information (MacGregor Pelikánová & MacGregor, 2020). Hardly anyone will participate in an "expensive" responsibility assumption and financially support it without satisfactory information.

1.4 Impact of COVID-19: Is Generation Z more or less for responsible consumption?

COVID-19 has brought a worldwide economic downturn, which had not been experienced in at least seven decades (MacGregor Pelikánová et al., 2021a), and the EU belongs to areas seriously affected by it (Kufel, 2020). There is a massive body of academic literature, backed by empirical studies, about the extent and variability of the COVID-19 consequences (Ashford et al., 2020), including changes in behaviour (Hasan et al., 2021), calls for greater responsibility from all stakeholders (Ting et al., 2021) and a reassessment of responsibility demands (Ashford et al., 2020; D'Adamo & Lupi, 2021). After all, the COVID-19 pandemic is a true crisis, i.e., an event that can have substantial negative consequences for businesses if not properly managed and yet can be a great opportunity if an appropriate business model is endorsed (Ritter & Pedersen, 2020).

The COVID-19 pandemic has underscored the importance of the move to electronization, the agile use of digital and social media (Ting et al., 2020) and the heterogeneous nature of the

modern competitive advantage, which includes, along with the traditional cost and differentiation considerations, other factors, such as an institutionalization of sustainable and ethical principles (Porter & Kramer, 2011; 2019) and practices (Sroka & Szántó, 2018) and innovation drives (MacGregor Pelikánová & Hála, 2021). During COVID-19, the famous pyramid setting of required, expected and desired responsibilities of especially large corporations has been increasingly viewed as a centre of power and decision-making (Carroll, 2016). Businesses are economic, social and political actors (Kolk & Van Tulder, 2010), confronted with dramatically changing business settings (Ting et al., 2020) and expected by the public, at large, to excel in all three sustainability pillars: economic, environmental and social. The COVID-19 pandemic is a precursor to innovations and labour-saving technologies leading to a creative economy (Ting et al., 2020) in the reinforced responsibility settings (Ting et al., 2021) across all industries (Špička et al., 2020). Businesses, including small and medium-sized enterprises, have to review and revise their preset balance of risk and performance (Vacík et al., 2018) and should move from a trade-off between and inside the three pillars of sustainability (Špička et al., 2020) towards collaborative creation of shared values (Porter & Kramer, 2011; 2019). Arguably, the future behaviour of consumers will be dramatically affected (Ting et al., 2020), and the caused changes will have a permanent nature (D'Adamo & Lupi, 2021). This proposition is magnified especially in certain industries (Olšanová et al., 2018) and in relation to Generation Z (MacGregor Pelikánová & Hála, 2021).

Crises do not discriminate; instead, they bring both challenges and opportunities to all stakeholders (Cvik & MacGregor Pelikánová, 2021) while magnifying pre-existing differences (D'Adamo & Lupi, 2021). COVID-19 has revealed and worsened the social and economic inequalities that had emerged over the past several decades (Ashford et al., 2020) as well as both challenges and opportunities of the Internet information sharing; see, e.g., infodemic (Cato et al., 2021; Alvarez-Galvez et al., 2021). The World Health Organization (WHO) points out that an infodemic means too much information, including false or misleading information in digital and physical environments during a disease outbreak, and it causes confusion, risk-taking behaviour and mistrust in authorities (WHO, 2020). The frontiers between evidence-based knowledge, anecdotal evidence and (mis)information have become blurred (Alvarez-Galvez et al., 2021), and WHO Director-General Tedros Adhanom Ghebreyesus made the iconic statement "We're not just fighting an epidemic; we're fighting an infodemic" (Bechmann, 2020).

The COVID-19 pandemic induced the new European Commission, under the presidency of Ursula von der Leyen, to readjust fundamental strategic, compulsory and facultative measures (Goniewicz et al., 2020) while still championing its environmental vision; see the Green Deal and the green industrial policy and public-private partnerships as its cornerstones (Tagliapietra & Veugelers, 2021). The European Commission has developed a soft law approach regarding information disorder, including pandemics, at a content level – seethe European Action Plan and Code of Practice with five key points to tackle disinformation (Bechmann, 2020) – while opting for a compulsory privacy regulation; see the GDPR. The importance of traditional jobs as a secure source of income has decreased, while the significance of mutual brand co-creation (Chung & Byron, 2021) and digital forms of work as

a secure source of income have increased because of the COVID-19 pandemic (Nagel, 2020). These top EU trends with regional particularities could be observed in Central Europe, e.g., in the Czech Republic, during COVID-19. Turnover and income were not clearly associated with CSR and philanthropic readiness (Vávrová, 2022) while in contrast, high-quality relationships with stakeholders, especially young customers, became extremely important (Vrabcová & Urbancová, 2021).

An infodemic represents a serious threat because such an abundance of accurate and inaccurate information generates, via social media, a tremendous amount of noise, uncertainty and ambiguity (Cato et al., 2021). There is a wave of studies and propositions preliminarily addressing various determinants and factors, such as age (Hála et al., 2022) and gender (Lapierre et al., 2022). Even where gender differences in self-rated work productivity and job satisfaction had progressively disappeared due to COVID-19, they re-emerged; see, e.g., studies demonstrating that, due to the implied lockdown, women reported lower work productivity and job satisfaction than men (Feng & Savani, 2020) and the digital gap between men and women has become obvious, perhaps due to the care for children and adults, which is more often assumed by women than men (Borda et al., 2022). In addition, studies using gender scheme theory have established that, at least for children, the binary differentiation between masculinity and femininity exists in marketing and consumption (Childs & Maher, 2003; Lapierre et al., 2022).

Generation Z, with its notorious digital communication activity, has become integral, if not central, to a myriad of information hubs dealing with the COVID-19 pandemic, its causes and impacts, and has not missed the opportunity to voice its opinions. Various recently published studies reveal that, while Generation Y is more concerned about the economy, Generation Z is highly observant (Jose, 2022) and more worried about uncertainty in the future (Azimi et al., 2022). Whether Generation Z's contribution led to an infodemic is a complex suggestion which cannot be addressed in an academically robust manner by a mere survey of hundreds of respondents. However, such a survey can shed light on the impact of the imperfect information, i.e., the asymmetry of information and disinformation, on the CSR determination of otherwise pro-CSR bonus-oriented members of Generation Z. Furthermore, it can indicate whether such an impact is gender-neutral or whether such an infodemic has a more destructive effect on the CSR bonus readiness of male or female members of Generation Z.

2   Methodology

The research conducted, data obtained and methods selected for its processing are implied by the two aforesaid key research questions and the ultimate research and analysis design (Yin, 2008). To put it differently, they are tailored to reveal whether the infodemic reduces the CSR bonus payment willingness of Generation Z and whether such a negative impact is more noticeable for one gender or another. The authors have already engaged in prior case studies regarding the CSR commitment by various groups of stakeholders (MacGregor et al., 2020a; 2020b; MacGregor Pelikánová & Hála, 2021) and such a methodological format has allowed them to depict the holistic and meaningful characteristics of real-life events (Yin, 2008).

The starting point was the research and interpretation of legislative texts and academic writings about Generation Z and sustainability projected in CSR (Allaverdi & Browning, 2020), followed by a narrower exploration of various determinants of CSR commitments. The

interpretation of such predominantly secondary data was completed via a qualitative text analysis (Kuckartz, 2014) and, in the EU system, dominant interpretation approaches: teleological, purposive, literate and golden rule (Brittain, 2016). Such a multi-spectral qualitative research (Silverman, 2013), enhanced by Delphi instruments (Okoli & Pawlowski, 2004), the holistic thematic analysis of this fresh data (Krippendorff, 2013; Vourvachis & Woodward, 2015) and by Socratic questioning and glossing (Areeda, 1996), allows establishing a solid platform for addressing both research questions via a survey.

The indicated processing of secondary data is suitable for a case study with a survey and leads to relevant primary data. The survey was performed online in the summer of 2021, i.e., during the COVID-19 pandemic. It consisted of a scenario setting and questionnaires identifying respondents and asking about their willingness to pay a CSR bonus, its amount, and reasons for or against it. The scenario was set as follows: "Considering the current situation and global society challenges, would you please indicate how much extra in % you are open to paying for an identical product/service of a business which strongly opts for sustainability and CSR as opposed to a neutral business (CSR bonus), and your determinants/reasons to pay or not pay such a CSR bonus?" There was no time limit, the answers were provided during a time span between 5 and 15 minutes. Direct answers, i.e., self-identification and bonus percentage indication, were obtained via Survio and email correspondence and were completed by information obtained by complementary semi-structured in-depth interviews via Microsoft Teams (MST), clarifying any potential ambiguity generated by the questionnaire answers. In total, 127 respondents were involved, and all of them were members of Generation Z studying business classes at a private university in Prague and not benefiting from any scholarships. The authors would have preferred to work with a larger pool of respondents but at the same time, wanted to keep the preset qualification criteria in order to achieve a homogenous and trend-indicative group and to have the option to double-check obtained answers and continue with complementary interviews. In addition, the survey and interviews were performed by the authors in a university setting, while strictly following the MUP institutional, GDPR and ethical requirements and conditions set by the MUP research centre board. For these reasons, the authors approached only the 127 above-described students and could not involve other respondents, even if they were also members of Generation Z, etc. Therefore, the methodological approach, including the selection of the pertinent pool of respondents, was consistent with similar recent studies (Duarte et al., 2022). In addition, due to the MUP institutional policies and GDPR concerns, this study cannot be replicated with an identical set of respondents. Theoretically, it could be repeated with a similar new cohort.

From this cohort of 127, only 106 respondents provided full self-identification (age, gender, nationality, income, etc.) and qualified answers about their clear willingness and readiness to pay a CSR bonus (indicating %), along with reasons for and against it (self-typed). Coincidentally, one-half of them were males, and the other half were females, and this unexpected split formed how the authors decided to proceed and focus. Thus, this pilot case study took advantage of its preset flexible design along with participatory elements generated by a semi-spontaneous re-casting of respondents and open-ended questions about CSR premium determinants (Svenson Harari et al., 2020) and this perfectly matches the current

multi-disciplinary approach and methodological trends (McComb & Jablokow, 2022). Such a format allowed taking advantage of the spontaneous revelation about the importance and gender-sensitive impact of the infodemic, and thus led to the setting and answering of both research questions.

Namely, these 53 males and 53 female Generation Z students of a private university in Prague indicated, among other factors, their gender, their readiness to pay a CSR bonus (typically oscillating between 10% and 25%) and determinants decreasing their readiness to pay such a CSR bonus. They wrote their answers in their own words in a row on a questionnaire and submitted the completed questionnaires via Survio or email, the authors collected them, manually extracted reasons indicated by respondents and put them in categories. In the case of a lack of understanding, problematic categorization or other ambiguities, the authors contacted the pertinent respondents via MST and continued with the above-described clarification interviews. The strict preselection of respondents, the composition of the ultimate pool of respondents, and the rigorous clarification of the survey by individual interviews with a simplified scoring assured a sufficient level of reliability and validity. Therefore, the implied results are at least trend indicators. Their potential is further increased by informal follow-up interviews with respondents offering insight and bringing more explanation.

The resulting data are not appropriate for a Likert scale processing (Allen & Seaman, 2007); instead, their holistic processing via a Pearson chi-squared test (Franke et al., 2012) is employed as a trend indicator. The implied proposition can be paralleled by the use of meta-analysis, which is an analysis of analyses (Schmidt & Hunter, 2014) and has features of a quasi-statistical analysis with a large collection of results from individual studies with the goal of integrating their findings (Glass, 1976). The meta-analysis is founded upon the conviction that research has discovered more than was initially understood, and it perfectly matches the ultimate goal, i.e., the setting and performance of a pilot case study of the negative determinants of the readiness of the new Central European generation of financially sufficiently strong consumers to support CSR, in particular, to answer two research questions: (i) which is the prevailing determinant and (ii) whether it is gender-sensitive.

3 Results and Discussion

Each member of the group of respondents indicated his or her gender, his or her willingness to pay a CSR bonus and one of four negative determinants of such a decision. To put it differently, each member of the Generation Z cohort stated that he or she is open to a CSR bonus despite one specified factor, i.e., a negative determinant. In total, the following four factors were indicated by respondents: (1) disinformation, manipulation and deception done by businesses (allegedly) advancing their CSR, (2) respondents' financial limits or even insufficiency, (3) personal conviction that no more payments for CSR are needed, and (4) lack of information provided by businesses (allegedly) advancing CSR. Therefore, the first and fourth determinants are generated by an extrinsic infodemic, while the second and third determinants are generated by the subjective financial or moral setting of each respondent.

Table 1 summarizes answers from all the respondents regarding their negative determinants. The rows "count" show the total number of respondents indicating the determinant of the given column, while the rows "expected count" indicate how many they would have to be to

make the answer gender-neutral. The rows "% within gender" indicate how many members of this gender chose this determinant. The rows "% within reason against" indicate the ratio of the given gender for this determinant (e.g., the ratio of men/women in the group of all respondents indicating this determinant).

Table 1 | Gender determinant cross-tabulation

	Negative determinants				Total
Title	**Disinformation**	**I cannot afford it**	**It is enough**	**Lack of information**	**Total**
Female count	5	11	21	16	53
Female expected count	11.5	6.5	17.5	17.5	53
Female % within gender	9.4 %	20.8 %	39.6 %	30.2 %	100 %
Female % within reason against	21.7 %	84.6 %	60.0 %	45.7 %	50 %
Male count	18	2	14	19	53
Male expected count	11.5	6.5	17.5	17.5	53
Male % within gender	34 %	3.8 %	26.4 %	35.8 %	100 %
Male % within reason against	78.3 %	15.4 %	40 %	54.3 %	50%

Source: Authors

Namely, the majority of the males indicated as negative determinants their conviction about the lack of information (19x) and their doubts about the reliability and quality of the information provided (18x), while the majority of the females indicated as a negative determinant their conviction about the sufficiency – "it is enough" (21x) and the lack of information (16x). Therefore, over 69% (37 of 53) of the male members of Generation Z indicated the infodemic as the negative determinant threatening their otherwise established willingness to pay a CSR bonus, while this was the case for only 40% (21 of 53) of the female members of Generation Z. Namely, the respondents indicating the first negative determinant were 78.3% male and only 21.7% female, and the respondents indicating the fourth negative determinant were 54.3% male and 45.7% female. Therefore, the infodemic as a negative determinant has a much more serious impact on male members of Generation Z than on female ones. The biggest gap can be observed not in relation to the existence and quantity of information, but in relation to the quality of information, i.e., in particular, male members of Generation Z are more sensitive with respect to disinformation, data manipulation and deception than female ones. At the same time, even the sensitivity of female members is sufficiently significant, i.e., 9.4% of females indicating the first negative determinant and 30.2% indicating the fourth one. In sum, this leads to the proposition that members of Generation Z are sensitive regarding the negative impact of an infodemic on their willingness to actively support CSR by paying a CSR bonus (this is more noticeable for male than female members) and that the top infodemic concern for both genders is the lack of information, followed very closely by disinformation only in the case of males.

Following the meta-analysis command, let us turn the table slightly and offer another perspective regarding the survey results: a chi-square test. Namely, Table 2 shows that the relative frequency of selected negative determinants differs dramatically more by male members than female ones. This is revealed by two similar tests and the p-values are very small (0.001 and 0.002). The H_0 for these tests is the assumption that the relative frequency does not differ with respect to gender; this assumption is rejected.

Table 2 | Survey – chi-square test

	Value	Df	Asymptotic significance (2-sided)
Pearson chi-square	15.236 (a)	3	.002
Likelihood ratio	16.326	3	.001
Number of valid cases	106	000	000

Note: (a) 0 cells (0.0 %) have an expected count less than 5.

Source: Authors

Even without engaging in deeper studies, it is obvious that the gap in the frequency between negative determinants is larger among the male members (2-19) than among the female ones (11-21). This might be interpreted as a suggestion that the trends and opinion streams are more strongly and heterogeneously developed by the male members of Generation Z than by the female ones. To put it differently, male members clearly place as top negative determinants both sides of the "information coin" – the lack of quantity and quality of information. However, female members of Generation Z oscillate between more determinants and only some of them are based on information, i.e., for them, the information is not the alpha and omega. This finding matches the well-established empirical evidence that women are less eager to collect financial and other information than men and that women perform worse in financial literacy tests (Cwynar, 2021). However, despite that, it is well established that this does not imply worse financial behaviour by women (Cwynar, 2021). Indeed, although women are not so eager to find and process financial information, they are more environmentally conscious than men (Tahal & Formánek, 2022). This litigates the proposition that both males and females from Generation Z have predispositions for CSR, which is to be materialized based on the information. However, this underlying information is different for young males (e.g., data offered by businesses to be scrutinized) and for young females (e.g., data shared within the members group).

Since Tables 1 and 2 both offer a myriad of rather radical and partially unexpected propositions and suggestions, it is instructive to visualize the results of the survey via a bar chart; see Figure 1.

The chart shown in Figure 1 illustrates analyses related to Tables 1 and 2 and underlines that female members of Generation Z are financially more conservative, modest or insufficient regarding CSR bonus payment, while male members of Generation Z are several times more sensitive with respect to disinformation than female ones. Naturally, considering the size and composition of the pool of respondents, these propositions are rather trend-indicative and not conclusive.

Figure 1 | Survey bar chart: four negative determinants for female vs. male
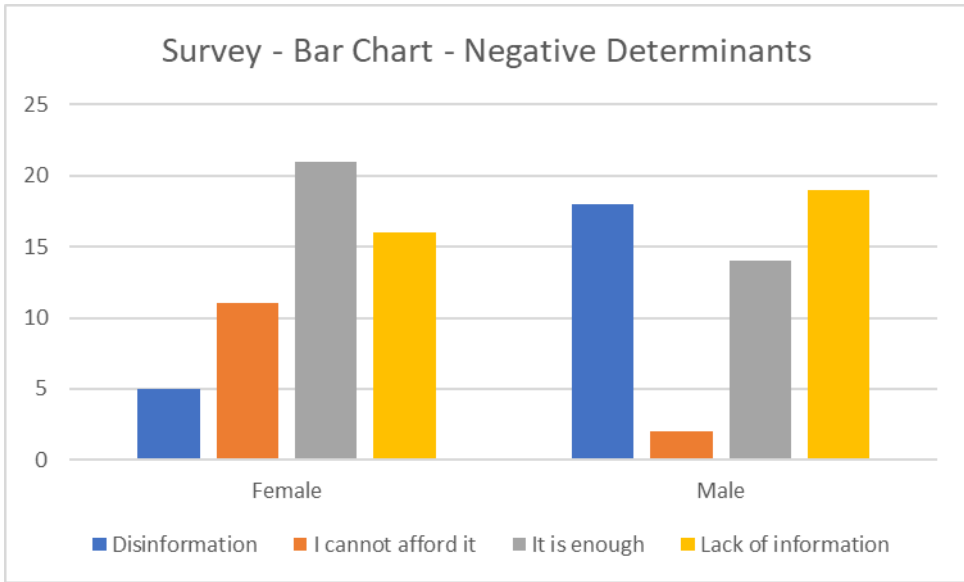
Source: Authors

Therefore, they need to be juxtaposed with similar recent studies of Generation Z's purchase intentions (Lau et al., 2023) and the negative association of pro-environmental behaviour with materialism (Liu & Koivula, 2023). Pursuant to these prior studies, both from the peak of the COVID-19 era and from thereafter, self-identity predicts positive and negative affect-based attitudes, social identity predicts cognition-based attitudes (Lau et al., 2023), and sustainability awareness diminishes the drive for materialism (Liu & Koivula, 2023). In the context of Central Europe, it is necessary to emphasize the problematic awareness and communication about the Green Deal (Aleknevičienė & Bendoraitytė, 2023) pro-actively advanced by the European Commission and encountering dramatically different levels of appreciation by various groups of the population. As a matter of fact, during informal open follow-up interviews, several respondents expressed their doubts and hesitations regarding the Green Deal, its implementation and the information provided, and again, these concerns were more often expressed by male respondents than female ones.

Considering the pivotal role of information for young consumers during the COVID-19 pandemic (Renzi et al., 2022), these propositions, based on identity and sustainability concerns, can be reconciled with results about negative determinants of CSR support; see the detrimental effect of disinformation (male) and lack of information (female). Plainly, these prior studies suggest that well-informed members of Generation Z would endorse such a sustainability and identity attitude. In addition, other prior studies suggest, based on empirical observations, that factors influencing Generation Z's purchase choices are functional, individual and social and that perceived hedonism and usefulness are the most important factors that motivate adoption of intentions (Blazquez et al., 2020). These pro-information

and pro-identity prior studies are rather gender-neutral, and do not explore the possible impact of gender. Consequently, they conclusively neither support nor reject the manner of gender splitting or gender fluidity (Loureiro, 2022) regarding negative determinants of CSR support by Generation Z during or after the COVID-19 pandemic. These propositions are reconcilable with findings generated by studies regarding the same issues and questions but entailing different consumer age groups (Kopaničová & Vokounová, 2023). Namely, clear communication has been identified as a significant factor for senior consumers during the COVID-19 pandemic, regardless of whether these seniors belonged to adapter, vulnerable or resistant clusters (Kopaničová & Vokounová, 2023). Indeed, a number of studies have confirmed the need for information relevance and consistency while emphasizing the demand for the uniformity of online and offline communication (Kita et al., 2021). Finally, prior studies have suggested that Generation Z is more information and value-oriented and less quality-oriented than older groups of consumers (Hinčica et al., 2022). This even more emphasizes the critical importance of consistent and relevant information communication for young consumers belonging to Generation Z.

In the era of COVID-19, it appears that the question about preferences and sensitivity of CSR-committed members of Generation Z leads to the revelation of the destructive heavy impact of the infodemic and noticeable gender differences. Popular statements undermining the infodemic and gender differences appear to be at least partially contradicted in the context of CSR-committed members of Generation Z in the COVID-19 era (Hála et al., 2022). Perhaps the so-called new era of responsibility (Ting et al., 2021) has different features with respect to young consumers than conventionally assumed and perhaps the importance of information and its impact might be gender-different. However, in order to obtain conclusive answers, multi-jurisdiction longitudinal studies with a larger pool of respondents need to be conducted and methodologically processed.

Conclusions

The performed pilot case study organically built upon numerous prior studies addressing sustainability (Schorn et al., 2022), ethical and/or sustainable consumption (Ivanova et al., 2019; Azimi et al., 2022; Djafarova & Foots, 2022), CSR readiness (MacGregor Pelikánová & Hála, 2021), COVID-19 impacts (Hála et al., 2022; Jose, 2022), information asymmetry (Hála et al., 2022; Kita et al., 2021; Kopaničová & Vokounová, 2023; Schorn et al., 2022), age and gender determinants (Cwynar, 2021; Lapierre et al., 2022) and the trend-indicative attitude of Generation Z (Istijanto & Handoko, 2020), in particular college students (Duarte et al., 2022). Since very few of these studies have engaged in an overlap of these issues (Hála et al., 2022; Hinčica et al., 2022), a knowledge gap emerged, and such a vacuum must be filled (Alvarez-Galvez et al., 2021). This lack of studies is even more pronounced regarding negative aspects (Agrawal, 2022; Istijanto & Handoko, 2022). This study attempted to detect negative determinants lowering the strong pro-CSR inclination of members of Generation Z, who are to be the future business managers and leaders in Europe (MacGregor Pelikánová & Hála, 2021; Duarte et al., 2022). Indeed, it has even been proposed that members of Generation Z are more information than quality-oriented (Hála et al., 2022; Hinčica et al., 2022). Thus, the study centred around a pioneering survey of students of a private college in Prague and led, via a set of instruments and procedures, including meta-analysis and Pearson chi-squared tests and cross-tables plus visualization tools, to a set of rather

unexpected, perhaps even controversial propositions. The objective was met by the realization of this pilot case study of the negative determinants of the readiness of the new Central European generation of financially sufficiently strong consumers to support CSR, and both research questions were answered by indicating that (i) the lack, quality and reliability of information definitely belongs to such prevailing negative determinants, and (ii) that it is gender-sensitive (indicated more by males than by females).

Namely, the impact of the asymmetry of information and disinformation on the CSR determination of otherwise pro-CSR bonus-oriented members of Generation Z is massive and gender-sensitive. Based on the involved cohort, it seems that the pro-CSR bonus payment readiness of the majority of these males is negatively affected by the lack and reliability of information. The negative impact of the lack and reliability of information is noticeable but still not so pronounced in the case of their female counterparts. This gender difference might be explained by the prioritization of data sources – males go strongly for official, even hard data (Cwynar, 2021), while females build their strong pro-CSR awareness by considering softer data (Tahal & Formánek, 2022) and even information intuitively shared within the group. The attitude of members of Generation Z, especially if they have the sector's influential potential, is trend-indicative. It points to a sensitivity regarding the negative impact of an infodemic on people's willingness to actively support CSR by paying a CSR bonus. This matches the conclusions of other studies addressing different age cohorts; see, e.g., the significant impact of clear communication on senior consumers (Kopaničová & Vokounová, 2023). Although this sensitivity is present in both genders, it is still more noticeable that males object to poor information, while females are more conservative, modest and ultimately reluctant to spend on CSR bonus payments. Both academics and practitioners should take these indices seriously, especially in the context of the COVID-19 pandemic and post-pandemic world. The destructive heavy impact of the infodemic, especially the untrustworthiness of information followed by the insufficiency of information, is critical and should be reflected by policy and lawmakers as well as businesses developing their strategies and considering whether and how they should undertake CSR, CSV and reporting about them. All stakeholders seem to be concerned and should be considered, young males in particular.

At the same time, it must be emphasized that these propositions are indicative rather than conclusive due to the inherent limitations of the pilot case study. The pool of respondents was limited in size, the survey was instantaneous and limited to a single jurisdiction and the underlying questions were open-ended. These obvious limitations could and should be offset by future longitudinal studies with larger pools of respondents from Generation Z from various jurisdictions while using the format of closed questions with follow-up interviews and ultimate retrospective verification. Another option would be to replicate the survey with similar groups of students and compare the data obtained. Despite these undeniable limitations, the pilot case study and the indicative answers to both research questions provide a serious message which should not be taken lightly, especially in the context of current events. Of particular importance should be the development of the comparative aspects of such future national and international longitudinal studies entailing a larger number of young respondents from various jurisdictions, both inside and outside the EU. Certainly, these studies entailing young

consumers should address data both from the peak of COVID-19 and thereafter and should be compared with parallel studies involving other respondent age groups. Furthermore, considering the complex mixture of qualitative and quantitative features and methodology options, data from these future studies should be processed using a myriad of methods, definitely not limited to the methods employed so far such as the Pearson chi-squared test. Certainly, meta-analysis and comparative and juxtaposition mechanisms should take advantage of that and boost the ultimate robustness and strength of the implied conclusions. Indeed, such a dramatically increased pool of respondents and a battery of methods should truly create the potential for an ultimate confirmation, rejection or modification of propositions offered by this paper, i.e., to figure out for certain that disinformation, manipulation and deception are among the biggest threats for sustainability in a pandemic era and that they deter males even more than females. This should be appreciated in the context of current events, such as the war in Ukraine, energy supply challenges and other EU or even global challenges with serious CSR impacts. After all, the rejection of disinformation, manipulation and deception practices by society should not come as a surprise because "Thou shalt not bear false witness against thy neighbour".

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