

# Master Thesis

Research of the impact of covid-19 on CSR activities of Dutch companies.

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## Acknowledgements:

This thesis is written for the Master of Science programme Business Administration, specialisation track entrepreneurship, innovation & strategy at the University of Twente. The writing of this thesis was done at and with the help of the University of Twente. I would like to thank everyone who has been involved in the realization of this thesis for their help. Furthermore, I would like to give special thanks to my first and second supervisor Dr. Tamara Oukes & Dr. Michel Ehrenhard from the University of Twente. Thanks to their feedback and guidance, this thesis has come about.

## Abstract:

The aim of this study is to investigate whether the covid-19 pandemic has had an effect on the CSR activities of Dutch companies. The results of this study were collected using Qualtrics, a survey website and interviews with five different Dutch companies. For the survey, 473 random Dutch companies were approached with a total response rate of 11.2%. The results of the study were processed using a one-way repeated measures Anova within the SPSS programme and Qualtrics was used. Within this study, different time frames, PRE MID and POST covid-19 were examined. These data were all collected retrospectively. The results of this study indicated that the impact of the covid-19 pandemic on the CSR activities of Dutch companies differed significantly between time frames. The study found that the covid-19 pandemic had a positive impact on the CSR activities of the Dutch companies. For instance, the scores between timeframes PRE & POST covid-19 for the variables ethics & safety, economic and environment & health all increased positively. Therefore, this increase indicates that despite the covid-19 crisis, CSR activities remained attractive for Dutch companies. These findings are in line with the literature used in this study.

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# 1. Introduction:

## 1.1 Background

According to Kuepfer and Papula (2010), corporate social responsibility (CSR) is a prevalent topic because of the enhanced concern for the environment. Environmental concern has become increasingly important and one of the big themes within research on CSR (Aslaksen, Hildebrandt, & Johnsen, 2021). CSR is described by Moir (2001) as "the continuing commitment by business to behave ethically and contributes to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large (p. 18)". CSR activities cost companies money, but according to Shah and Khan (2019), it is possible to achieve a competitive advantage by retaining long-term customers through CSR activities. Furthermore, it can also lead to consumer goodwill and positive employee attitudes (Rodrigo & Arenas, 2008). As the title of this study reads, it will examine the effect of covid-19 on the CSR activities of Dutch companies. On 11 March 2020, the World Health Organisation<sup>1</sup> declared that the world is facing a pandemic, and this pandemic concerns the covid-19 virus. This virus has caused many deaths and economic damage (Ciotti et al., 2020a). Just like the other countries in the world, the Netherlands has to deal with covid-19. According to the CBS<sup>2</sup>, within the Netherlands 39552 people died of established or suspected covid-19 based on death certificates from March 2020 till 31 December 2021. According to Zhang et al., a link between CSR activities and the covid-19 pandemic was found in China. Research by Mahmud et al., (2021) also showed that after the outbreak of the pandemic, companies in various capacities were engaged in CSR in the United States. Based on these studies, the expectation is that an effect will also have taken place in the Netherlands, but no research has yet been done. The question that then arises is what effect the covid-19 pandemic has had on Dutch companies and their CSR activities?

## 1.2 Relevance

There have been some studies on the impact of covid-19 on the CSR activities of different types of companies Huang, Chen, and Nguyen (2020), Mahmud et al. (2021), Zhang, Lu, Morse, and Liu (2022). These three key papers will form the basis of this study. The articles are similar in that they all examine the effects of covid-19 on companies CSR activities. These studies were chosen to be used because they are relevant to this study because all three conduct a type of research similar to this study, namely an investigation into the impact of covid-19 on CSR activities. The studies are taking place in China and the USA. The study by Huang et al. (2020) found that CSR engagement had a positive effect on the resilience of companies. Thus, by engaging in CSR activities, companies became more resilient to unexpected situations such as the covid-19 pandemic. The study by Mahmud et al. (2021) found that during the outbreak of the covid-19 crisis, companies immediately engaged in CSR activities focused on the needs during the crisis. For instance, customer-focused CSR activities increased market share and CSR activities focused on employee health led to a better and safer working environment. The study by Zhang et al. (2022) found that despite a crisis, companies still did not put CSR activities aside. However, it did show that there has been a shift in CSR activities among companies from China. For instance, less attention was paid to the environmental aspect. All articles conclude that the covid-19 pandemic has had an impact on the CSR activities of companies and countries. One effect may be considered positive and the other negative. This study differs slightly

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<sup>1</sup> World health organisation. Accessed on 25th, 2022, via <https://www.who.int/director-general/speeches/detail/who-director-general-s-opening-remarks-at-the-media-briefing-on-covid-19---11-march-2020>

<sup>2</sup> Centraal bureau voor statistieken. Accessed on 7th, of September 2022, via <https://www.cbs.nl/nl-nl/onze-diensten/leren-met-het-cbs/conjunctuurbekering/te-voorspellen-indicatoren/economische-groei>

from the aforementioned studies because it is conducted specifically in the Netherlands. Conducting the study in the Netherlands will provide a more realistic picture of the situation in the country. This is because there are different influences that may vary from country to country. These differences in, for example, covid-19 regulations may affect the results and thus may not be representative for the Netherlands. This could also apply, for example, to guidelines towards the environment and people's rights can lead to different outcomes. Also, the studies date more towards the middle of the covid-19 pandemic, while this study is conducted later. Working with a larger time frame has the advantage that effects can be measured over a larger period of time. Thus, the current study will also survey the situation before the covid-19 pandemic, as well as the current situation, which can be considered as after the covid-19 pandemic, to contrast the differences.

### 1.3 Objective

This study aims to get a clear picture of what the effects of covid-19 are on the CSR activities of Dutch companies. According to the study by Dubbink et al, (2008), it is important for companies to be transparent about their CSR activities, for instance, to distinguish themselves from poorly performing companies, but also to increase their efficiency. Using this thesis, it should become clear to Dutch companies what the average CSR scores were during the covid-19 pandemic. Based on these scores, they can look at their organisation and compare how they score compared to the average Dutch companies. On that basis, they could act. Thus, the following research question is included:  
RQ: What is the effect of the covid-19 pandemic on CSR activities of Dutch companies?

### 1.4 Outline

This study contains the following. First, the literature review will be discussed, looking at the theories. Then there will be an investigation of CSR, covid-19 and the variables. Also, the research model will be introduced. Based on the literature review, hypotheses will be formulated that serve as support to answer the research question. Next, the research method will be discussed in chapter 3. It will discuss what the variables are, and how the hypotheses should be measured. In chapter four, the results will be collected and discussed based on the different models. This will be followed by a conclusion and discussion.



## 2. Literature review

The literature review begins with the research context. Here the situation concerning CSR and covid-19 during the research are discussed. Next, the Dependent and Independent variables will be discussed. Subsequently, the relationship between the concepts used will be discussed in the conceptual model. In the last section, the hypotheses will be formulated.

### 2.1 Research context

While writing the thesis, the covid-19 pandemic in the Netherlands has been increasingly pushed into the background. According to the Dutch government<sup>3</sup>, the latest measures are all but gone and they are adopting a long-term strategy. This directly means that their CSR activities can no longer be directly affected by the measures. However, there is still a possibility that the after-effects of the pandemic will be felt in the CSR activities.

### 2.2 Corporate social responsibility

Definition and elements:

CSR can be seen as a broad concept. According to Činčalová and Prokop (2019), it is a way for an organisation to manage its business activities, including environmental and social aspects, responsibly. CSR activities often go beyond the obligations imposed on a company and can have positive social, environmental, and economic effects. It can be seen from studies by Dongyong Zhang et al (2022) and Mohammad Aghaei et al, (2021) that the concept of CSR can be divided into several variables. These variables are Economics, Ethical, Health and environment. these variables are discussed later in the chapter.

#### **Pros and cons of CSR:**

There are both costs and benefits attached to CSR activities. Research by Sprinkle et al., (2010) on the benefits and cost of CSR revealed the following results. The benefits that companies can expect once they engage in CSR activities are diverse. For instance, they can get credits and expect tax deductions when they engage in using green (environmentally conscious) materials and sustainable efforts. They can also get tax deductions on donations. It has also been found that companies that engage in CSR activities are more likely to attract more talented employees, and the turnover of good staff is reduced. CSR activities also lead to efficiency improvements and cost savings in the value chain. A positive relationship between CSR activities and consumer purchasing behaviour has also been discovered. Furthermore, it can also generate free advertising, because most good deeds and CSR activities get attention from newspapers and TV. However, nice benefits do not come without a price tag. For instance, it has been found that pretty much all CSR activities cost money and time. This has consequences for a company. A direct consequence, for instance, will be that expenses will increase, reducing cash inflows. Furthermore, the time CSR activities cost will be reflected in the opportunity costs. This is the cost that employees have to be deployed to carry out CSR activities, thus preventing them from performing their original tasks. This could therefore mean, for example, a reduction in production. There are solutions to this, such as hiring staff to carry out CSR activities, but these too will come with a cost (Sprinkle & Maines, 2010). The research of Książak (2016) confirmed the findings of Sprinkle et al., This study also found that CSR activities can bring financial benefits, create a positive reputation and increase the quality of products, production and the environment. The research of Bhardwaj, Chatterjee, Demir, and Turut (2018) also confirmed the findings of Sprinkle et al, & Ksiazak. Their research found that CSR activities cost companies money, but they also indicate

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<sup>3</sup> Rijksoverheid. Accessed on 3th, of November 2022, via <https://www.rijksoverheid.nl/onderwerpen/coronavirus-tijdlijn/2022>

that it can make money. This is not true for every company and also strongly depends on the type of CSR activities undertaken.

### 2.3 COVID-19

According to the World Health Organisation<sup>4</sup>, on 11 March 2020, the world was declared to be facing the covid-19 pandemic. Globally, this has caused major problems. These problems range from many deaths, 39552 deaths in the Netherlands alone from March 2020 to 31 December 2021, to major financial damage to companies around the world (Mahmud et al., 2021). Companies not only suffered possible financial damage but according to Mahmud et al, (2021) did the covid-19 crisis also affect co-workers, customers and the environment of the companies. Indeed, his research showed that working from home, hygiene protocols, quarantine, travel restrictions, and staff illness has affected the companies. All these measures are delaying operations which can cause financial losses to companies at the bottom line. However, these measures are important to keep staff healthy. The covid-19 pandemic has several phases. The study by Dongyong Zhang et al, (2022) divides these into three timeframes. These timeframes are Pre - Mid - Post covid-19. This variable is associated with the fact that different economic phases took place during the years of covid-19. These three phases are explained later in the chapter.

### 2.4 Conceptual model

The variables used in the study of Zhang et al. (2022) also correspond to the CSR pyramid of Carroll (2016) and the Triple Bottom Line theory of Slaper and Hall (2011) These will be discussed below. Next, the variables Economy, Ethical, Health and Environment will be described. Following this, the timeframes used in Zhang et al. (2022) research will be explained in more detail.

#### Research by Zhang et al.

The research model used in the study of Zhang et al. (2022) is shown below in Figure 1. The study used a mixed-method where a survey and interviews were used to obtain the results. The questions for both the survey and interviews are based on the four research questions.

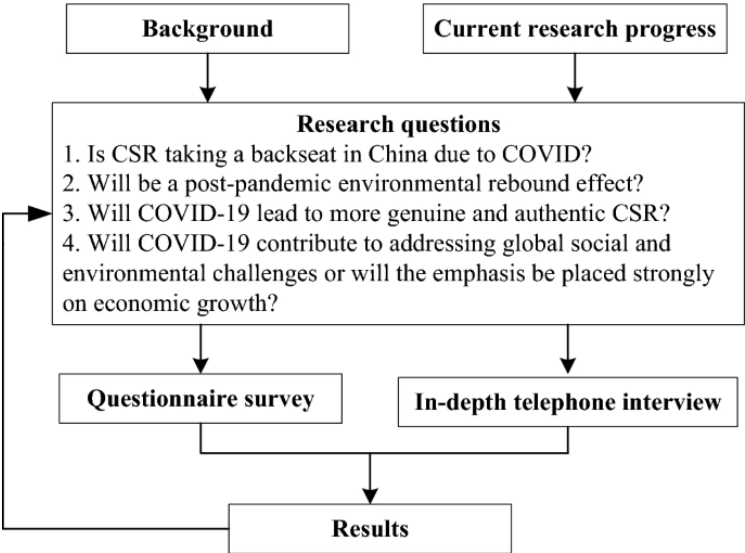


Figure 1 research model Zhang et al.

<sup>4</sup> World health organisation. Accessed on 4th, of November 2022, via <https://www.who.int/europe/emergencies/situations/covid-19>

The survey questions from the research of Zhang et al. (2022) are based on general information regarding the companies and on 13 indicators of CSR, which can be found in Figure 2. The 13 indicators can be divided into three variables. These variables are Social, Economic and Environmental. For each indicator, a survey question was prepared that is asked three times using the timeframe PRE, MID and POST covid-19. This means that there are 39 survey questions regarding the indicators of CSR. The timeframes are discussed further in this report. After the survey, seven interviews were also conducted in Zhang's study. These interviews were conducted to fill in any missing information or shortcomings. According to Zhang et al. (2022), having interviews also ensures triangulation.

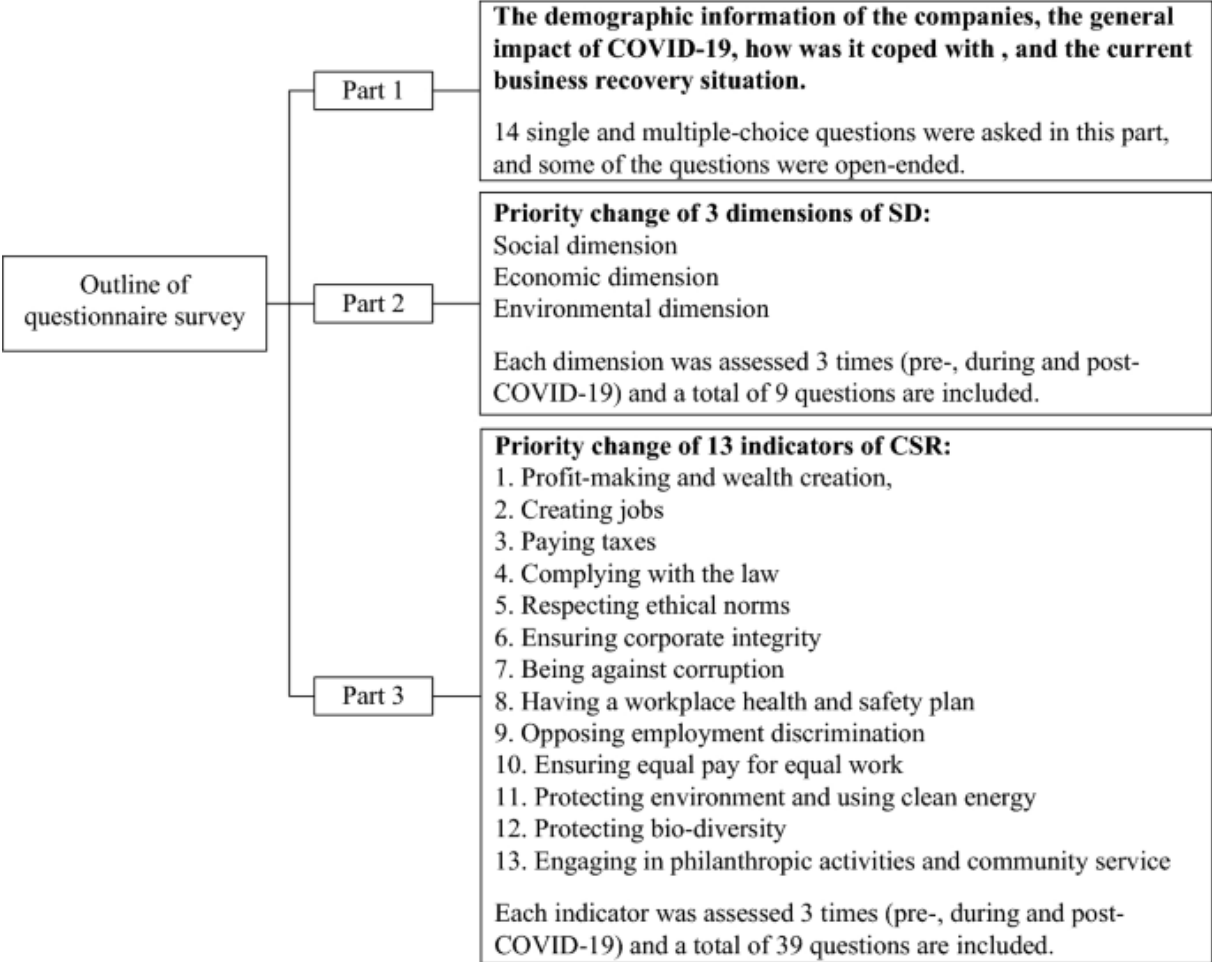


Figure 2 Survey design research Zhang et al.

### Carroll's CSR Pyramid

According to Carroll (2016) (p. 2) "Corporate social responsibility encompasses the economic, legal, ethical, and discretionary (philanthropic) expectations that society has of organizations at a given point in time". The study found that CSR can be distinguished based on the four components which are also incorporated into the pyramid, see Figure 3.

The economic responsibility of companies is one of the basic conditions of CSR. Within a society, there is a requirement for an organisation to be able to sustain itself. A company can do this by ensuring that it is profitable. Profit can be made when companies add value to products or services. Profits should not only be distributed but also invested in the company to stimulate growth.

Within a society laws and rules have been established to function properly. These laws and rules also apply to companies. These rules mainly comprise society's views on doing business and trading fairly, but also on the minimum requirements that a product or service must meet. It is therefore required by society that companies comply with these laws and regulations to function well within society.

Society expects companies to act ethically. This means that companies are expected to adhere to the norms and values of society even though they are not written down in laws. The ultimate goal of Ethical Responsibilities is that companies perform according to the moral or ethical expectations of society.

Philanthropy is not an obligation like the three terms mentioned above, but it is nowadays expected more from society. Philanthropy can be considered voluntary because no minimum amount is expected. Philanthropy is entirely in the hands of the companies themselves and they are free to participate in it. Philanthropic activities are mainly the participation in social activities in the neighbouring environment. A moving reason for companies to engage in philanthropic activities is for ethical reasons, i.e. to do what is good for society.

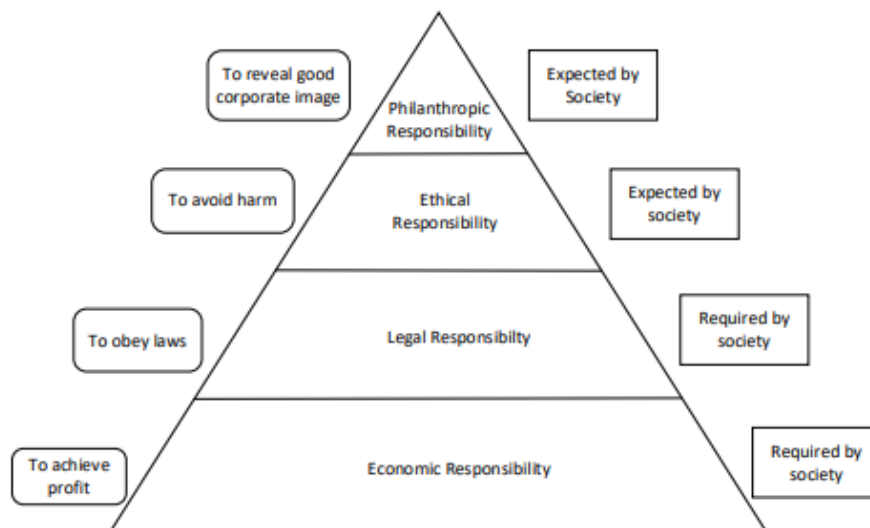


Figure 3 Pyramid of CSR (Carroll, 2016)

## The Triple Bottom Line

According to Slaper and Hall (2011), the triple bottom line theory was devised by John Elkington, see Figure 4. It is a concept that maps out how companies, but also non-profit organisations and governments can measure the sustainability and performance of projects and/or policies. Sustainability is measured on three fronts: economic, social and environmental/safety. To get a good picture of the sustainability of a company, these three fronts must therefore also be measured. The purpose of the TBL framework is therefore to enable organisations to measure and evaluate the consequences of their decisions on sustainability, performance and projects, which will provide a perspective.

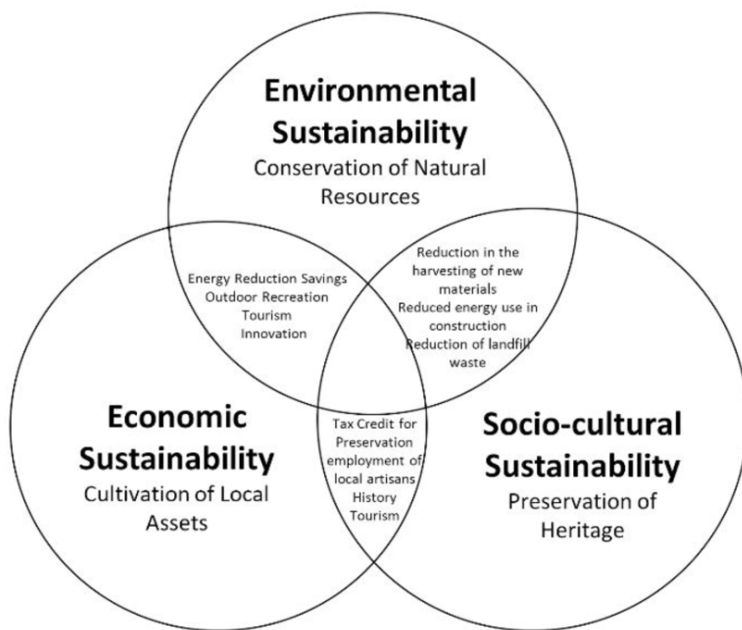


Figure 4 Triple bottom line (Slaper & Hall, 2011)

### Research model:

Based on the three models mentioned above, it was chosen for this study to work with Zhang et al. (2022) on three different variables. These variables are Economic, Ethical and Environment. However, it was chosen to add a variable, named Health. The research of Aghaei et al. (2021) mentions that CSR can be achieved through health and hygiene actions. Thus, adding the variable of health will be able to provide more completeness. The total of four variables Economic, Ethical, Health and Environment can also be found in Carrol's Pyramid of CSR but also in slapper and hall's Triple bottom line. All in all, these 4 variables of CSR will have to produce good and clear results.

In the study by Dongyong Zhang et al., (2022) the concept of CSR was divided into thirteen different indicators. Of these thirteen indicators, eleven will be used in this study. The main reasons for not including the indicators complying with the law and being against corruption in the survey are that these concepts are considered to be very large and difficult to include in a survey. Also, these questions could be taken too personally and can be too sensitive which could possibly lead to unreliable results. The eleven indicators of CSR that will be used in the study are shown in Table 1 below and are distributed according to the variables from the study of Dongyong Zhang et al (2022) and Mohammad Aghaei et al, (2021). Survey questions as well as the interview questions will be created based on these indicators and variables. These questions, see Appendix 1, will as in the research of Dongyong Zhang et al (2022), be asked in three different timeframes, namely PRE, MID and POST covid-19. Below the four different variables will be discussed in detail.

Economic	Profit and wealth creation;
	Creating jobs;
	Ensuring equal pay for equal work;
Ethical	Complying with the law;
	Respecting ethical standards;
	Ensuring business integrity;
	Involvement in philanthropic activities and community service.
	Opposing discrimination at work;
Health	Having a plan for health and safety in the workplace;
Environment	Protecting the environment and using clean energy;
	Protecting biodiversity;

Table 1: The eleven indicators of CSR

### Economic:

According to Giannarakis and Theotokas (2011), a financial crisis influences the CSR activities of companies. It is common for companies to turn away from CSR activities because they usually cost money in the short term. However, it also offers opportunities to turn the threat of the crisis into an opportunity through CSR activities. During the covid-19 pandemic, many companies experienced a crisis, including a financial crisis. According to the study by Mohammad Aghaei et al, (2021), this was mainly due to the mandatory lockdowns that prevented consumers from making purchases. This has led to a chain reaction which has caused considerable damage to the economy. According to data from the CBS<sup>2</sup>, which stands for the Central Bureau of Statistics and whose purpose is to process data on information relating to social and economic themes, the economy will grow by 3.9% in 2020. The CBS<sup>2</sup> calculates this growth based on the economic growth or contraction in a year is the percentage change in the volume of GDP compared to a year earlier, see Figure 5. This contraction could affect the CSR activities of Dutch companies. Research by Dongyong Zhang et al (2022) into the impact of covid-19 on the CSR activities of Chinese companies has shown that as soon as there is an economic contraction, companies focus less on their CSR activities. A similar effect could occur for Dutch companies. In 2021, the economic situation in the Netherlands quickly recovered from the covid-19 pandemic, with a growth rate of 4.9%. The economic status of a country also affects its businesses. Research by Huang et al, (2020b) has shown that companies with a lower CSR level recover less quickly from a financial crisis than companies with a high CSR level.

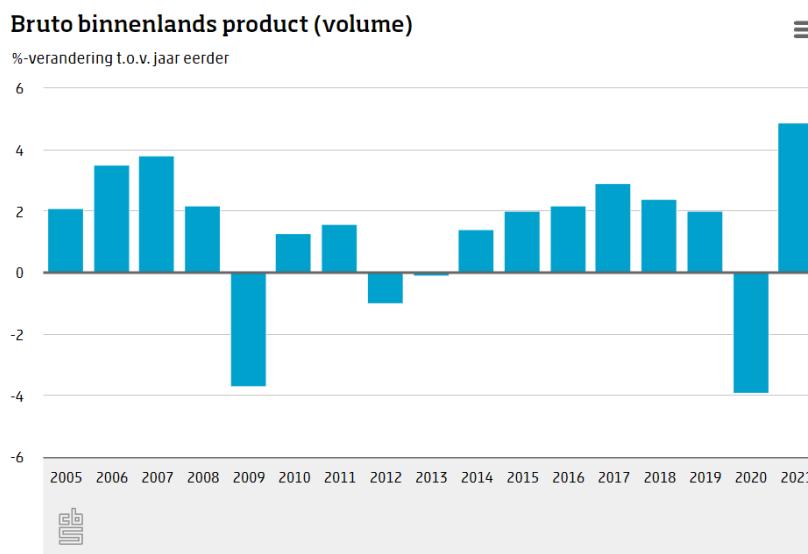


Figure 5 GDP of the Netherlands

**Ethical:**

According to Milton Friedman (2007), a company has only one task, and that is to increase profits for the benefit of its owners. This picture is changing more and more in modern times. For example, the ethical side of CSR plays an increasingly important role in society. According to Bartlett (2000), society is developing towards a situation where people do what is expected of them. However, he indicates that we should focus more on what people think is good for themselves, their company and their community. This also shows that a different view of ethics in business environments has evolved over time. Sarkar (2016) also indicates that ethical within a business is a broad term. In his article, he indicates that the most important aspects of a company are moral reflection, socially desirable behaviour, honesty, openness, transparency, accountability and the preservation of the reputation of the company as a whole. Therefore, it becomes clear that ethics within a company is a broad concept that can contain different views. The study by Mahmud et al. (2021) found that the covid-19 crisis has had an effect on employees. According to him, it is important for companies that employees are positive towards the company. This is because it is essential for improving brand image, company growth, reputation, the various relationships a company has, as well as economic and environmental importance, among others. It is therefore important for employees to build strong relationships with their companies in times of crisis. According to Mahmud et al. (2021), companies should protect employees by having special policies to ensure smooth operations. Employees on the other hand should respond positively to companies' philanthropic policies. So, all in all, it is important for the staff to have a positive attitude towards the company which can be encouraged by good business practices.

**Health:**

We spend a large part of our lives at work. It is therefore important that this working environment is safe and healthy. However, this is often not the case. Examples of a bad working environment are dangerous fumes/dust, too much noise and unpleasant temperatures. CSR can play an important role in a safe and healthy working environment. Since health is a variable of CSR, companies that practice CSR will also take working conditions more into account (Montero, Araque, & Rey, 2009). Also, Macassa et al., (2020) indicate that health is part of CSR. With the right strategies in place, companies could help keep employees happy but also engaged. Beyond its employees, it could also work to retain and retain customers and even promote the image of the company. It is also concluded that job satisfaction, which can be scaled under health, has a direct impact on business performance and thus profitability (Macassa et al., 2020). Grant et al., (2007) argue that health is not only about physical well-being but also about the psychological well-being of employees. It is often associated with the level of employee satisfaction regarding working conditions and processes in the workplace. He also indicates that how employees are treated affects the variable health. These include equality and discrimination (Grant et al., 2007). In the case of Dutch companies, rules have been drawn up by the RIVM<sup>5</sup>, National Institute for Public Health and the Environment, to best control the covid-19 crisis. Examples of rules that had to be applied in the workplace included keeping 1.5 metres away from each other, working at home whenever possible, taking staggered breaks. These mandatory measures could therefore have an effect on Dutch companies. The possible consequences could be in line with the facts mentioned above. For instance, employee satisfaction with working conditions could worsen, which in turn could directly affect business performance and hence profitability.

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<sup>5</sup> Rijksinstituut voor Volksgezondheid en Milieu. Accessed on 25th, of November 2022, via <https://www.rivm.nl/coronavirus-covid-19>



**Environment:**

CSR activities aimed at the environment usually cost money, however, according to Khojastehpour et al., (2014) a company can also benefit from this. He says that nowadays you can't just assume that these activities cost money, they can also generate all kinds of benefits, such as a good corporate image. But also, the right balance between CSR activities aimed at the environment and profitability can create a competitive advantage for the company (Khojastehpour & Johns, 2014). According to the article by Shahzad (2020), the environment variable is an important part of CSR. Many companies today are being pressured to concern themselves with the environment. They are, for instance, obliged to comply with environmental standards such as the various ISO standards. They are also expected to reduce emissions and be proactive in preventing further pollution (Shahzad et al., 2020). Also, the research of Mamhud et al., (2021) confirmed that there is community pressure on companies regarding their CSR activities. Thus, the research suggests that many CSR activities aimed at the environment tend to focus on local communities and environments (Mahmud et al., 2021). According to Marom et al., (2020), the environment is the big winner of the whole covid-19 crisis. This is partly because of the many lockdowns and all the consequences they brought. For instance, people could no longer just walk the streets and many factories were temporarily locked down. This caused air pollution to temporarily go down drastically (Marom & Lussier, 2020). The covid-19 pandemic, according to the above studies, may well have an impact on the environment. But also on companies. The fact that environmental and ISO standards are being flaunted by companies' surroundings, but also by the government, can cause problems for companies. It is expected and in some cases demanded that CSR activities concerning the environment continue, which can potentially put companies in big financial trouble. This is because the covid-19 pandemic may have caused such financial damage that a company may not be able to afford to continue its environment CSR activities.

**Timeframes:**

The study by Zhang et al. (2022) uses three dimensions to measure the effect of covid-19 on CSR. These dimensions are Pre, Mid and Post covid-19. Pre represents the time before the covid-19 crisis, Mid represents the time during the crisis, and post can be seen as the present time, the time after that regulation regarding covid-19 is as good as gone. In this study, these dimensions will also be used, however, they will be described as timeframes. The purpose of using these timeframes within this study is to obtain a mean score for the three different times within the covid-19 crisis on the variables mentioned above. These scores will then be compared with each other to get a clear picture of what the effect of covid-19 was on the different timeframes within this study. By comparing them with each other, a clear picture can be created about which variables of CSR covid-19 had an effect or not, and whether this effect is significant the yes or the no.

## 2.5 Hypotheses

Based on the above theories and empirical evidence, several hypotheses can be formed. The first hypothesis deals with the time frames affecting CSR activities within the covid-19 pandemic. The second hypothesis is about how attractive it remains for Dutch companies to continue to engage in CSR activities during the covid-19 pandemic.

The study by Dongyong Zhang et al., (2022), in which an effect was found on the CSR activities of Chinese companies by toeing the covid-19 pandemic, divides the time from when covid-19 emerged to the present time into three different timeframes. These timeframes are Pre-Mid-Post covid-19. The purpose of these timeframes is to better understand the impact of the covid-19 crisis across the different phases. CBS<sup>2</sup> data showed that since the advent of the covid-19 crisis, the economy has also fluctuated a lot. According to Dongyong Zhang et al., (2022) and Mohammad Aghaei et al, (2021) economy can be seen as a variable of CSR. CBS<sup>2</sup> calculated this data based on GDP. What is notable here is that the fluctuation of this varies greatly within the last 3 years, which thus included the covid-19 pandemic. The variation within the GPD may therefore mean that a difference within the CSR mean score can also be found within the timeframes. A variation within the timeframes was also found in the study of Zhang et al. (2022). From his results, a constant increase in the CSR mean score can be concluded. However, this increase varies per CSR variable and between the different timeframes. For example, for the environment variable "protecting biodiversity", a stronger increase was found from PRE to MID than from MID to POST. For the variable economy "paying taxes" this is the other way around. Based on this fluctuation of the GDP and the fact that the study of Zhang et al. (2022) found a variation within the timeframes, it can be stated that the impact of the covid-19 on CSR activities will differ between the different timeframes.

**H1: The impact of the covid-19 on the CSR activities will differ between the different timeframes.**

Through the studies by Sprinkle et al., (2010) and Książak (2016), it has become clear that CSR activities have benefits as well as costs. Many concluded that CSR activities tend to have benefits and these generally outweigh the costs. For instance, the increase in efficiency, the potentially free advertising and the improvement of the corporate image are among the biggest reasons that companies choose CSR activities. Milton Friedman (2007), claims a company has only one task, and that is to increase profits for the benefit of its owners. So this could be a potential conflict. According to CBS<sup>2</sup> data, there was an economic crisis during the covid-19 pandemic. It could therefore be argued that this economic damage would result in less money being spent on CSR activities. However, the results of the studies by Zhang et al. (2022) and Mahmud et al. (2021) have shown that despite the covid-19 crisis and the economic damage that comes with it, companies continue to carry out their CSR activities. According to Huang et al. (2020), the fact that companies continuously engage in CSR activities also leads to companies being better able to cope with the effects of a crisis. It is therefore expected that this also applies to Dutch companies and that despite the covid-19 crisis, carrying out CSR activities remains attractive.

**H2: CSR activities will remain attractive during the covid-19 pandemic for the Dutch companies.**

### 3. Research methodology

This chapter will discuss the data collection and analysis method used within this study. This will all be discussed in the chapters on research design, data collection, method of analysis and survey design.

#### 3.1 Research design:

Within this study on the effect of covid-19 on the CSR activities of Dutch companies, a mixed-method method was used. According to Greene, Caracelli, and Graham (1989), both quantitative and qualitative data should be collected within a mixed-method design. According to Ward et al., (2017), quantitative research is a form of research that produces numerical results. This method was chosen because it is a fast and effective way of research in which a large number of companies can be approached, which can lead to reliable and valid results. A survey was used for the quantitative research. The reason for repeating this study in the Netherlands was the fact that it had not been conducted in the Netherlands before. Results from other countries may not be representative of Dutch companies because each country has had to deal with different measures. These measures may have caused companies to react differently with regard to their CSR activities. According to Qu and Dumay (2011), an interview is one of the most commonly used qualitative data collection methods. Within this study, the interviews have been used to complement the survey. Thus, the interviews were used to discuss salient results from the surveys in order to create a clear picture. The interviews were also used to reflect on the research methodology. According to Malina, Nørreklit, and Selto (2011), a mixed method increases the reliability of a study because using two simultaneous research methods is stronger than separately.

#### 3.2 Data collection

##### **Survey:**

This study is a mixed-method research. For this reason, an online survey was chosen as a data collection method to obtain the desired data. According to M. Siva Durga Prasad Nayak et al. (2019), an online survey has both advantages and disadvantages. The main advantages are the low costs, the short period in which the survey can be carried out, it gives a good overview of the obtained data (for instance graphs or charts) and the large population that can be approached to obtain a large amount of data. The disadvantages are limited types of prefixed models, it requires the right software and there is a risk that the survey will not be completed to its full extent which can affect the reliability of the results. All in all, a survey is most appropriate for this study because the time for this research is limited, and no major costs can be incurred.

The survey questions were created using the research model, the eleven indicators of CSR, used for this study, see Table 1. These eleven questions were all asked three times across the three different timeframes, PRE MID and POST covid-19. The survey questions can be found in appendix 1. The population of the study includes all Dutch companies, which according to the Chamber of Commerce on 1 January 2021 (N=2,078,716) counted companies. This is far too large for the study. In the study, a random sample of five hundred random companies was drawn from this population. For these five hundred companies, email addresses were subsequently sought on the Internet. Of the 500 companies, 473 e-mail addresses were found, logically approached with the web survey. The survey started at 29-6-2022 and ended on 12-07-2022. In total, the web survey was completed 53 times. This means that the survey has a response rate of 11.2%.

## Interviews:

Outside the survey, five interviews were also conducted. According to Adams (2015) in mixed methods research, interviews can be useful. The advantages of interviews are that it allows you to add addition and depth to the research. They can also specifically ask about ambiguities within your results from your previous method. According to Adams (2015), the disadvantages of an interview are that it is relatively time-consuming. For instance, setting up an interview takes time, but conducting and transcribing also takes time. Furthermore, interviewees may not dare to tell everything honestly.

For the interviews, five different companies were approached, all from different sectors. The questions were designed based on the survey results. Thus, striking results were discussed, but general questions were also asked to support the survey. In these interviews, the main issues surrounding the survey results will be discussed. Notable results will also be discussed. With the help of these interviews, the results of the survey can be reinforced or questioned. Also, these interviews can provide new insights that can be used in a follow-up survey. The five interviews were all conducted physically at the company sites. The interviewees were all men, with one between the ages of 30-40, one between the ages of 40-50 and three between the ages of 50-60. All interviewees did say they were familiar with the concept of CSR. The interviewees held different positions, namely Commercial director and finance manager, QHSE manager, director owner and operations director. The size of the companies varied. Two companies can be considered small, namely, they had 12 and 50 employees. Two companies can be considered medium-sized, they had 200 and 276 employees. One company can be considered large they had 700 employees. On average, the interviews lasted 29 minutes. See Table 2 for a clear overview of the information on the interviewed companies.

	Interview 1	Interview 2	Interview 3	Interview 4	Interview 5
Sector	Service of safety	Small Metal	Big Metal	Textiles	Underground infrastructure
Function	Commercial director and finance manager	QHSE manager	QHSE manager	Director owner	Operations director
Age	50-60	30-40	40-50	50-60	50-60
Gender	Male	Male	Male	Male	Male
Number of employees	50	200	276	12	700
Familiar with CSR	Yes	Yes	Yes	Yes	Yes
Duration interview	32:44 min	28:28 min	32:47 min	32:34 min	17:53 min

Table 2 Information interviewed companies

### 3.3 Method of analysis

To process the survey data, the one-way repeated measures Anova will be used. This is a statistical test to test whether three or more groups differ significantly from each other. To use the one-way repeated measures Anova, the data must meet five different assumptions. These are discussed below.

**1. Continuous:**

The variable must be a reasonable value. The variable of interest is the mean score, so the assumption of “continuous” is met.

**2. Normally distributed:**

The variable must be normally distributed. This can be tested with the likes of a Shapiro-Wilk test. According to the Shapiro-Wilk test, see **Error! Reference source not found.**, the significance of PRE, MID and POST are all above alpha 0.05, which means the variables are normally distributed.

Test of Normality						
Kolmogorov-Smirnov				Shapiro-Wilk		
Timeframe	Statistic	df	Sig.	Statistic	df	Sig.
Pre	.148	11	.200*	.947	11	.602
Mid	.148	11	.200*	.934	11	.454
Post	.148	11	.200*	.884	11	.116

\*This is a lower bound of the true significance

Table 3 Test of Normality

**3. Random sample:**

The data obtained should be a random sample. The 500 companies within this study were randomly approached to complete the survey so the assumption of “random sample” is met.

**4. Enough data:**

The sample size should be greater than 5 for each group. The survey has a response rate greater than 5 for each group so the assumption of “enough data” is met.

**5. Sphericity:**

The population variances of all difference scores are equal. This can be tested with Mauchly’s test. Mauchly’s test of Sphericity, see Table 4**Error! Reference source not found.**, showed that the significance is greater than alpha 0.05. This implies that the scores are all equal.

Mauchly’s Test of Sphericity							
Within Subjects Effect	Mauchly’s W	Approx. Chi-Square	df	Sig.	Greenhouse-Geisser	Epsilon <sup>b</sup> Huynh-Feldt	Lower-bound
CSR	.991	.085	2	.958	.991	1.000	.500

Test the null hypothesis that the error covariance matrix of the orthonormalized transformed dependent variables is proportional to an identity matrix

- a. Design intercept  
Within subjects design: CSR
- b. May be used to adjust the degrees of freedom for the averaged tests of significance. Corrected tests are displayed in the Test of Within-Subject Effect table

Table 4 Mauchly’s Test of Sphericity

All assumptions are confirmed, which means that the one-way repeated measures Anova can be performed. First, a null hypothesis will be established. Next, we will run the analysis and then obtain an F and a P value. The F value indicates how different the three groups are from our mean score. Using the p-value, we can read whether the results are statistically significant. This means we can be confident that the difference is not due to chance.

**Factor analysis and Cronbach’s alpha:**

Before the one-way repeated measures Anova could be performed, a factor analysis was performed. According to Shrestha (2021), factor analysis is a multivariate statistical technique applied to several variables in order to determine which variables form logical subsets. Factor analysis was used to examine whether the survey subjects in Table 2 actually load on the four variables, Economic, Ethical, Environment and health.

The factor analysis was performed three times, namely for the pattern matrix number of factors 2, 3 and 4. In the end, we chose to opt for pattern matrix three. This is because the different survey questions load best on these three factors.

Because factor analysis showed that the questions load better on three variables than on the four variables described in Table 2, it was decided to restructure the survey questions across three new variables. These three new variables are Ethics and Safety, Economics, Environment and Philanthropy.

Ethics and safety will include the following questions: Compliance with laws and regulations, Respecting ethical standards, Ensuring business integrity, Having a workplace health and safety plan and Countering employment discrimination.

Economics will include the following questions: Profitability and wealth creation, Ensuring equal pay for equal work and Job creation.

Environment and health will include the following questions: Environmental protection and use of clean resources, Philanthropic activities and community work and Protection of biodiversity.

After it became clear that the variables needed to be restructured, Cronbach's alpha was performed to test the reliability of the new variables. The Cronbach's Alpha was performed over the mean scores of the three different time frames and the three new variables and is shown below.

**Ethics and safety:**

Reliability Statistics		
Cronbach’s Alpha	Cronbach’s Alpha Based on Standardized Items	N of Items
0.952	0.953	3

**Economics:**

Reliability Statistics		
Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
0.728	0.735	3

**Environment and health:**

Reliability Statistics		
Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
0.923	0.926	3

From the above data, it can be seen that for all three variables, Cronbach's Alpha is higher than 0.7. This fact implies that the reliability of the three new variables is acceptable to good.

**Qualtrics data:**

Beyond the SPSS programme, we will also look at the data provided by the survey programme Qualtrics. Indeed, the programme provides an extensive overview with percentages on the various survey questions asked. This data will therefore be processed in the report and will also provide a good and clear overview of the results of this study.

**Coding:**

The five interviews conducted will be transcribed in their entirety. They will then be coded. This will provide an overview of the data obtained in short keywords. Based on this coding, differences and similarities between the interviews can be found quickly and easily. The coding scheme can be found in appendix 2.

## 4. Results

### 4.1 SPSS

In this chapter, the one-way repeated measures Anova is performed three times, namely for the three different variables against the three Timeframes. Here, Descriptive statistics, Wilks' Lambda and pairwise comparisons are used.

#### 4.1.1 one-way repeated measures Anova

##### **Ethics and safety:**

Table 5 shows the Descriptive statistic for the variable ethic and health. Here, the different mean scores of the three variables across the three timeframes are shown. It shows a small steady increase. Also shown is the N. This represents the number of survey respondents which is 53.

Descriptive Statistics			
Timeframe	Mean	Std. Deviation	N
Pre1	4,0151	,53901	53
Mid1	4,0264	,59490	53
Post1	4,1321	,55601	53

Table 5 Descriptive Statistics Ethics and Safety

The next step is to examine whether the averages of the one-sided repeated measures Anova differ significantly. For this purpose, Wilks' Lambda is examined, see Table 6. For the variable ethics and safety, Wilks' Lambda = .797,  $F(2, 51) = 6.480$ ,  $p < .003$ . Since the significance level is  $<0.05$ , it can be concluded that the mean scores of the variable Ethics and Safety are significantly different.

Multivariate Test <sup>a</sup>							
Effect		Value	F	Hypothesis df	Error df	Sig.	Partial Eta Squared
Timeframe	Pillai's Trace	,203	6,480	2,000	51,000	,003	,203
	Wilks' Lambda	,797	6,480	2,000	51,000	,003	,203
	Hotelling's Trace	,254	6,480	2,000	51,000	,003	,203
	Roy's Largest Root	,254	6,480	2,000	51,000	,003	,203

Table 6 Multivariate Test Ethics and Safety



Next, we want to find out exactly where these differences in mean scores occur. With the help of Pairwise Comparisons, we look at this. Table 7 shows that for the variable Ethics and safety, no statistically significant difference was found between the Timeframes PRE & MID covid-19 because here the significant level is greater than alpha 0.05. A statistically significant positive difference was found between Timeframes PRE & POST and MID & POST covid-19. Here the significant level is smaller than alpha 0.05.

Pairwise Comparisons						
(I) Timeframe	(J) Timeframe	Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval for Difference	
					Lower Bound	Upper Bound
1	2	-,011	,043	1,000	-,118	,096
	3	-,117*	,040	,015	-,215	-,019
2	1	,011	,043	1,000	-,096	,118
	3	-,106*	,035	,012	-,193	-,019
3	1	,117*	,040	,015	,019	,215
	2	,106*	,035	,012	,019	,193

Table 7 Pairwise Comparisons Ethics and Safety

### Economic:

Table 8 shows the Descriptive statistic for the variable Economic. Here, the different mean scores of the three variables across the three timeframes are shown. This first shows a small decline, then an increase to a level higher than originally. It also shows N53, which represents the number of survey respondents.

Descriptive Statistics			
Timeframe	Mean	Std. Deviation	N
Pre2	3,9308	,51207	53
Mid2	3,7610	,58608	53
Post2	3,9686	,50748	53

Table 8 Descriptive Statistics Economic

The next step is to examine whether the averages of the one-sided repeated measures Anova differ significantly. For this purpose, Wilks' Lambda is examined, see Table 9. For the variable economic, Wilks' Lambda = .883,  $F(2, 51) = 3.364$ ,  $p < .042$ . Since the significance level is  $<0.05$ , it can be concluded that the mean scores of the variable economic are significantly different.

Multivariate Test <sup>a</sup>							
Effect		Value	F	Hypothesis df	Error df	Sig.	Partial Eta Squared
Timeframe	Pillai's Trace	,117	3,364	2,000	51,000	,042	,117
	Wilks' Lambda	,883	3,364	2,000	51,000	,042	,117
	Hotelling's Trace	,132	3,364	2,000	51,000	,042	,117
	Roy's Largest Root	,132	3,364	2,000	51,000	,042	,117

Table 9 Multivariate Test Economic

Next, we want to find out exactly where these differences in mean scores occur. With the help of Pairwise Comparisons, we look at this. Table 10 shows that for the variable economic no statistically significant difference was found between the Timeframes PRE & MID and PRE & POST covid-19 because here the significant level is greater than alpha 0.05. A statistically significant positive difference was found between Timeframes MID & POST covid-19. Here the significant level is smaller than alpha 0.05.

Pairwise Comparisons						
(I) Timeframe	(J) Timeframe	Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval for Difference	
					Lower Bound	Upper Bound
1	2	,170	,085	,149	-,039	,379
	3	-,038	,061	1,000	-,189	,114
2	1	-,170	,085	,149	-,379	,039
	3	-,208*	,079	,035	-,404	-,011
3	1	,038	,061	1,000	-,114	,189
	2	,208*	,079	,035	,011	,404

Table 10 Pairwise Comparisons Economic

### Environment and Health:

Table 11 shows the Descriptive statistic for the variable environment and health. Here, the different mean scores of the three variables across the three timeframes are shown. It can be seen that there is a relatively small constant increase between timeframes. It also shows N 53, which represents the number of survey respondents.

Descriptive Statistics			
Timeframe	Mean	Std. Deviation	N
Pre3	3,4528	,46728	53
Mid3	3,5409	,53200	53
Post3	3,6352	,55955	53

Table 11 Descriptive Statistics Environment and Health

The next step is to examine whether the averages of the one-sided repeated measures Anova differ significantly. For this purpose, Wilks' Lambda is examined, see Table 12. For the variable environment and health, Wilks' Lambda = .779,  $F(2, 51) = 7,341$ ,  $p < .002$ . Since the significance level is  $<0.05$ , it can be concluded that the mean scores of the variable economic are significantly different.

Multivariate Test <sup>a</sup>							
Effect		Value	F	Hypothesis df	Error df	Sig.	Partial Eta Squared
Timeframe	Pillai's Trace	,224	7,341	2,000	51,000	,002	,224
	Wilks' Lambda	,779	7,341	2,000	51,000	,002	,224
	Hotelling's Trace	,288	7,341	2,000	51,000	,002	,224
	Roy's Largest Root	,288	7,341	2,000	51,000	,002	,224

Table 12 Multivariate Test Environment and Health

Next, we want to find out exactly where these differences in mean scores occur. With the help of Pairwise Comparisons, we look at this. Table 13 shows that for the variable environment and health, no statistically significant difference was found between the Timeframes PRE & MID and MID & POST covid-19 because here the significant level is greater than alpha 0.05. A statistically significant positive difference was found between Timeframes PRE & POST covid-19. Here the significant level is smaller than alpha 0.05.

Pairwise Comparisons						
(I) Timeframe	(J) Timeframe	Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval for Difference	
					Lower Bound	Upper Bound
1	2	-,088	,044	,154	-,197	,021
	3	-,182*	,047	<,001	-,299	-,066
2	1	,088	,044	,154	-,021	,197
	3	-,094	,044	,114	-,204	,015
3	1	,182*	,047	<,001	,066	,299
	2	,094	,044	,114	-,015	,204

Table 13 Pairwise Comparisons Environment and Health

## 4.2 Qualtrics data:

The data below will be discussed in order of the previously discussed variables ethics & safety, economic and environment & health. The data consists of the mean score of the different questions asked in the survey but also the survey questions that belong to their variable. The scores are distributed across the three timeframes PRE MID and POST covid-19. The tables below are created based on the Qualtrics data, which can be found in appendix 3.

### Ethics & Safety:

For the variable ethic & safety, see Figure 6, it can be read that the mean score for PRE and MID are almost the same, however, a slight increase can be seen in POST covid-19. Overall, it can therefore be seen that there was a positive increase in the ethics & safety variable over the entire timeframe. As the pairwise comparison in Table 7 shows, the results of PRE & MID are not significant, but the scores relative to PRE & POST and MID & POST are significant from which it can be concluded that relative to PRE & POST and MID & POST a significant positive increase was found in the variable ethics & safety.

We can also look at the separate questions per se. For Law and regulations, MID covid-19 showed a slight increase, but POST covid-19 it decreased. For respecting ethical standards and Ensuring business integrity, a similar situation can be read, namely that there was a decrease first from PRE to MID covid-19 and then a strong increase at POST covid-19. At the health and safety plan, a steady increase has occurred. And at Countering employment discrimination, the values between the three timeframes remained the same after enough.



Figure 6 Graph Ethics & Safety

**Economic:**

For the variable economic, see We can also look at the individual questions per se. In profitability and wealth creation, it is notable that the scores of PRE and mid are equal to each other, and then there has been a sharp increase in POST covid-19. In ensuring equal pay for equal work, it is striking that all scores have remained almost the same over the three timeframes. For job creation, it is notable that there was first a decrease from PRE to MID, and then a strong increase at POST covid-19 that even reached a higher level than the initial level of PRE covid-19.

Figure 7, it can be read that the mean score of MID covid-19 has dropped in comparison with PRE covid-19. Later on, the mean score of POST covid-19 increased to an even higher level than PRE covid-19. Overall it can be stated that there was a positive increase in the variable economic, but it was not that big. As the pairwise comparison in Table 10 shows, the results of PRE & MID and PRE & POST covid-19 are not significant, but the scores of MID & POST covid-19 are significant.

We can also look at the individual questions per se. In profitability and wealth creation, it is notable that the scores of PRE and mid are equal to each other, and then there has been a sharp increase in POST covid-19. In ensuring equal pay for equal work, it is striking that all scores have remained almost the same over the three timeframes. For job creation, it is notable that there was first a decrease from PRE to MID, and then a strong increase at POST covid-19 that even reached a higher level than the initial level of PRE covid-19.

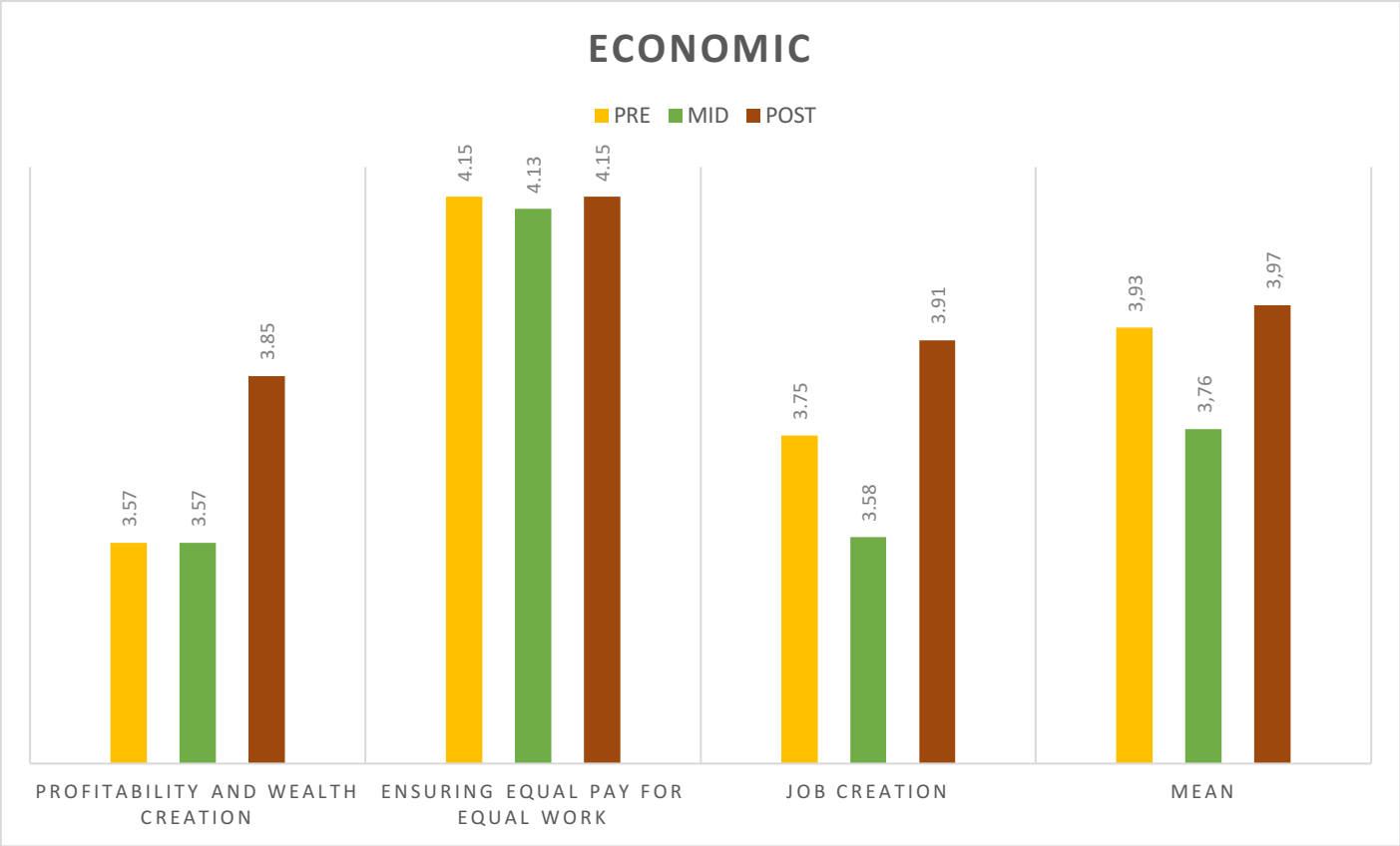


Figure 7 Graph Economic

## Environment & Health

For the variable environment & health, see Figure 8, it can be seen that the mean score of this variable is a constant positive upward trend. Table 13 shows that no the scores between PRE & MID and MID & POST covid-19 are not significant. However, the scores between timeframes PRE & POST are significant. Based on this, it can be concluded that compared to the timeframe PRE & POST, there was a significant positive increase in the variable environment & health.

We can also look at the scores separately for each question. What is immediately noticeable for the variable environment & health is that the same situation occurs for all questions, namely that there is a constant positive upward trend everywhere. However, for environmental protection and the use of clean resources, there is a bigger difference than for philanthropic activities and community work and protection of biodiversity.

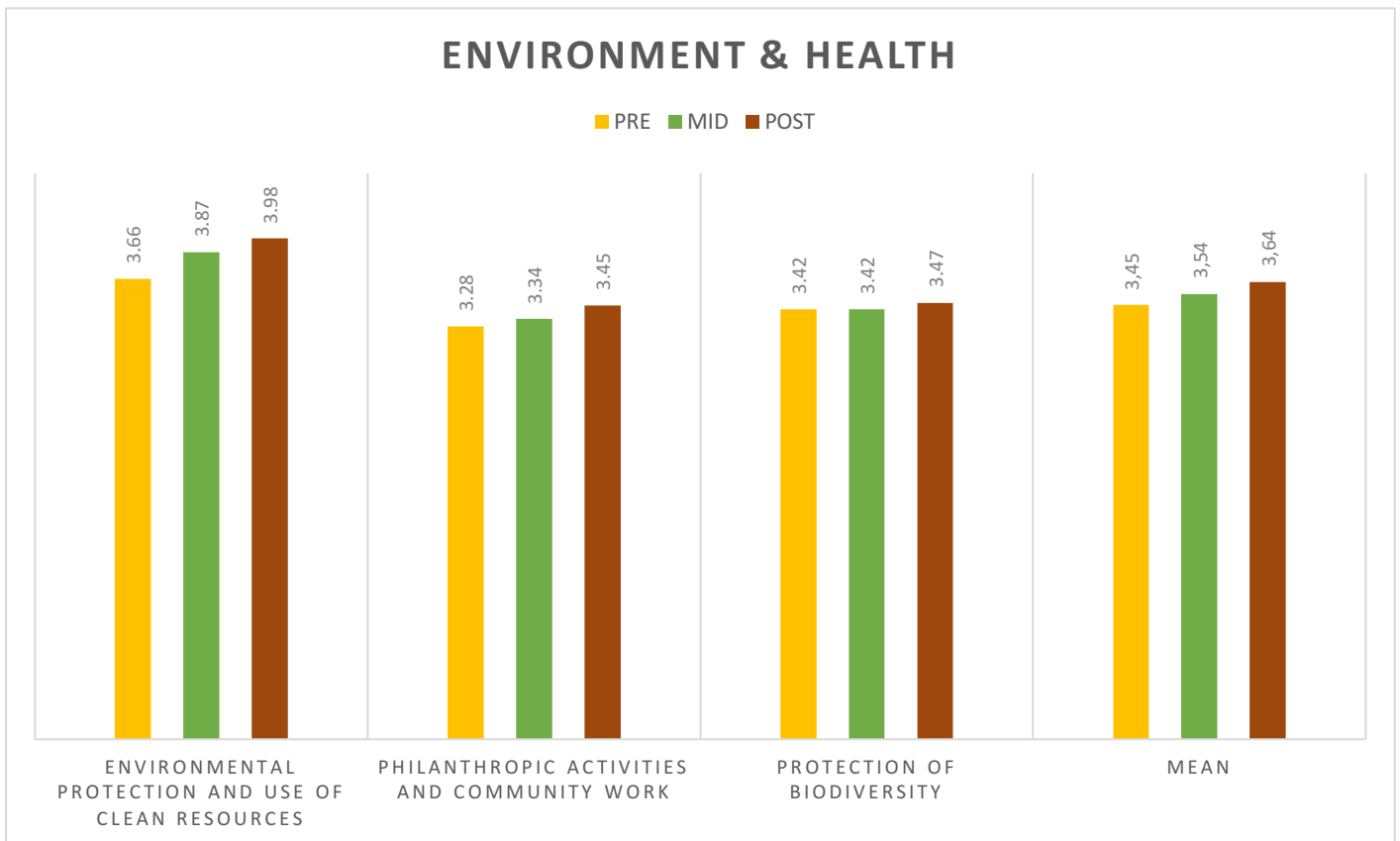


Figure 8 Graph Environment & Health



### 4.3 Interview:

The survey results were also discussed in interviews, see appendix 2 for the interview coding scheme, with five different companies. These companies range from small to medium to large companies. The interviewees are all familiar with the concept of CSR and their positions hold either director or manager QHSE. General questions were asked in the interviews, and then salient results were discussed. With the help of these interviews, the results can be reinforced, or questioned. The results of the interviews will be discussed below.

#### **General questions:**

The interviews revealed that for all five companies, CSR is a day-to-day business. Thus, the companies are all engaged in CSR activities in various ways ranging from energy reduction to staff welfare and the environment. Apart from the current CSR activities, they all also plan to implement more CSR activities in the future. Many named activities such as energy reduction, waste reduction and CO2 reduction as follow-up steps to the CSR activities already in place. Next, the variables used in relation to CSR within this study were Economic, Ethical, Health and Environment discussed. All five companies agreed with these variables. These were reflected to some extent, sometimes in a different variant such as people planet profit, in their operations. Those interviewed where their company had a different variant indicated that their variant did correspond to the variables used in this study. Next, we asked how the companies had experienced the covid-19 crisis and whether it had affected their CSR activities. The five companies all indicated to some extent that they had been affected by the covid-19 crisis, but it had not had any major consequences for them. However, most companies did indicate that CSR activities were put on the back burner. These were mainly the activities ahead. These were temporarily slowed down because there was uncertainty at the beginning of the covid-19 period anyway. Although activities such as working from home and variable health were taken up more seriously. This was the case because companies had to comply with RIVM guidelines. Finally, it was explained that the survey unconsciously left out the aspect of workload and employees' welfare. People were asked whether they felt that this is an important CSR activity within their organisation. It was clear from the interviews that this should be considered a CSR activity and that it does play an important role within the companies. The main reason the interviewees gave for this was that it falls under employee well-being. They indicated that it is important for a company that employees are healthy and happy at work in order to perform their jobs to the best of their ability. Too much workload could have negative effects on this. The interviewees also indicated considering this subject in a follow-up study.

#### **Notable results:**

Among the salient results, four topics were discussed using the Qualtrics charts. It was asked whether the charts were in line with how the companies interviewed held up during the PRE, MID and POST covid-19 timeframes.

The first graph, see Figure 7, was of profitmaking and wealth creation. The survey results showed that no effect was observed during PRE and MID covid-19, as the scores remained the same. However, POST covid-19, a relatively big increase was observed. Mixed results emerged from the interviews. Two of the five companies indicated they were in line with the results. One company indicated that they were partially in line with the results, and two companies were not in line. The companies that were not in line gave different reasons for this. For instance, one company indicated that mainly profitability had come under pressure due to the increase in costs it incurred. The other company indicated that covid-19 had actually been positive for them with regard to profitmaking and wealth creation and so they did not experience the dip as observable in the chart. The partially

aligned company indicated that they have had an upward trend throughout the timeframe. So mixed results emerged from the interview.

The graph of job creation, see Figure 7 **Error! Reference source not found.**, was also discussed. The survey results showed that from the timeframe PRE to MID, there was a dip in job creation. However, from MID to POST covid-19 saw a sharp rise to a higher level than the original PRE. Or in other words, more jobs were created after the covid-19 crisis. The interviews revealed that two companies indicated they were in line with the graph. One company indicated they were not in line but immediately commented that their employee base remained the same because they could not find suitable staff. So this was the reason they were not in line with the graph. Two companies also indicated partial alignment. These had different reasons. One had a constant upward trend in the workforce, and the other experienced a reduction but then not an increase. Thus, the results of the interviews did not quite match the survey results, but this was mainly due to special reasons such as not being able to find suitable staff. It was indicated that all kinds of efforts were made to recruit new staff, such as open job days and active lobbying, but this did not yield the desired results.

On the graph of having a workplace health and safety plan, see Figure 6, all five companies indicated that they were in line with the results shown in the chart. The survey results showed a consistently positive upward trend here, thus showing that during the covid-19 crisis, having a health and safety plan has become increasingly important. The overarching conclusion for this was that during the covid-19 pandemic, there was increasing awareness of health and safety. The companies indicated that while they had always had this high priority, it became even better during the covid-19 pandemic.

On the graph of protecting the environment and using clean resources, see Figure 8, showed that a consistently positive upward trend was found here, thus demonstrating that during the covid-19 crisis, there was nevertheless an increasing focus on the environment and the use of clean resources. All five companies also indicated that they were in line with the results of the graph. They all indicated that they saw a constant line in this regarding their company. However, all companies also indicated that this might not only be explained by the covid-19 pandemic. This could possibly have other causes as well. For instance, companies indicated that the environmental aspect is generally becoming an increasingly important issue in society. For instance, there is a lot of government guidance on protecting the environment, but it is also expected from companies by society. Should companies not do this, it could cost them potential customers, and thus lose sales.

## 5. Discussion

This study used Carroll's CSR Pyramid and the triple bottom line theory to investigate the effect of covid-19 on the CSR activities of Dutch companies. This study complements the research already done for Dutch companies on the effect of covid-19 on the CSR activities of companies elsewhere in the world because it will provide a more realistic picture of the situation within the Netherlands. The research question of the study is "What is the effect of the covid-19 pandemic on CSR activities of Dutch Companies?" Based on the studies already done, this study predicts that Covid-19 will have an effect on the CSR activities of Dutch companies. The corresponding hypotheses are: "The impact of the covid-19 on the CSR activities will differ between the different timeframes" and "CSR activities will remain attractive during the covid-19 pandemic for the Dutch companies". The results were gathered using a so-called mixed method. It consists of an online survey and interviews. The results of the surveys were placed in graphs and were handled using the program SPSS. The interviews were transcribed and processed using a coding scheme. The survey questions were created using four different CSR variables, namely Economic, Ethical, Health and Environment. However, these questions were later rearranged after a factor analysis was carried out. From this, three new variables were created called, ethics & safety, economics and environment & health. Within this study, the topic of workload and employee welfare was not considered. However, this was found to be an important CSR topic. This will be discussed further in the limitations.

The study showed that a significant difference was found within the mean scores of the variables ethics and safety. These significant differences are positive and apply to the PRE & POST and MID & POST covid-19 timeframes. Interestingly, no significant difference was found between PRE & MID covid-19. A possible reason for this could be that at the initial stage of covid-19, its effects were not yet known and thus companies did not yet act on it or did not act on it sufficiently. As more clarity emerged regarding covid-19, rules were drawn up by the RIVM and others that companies had to act according to. These might have caused a positive increase.

For the variable economic, it was found that no significant difference was found between timeframes PRE & MID and PRE & POST. However, a significant positive difference was found between timeframes MID & POST. This event is further explained by the negative dip that occurred between the timeframes PRE & MID covid-19, which is not statistically significant, but still had an effect on the fact that the timeframe MID & POST did come out as positively significant. Logically, the reason for this dip is the financial damage companies have suffered during the covid-19 crisis. For instance, the uncertainty and the many measures such as working from home or even having to shut down the company cost a lot of money. This explains why there was a negative decline. However, as the measures were implemented, which will have been around the timeframe MID covid-19, a positive trend started again. For instance, more was known about covid-19, and working from home and other measures were reasonably well introduced. The economy was picking up, which is thus reflected in the significant positive increase in the timeframe MID & POST.

The results indicate that no statistical differences were found for the variable environment and health at timeframes PRE & MID and MID & POST. However, a positive statistical difference was found between the timeframe PRE & POST covid-19. This fact may be explained by the fact that a small constant increase was observed during the three timeframes. However, it is too small to be statistically significant between the first two timeframes. The constant increase can be explained by the fact that, despite the crisis, companies are increasingly committed to protecting the environment and using clean resources. It is also notable that companies have gradually become more engaged in

philanthropic activities. These increases are all very gradual, which is therefore also reflected in the mean score of the environment & health variable, which rises slowly.

These results are also largely confirmed by the interview results. The main results of the interviews were that the companies did experience an impact on CSR activities during the covid-19 crisis. These effects were mainly positive. Thus, the companies did have negative financial impacts, mainly at the beginning of the covid-19 crisis, however, this was rectified fairly quickly as the covid-19 progressed. They indicated mainly that working from home and the improvement in health and safety in the workplace was a positive consequence. However, some inconsistencies with the survey results were discovered. These are in the variable economic, and more specifically the question regarding profitmaking and wealth creation belies the fact that not all firms agreed that between the timeframe PRE & MID covid-19, hardly any effect had occurred, and POST covid-19 had experienced a positive increase. Thus, some firms observed a positive increase throughout the crisis, but some firms experienced a negative decrease during the covid-19 crisis. For the question regarding job creation, mixed answers also came out. For instance, some companies indicated having had a negative decrease, there were companies where a constant positive increase was observed, but there were also companies where their workforce remained the same because they could not obtain suitable staff. It was also notable that companies indicated that the effects they experienced during the covid-19 crisis would not only be due to the covid-19 crisis, but also to other facets, such as the war in Ukraine and inflation. Furthermore, the interviews showed that the companies agreed with the methodology from which this study was constructed. The overall results confirmed the two hypotheses: a significant positive difference was indeed found between the different time frames of covid-19, and the higher scores of the POST covid-19 time frame compared to PRE covid-19 indicate that CSR activities remained attractive during the pandemic.

Most of the results are in line with the studies of Huang et al. (2020), Mahmud et al. (2021), and Zhang et al. (2022). In the study of Huang et al. (2020), it emerged that CSR engagement has a positive effect on organisational resilience. It has a positive effect on how companies can deal with unexpected situations. It was also found that companies that had a higher CSR performance beforehand were able to recover faster and better from the covid-19 crisis. This is also reflected in the results of this study. The companies all indicated that they were already engaged in CSR activities before the covid-19 crisis, this could therefore explain why the effect of covid-19 on CSR activities is positive.

The study by Mahmud et al. (2021) found that when the covid-19 crisis arose, many companies responded immediately with major efforts in every aspect of needs during the crisis. Mainly, companies were concerned with ensuring employee health and safety. It was also found that customer-focused CSR activities ensured generally increased market shares. These results are also in line with the results of this study as it also clearly emerged CSR activities health and safety & economics experienced an increase during the covid-19 crisis.

The study by Zhang et al. (2022) showed that in China, CSR activities are not on the side-lines but, less attention has been paid to environmental aspects. This is not entirely in line with the results of this study. The results of this study showed that a positive effect was found on the CSR variable environment. However, as indicated earlier, this can be nuanced, especially through the interviews. This increase could have come about through several influences, such as the climate agreement and the fact that more and more companies are becoming aware of climate change. The fact that the government, of the Netherlands, is more concerned with the environment also plays a big role in this difference. Nor is it in line that Chinese companies will start paying less attention to their CSR activities once there is an economic contraction. This has not been found again for Dutch companies.

## 6. Conclusion

To answer the main question "What is the effect of the covid-19 pandemic on CSR activities of Dutch Companies?" and the hypotheses, a mixed-method study was conducted. A questionnaire survey was used. This method was chosen because it is a fast and effective way of research in which a large number of companies can be approached, which can lead to reliable and valid results. Within this survey, four different variables are examined, namely: Economic, Ethical, Health and Environment. During the study, these four variables were restructured into three variables. These four previous variables have been examined under three different timeframes. These timeframes are PRE, MID & POST covid-19. For the survey, a sample was used. For the sample, 473 randomly selected companies were mailed with the question of whether they would like to participate in the survey. In total, this resulted in 53 completed questionnaires. This gives a response rate of 11.2%. In addition to the survey, interviews were also conducted with five different companies. These companies were approached to participate in a structured, on-site interview. The interview questions included both general questions and asking about the notable results.

This study provided further insight into the effect of covid-19 on the CSR activities of Dutch companies. The results showed that the covid-19 pandemic had a positive effect on the CSR activities of Dutch companies. From the results, it can be concluded that companies stuck to their CSR activities during the covid-19 crisis and in many cases even increased them. This is reflected in the fact that a positive increase was observed in all four variables from the PRE covid-19 score to the POST covid-19 score. A possible reason for the positive increase found among the three variables from the PRE to POST timeframe could be that companies' current CSR activities enabled them to cope well with the covid-19 crisis. This may have left them with sufficient financial opportunities to continue their planned CSR activities. It could also be that the measures put in place by RIVM had such a positive effect on Dutch companies that their CSR activities did not suffer but instead managed to create a slight increase.

### **Theoretical implications:**

This study is relevant for researchers and Dutch companies because a similar study has not been conducted in the Netherlands before. Similar studies by Huang et al. (2020) & Zhang et al. (2022) were conducted in China, and Mahmud et al. (2021) study focuses on the US. The fact that this study was conducted for Dutch companies is important because other influences regarding deployment and regulation may have taken place in other countries, so the results may not be representative of Dutch companies. This study also differs from other studies because the effects are examined over a longer period of time and was carried out in the year 2022 to 2023. The previous studies were carried out earlier which may have resulted in different effects and did not allow for the possible aftermath of covid-19 to be considered.

### **Practical implications:**

With the help of this study, Dutch companies can gain knowledge about the effect of covid-19 on CSR activities. They can see from this study how the covid-19 crisis affected the CSR activities of fellow companies and their performance during the covid-19 crisis. Based on this, they can make their own decisions on whether it may also be attractive for them to continue investing in CSR activities during crises and thus better cope with the impact of this potential new crisis.

### **Limitations and further research:**

This research also has limitations. Data collection was very difficult. Many Dutch companies indicated that they no longer wanted to participate in an online survey. Many companies also refused to participate in interviews. The survey postcard was also often not filled in completely, which made the results unusable. As a result, a relatively small sample size was used in this study. The fact that this research was conducted within a limited timeframe also played a role in this. Within the study, it also came to light that a CSR activity, which might have been good to include within this study, was left out of consideration. This concerns the CSR activity workload and employees' welfare. This issue proved to be an important aspect during this study because these pressures on staff could cause many problems which could also affect the other CSR activities. Generalisability to other countries can also be considered a limitation. For instance, this research was conducted for Dutch companies. This means that the content of this study may not be representative of other countries that may have different rules and laws. Lastly, this study may have had to deal with social bias. This is because, despite the fact that the research methods were anonymous, people often tend to pretend to be better than they are.

These limitations would be taken into account in a follow-up study. For instance, it is recommended to take more time for the study. Furthermore, it is good to include the CSR activity workload and employees' welfare in the study. Should a survey be used in future research, it is recommended not to e-mail companies, but to approach them directly to complete the survey. This increases the likelihood of more fully completed surveys which will lead to more reliable results. Social bias should also be reduced/avoided as much as possible. This could for instance be done by making the survey questions as neutral and non-threatening as possible. Furthermore, this study could also be conducted for countries with almost similar laws and regulations. In this way, more countries could make use of the survey and its results. The fact that this study took place outside the covid-19 period led to the obstacle that the PRE MID and POST covid-19 timeframes could not be measured at these exact moments. However, this would be preferable as it would allow the measurements to be made more accurate because people could be asked about the current results of that moment versus having to think back in time.

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## 7. Appendix

### Appendix 1: Survey questions

Q1

How did you value the profitmaking and wealth creation of your company PRE Covid-19?

- Extremely bad
- Somewhat bad
- Neither good nor bad
- Somewhat good
- Extremely good

Q2

How did you value the profitmaking and wealth creation of your company MID Covid-19?

- Extremely bad
- Somewhat bad
- Neither good nor bad
- Somewhat good
- Extremely good

Q3

How did you value the profitmaking and wealth creation of your company POST Covid-19?

- Extremely bad
- Somewhat bad
- Neither good nor bad
- Somewhat good
- Extremely good

Q4

How did your company perform regarding job creation PRE Covid-19?

- Extremely bad
- Somewhat bad
- Neither good nor bad
- Somewhat good
- Extremely good

Q5

How did your company perform regarding job creation MID Covid-19?

- Extremely bad
- Somewhat bad
- Neither good nor bad
- Somewhat good
- Extremely good

Q6

How did your company perform regarding job creation POST Covid-19?

- Extremely bad
- Somewhat bad
- Neither good nor bad
- Somewhat good
- Extremely good

Q7

How did your company score regarding complying with the law and regulations PRE Covid-19?

- Extremely bad
- Somewhat bad
- Neither good nor bad
- Somewhat good
- Extremely good

Q8

How did your company score regarding complying with the law and regulations MID Covid-19?

- Extremely bad
- Somewhat bad
- Neither good nor bad
- Somewhat good
- Extremely good

Q9

How did your company score regarding complying with the law and regulations POST Covid-19?

- Extremely bad
- Somewhat bad
- Neither good nor bad
- Somewhat good
- Extremely good

Q10

How did your company score regarding respecting ethical norms PRE Covid-19?

- Extremely bad
- Somewhat bad
- Neither good nor bad
- Somewhat good
- Extremely good

Q11

How did your company score regarding respecting ethical norms MID Covid-19?

- Extremely bad
- Somewhat bad
- Neither good nor bad
- Somewhat good
- Extremely good

Q12

How did your company score regarding respecting ethical norms Post Covid-19?

- Extremely bad
- Somewhat bad
- Neither good nor bad
- Somewhat good
- Extremely good

Q13

How did your company score regarding ensuring corporate integrity PRE Covid-19?

- Extremely bad
- Somewhat bad
- Neither good nor bad
- Somewhat good
- Extremely good

Q14

How did your company score regarding ensuring corporate integrity MID Covid-19?

- Extremely bad
- Somewhat bad
- Neither good nor bad
- Somewhat good
- Extremely good

Q15

How did your company score regarding ensuring corporate integrity POST Covid-19?

- Extremely bad
- Somewhat bad
- Neither good nor bad
- Somewhat good
- Extremely good

Q16

How did your company score regarding having a workplace health and safety plan PRE Covid-19?

- Extremely bad
- Somewhat bad
- Neither good nor bad
- Somewhat good
- Extremely good

Q17

How did your company score regarding having a workplace health and safety plan MID Covid-19?

- Extremely bad
- Somewhat bad
- Neither good nor bad
- Somewhat good
- Extremely good

Q18

How did your company score regarding having a workplace health and safety plan POST Covid-19?

- Extremely bad
- Somewhat bad
- Neither good nor bad
- Somewhat good
- Extremely good

Q19

How did your company score regarding opposing employment discrimination PRE Covid-19?

- Extremely bad
- Somewhat bad
- Neither good nor bad
- Somewhat good
- Extremely good

Q20

How did your company score regarding opposing employment discrimination MID Covid-19?

- Extremely bad
- Somewhat bad
- Neither good nor bad
- Somewhat good
- Extremely good

Q21

How did your company score regarding opposing employment discrimination POST Covid-19?

- Extremely bad
- Somewhat bad
- Neither good nor bad
- Somewhat good
- Extremely good

Q22

How did your company score regarding ensuring equal pay for equal work PRE Covid-19?

- Extremely bad
- Somewhat bad
- Neither good nor bad
- Somewhat good
- Extremely good

Q23

How did your company score regarding ensuring equal pay for equal work MID Covid-19?

- Extremely bad
- Somewhat bad
- Neither good nor bad
- Somewhat good
- Extremely good

Q24

How did your company score regarding ensuring equal pay for equal work POST Covid-19?

- Extremely bad
- Somewhat bad
- Neither good nor bad
- Somewhat good
- Extremely good



Q25

How did your company score regarding protecting the environment and using clean resources PRE Covid-19?

- Extremely bad
- Somewhat bad
- Neither good nor bad
- Somewhat good
- Extremely good

Q26

How did your company score regarding protecting the environment and using clean resources MID Covid-19?

- Extremely bad
- Somewhat bad
- Neither good nor bad
- Somewhat good
- Extremely good

Q27

How did your company score regarding protecting the environment and using clean resources POST Covid-19?

- Extremely bad
- Somewhat bad
- Neither good nor bad
- Somewhat good
- Extremely good

Q28

How did your company score regarding protecting biodiversity PRE Covid-19?

- Extremely bad
- Somewhat bad
- Neither good nor bad
- Somewhat good
- Extremely good

Q29

How did your company score regarding protecting biodiversity MID Covid-19?

- Extremely bad
- Somewhat bad
- Neither good nor bad
- Somewhat good
- Extremely good

Q30

How did your company score regarding protecting biodiversity POST Covid-19?

- Extremely bad
- Somewhat bad
- Neither good nor bad
- Somewhat good
- Extremely good

Q31

How did your company score regarding engaging in philanthropic activities and community service PRE Covid-19?

- Extremely bad
- Somewhat bad
- Neither good nor bad
- Somewhat good
- Extremely good

Q32

How did your company score regarding engaging in philanthropic activities and community service MID Covid-19?

- Extremely bad
- Somewhat bad
- Neither good nor bad
- Somewhat good
- Extremely good

Q33

How did your company score regarding engaging in philanthropic activities and community service discrimination POST Covid-19?

- Extremely bad
- Somewhat bad
- Neither good nor bad
- Somewhat good
- Extremely good

## Appendix 2: Interview coding

Interview questions:	Interview 1	Interview 2	Interview 3	Interview 4	Interview 5
Are CSR activities going on?	Durable extinguishers Improving the function house. Reduce battery waste. Improve staff health and well-being.	CSR performance ladder. (Level 3).  Energy reduction.  Socially involved, supporting two charities.	4400 solar panels.  Energy reduction.  Attention to health and safety staff.	Led lighting.  Energy reduction.  Concerned with staff welfare.  Reducing packaging material.	Electrification of equipment.  Solar panels.  Electrification of own fleet.  Waste processing.  Working from home.  Safety ladder.  Company x family day.
Are there any CSR activities planned?	Additional director hired to deal with this.	CSR performance ladder, achieve level 4.  Adopt no-flight policy.  Actively working on the CO2 footprint	CO2 performance charger.  Delving into statistics.  Energy-efficient furnace.	Solar panels  Energy reduction.  Off the gas.	Become a breeding ground for technical staff.  Preventing distance from the labour market.  Teaching in schools.
Can you agree with the four variables of CSR within my research?	Yes, we are working on the exact same thing.	Company X uses People Planet, Profit.  Corresponds to variables within the study.	Company x uses People, Planet, Profit.  Corresponds to variables within the study.	Yes, all of them.  Variable economy depends on supply and demand.	Yes sure.  Variables are reflected in the pillars company x uses: Climate & Environment , Vital & Health and Future.

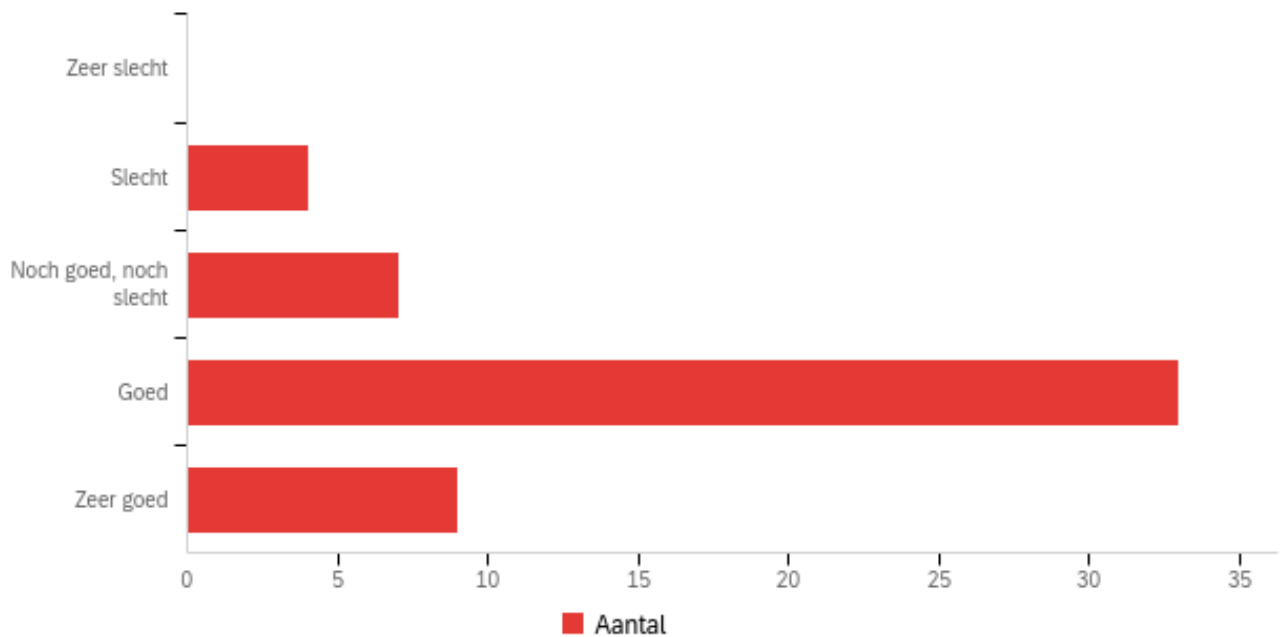
How did your company experience the covid-19 crisis?	Like a wake-up call. Has had positive and negative consequences.	Production and internal organisation had no problems.  The market did suffer a lot.  Costs went up enormously.  Mainly had a financial impact.	Company x set up corona protocol based on RIVM.  Few to no financial losses incurred.	Figuratively much good.  Procurement side has a drawback though.  Do disturbing factors like 1.5-metre compliance and staggered breaks.	Rolled through fairly smoothly and unscathed.  Did not prevent work.  Did not result in less work or worse results.
Has the covid-19 crisis affected CSR activities in your company?	-	Everything that was not a primary process has been somewhat abandoned.  Stalled a lot on CSR.	CSR activities were put on a very low shelf.	Dealings with staff and customers changed.  Distance created that remains.	With regard to staff welfare and working from home, yes.  Covid-19 has accelerated the home working process.
Do you think the workload and staff welfare aspect could also affect CSR activities within your company?	Yes. Workload falls under staff welfare. Increased workload experienced during and after covid-19.	Staff are your stakeholders, their will should be in your CSR policy.  Achieve a low workload, people don't want to work 50 hours anymore.	Yes. Staff should be able to work healthily and not have an excessive workload. This can cause staff turnover.  Work pressure within company x is good.	Yes. 100% If you are not good to your staff they will leave and not come back.	I do cover that yes.  Working from home did affect staff welfare and workload.
Main results: Profitmaking and wealth creation	Not in line with results. Profitability significantly depressed.	In line with the results.  Companies are increasingly	Partially in line with results.  Company x has always	In line with results:  May have caused other	Not in line with results:  Before and after covid-19 levels

	Cause increased costs.	looking at which markets they want to operate in. (explaining the rise post covid-19). Pre - mid covid-19 explained by companies switching to survival mode.	had an upward trend.  This year, it remains to be seen because of the war and rising prices.	than just covid-19.  Get better within textile industry prices than for covid-19.	were lower than during covid-19.  Covid-19 had a positive impact on outcomes.
Main results: Job creation	In line with the results, though. During covid-19 a reduction. After covid-19 additional jobs were created to cope with the workload, an increase.	Partially in line with results.  The reduction in Pre-Mid covid-19 is reflected. Mainly temps sent away.  Mid-Post, the increase does not apply to company x	SPECIAL REASON. Not in line with results.  Employee file remained the same.  This was due to the inability to find suitable staff. This had no financial reasons.  Company x aim is to create an increase in the workforce.	In line with results.  Only no permanent staff available but part-time staff.	Partially in line with results.  There has been no reduction.  It was a constant upward trend.  Reason: not touched by covid-19 and work was steadily increasing.
Key outcomes: Have a health and safety plan for the workplace	In line with the results:  Within company x, there has been an increasing focus on staff well-being.	In line with results:  From pre to mid, explained by covid-19 policy implemented within company x.	In line with results:  A steady increase has occurred at company x. Everything concerning this topic has been taken	In line with the results:  After covid-19, it was observable that people consider safety and hygiene increasingly important.	In line with results:  Within company x, this is a continuous process, where improvement is a logical

	Staff indicated that they were very satisfied with their health and safety within company x.	Mid to Pre explained by people becoming increasingly aware of safe working and health.	to the next level.		consequence .
Belangrijkste resultaten: Bescherming van het milieu en gebruik van schone grondstoffen	Sustainability is embedded in the mission and vision of company x.	In line with the results.  The constant upward trend is a trend anyway, even within company x.  Perhaps this issue is broader than covid-19.	In line with results.  Constant upward trend.  Perhaps not directly explained by covid-19	In line with results.  Is a constant upward trend.  But has multiple causes, not just covid-19.	In line with the results.  This is also an ongoing process.  May be separate from the covid-19 crisis.

Appendix 3: Qualtrics data

**Q3 - How did you value the profitmaking and wealth creation of your company PRE Covid-19?**

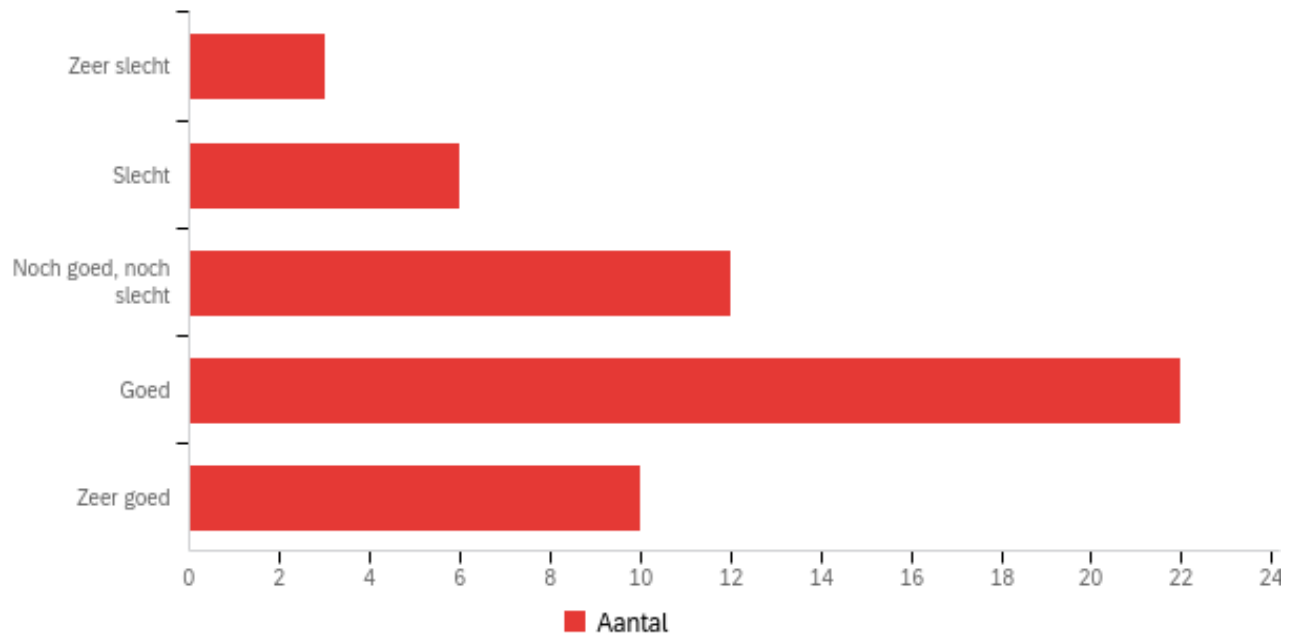


#	Question	Minimum	Maximum	Average	Std	Variance	Amount
1	How did you value the profitmaking and wealth creation of your company PRE Covid-19?	1.00	5.00	3.57	1.09	1.19	53

#	Answer	%	Amount
4	Extremely Bad	0.00%	0
5	Bad	7.55%	4
3	Nor good, nor bad	13.21%	7
2	Good	62.26%	33
1	Extremely Good	16.98%	9
	Total	100%	53



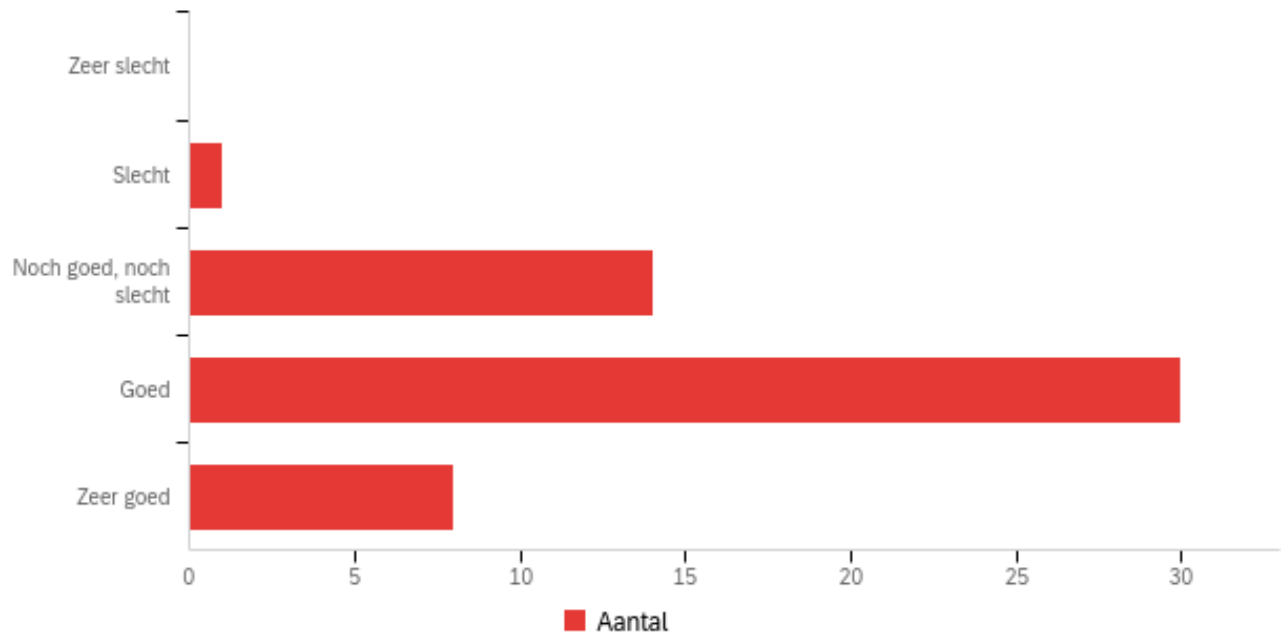
## Q4 - How did you value the profitmaking and wealth creation of your company MID Covid-19?



#	Question	Minimum	Maximum	Average	Std	Variance	Amount
1	How did you value the profitmaking and wealth creation of your company MID Covid-19?	1.00	5.00	3.57	1.09	1.19	53

#	Answer	%	Amount
1	Extremely Bad	5.66%	3
2	Bad	11.32%	6
3	Nor good, nor bad	22.64%	12
4	Good	41.51%	22
5	Extremely Good	18.87%	10
	Total	100%	53

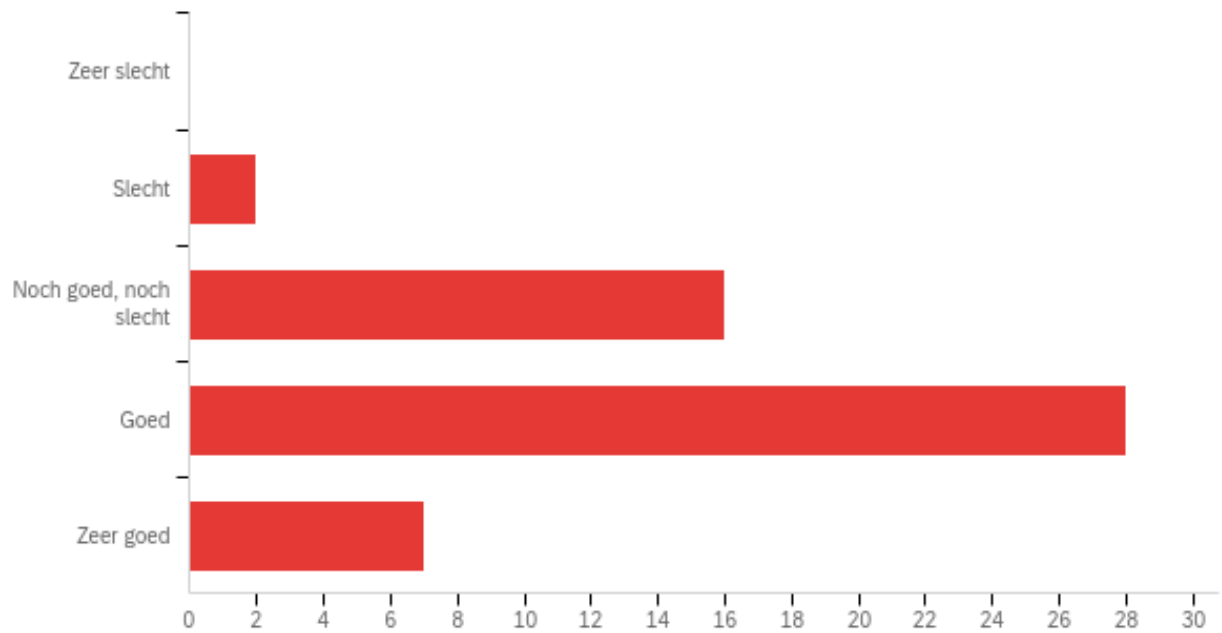
## Q5 - How did you value the profitmaking and wealth creation of your company POST Covid-19?



#	Question	Minimum	Maximum	Average	Std	Variance	Amount
1	How did you value the profitmaking and wealth creation of your company POST Covid-19?	2.00	5.00	3.85	0.68	0.47	53

#	Answer	%	Amount
1	Extremely Bad	0.00%	0
2	Bad	1.89%	1
3	Nor good, nor bad	26.42%	14
4	Good	56.60%	30
5	Extremely Good	15.09%	8
	Total	100%	53

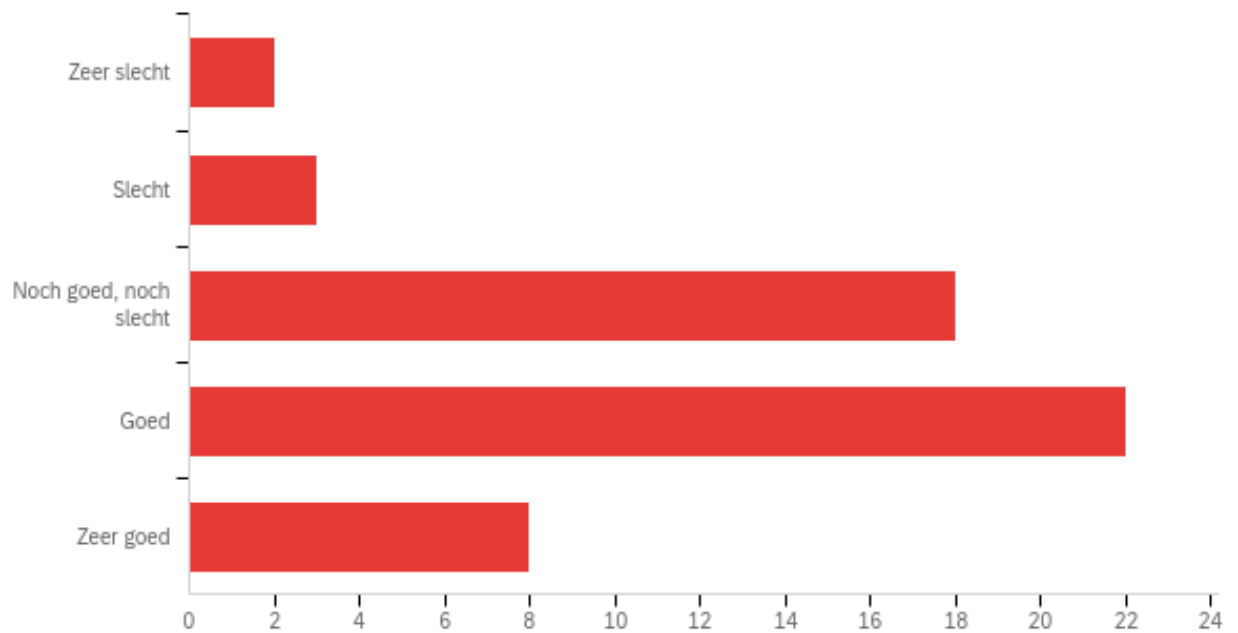
## Q7 - How did your company perform regarding job creation PRE Covid-19?



#	Question	Minimum	Maximum	Average	Std	Variance	Amount
1	How did your company perform regarding job creation PRE Covid-19?	2.00	5.00	3.75	0.72	0.52	53

#	Answer	%	Amount
1	Extremely Bad	0.00%	0
2	Bad	3.77%	2
3	Nor good, nor bad	30.19%	16
4	Good	52.83%	28
5	Extremely Good	13.21%	7
	Total	100%	53

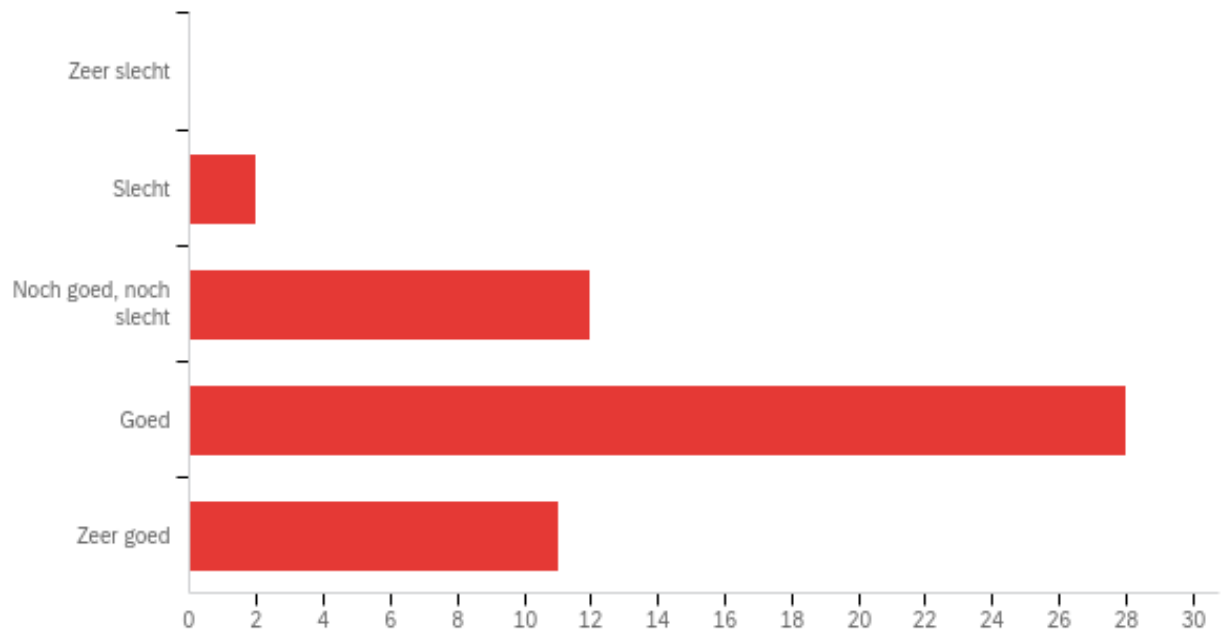
## Q8 - How did your company perform regarding job creation MID Covid-19?



#	Question	Minimum	Maximum	Average	Std	Variance	Amount
1	How did your company perform regarding job creation MID Covid-19?	1.00	5.00	3.58	0.94	0.88	53

#	Answer	%	Amount
1	Extremely Bad	3.77%	2
2	Bad	5.66%	3
3	Nor good, nor bad	33.96%	18
4	Good	41.51%	22
5	Extremely Good	15.09%	8
	Total	100%	53

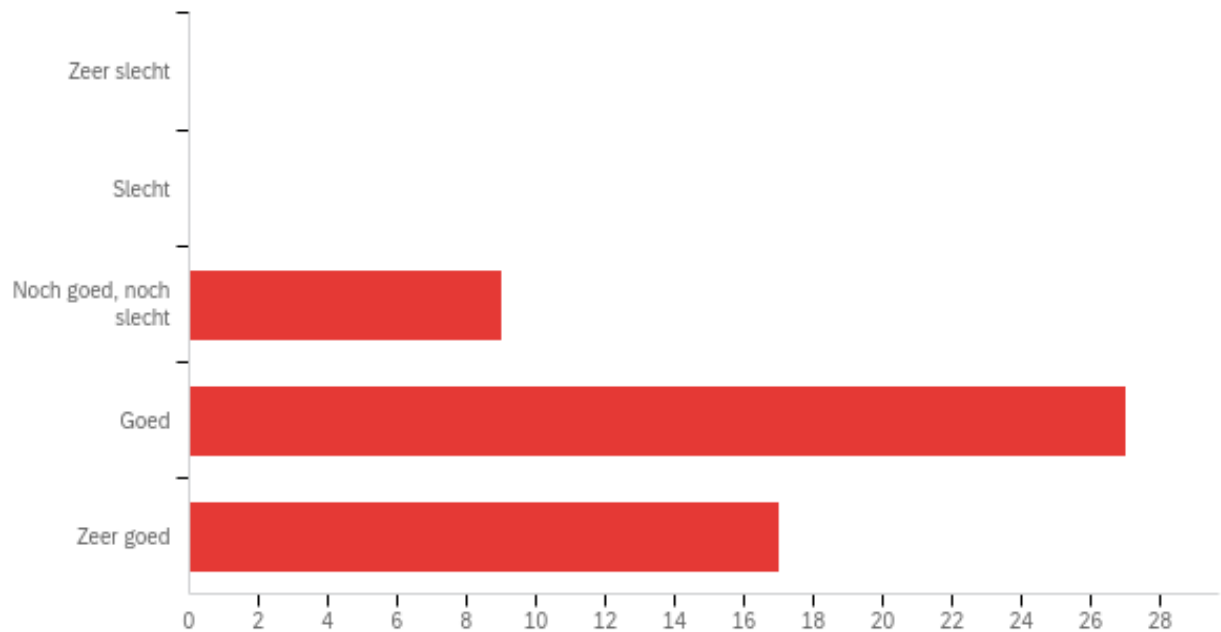
### Q9 - How did your company perform regarding job creation POST Covid-19?



#	Question	Minimum	Maximum	Average	Std	Variance	Amount
1	How did your company perform regarding job creation POST Covid-19?	2.00	5.00	3.91	0.76	0.58	53

#	Answer	%	Amount
1	Extremely Bad	0.00%	0
2	Bad	3.77%	2
3	Nor good, nor bad	22.64%	12
4	Good	52.83%	28
5	Extremely Good	20.75%	11
	Total	100%	53

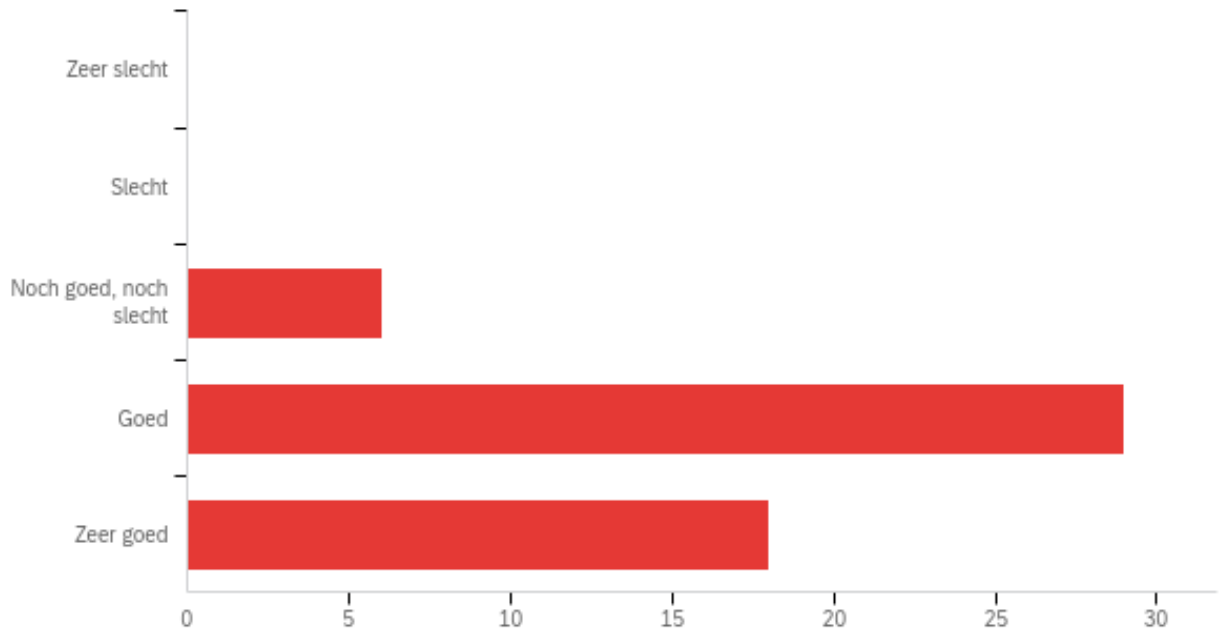
### Q11 - How did your company score regarding complying with the law and regulations PRE Covid-19?



#	Question	Minimum	Maximum	Average	Std	Variance	Amount
1	How did your company score regarding complying with the law and regulations PRE Covid-19?	3.00	5.00	4.15	0.68	0.47	53

#	Answer	%	Amount
1	Extremely Bad	0.00%	0
2	Bad	0.00%	0
3	Nor good, nor bad	16.98%	9
4	Good	50.94%	27
5	Extremely Good	32.08%	17
	Total	100%	53

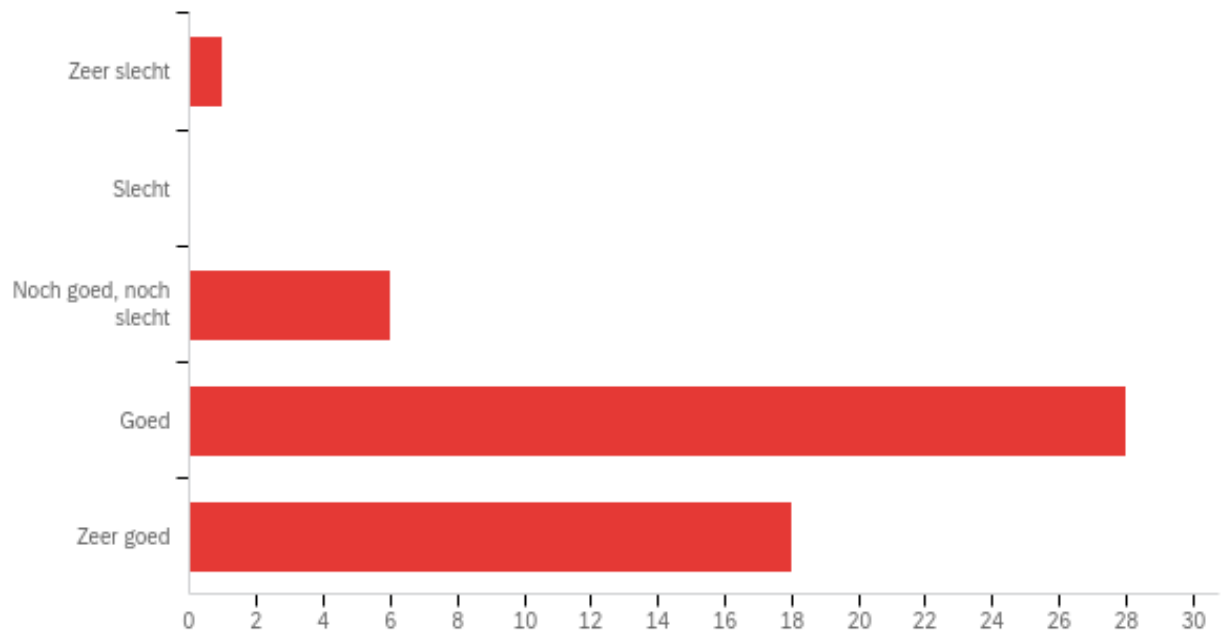
**Q12 - How did your company score regarding complying with the law and regulations MID Covid-19?**



#	Question	Minimum	Maximum	Average	Std	Variance	Amount
1	How did your company score regarding complying with the law and regulations MID Covid-19?	3.00	5.00	4.23	0.63	0.40	53

#	Answer	%	Amount
1	Extremely Bad	0.00%	0
2	Bad	0.00%	0
3	Nor good, nor bad	11.32%	6
4	Good	54.72%	29
5	Extremely Good	33.96%	18
	Total	100%	53

### Q13 - How did your company score regarding complying with the law and regulations POST Covid-19?

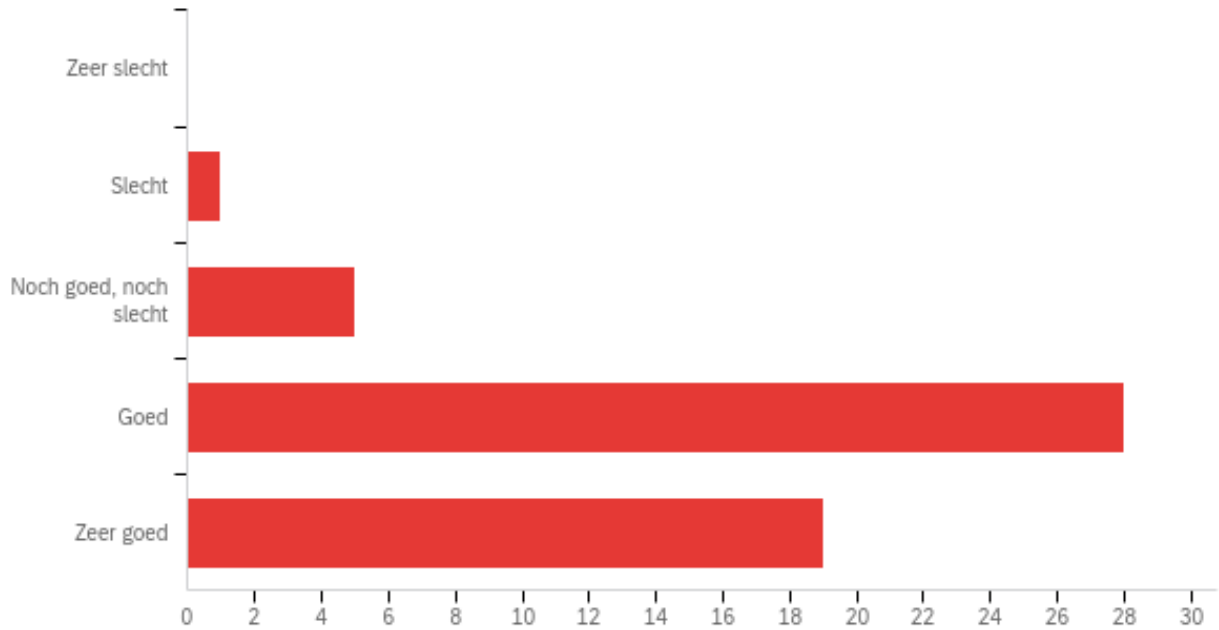


#	Question	Minimum	Maximum	Average	Std	Variance	Amount
1	How did your company score regarding complying with the law and regulations POST Covid-19?	1.00	5.00	4.17	0.77	0.59	53

#	Answer	%	Amount
1	Extremely Bad	1.89%	1
2	Bad	0.00%	0
3	Nor good, nor bad	11.32%	6
4	Good	52.83%	28
5	Extremely Good	33.96%	18
	Total	100%	53



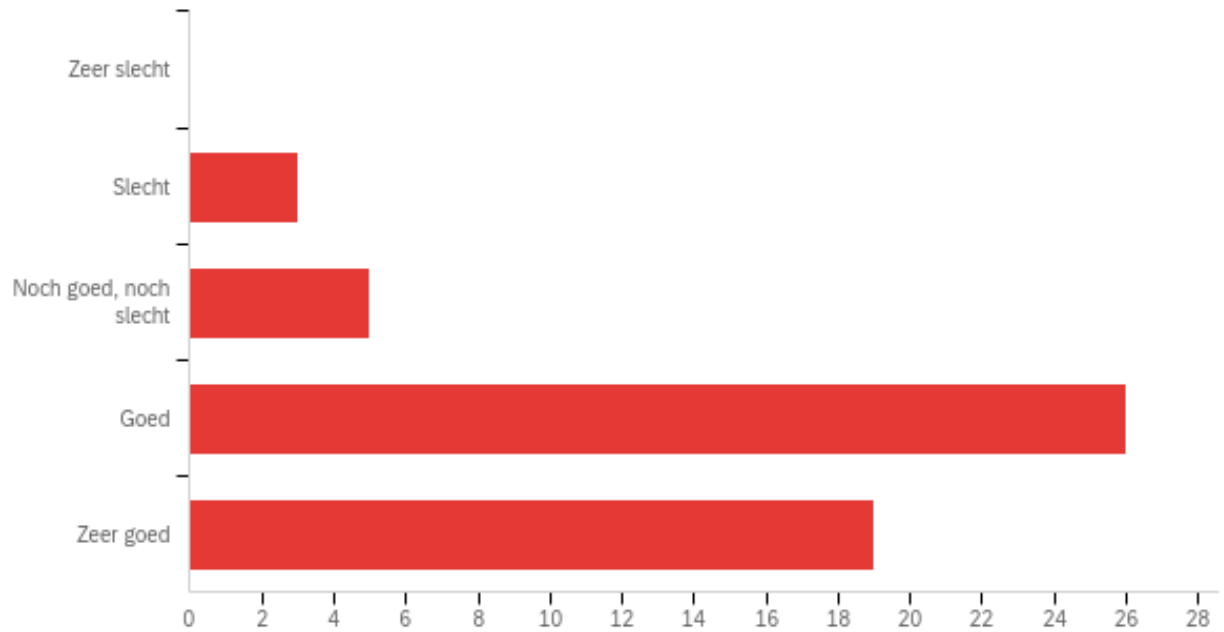
### Q15 - How did your company score regarding respecting ethical norms PRE Covid-19?



#	Question	Minimum	Maximum	Average	Std	Variance	Amount
1	How did your company score regarding respecting ethical norms PRE Covid-19?	2.00	5.00	4.23	0.69	0.48	53

#	Answer	%	Amount
1	Extremely Bad	0.00%	0
2	Bad	1.89%	1
3	Nor good, nor bad	9.43%	5
4	Good	52.83%	28
5	Extremely Good	35.85%	19
	Total	100%	53

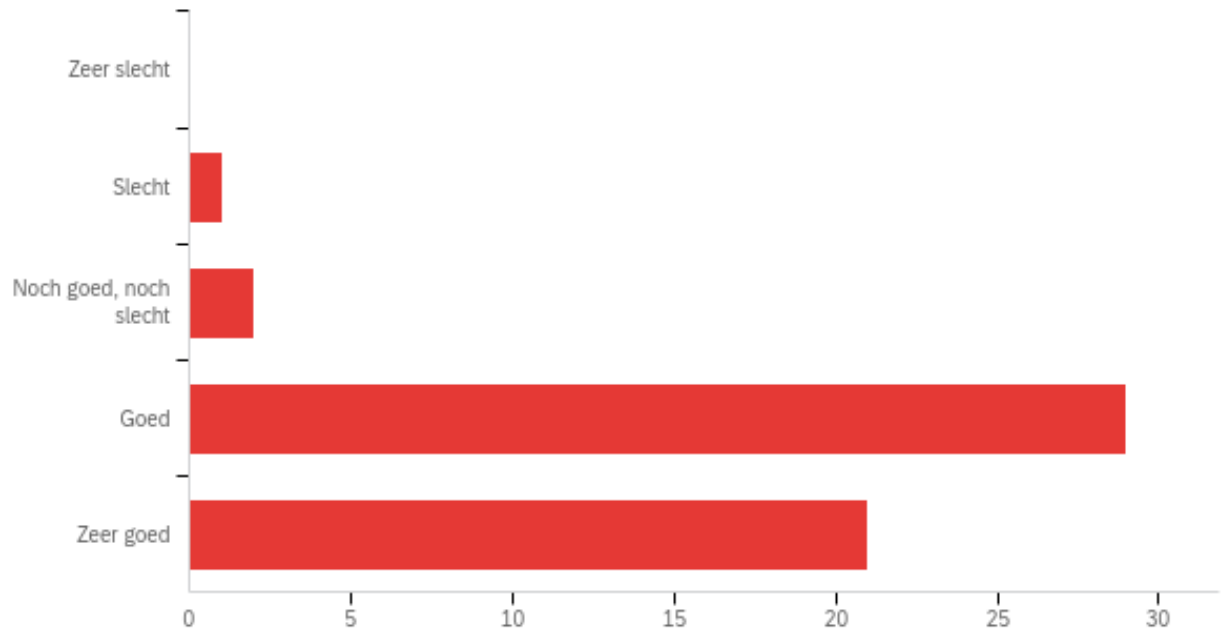
## Q16 - How did your company score regarding respecting ethical norms MID Covid-19?



#	Question	Minimum	Maximum	Average	Std	Variance	Amount
1	How did your company score regarding respecting ethical norms MID Covid-19?	2.00	5.00	4.15	0.81	0.66	53

#	Answer	%	Amount
1	Extremely Bad	0.00%	0
2	Bad	5.66%	3
3	Nor good, nor bad	9.43%	5
4	Good	49.06%	26
5	Extremely Good	35.85%	19
	Total	100%	53

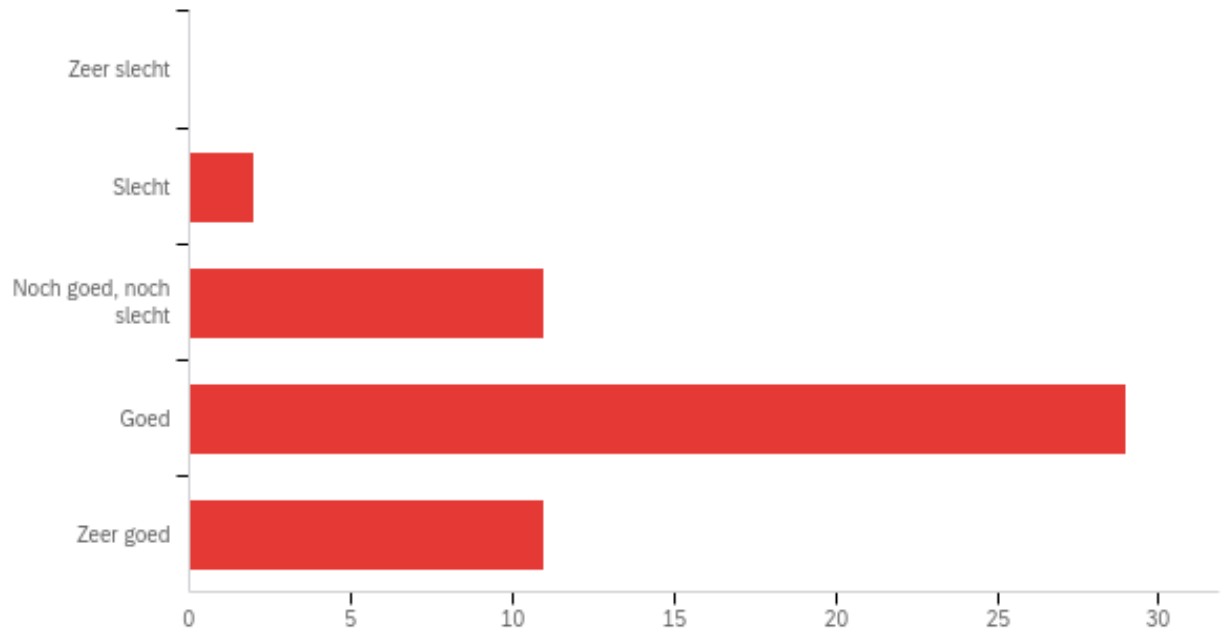
## Q17 - How did your company score regarding respecting ethical norms Post Covid-19?



#	Question	Minimum	Maximum	Average	Std	Variance	Amount
1	How did your company score regarding respecting ethical norms Post Covid-19?	2.00	5.00	4.32	0.64	0.41	53

#	Answer	%	Amount
1	Extremely Bad	0.00%	0
2	Bad	1.89%	1
3	Nor good, nor bad	3.77%	2
4	Good	54.72%	29
5	Extremely Good	39.62%	21
	Total	100%	53

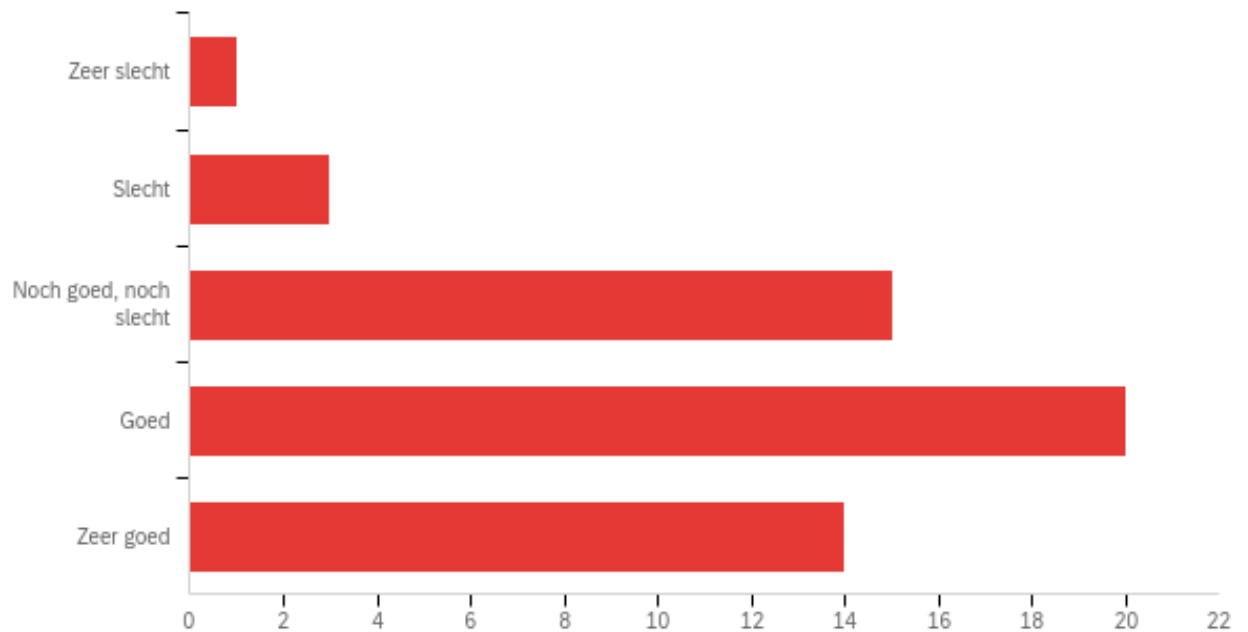
## Q19 - How did your company score regarding ensuring corporate integrity PRE Covid-19?



#	Question	Minimum	Maximum	Average	Std	Variance	Amount
1	How did your company score regarding ensuring corporate integrity PRE Covid-19?	2.00	5.00	3.92	0.75	0.56	53

#	Answer	%	Amount
1	Extremely Bad	0.00%	0
2	Bad	3.77%	2
3	Nor good, nor bad	20.75%	11
4	Good	54.72%	29
5	Extremely Good	20.75%	11
	Total	100%	53

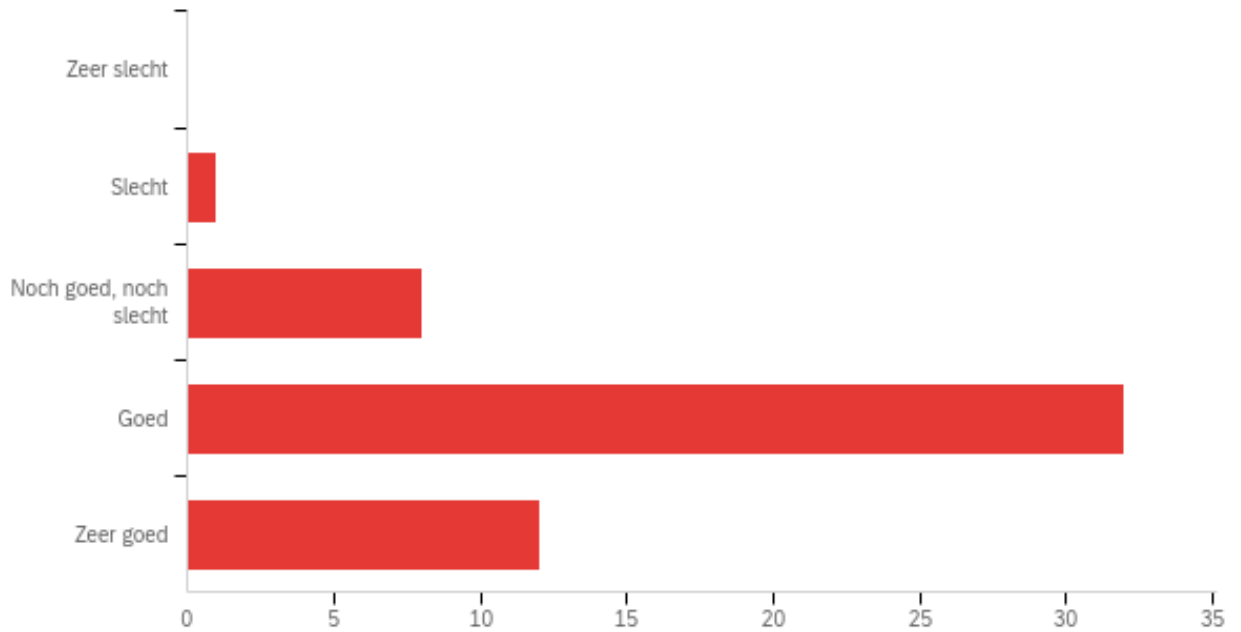
## Q20 - How did your company score regarding ensuring corporate integrity MID Covid-19?



#	Question	Minimum	Maximum	Average	Std	Variance	Amount
1	How did your company score regarding ensuring corporate integrity MID Covid-19?	1.00	5.00	3.81	0.95	0.91	53

#	Answer	%	Amount
1	Extremely Bad	1.89%	1
2	Bad	5.66%	3
3	Nor good, nor bad	28.30%	15
4	Good	37.74%	20
5	Extremely Good	26.42%	14
	Total	100%	53

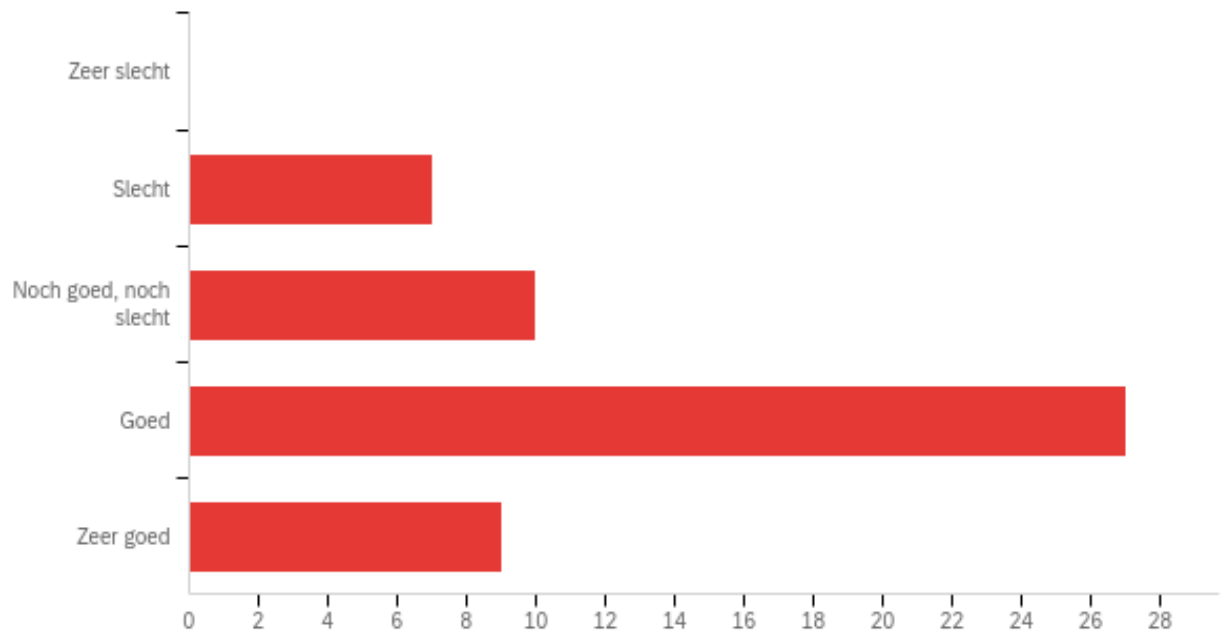
**Q21 - How did your company score regarding ensuring corporate integrity POST Covid-19?**



#	Question	Minimum	Maximum	Average	Std	Variance	Amount
1	How did your company score regarding ensuring corporate integrity POST Covid-19?	2.00	5.00	4.04	0.67	0.45	53

#	Answer	%	Amount
1	Extremely Bad	0.00%	0
2	Bad	1.89%	1
3	Nor good, nor bad	15.09%	8
4	Good	60.38%	32
5	Extremely Good	22.64%	12
	Total	100%	53

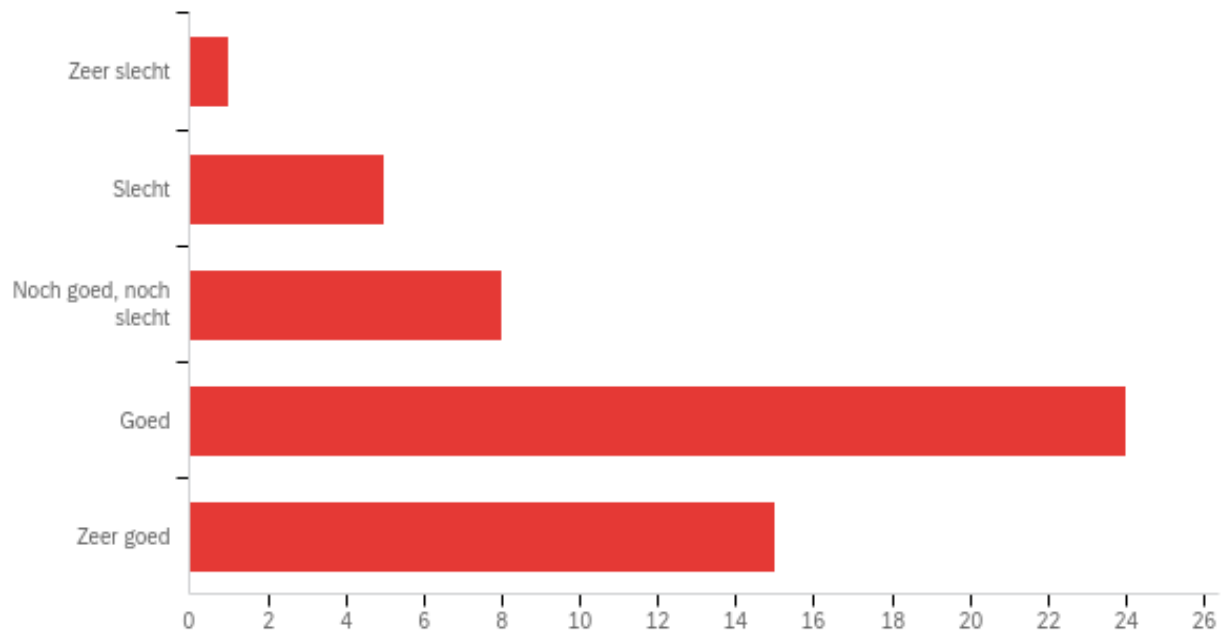
### Q23 - How did your company score regarding having a workplace health and safety plan PRE Covid-19?



#	Question	Minimum	Maximum	Average	Std	Variance	Amount
1	How did your company score regarding having a workplace health and safety plan PRE Covid-19?	2.00	5.00	3.72	0.90	0.81	53

#	Answer	%	Amount
1	Extremely Bad	0.00%	0
2	Bad	13.21%	7
3	Nor good, nor bad	18.87%	10
4	Good	50.94%	27
5	Extremely Good	16.98%	9
	Total	100%	53

## Q24 - How did your company score regarding having a workplace health and safety plan MID Covid-19?

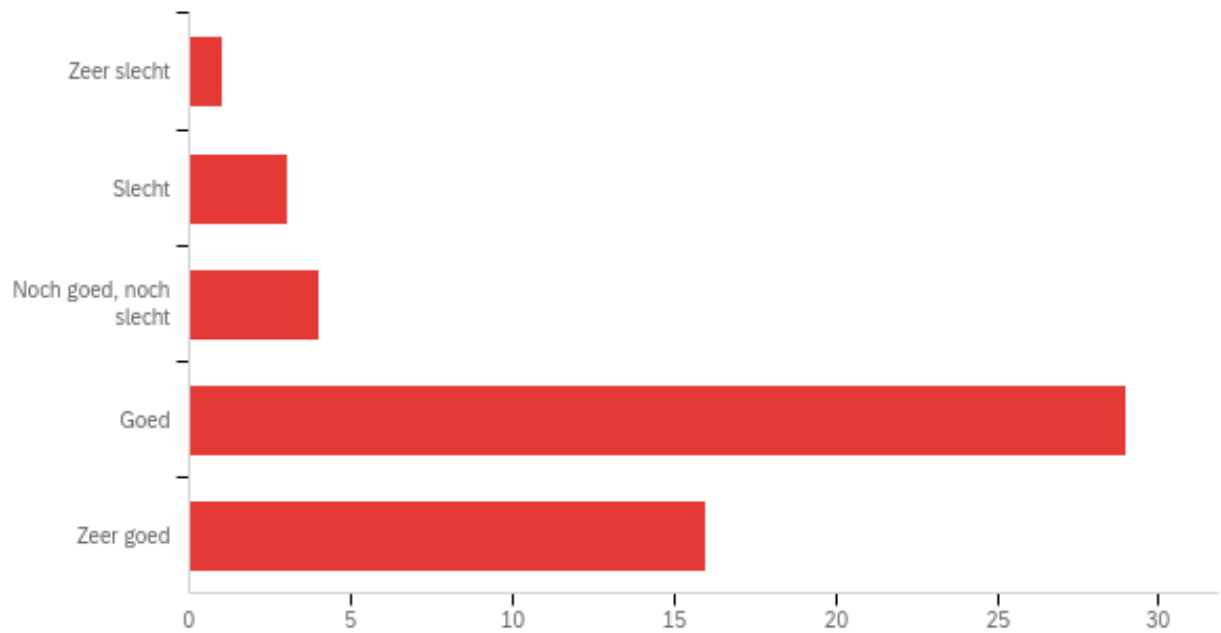


#	Question	Minimum	Maximum	Average	Std	Variance	Amount
1	How did your company score regarding having a workplace health and safety plan MID Covid-19?	1.00	5.00	3.89	0.98	0.97	53

#	Answer	%	Amount
1	Extremely Bad	1.89%	1
2	Bad	9.43%	5
3	Nor good, nor bad	15.09%	8
4	Good	45.28%	24
5	Extremely Good	28.30%	15
	Total	100%	53



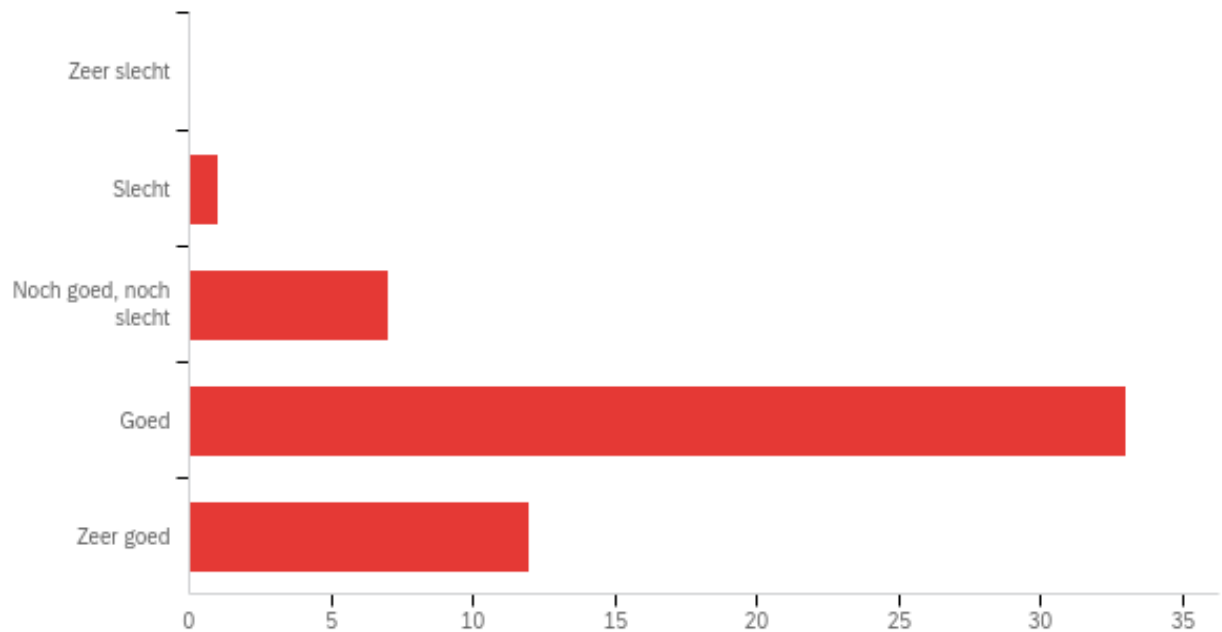
## Q25 - How did your company score regarding having a workplace health and safety plan POST Covid-19?



#	Question	Minimum	Maximum	Average	Std	Variance	Amount
1	How did your company score regarding having a workplace health and safety plan POST Covid-19?	1.00	5.00	4.06	0.88	0.77	53

#	Answer	%	Amount
1	Extremely Bad	1.89%	1
2	Bad	5.66%	3
3	Nor good, nor bad	7.55%	4
4	Good	54.72%	29
5	Extremely Good	30.19%	16
	Total	100%	53

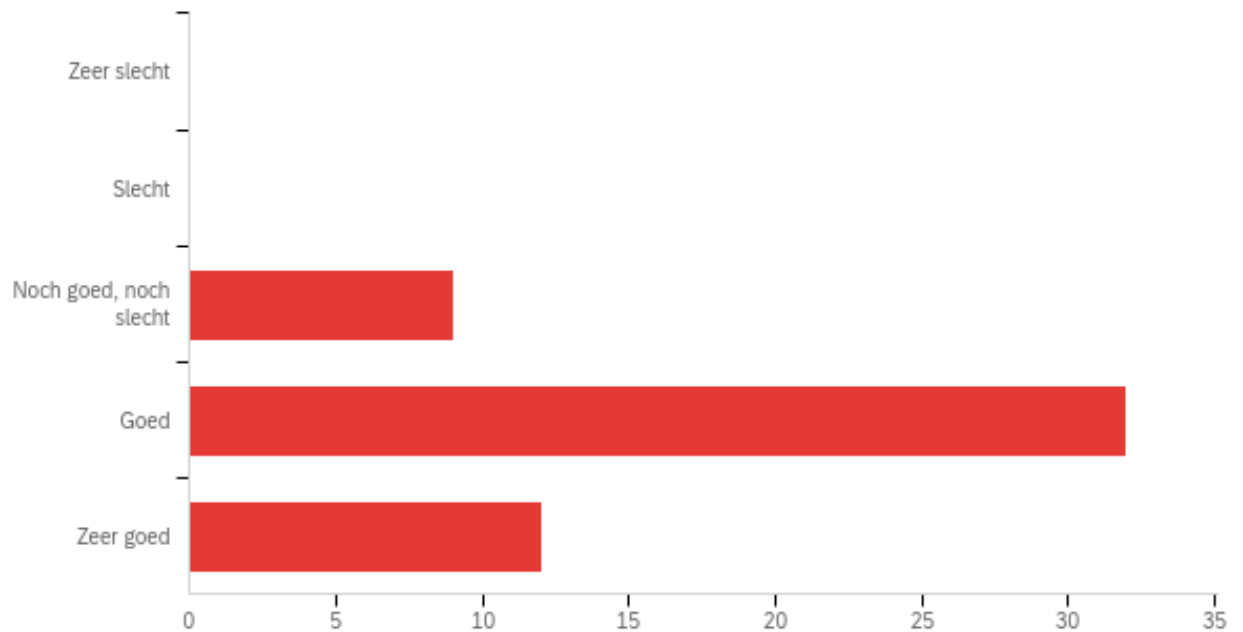
## Q27 - How did your company score regarding opposing employment discrimination PRE Covid-19?



#	Question	Minimum	Maximum	Average	Std	Variance	Amount
1	How did your company score regarding opposing employment discrimination PRE Covid-19?	2.00	5.00	4.06	0.66	0.43	53

#	Answer	%	Amount
1	Extremely Bad	0.00%	0
2	Bad	1.89%	1
3	Nor good, nor bad	13.21%	7
4	Good	62.26%	33
5	Extremely Good	22.64%	12
	Total	100%	53

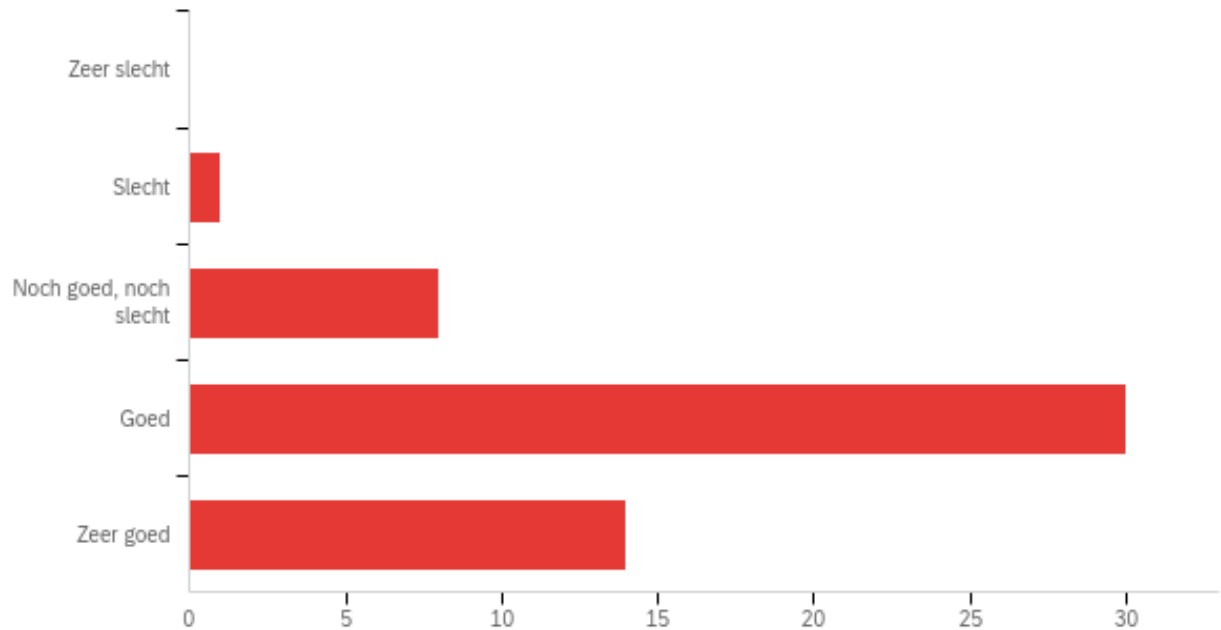
## Q28 - How did your company score regarding opposing employment discrimination MID Covid-19?



#	Question	Minimum	Maximum	Average	Std	Variance	Amount
1	How did your company score regarding opposing employment discrimination MID Covid-19?	3.00	5.00	4.06	0.63	0.39	53

#	Answer	%	Amount
1	Extremely Bad	0.00%	0
2	Bad	0.00%	0
3	Nor good, nor bad	16.98%	9
4	Good	60.38%	32
5	Extremely Good	22.64%	12
	Total	100%	53

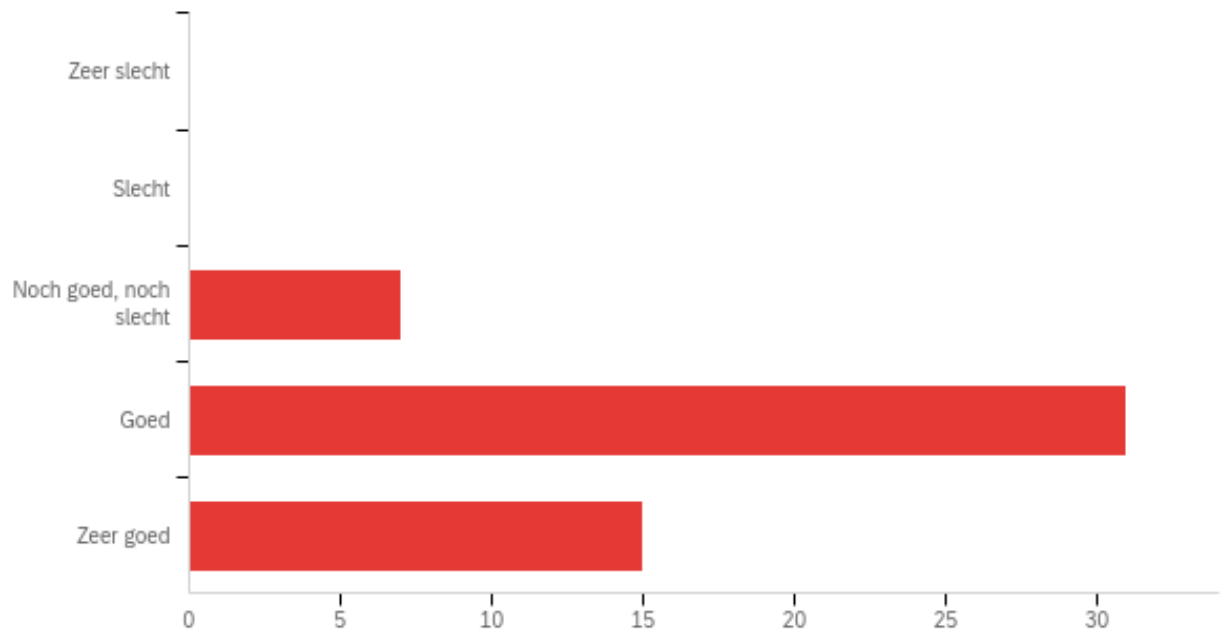
## Q29 - How did your company score regarding opposing employment discrimination POST Covid-19?



#	Question	Minimum	Maximum	Average	Std	Variance	Amount
1	How did your company score regarding opposing employment discrimination POST Covid-19?	2.00	5.00	4.08	0.70	0.48	53

#	Answer	%	Amount
1	Extremely Bad	0.00%	0
2	Bad	1.89%	1
3	Nor good, nor bad	15.09%	8
4	Good	56.60%	30
5	Extremely Good	26.42%	14
	Total	100%	53

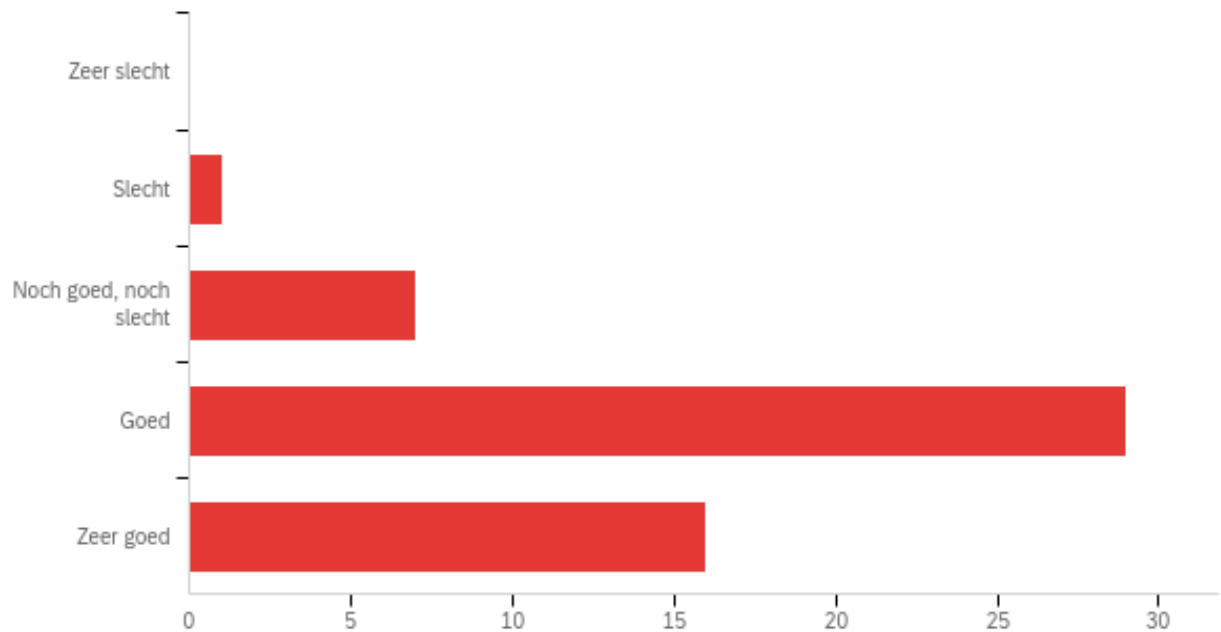
### Q31 - How did your company score regarding ensuring equal pay for equal work PRE Covid-19?



#	Question	Minimum	Maximum	Average	Std	Variance	Amount
1	How did your company score regarding ensuring equal pay for equal work PRE Covid-19?	3.00	5.00	4.15	0.63	0.39	53

#	Answer	%	Amount
1	Extremely Bad	0.00%	0
2	Bad	0.00%	0
3	Nor good, nor bad	13.21%	7
4	Good	58.49%	31
5	Extremely Good	28.30%	15
	Total	100%	53

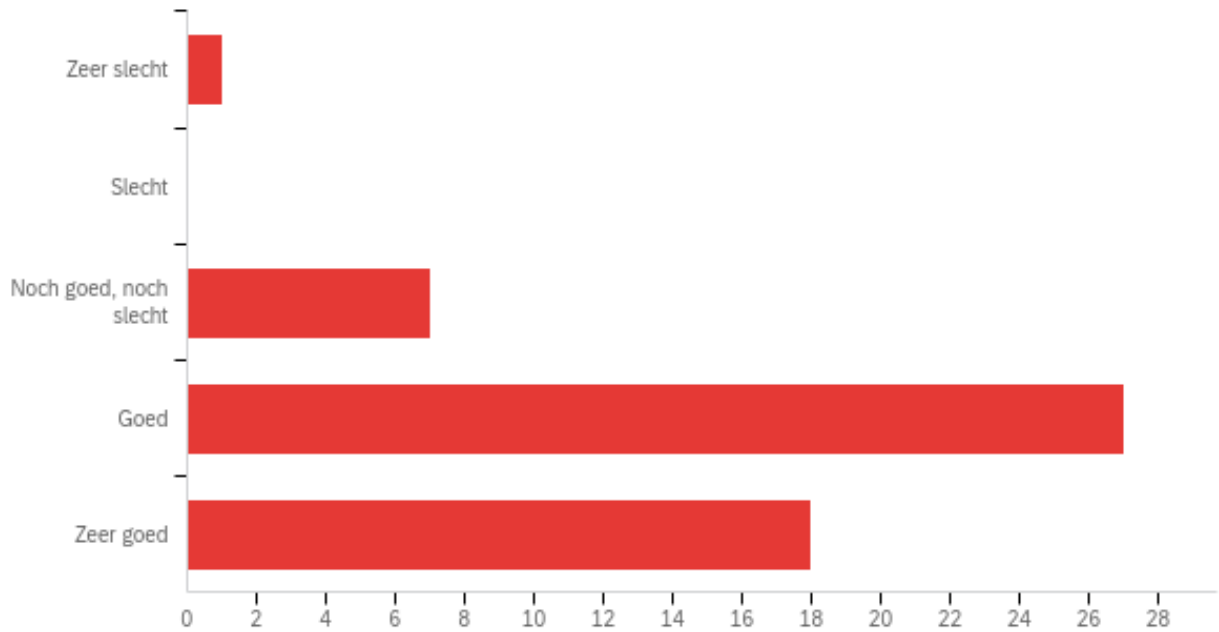
**Q32 - How did your company score regarding ensuring equal pay for equal work MID Covid-19?**



#	Question	Minimum	Maximum	Average	Std	Variance	Amount
1	How did your company score regarding ensuring equal pay for equal work MID Covid-19?	2.00	5.00	4.13	0.70	0.49	53

#	Answer	%	Amount
1	Extremely Bad	0.00%	0
2	Bad	1.89%	1
3	Nor good, nor bad	13.21%	7
4	Good	54.72%	29
5	Extremely Good	30.19%	16
	Total	100%	53

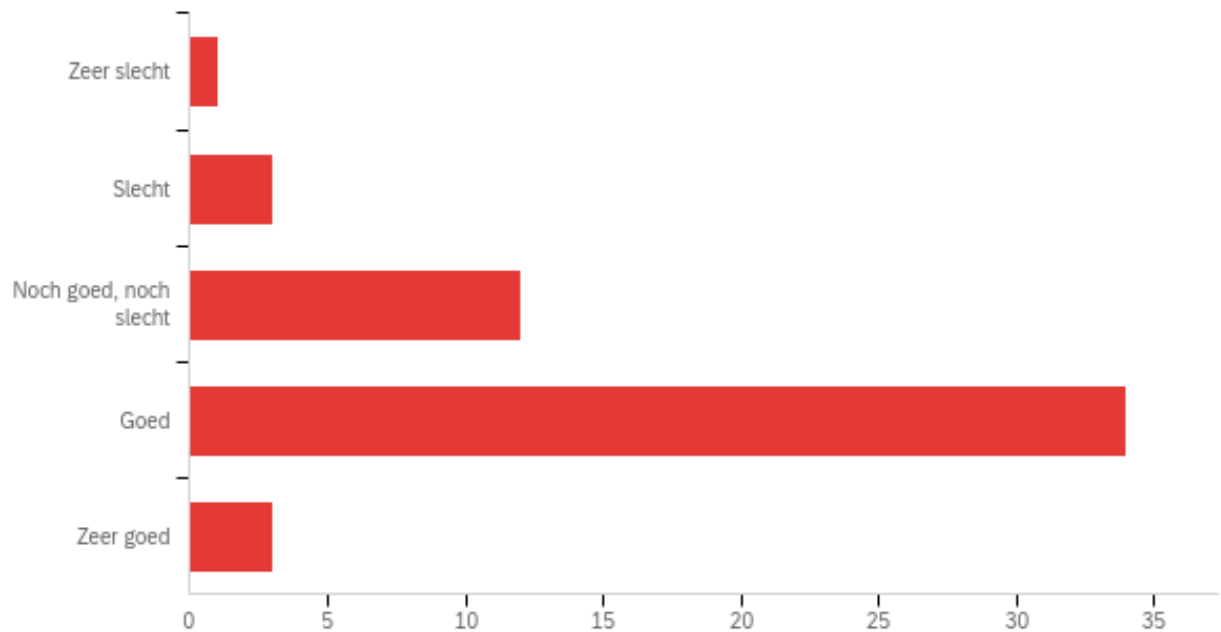
**Q33 - How did your company score regarding ensuring equal pay for equal work POST Covid-19?**



#	Question	Minimum	Maximum	Average	Std	Variance	Amount
1	How did your company score regarding ensuring equal pay for equal work POST Covid-19?	1.00	5.00	4.15	0.79	0.62	53

#	Answer	%	Amount
1	Extremely Bad	1.89%	1
2	Bad	0.00%	0
3	Nor good, nor bad	13.21%	7
4	Good	50.94%	27
5	Extremely Good	33.96%	18
	Total	100%	53

**Q35 - How did your company score regarding protecting the environment and using clean resources PRE Covid-19?**

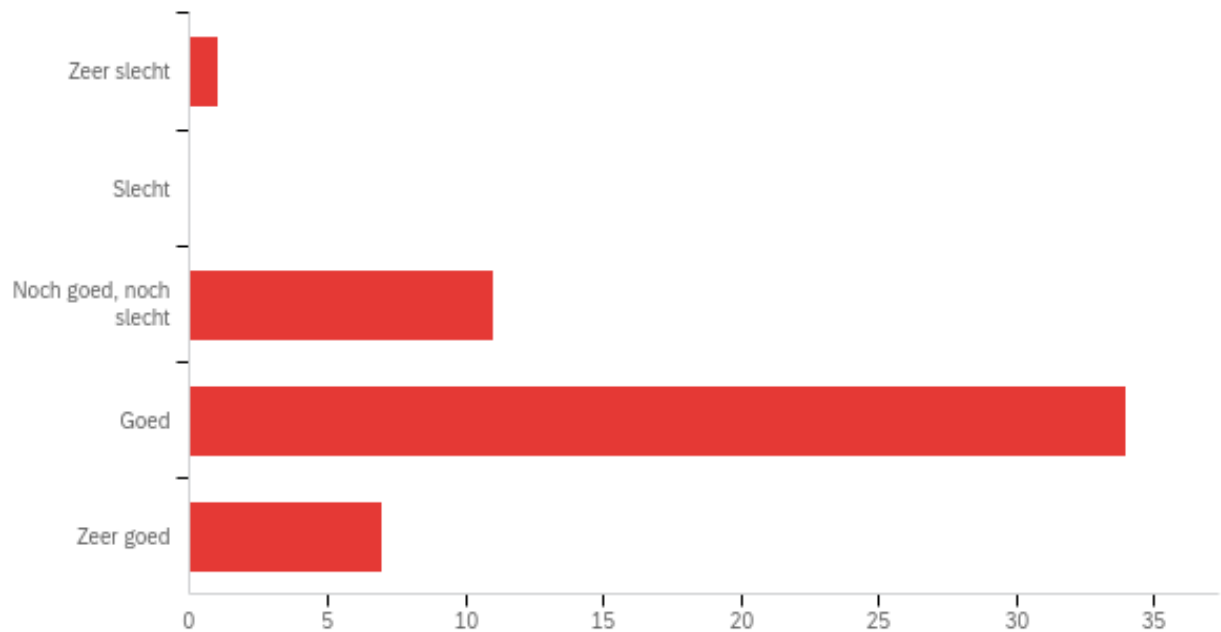


#	Question	Minimum	Maximum	Average	Std	Variance	Amount
1	How did your company score regarding protecting the environment and using clean resources PRE Covid-19?	1.00	5.00	3.66	0.75	0.56	53

#	Answer	%	Amount
1	Extremely Bad	1.89%	1
2	Bad	5.66%	3
3	Nor good, nor bad	22.64%	12
4	Good	64.15%	34
5	Extremely Good	5.66%	3
	Total	100%	53



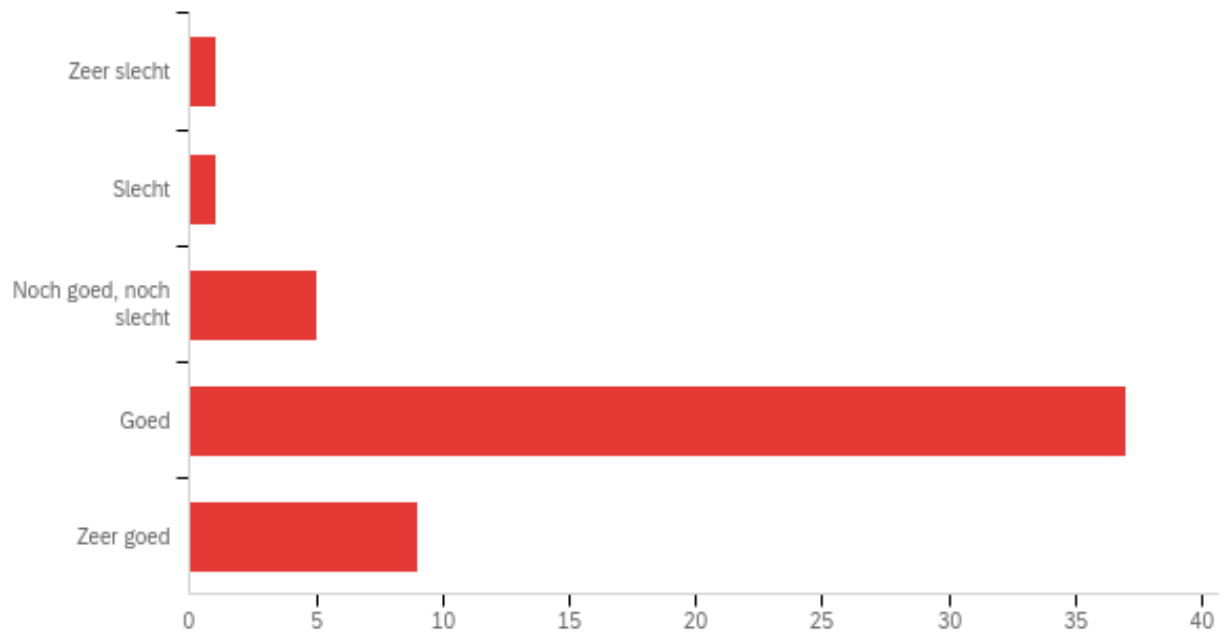
**Q36 - How did your company score regarding protecting the environment and using clean resources MID Covid-19?**



#	Question	Minimum	Maximum	Average	Std	Variance	Amount
1	How did your company score regarding protecting the environment and using clean resources MID Covid-19?	1.00	5.00	3.87	0.70	0.49	53

#	Answer	%	Amount
1	Extremely Bad	1.89%	1
2	Bad	0.00%	0
3	Nor good, nor bad	20.75%	11
4	Good	64.15%	34
5	Extremely Good	13.21%	7
	Total	100%	53

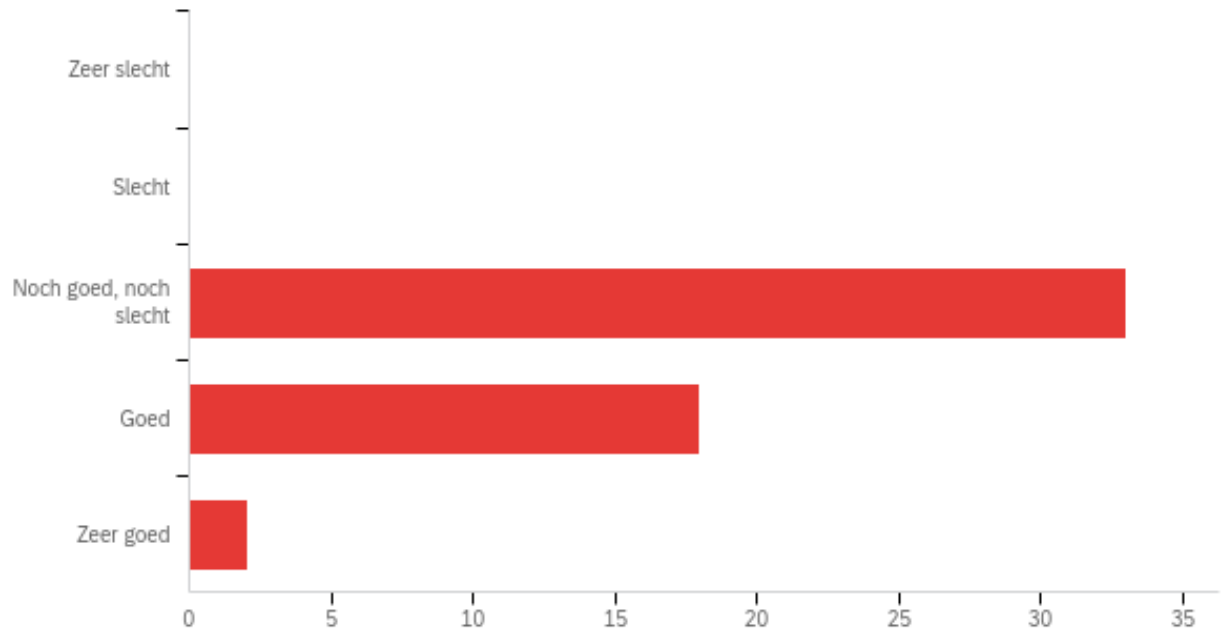
**Q37 - How did your company score regarding protecting the environment and using clean resources POST Covid-19?**



#	Question	Minimum	Maximum	Average	Std	Variance	Amount
1	How did your company score regarding protecting the environment and using clean resources POST Covid-19?	1.00	5.00	3.98	0.71	0.51	53

#	Answer	%	Amount
1	Extremely Bad	1.89%	1
2	Bad	1.89%	1
3	Nor good, nor bad	9.43%	5
4	Good	69.81%	37
5	Extremely Good	16.98%	9
	Total	100%	53

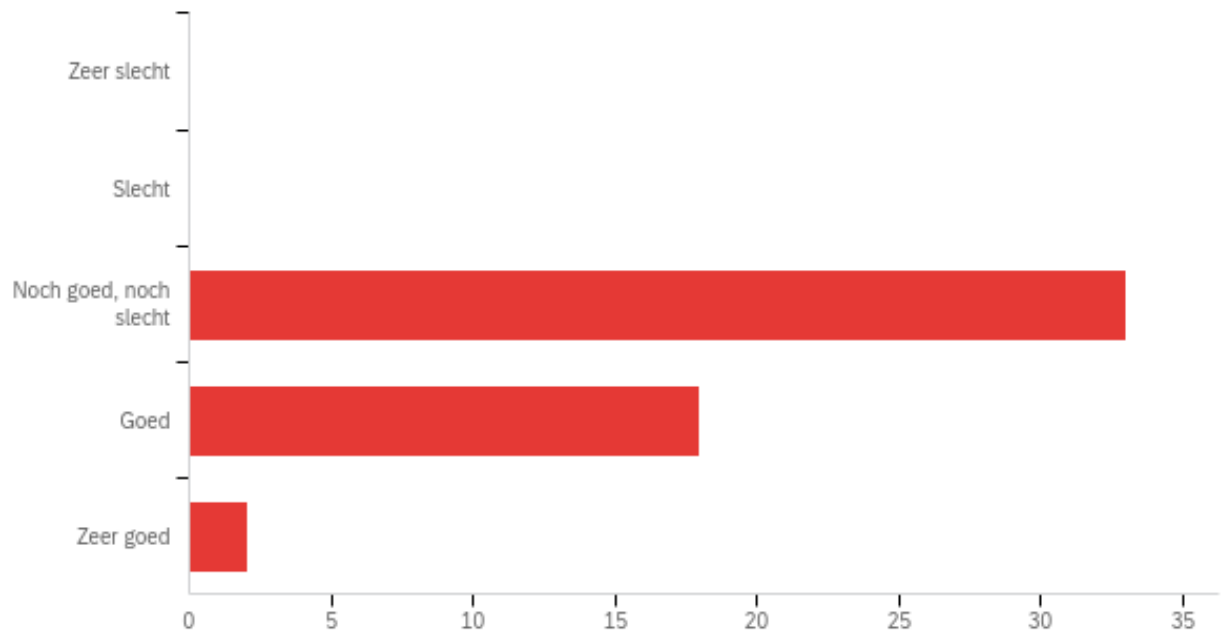
### Q39 - How did your company score regarding protecting biodiversity PRE Covid-19?



#	Question	Minimum	Maximum	Average	Std	Variance	Amount
1	How did your company score regarding protecting biodiversity PRE Covid-19?	3.00	5.00	3.42	0.56	0.32	53

#	Answer	%	Amount
1	Extremely Bad	0.00%	0
2	Bad	0.00%	0
3	Nor good, nor bad	62.26%	33
4	Good	33.96%	18
5	Extremely Good	3.77%	2
	Total	100%	53

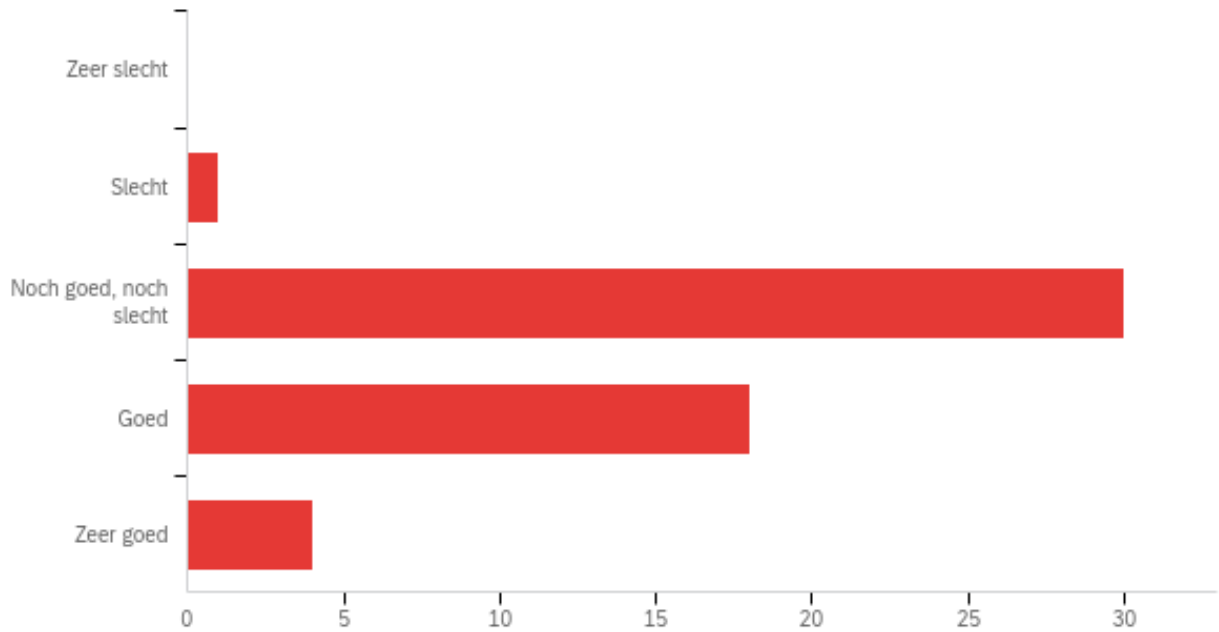
## Q40 - How did your company score regarding protecting biodiversity MID Covid-19?



#	Question	Minimum	Maximum	Average	Std	Variance	Amount
1	How did your company score regarding protecting biodiversity MID Covid-19?	3.00	5.00	3.42	0.56	0.32	53

#	Answer	%	Amount
1	Extremely Bad	0.00%	0
2	Bad	0.00%	0
3	Nor good, nor bad	62.26%	33
4	Good	33.96%	18
5	Extremely Good	3.77%	2
	Total	100%	53

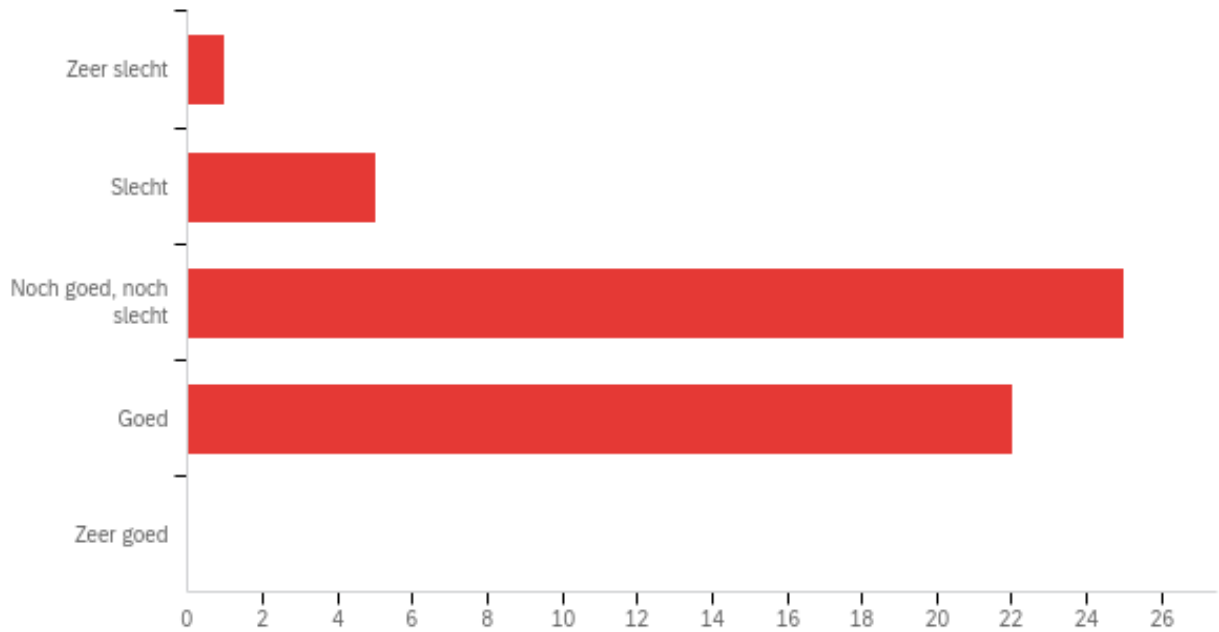
### Q41 - How did your company score regarding protecting biodiversity POST Covid-19?



#	Question	Minimum	Maximum	Average	Std	Variance	Amount
1	How did your company score regarding protecting biodiversity POST Covid-19?	2.00	5.00	3.47	0.66	0.44	53

#	Answer	%	Amount
1	Extremely Bad	0.00%	0
2	Bad	1.89%	1
3	Nor good, nor bad	56.60%	30
4	Good	33.96%	18
5	Extremely Good	7.55%	4
	Total	100%	53

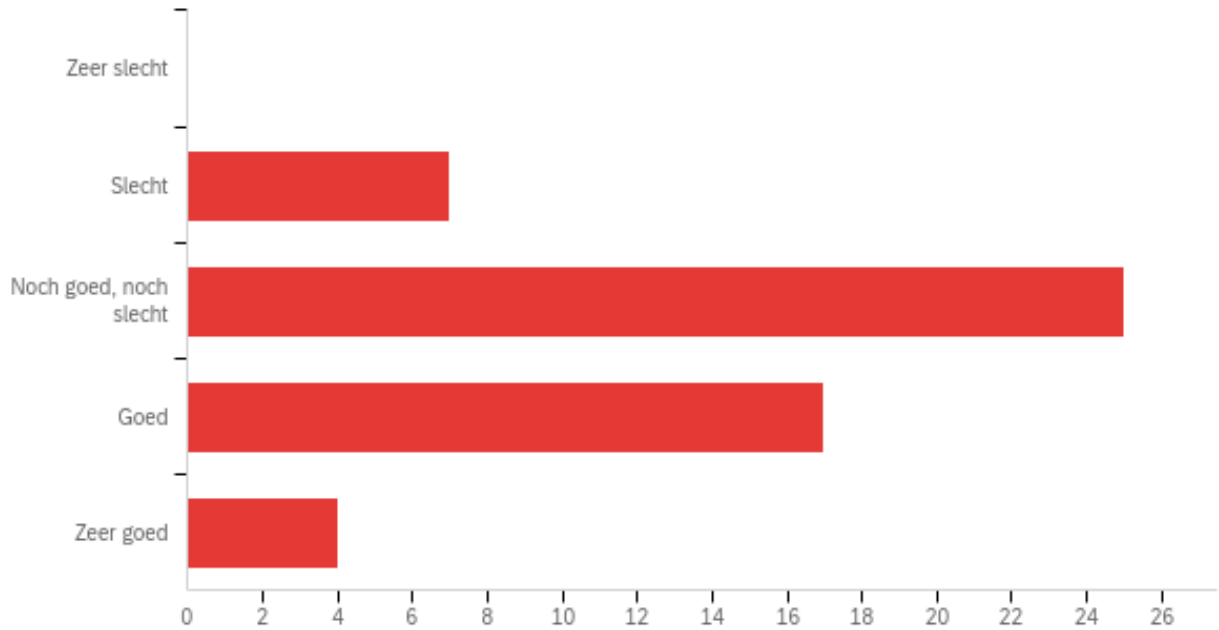
**Q43 - How did your company score regarding engaging in philanthropic activities and community service PRE Covid-19?**



#	Question	Minimum	Maximum	Average	Std	Variance	Amount
1	How did your company score regarding engaging in philanthropic activities and community service PRE Covid-19?	1.00	4.00	3.28	0.71	0.50	53

#	Answer	%	Amount
1	Extremely Bad	1.89%	1
2	Bad	9.43%	5
3	Nor good, nor bad	47.17%	25
4	Good	41.51%	22
5	Extremely Good	0.00%	0
	Total	100%	53

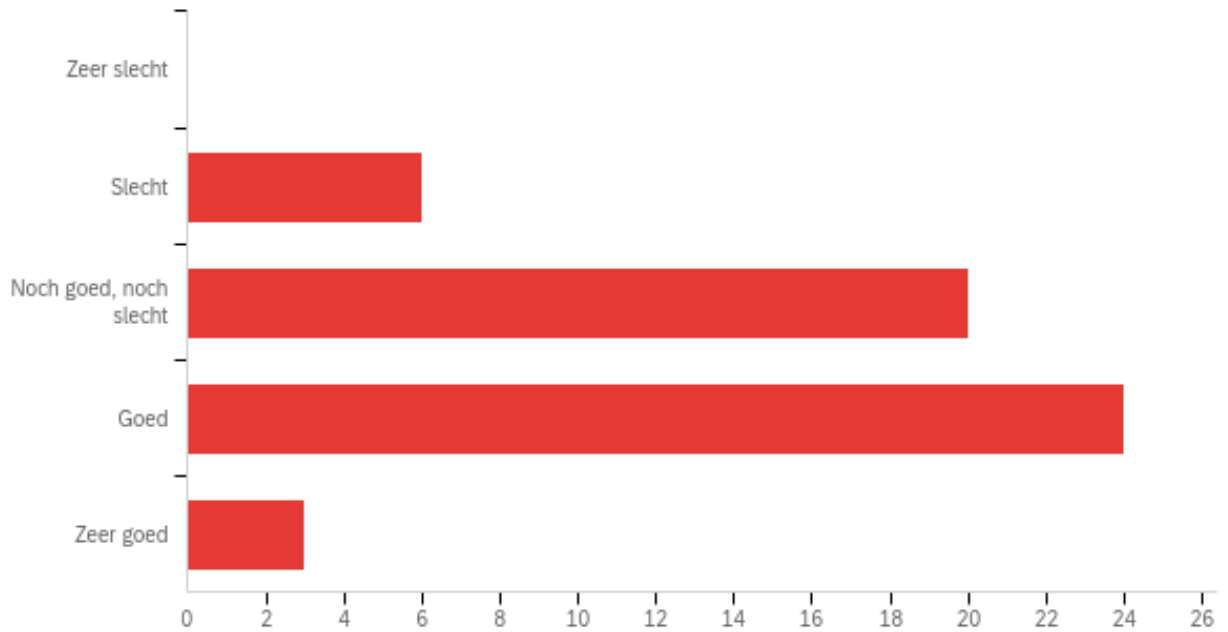
**Q44 - How did your company score regarding engaging in philanthropic activities and community service MID Covid-19?**



#	Question	Minimum	Maximum	Average	Std	Variance	Amount
1	How did your company score regarding engaging in philanthropic activities and community service MID Covid-19?	2.00	5.00	3.34	0.80	0.64	53

#	Answer	%	Amount
1	Extremely Bad	0.00%	0
2	Bad	13.21%	7
3	Nor good, nor bad	47.17%	25
4	Good	32.08%	17
5	Extremely Good	7.55%	4
	Total	100%	53

**Q45 - How did your company score regarding engaging in philanthropic activities and community service discrimination POST Covid-19?**



#	Question	Minimum	Maximum	Average	Std	Variance	Amount
1	How did your company score regarding engaging in philanthropic activities and community service discrimination POST Covid-19?	2.00	5.00	3.45	0.77	0.59	53

#	Answer	%	Amount
1	Extremely Bad	0.00%	0
2	Bad	11.32%	6
3	Nor good, nor bad	37.74%	20
4	Good	45.28%	24
5	Extremely Good	5.66%	3
	Total	100%	53