

The Willingness of Organizations in the Czech Republic to Measure the Performance of Their CSR Activities

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Abstract

The issue of sustainable development and the related concept of corporate social responsibility (CSR), which can be perceived as one of the tools for fulfilling sustainable development goals, is a very topical one. There is an ever-increasing number of organizations which are aware of the need to apply CSR activities to their business or are forced to respond to pressures from the external environment (such as legislative changes, global situation, and the interests of stakeholders). More and more organizations consider CSR activities to be an integral part of their strategies, and a significant percentage of these organizations evaluate or measure the benefits of CSR activities. Although there is an inexhaustible number of tools for measuring CSR activities, Moravian Business College Olomouc in cooperation with SERENDIPITY AGENCY, s. r. o., decided to create a new, simple and all-purpose software tool for measuring CSR — the *CSR Index*. Although we firmly believe, based on previous research, that the tool will prove beneficial, the willingness or motivation of organizations to measure their CSR activities is open to question. The aim of this paper is to identify possible factors (areas) that could contribute to increasing the interest of organizations in the Czech Republic in measuring CSR.

Keywords: CSR index; evaluation; motivation; stakeholders; sustainability