CORPORATE SOCIAL RESPONSIBILITY REPORTING: A COMMUNITY-BASED ASSESSMENT OF SOCIAL CAPITAL RELEVANCE

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Abstract
Corporate Social Responsibility (CSR) represents a company's commitment to act ethically and responsibly toward society and the environment, beyond immediate economic interests. In a global context where the impact of business activities on communities, the environment, and employees is increasingly visible, companies are called to actively contribute to sustainable development. A socially responsible company integrates into its strategy practices that support employee well-being, reduce negative environmental impact, and support community initiatives. This may include investments in education and health, strict environmental policies, transparency in activity reporting, and respect for human rights. In the long run, social responsibility brings benefits not only to society but also to the company itself. It enhances reputation, attracts and retains customers, increases employee loyalty, and may even contribute to financial performance. Thus, CSR is no longer just an option, but a strategic necessity for any organization that aims to remain relevant and sustainable in a changing world. In this regard, the purpose of this research is to identify respondents' perceptions regarding the usefulness of the information published by companies in sustainability reports. Through this information, one can understand the company's involvement in the community and its activities impacting the external environment. A questionnaire was used as the quantitative and qualitative research method.

Keywords: *Corporate Social Responsibility; Global Reporting Initiative; social/relational capital; social responsibility; sustainability report*

JEL Classification: *A10, M14, M40, M50*

INTRODUCTION

Social needs are the necessities that people seek to fulfill and satisfy. They are the requirements that ensure human well-being and the proper functioning of life. In today's context, marked by complex social and economic challenges, corporate involvement in the social environment has become an essential element of corporate responsibility. It is no longer sufficient for companies to pursue profit alone; society now expects them to play an active role in supporting the common good. Companies can significantly contribute to social development by supporting education, promoting inclusion, helping vulnerable groups, or participating in local initiatives. Such actions may include sponsoring social projects, partnering with NGOs, engaging in corporate volunteering, or creating programs to employ disadvantaged individuals. This involvement generates mutual benefits: communities receive tangible support, while companies enhance their reputation, build trust-based relationships, and contribute to a more stable and equitable social environment—factors that can also indirectly lead to sustainable economic development. Essentially, a socially engaged company is not just an economic actor, but a partner of society, capable of generating long-term positive change. The GRI Standards (Global Reporting Initiative) are the most widely used international framework for sustainability reporting. They provide a clear and comparable structure that allows companies to communicate transparently about their economic, environmental, and social impact. Regarding social reporting, GRI sets out specific requirements meant to reflect how an organization manages its relationships with employees, the community, and other social stakeholders. The social standards within the GRI framework are grouped into several key areas, including: labor and working conditions (e.g., health and safety, professional training, labor relations); human rights (e.g., non-discrimination, freedom of association, prevention of forced labor and child labor); society (e.g., community contributions, anti-corruption efforts, protection of personal data); product responsibility (e.g., consumer health and safety, responsible marketing). Companies applying GRI must identify the relevant (material) social topics for their activity and report on the corresponding indicators, providing both qualitative and quantitative data. Reporting must be transparent, balanced, and supported by verifiable evidence. Therefore, GRI's social requirements help companies assess and communicate their responsibility toward people—not only within the organization but also in relation to society as a whole. Based on the purpose of this research, the following objectives were formulated: to assess the extent to which respondents consider CSR communication channels (sustainability reports vs. social media) to be relevant; to

analyze the perceived importance by the public of information related to employees discloses in sustainability reports (e.g., staff turnover, benefits, employment policies, gender equality, diversity, and inclusion policies promoted by companies); to determine respondents' interest in social environment policies and practices (policies, training, incidents, social involvement – projects, community impact). For the qualitative section of the research, the following objectives were set: to identify respondents' perceptions regarding the purpose of companies' involvement in social responsibility activities; to identify the main ways in which companies engage in the development of local communities (e.g. programs, initiatives, collaborations); to identify the level of respondents' awareness regarding financial or material support provided by companies at the local level.

I. LITERATURE REVIEW

Despite all the ambiguities that the process of classifying human needs can create, their hierarchy provides a notion of the properties that people face, and a simple ordering of needs can be: survival, security, leisure and social recognition (Gomes, 2011). Social needs are considered to be universal, and their fulfillment is considered to be motivating and a primary condition for happiness (Lindenberg 2013; Maslow 1943; Tay & Diener 2011). Brewer (1991) defines social needs as the needs for assimilation and differentiation. I consider that an individual's vulnerability is closely linked to social needs, as the requirements imposed by the community reflect the trends of a generation. Roth (1995) defines social needs as being related to social acceptability, group belonging, and affiliation, and notes that the social environment is influenced by cultural values and corporate decisions. In a society of similarities, the distinction between social and private value derived from the satisfaction of a need becomes blurred; social importance becomes the average of all individual evaluations, and since these evaluations do not differ, the distinction becomes irrelevant (Gomes, 2011). Corporate social responsibility is defined by companies as a duty to act responsibly toward stakeholders, and social reporting serves as a response to stakeholders' expectations and requirements (Kotonen, 2009). According to Ullmann (1985), "social performance refers to the extent to which an organization meets external needs, expectations, and demands beyond those directly related to liabilities, financing, and external markets". Jucan and Jucan (2010) define corporate social responsibility as a company's assumed obligation toward society, by maximizing positive effects and minimizing negative ones on various actors (clients, owners, employees, communities, suppliers, and government). They identify four types of social responsibility: legal, ethical, economic, and philanthropic. In this sense, the legal dimension of social responsibility refers to complying with laws and regulations set by authorities, through the establishment of standards for responsible behavior. These standards can be categorized into laws regulating competition, consumer protection, environmental protection, and those promoting safety and fairness. The ethical dimension involves behaviors and activities that are either permitted or prohibited by the company, community, or society, even if not legislated. The economic dimension relates to how resources are distributed within the social system, encompassing the ways companies affect the economy in terms of competition, consumers, employees, the community, and the environment. The philanthropic dimension refers to companies that contribute to the local community or society by improving quality of life, reducing the need for government intervention in organizing charitable events, supporting individuals with legitimate needs, enhancing leadership capacity among staff, and building the moral principles of employees (volunteering employees often have a better self-image, as well as more positive views of their company and community). Social responsibility is shaped by how companies improve their control over natural resources, prevent environmental degradation, and proactively meet existing social demands (Hamrouni et al., 2019). Social reporting refers to the quantity and quality of information concerning corporate social responsibility, such as the company's level of pollution (Ullmann, 1985). Loor-Zambrano et al., (2020) highlight that social reporting influences employee satisfaction regarding their workplace and colleagues. Furthermore, corporate social responsibility is also supported by the communities to which companies belong, through benefits such as tax incentives, land, and infrastructure necessary for their social operations (Sousa et al., 2024).

II. METHODOLOGY

Between March 24 and April 30, 2025, a questionnaire consisting of 27 questions was administered. The questions were based on the GRI requirements regarding social reporting and corporate involvement in the community. The purpose of this questionnaire was to identify the level of corporate engagement in society, as perceived by community members. As part of the research, a set of 10 structured questions with mandatory response options was applied to investigate the community's perception of companies' involvement in social responsibility. The selection of this type of instrument was based on the need to obtain standardized, comparable, and easily quantifiable data, which would allow for a rigorous analysis of respondents' attitudes and opinions. The questions were designed to cover multiple dimensions of Corporate Social Responsibility (CSR), including areas such as support for the local community, environmental protection, communication transparency, respect for

employees, and involvement in educational or cultural projects. By requiring respondents to select an answer from the provided options, the questionnaire aimed to eliminate ambiguity and increase the consistency of the collected data. This method allowed not only for the identification of general trends in how the community perceives companies' social actions, but also for the highlighting of significant differences based on socio-demographic variables such as age, education level, or place of residence. Additionally, the closed-ended question format facilitated the coding and statistical analysis process, thereby contributing to the increased validity and reliability of the obtained results. The criteria for selecting the sample of respondents were as follows: professional relevance to the social environment – individuals working in institutions with an active role in community life (such as schools, hospitals, churches, and other public or community-interest institutions) were selected, based on the assumption that they can provide informed perspectives regarding companies' involvement in social development; direct or indirect exposure to corporate social responsibility initiatives – respondents were selected based on the likelihood that, through the nature of their professional activity, they are potential beneficiaries or observers of CSR actions carried out by companies at the local level (e.g., sponsorships, educational projects, material or financial support); accessibility and willingness to participate in the research – individuals who could be easily contacted and who were willing to complete a questionnaire regarding their perception of corporate social responsibility were chosen; institutional and professional diversity – to ensure a variety of viewpoints, respondents from different types of institutions and with diverse professional backgrounds were included in the sample. For the analysis conducted in this study, data were collected from 17 respondents with diverse professional backgrounds, varying levels of education, and different amounts of work experience, ensuring relevant diversity for the research objectives.
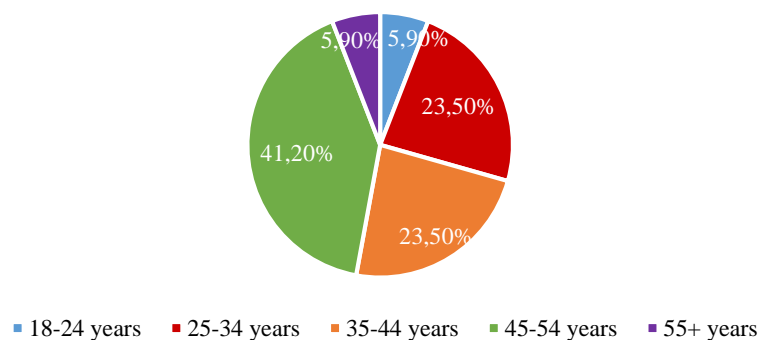

Figure 1. Age of respondents
Source: Own analysis, 2025

From an age distribution perspective, the most represented category is the 45–54 age group, comprising 7 respondents (41%). This is followed by the 25–34 and 35–44 age groups, each with 4 respondents (24%). The extreme categories—18–24 and over 55 years—are each represented by a single respondent (6%), indicating a marginal presence within the sample.
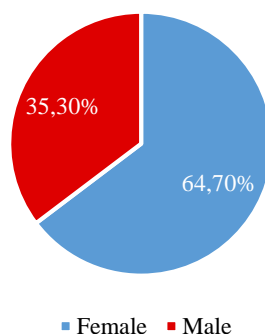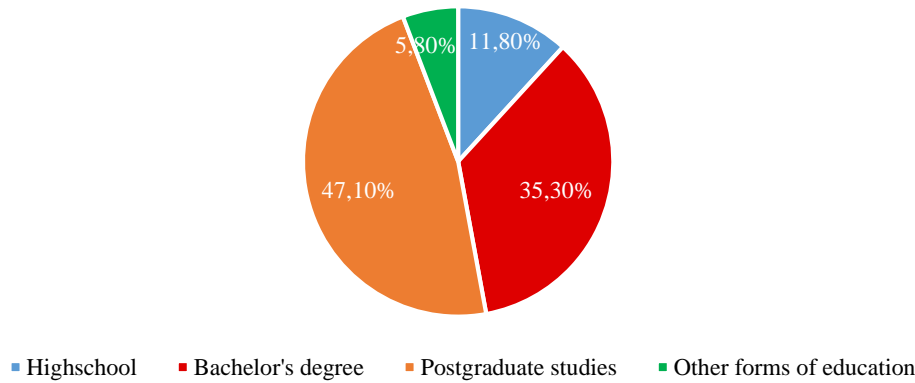

Figure 2. Gender distribution
Source: Own analysis, 2025

From a gender perspective, female respondents are predominant (n=11; 65%), while male participants account for 35% of the total sample (n=6).

Figure 3. Level of education
Sourse: Own analysis, 2025

In terms of educational level, the majority of respondents have completed postgraduate studies (master's or PhD), accounting for 8 individuals (47%). Another 6 individuals (35%) reported holding a bachelor's degree, while only 2 individuals (12%) indicated high school as their highest level of education. One respondent (6%) reported other forms of education.
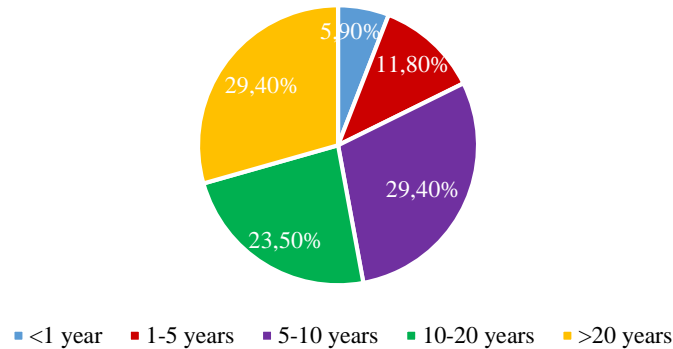
Figure 4. Level of experiences
Sourse: Own analysis, 2025

Regarding professional experience, the sample is largely composed of individuals with significant work experience: 5 respondents (29%) reported having over 20 years of experience, while another 4 respondents (24%) have between 10 and 20 years of professional activity. Additionally, 5 respondents (29%) fall within the 5–10 years range, 2 respondents (12%) have between 1 and 5 years of experience, and only one respondent (6%) reported having less than one year of experience.
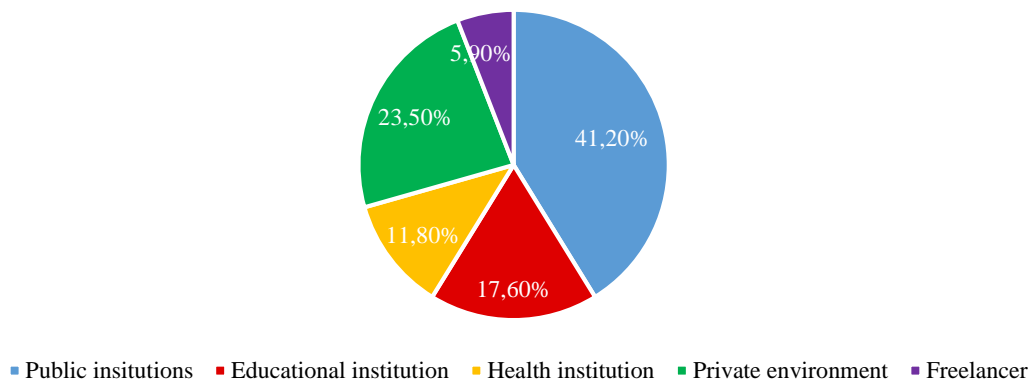
Figure 5. Work environment
Sourse: Own analysis, 2025

In terms of professional field, the majority of respondents work in public institutions (n=7; 41%), followed by those employed in the private sector (n=4; 24%). The education sector is represented by 3 individuals (18%), while the healthcare sector includes 2 respondents (12%). Additionally, one respondent identified as self-employed (6%).

This diversity within the sample allows for the formulation of relevant conclusions regarding the perceptions and behaviors analyzed in the study, while also providing insight into how socio-demographic and professional variables influence the phenomena under investigation.

To capture relevant insights aligned with the research objectives, a set of structured questions was administered to the respondents, each accompanied by predefined response options. The following section presents these questions along with their corresponding answer choices.

Table 1. Questions, possible answers, answers received

No.	Question	Answer options	Answers received
1	Do you consider it important to learn about a company's social involvement through social media platforms or annual sustainability reports?	Sustainability reports; Social media platforms	• 58.8% of respondents consider social media platforms to be a more important source for learning about corporate social involvement. • 41.2% prefer sustainability reports.
2	Do you consider it important to know about employee turnover in company reports (annual hiring/termination rate)?	Very important; Important; Neutral; Slightly important; Not important at all	• 64.71% believe it is very important to know about employee movement. • 17.64% consider it important. • 17.64% are neutral.
3	Do you consider it important to know about the benefits offered by the company to its employees (e.g., health insurance, private pensions, additional vacation days, etc.)?		• 82.35% consider it very important. • 17.64% consider it important.
4	Do you consider it important to know about the company's employment policy (e.g., employee diversity in terms of gender, age, ethnicity)?		• 41.18% consider it very important. • 47.18% consider it important. • 17.64% are neutral.
5	Do you consider it important to know about occupational health and safety policies (formal/informal systems for managing workplace health and safety)?		• 70.59% consider this information very important. • 29.41% consider it important.
6	Do you consider it important to know about accident and incident rates?		• 41.18% consider this very important. • 52.94% consider it important. • 5.88% are neutral.
7	Do you consider it important to know about training in occupational health and safety (how often employees receive safety training)?		• 52.94% consider this very important. • 47.06% consider it important.
8	Do you consider it important to know about gender diversity and equality (diversity in leadership teams, existence of diversity and inclusion policies, equal pay)?		• 23.53% consider this very important. • 70.59% consider it important. • 5.88% are neutral.

9	Do you consider it important to know about the company's community impact and social responsibility (implemented CSR projects, main areas of involvement, real social impact)?		• 41.18% chose very important. • 35.29% chose important. • 23.53% were neutral, showing slightly more reservation than in other items.
10	Do you consider it important to know about how the company monitors and evaluates its social performance (methods for measuring and communicating social impact)?		• 29.41% chose very important. • 52.94% chose important. • 17.65% were neutral.

Source: Own analysis, 2025

To gain a more nuanced understanding of respondents' perceptions regarding corporate involvement in community development, the questionnaire included four open-ended questions. These questions were designed to allow participants to freely express their opinions without being constrained by predefined options, thus providing access to valuable qualitative data. Through these questions, the study aimed to explore the perceived motivations behind corporate social engagement, the specific ways in which companies contribute to local community life, and to illustrate the impact of implemented programs. The inclusion of such items aimed to complement quantitative data with qualitative perspectives, contributing to a more complex and contextualized analysis of the researched topic. The responses obtained were analyzed using thematic analysis, which facilitated the identification of key interpretation and classification directions of public perceptions.

The question "What do you believe is the purpose of companies' social involvement?" aimed to identify public perceptions regarding the motivations behind corporate social responsibility (CSR) actions. The responses highlight a variety of perspectives, which can be grouped into two main categories: strategic motivations and social or ethical motivations. A significant portion of respondents indicated that the purpose of social involvement is to gain image or commercial benefits, mentioning terms such as "increased visibility," "promotion, advertising," "publicity," or "profit." Fiscal interests were also noted, such as "benefits – tax." These responses suggest a predominantly strategic perception of corporate involvement in social spheres, with such actions seen more as tools for strengthening market position rather than authentic commitments to society. On the other hand, another category of responses reflects an altruistic or ethical perception, in which companies are regarded as social actors contributing to community well-being. In this sense, respondents mentioned objectives such as "improving citizens' quality of life and the sustainable development of the community," "helping people as much as possible," "assistance," and "support for vulnerable individuals." It is important to note that there were also neutral or unspecified responses (such as "I don't know" or blank), which may indicate either a lack of information on the subject or general distrust in the authenticity of companies' social engagement. The analysis of the responses reveals a polarization of perceptions: on one hand, companies are seen as entities interested in image capital and the economic advantages of social involvement; on the other, they are also recognized as potential drivers of positive change in society. This duality reflects the complexity of the relationship between the corporate sector and the social expectations of the communities in which they operate.

For the question "How do companies get involved in local communities and what programs have you observed being implemented for community development?", the responses reflect a wide range of initiatives as perceived by respondents. These can be classified into several relevant categories corresponding to the main directions of corporate social responsibility. A significant number of responses highlight environmental involvement, mentioning recycling programs, carbon footprint reduction, tree planting, cleaning public spaces, or educating the community on ecological issues. These initiatives indicate an increased concern for sustainability, aligned with current sustainable development requirements. Another set of responses refers to social and educational actions, such as donations, organizing charity events, fundraising for placement centers, free courses, and programs for integrating marginalized individuals (Roma people, the elderly, victims of domestic violence). Also mentioned were activities such as volunteering, supporting disadvantaged families, providing essential social services, infrastructure development, and facilitating access to education, culture, health, and social housing. Thus, respondents acknowledge a series of concrete and diverse initiatives targeting not only direct support for vulnerable groups but also the general improvement of living conditions in local communities. However, it should be noted that there were also responses such as "I don't know" or "I'm not aware," suggesting either low visibility of corporate programs or limited local involvement. Some mentions also indicate a deficiency in the public communication of these initiatives, which may limit their perceived impact in the community. In conclusion, the

analysis of responses reveals that while there is recognition of corporate involvement in community development through social, educational, and environmental programs, awareness of these actions remains uneven, highlighting the importance of transparency and effective communication in the field of corporate social responsibility.

The question "Can you provide examples of how these programs have contributed to local communities?" sought to identify concrete examples of how companies' CSR programs have had a visible impact on local communities. The responses obtained reveal a series of interventions with social, educational, and ecological roles, as well as a significant proportion of unawareness or lack of information from the public. Among the positive examples mentioned are: the sanitation of public spaces through volunteer actions, contributing to improving the urban environment and encouraging civic involvement; the daily provision of free meals for children from disadvantaged families, a direct initiative to combat food insecurity; social and volunteer projects aimed at supporting vulnerable categories, as well as informing citizens about available social benefits or discounts; the establishment of a day center for elderly people, improving their quality of life and reducing social isolation; the rehabilitation and modernization of green spaces, with beneficial effects on public health and the environment. However, a considerable number of respondents stated that they were not aware of such examples or had not observed any visible effects of the social programs implemented by companies. This suggests a possible lack of visibility of social initiatives or a deficiency in their public communication. In conclusion, although there are concrete examples of beneficial contributions to local communities through CSR actions, the level of awareness remains relatively low. This highlights the need for a more effective communication strategy through which companies can better showcase their projects and societal impact.

The question "Are you aware of any financial or in-kind aid provided by private companies in your community?" aimed to assess the level of awareness and visibility of these social interventions. The responses reflect both the awareness of specific relevant actions and a lack of information among part of the respondents. Among the responses indicating the existence of such initiatives were: sponsorship of local festivities, sports, and educational activities, demonstrating ongoing involvement in supporting social cohesion and non-formal education; examples of direct support for local infrastructure, such as street repairs or the provision of protective equipment (masks) for schools during the COVID-19 pandemic; financial aid granted to individuals in difficult medical situations, reflecting the humanitarian aspect of such initiatives; references to national and European programs such as the Regional Operational Program (ROP), the National Recovery and Resilience Plan (NRRP), or the Large Infrastructure Operational Program (LIOP). Although these initiatives are mainly funded through public resources, their mention by respondents may indicate a confusion between state and private contributions or a perception of collaboration between the two sectors. On the other hand, a significant segment of respondents stated they were not aware of such situations or had not observed direct corporate involvement in their communities. This perception may suggest either limited local engagement by companies or a lack of public communication regarding these actions. In conclusion, the results highlight that there are relevant examples of support provided by private companies with an impact on the development of local communities, but visibility and transparency remain limited. It is essential that organizations implementing such programs communicate their interventions effectively in order to build community trust and encourage civic engagement.

III. RESULTS AND DISCUSSIONS

Transparency regarding the social aspects of corporate activity has become a central element in the evaluation of organizational responsibility. In this context, a questionnaire administered to a sample of 17 respondents aimed to identify the community's perception of the relevance of disclosing various categories of social information by companies. The responses were analyzed for 10 thematic questions, each referring to a specific dimension of human, social, or relational capital. The results of the analysis highlight several important directions concerning organizational communication and public perception of Corporate Social Responsibility (CSR). Firstly, the preferred channels for accessing social information indicate a strong preference for informal sources, perceived as more accessible, faster, and closer to the general public. This suggests the need to adapt communication strategies, especially for non-financial messages, so that they effectively reach diverse segments of society. Secondly, transparency regarding human resources is perceived as a central element of organizational responsibility and ethics. The data underline that HR policies, when communicated clearly and consistently, contribute significantly to strengthening the integrity image of an organization. Furthermore, aspects such as workplace health, safety, and training are identified as being of utmost interest to the public. This interest justifies the need for regular and detailed reporting on performance in these areas, as an expression of the company's concern for employee well-being. Regarding diversity, equity, and inclusion, the results suggest a positive receptiveness to these topics, but also point to the need for more effective communication—one that emphasizes the tangible impact of implemented policies. The public seeks concrete evidence of progress in this area, beyond mere declarations of intent. In conclusion, social responsibility and community impact remain important dimensions of integrated reporting, with significant potential for strengthening the organization's relationship with its stakeholders. Clear communication of outcomes and the real impact of social initiatives can enhance public

trust and increase the organization's legitimacy in the current socio-economic context. The analysis of participants' responses to open questions reveals a mixed and fragmented perception of corporate involvement in local communities. While part of the public acknowledges the existence of actions with significant social, economic, and environmental impact, another segment is either unaware of these initiatives or perceives them merely as image-building efforts. These findings highlight the need for transparency, consistency, and strategic communication from companies regarding their social responsibility activities, as well as the importance of civic education in encouraging community participation and fostering recognition of the private sector's efforts in supporting sustainable development.

IV. CONCLUSION

The data analysis indicates that respondents' perception of Corporate Social Responsibility (CSR) is predominantly positive. The aspects considered most relevant are those with a direct impact on employees—such as benefits, health, and safety—followed by community involvement and inclusion policies. The expressed preference for social media platforms as an information source highlights the public's expectation for transparent and accessible communication beyond traditional formal channels. In the current context of non-financial reporting, several strategic directions emerge, aiming to enhance both the transparency and relevance of information communicated to the public. A first recommendation concerns the integration of human capital into non-financial reporting, through the inclusion of key indicators such as employee turnover, employee benefits, health and safety training, and the number of workplace accidents. Presenting this data in a clear and comparable manner contributes to a rigorous assessment of an organization's social performance. Moreover, the mixed use of communication channels becomes a necessary practice to meet the expectations of an increasingly diverse and digitally connected audience. Alongside standardized reports (e.g., GRI, ESRS), companies should adopt an active and narrative presence on social media platforms, providing a framework for rapid, accessible, and perceived-as-authentic transparency. Another important direction is increasing the visibility of social impact, by presenting concrete data on the outcomes of CSR projects (e.g., number of beneficiaries or measurable results), supported by real, human-centered stories that reinforce the corporate responsibility narrative and create emotional connections with stakeholders. In addition, strengthening communication on inclusion remains a strategic priority. Topics related to gender diversity, equity, and equal opportunities require constant support from organizations through clear policies, visible initiatives, and concrete examples of implementation. Only through a coherent and sustained approach can a solid and credible perception be built among stakeholders. These recommendations reflect a growing interest in CSR as an essential pillar of sustainability and in reporting practices that combine analytical rigor with narrative relevance, thereby facilitating a better understanding of the value organizations create for society. The research results indicate that respondents consider corporate social responsibility (CSR) information to be relevant, especially those related to human resources (e.g., inclusion policies, benefits, working conditions). Additionally, there is a clear preference for modern communication channels (such as social media), which are perceived as more accessible than traditional sustainability reports. This idea is also supported by Yan (2025) who argues that social media provides a more transparent and effective platform for the dissemination of CSR information, which helps improve CSR behavior and enhance CSR effects. Although many of the respondents stated that they are aware of certain corporate social initiatives, the overall visibility of these actions remains relatively low. These findings are consistent with previous studies in the academic literature.

One of the main limitations of the current research is the small number of respondents, which restricts the possibility of generalizing the findings at a national level. Moreover, the sample consisted of individuals from institutions with a social profile (schools, hospitals, churches), which may introduce a certain degree of homogeneity in perspectives. On a social level, the results suggest that there is a real opportunity for companies to strengthen their relationship with local communities through clearer communication that is oriented toward citizens' actual needs. Information about involvement in educational, health, inclusion, or material support projects can contribute to increasing social capital and improving the organization's image. From an economic perspective, the study highlights the strategic role of CSR as a competitive differentiation element. Companies perceived as socially responsible are more likely to attract partners, clients, and employees, while also benefiting from increased loyalty and long-term stability.

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