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## Diversity of Factors Determining Employee Satisfaction as an Area of CSR Activity in Companies of Different Scale

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**Abstract:**

**Purpose:** The main aim of the study was to determine the level of employee satisfaction with work in relation to the size of the organization. Particular attention was paid to the SME sector, which is a dominant and highly diversified group of entities on the market.

**Approach/Methodology/Design:** High levels of worker satisfaction translate into high commitment, loyalty, long-term employment, and low worker absenteeism. The analysis and conclusions were based on a fragment of own research conducted among employees of Polish enterprises.

**Findings:** Problems related to shortage and rotation of employees are particularly visible on the Polish labour market - only 17% plan to stay with their employer until the end of their career.

**Practical Implications:** The main findings indicate that the level of satisfaction with the work of Polish employees is quite low, however, in the case of employees of large organizations it is higher than that of employees of companies from the SME sector. Differentiated evaluations of particular factors determining job satisfaction are also visible within micro, small and medium enterprises.

**Originality/Value:** The originality results from the organizational research conducted on the survey questionnaire on Polish enterprises and the extensive review of national and international literature.

**Keywords:** CSR, human resources, job satisfaction, small and medium enterprises.

**JEL classification:** O15, P13, J28

**Paper Type:** Research study.

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## **1. Introduction**

Stakeholders of enterprises have increasing expectations of organizations, pressing them to take increasingly bigger actions that consider sustainable development. Corporate social responsibility (CSR) is one of the concepts that somehow meets the expectations of enterprises pursuing their economic and social goals in equal measure. CSR issues concern the economy, society and adopted values, as well as relations with the external environment, which is why it also covers the interests of consumers, local communities, and the natural environment.

Difficult conditions on the labour market are a problem, increasingly emphasized by entrepreneurs. Demographic changes, gaps in the supply of employees, increased migration and changing expectations of generations entering the labour market suggest the need to focus more attention of employers on creating working conditions, motivating to greater involvement in the organization of already hired employees and attracting new ones that are particularly important for the development of the company. These problems are particularly visible on the Polish labour market. The proximity of economies offering better working conditions encourages migration. Poland has the highest (among 8 European countries: France, Germany, Italy, the Netherlands, Poland, Spain, Switzerland, and the United Kingdom) employee turnover - 16% of employees plan to leave their employers in the first year, and only 17% plan to stay with their employer for the rest of their careers. This is quite a low result, given that in the Netherlands 37% of employees plan to stay with their employer throughout their lives (ADP Workforce View in Europe, 2018).

Employees, their competences, attitudes, and commitment are the foundation for the functioning and development of each organisation (Freeman and Velmuri, 2006), which is why they cannot be overlooked in the activities planned and undertaken by entities under CSR. A positive effect of running a socially responsible business is improvement of an enterprise's image and reputation, and consequently increased trust in it (Flatt and Kowalczyk, 2000; Brammer and Pavelin, 2004; Brammer and Millington, 2005; Yongrok and Yanni, 2014; Cegarra-Navarro *et al.*, 2016; Li *et al.*, 2017; Maldonado-Guzmán, Pinzón-Castro and Leana Morales, 2017; Smolarek and Sipa, 2017; Pizzi, 2018; Valdez-Juárez, Gallardo-Vázquez and Ramos-Escobar, 2018; Lloyd-Smith and An 2019; Vishwanathan *et al.*, 2019).

Observation of business practice shows that the managers of organizations are increasingly appreciating human resources, are aware of the importance of relationships with employees and are acting in this regard more frequently. An important element of the activity of a socially responsible business is creating opportunities for employees to develop professionally through clearly defined systems: promotions, penalties, and awards. There is a strong relationship between the company and its employees, which we can call a dependence. The relations between employees and the enterprise are determined, among others, by job security job

satisfaction, and the perspective of personal development of the organisation's employees. However, these options are diverse and largely depend on the size of the organization (Smolarek and Sulkowski, 2020).

Because the scale of entities is an important factor determining the organisation's functioning and development, the main goal of the study was to determine the level of employee satisfaction with their working conditions, depending on the size of the organisation (the number of employees). The analysis and inference were based on author's own research, which was carried out in 2017 among employees of Polish enterprises. The analysis presented in this study concerned enterprises, which in the study indicated undertaking CSR activities around employees.

## 2. Some Theoretical Remarks

Literature emphasizes the complexity and multidimensionality of corporate social responsibility, which is expressed as a continuous commitment of business to ethical behaviour and contributing to sustainable economic development by improving the quality of life of employees, their families, as well as the local community and society as a whole and contributes to sustainable economic development (World Bank, 2004). The idea of sustainable development arose in response to the growing awareness of society as to the emerging threats triggered by steady economic growth and limited natural resources (Barska and Jędrzejczak-Gas, 2019).

Implementation of CSR activities brings many benefits to the organization (Baumann-Pauly *et al.*, 2013; Gallardo-Vázquez and Sánchez-Hernandez, 2014; Pastrana and Sriramesh, 2014; Voegtlin and Scherer, 2017; Auer and Jarmai, 2018). Among other things, CSR helps enterprises strengthen their competitiveness and develop differentiation through innovation activities (Kramer and Porter, 2006; Bocquet *et al.*, 2013; Luo and Du, 2015; Adams *et al.*, 2016; Carroll, 2016; Martínez-Conesa *et al.*, 2017; Mishra, 2017; Vishwanathan *et al.*, 2019). Focusing on aspects related to employees, it is possible to indicate their impact on maintaining high employee morale, commitment, and productivity of work, as well as the ability to attract and retain employees (members of their families), customers or users ISO 26000.

Employees, in particular highly qualified employees, are more likely to apply for work in companies with a reputation of good employers (Baldarelli and Gigli, 2014; Jo, Kim and Park, 2015; Valdez-Juárez, Gallardo-Vázquez and Ramos-Escobar, 2018; Gallardo-Vázquez, Valdez-Juárez and Castuera-Díaz, 2019). Initiatives in the field of sustainable development have a positive impact on the reputation of the organisation, strengthening loyalty and attachment of employees to the organisation. Many researchers point to the visible role of CSR in attracting motivated employees and improving the efficiency of their tasks. (Albinger and Freeman, 2000, Greening and

Turban, 2000, Backhuas *et al.*, 2002, Peterson, 2004, Ditlev-Simonsen and Brøgger, 2013).

Brammer *et al.* (2007) noted that CSR increases organisational commitment of employees. All activities aimed at providing employees with good and safe working conditions are an extremely important tool for building relationships with employees in the organization (Wael M. Dewydar, 2015). Entrepreneurs can use CSR as a strategic tool in developing good relations with employees (Smolarek and Sipa, 2017). Sharma and Tewari (2017) suggest that HR needs to align the CSR and HR policies, so that the employees, who are the biggest stakeholders, get involved in internal as well as external CSR activities.

The aspect of relations with employees is particularly important in the era of changes taking place in the labour market and more often raised by entrepreneurs, concerns related to high turnover and shortage of employees in many industries, low level of motivation to work or involvement in the organisation. Employee satisfaction with the job, or a possible change of workplace directly affects the identification of the employee with the organisation (Chen *et al.*, 2011).

Employee satisfaction is therefore an indicator of management efficiency, described mainly in the context of employee motivation (Foster, 2000; Judge, 2004; Lut, 2012; Sokro, 2012; Lorenz *et al.*, 2013; Solanki, 2013; Dugguh and Ayaga, 2014; Kian, Yusoff and Rajah, 2014; Varma, 2017; Caitlin, Swathi and Aryn, 2018; Gallardo-Vázquez, Valdez-Juárez and Castuera-Díaz, 2019). A job satisfaction condition arises when an employee obtains appreciated values through work and subjectively assesses their fair allocation in exchange for his reliable performance of professional duties. Job satisfaction implies a sense of self-fulfillment and can trigger an emotional state of contentment, but not necessarily (e.g., when expected values are low and the reinforcement offered by the company is minimal). The employee may also be content with working conditions, peer contacts, type of tasks, etc., without feeling satisfaction with the work performed.

Therefore, contentment with job does not always coincide with job satisfaction (e.g., when the employee is content with a lack of work responsibilities). Unfavorable situations for an organization, such as a change of job by the employee, can bring a long-term effect of a lack of professional satisfaction, which can occur, for example, in a situation where the organization guarantees reinforcements but, unfortunately, at a lower level than the employee expects.

From the point of view of increasing the efficiency of human resources management, an important aspect of professional satisfaction is the identification of its sources. It gives grounds, among others, to maintain the existing staff which, in turn, reduces the cost of employment and recruiting new employees, as well as to improve personnel policy in the field of education and training. Satisfaction should be examined in terms

of various components of the work environment, i.e., work content, pay, relations with employees (Davis, 2004; Vlosky and Aguilar, 2009; Lumley *et al.*, 2011; Gallardo-Vázquez, Valdez-Juárez and Castuera-Díaz, 2019), which leads to a more complete picture. It allows for estimating the relationship between satisfaction and various components, determining a satisfaction profile based on various work components, evaluating relationships between satisfaction with individual components and general job satisfaction, measuring the importance of various components for employees and examining determinants based on the work components.

Committed employees are a key success factor for any organisation (Ali *et al.*, 2010). A high level of job satisfaction strongly corresponds to the employee's high commitment, loyalty, long-term employment, and low absenteeism (Carter and Tourangeau, 2012). The level of employee satisfaction depends on the amount of remuneration, promotion prospects, organisation management style, job description, interpersonal relations, working conditions, work organisation and management as well as the company's reputation. As Bardo and Ross (1982) emphasize, employee motivation is directly influenced by their job satisfaction, which Luthans (2011) defines as the employee's perceived degree of providing everything through work that may be important to him/her. The implementation of CSR activities is aimed at better adaptation of working conditions to the needs of employees, increasing their level of job satisfaction, and in consequence their motivation and commitment. Meeting employee expectations increases motivation and strengthens it, which positively affecting the functioning of an entity. An employee who notices investments in the organisation in development of his/her personal potential, is characterized by higher motivation and commitment in the workplace.

Corporate social responsibility towards employees also includes activities related to the development of their skills and planning professional development paths. An important aspect of job satisfaction, as highlighted by Georgellis and Lange (2007), is training proposed in the organisation (Kazi and Zadeh, 2011). It is important that those responsible for such activities listen to the employee and respond to his/her needs. This is the basis for developing long-term relationships with employees that result in their involvement in their tasks. It is important, however, that the dependency between investment in employee skills, and productivity and competitiveness is positive if employee skills are not only developed but also used (Field, 2015; Roth, 2009).

It is also extremely important to promote learning at any age among employees, bearing in mind the potential of a multi-generational work resource (Sipa, 2019), because we are dealing with constant changes of a technological, organisational or legislative nature. According to The Workforce View, 10% of Europeans see age as the most important reason for discrimination at work and a key factor limiting their career development (18% of respondents) (ADP Workforce View in Europe, 2018).

The need for varied perception of enterprises of different scales is widely discussed in the literature on the subject (Sipa and Skibinski, 2015; Brink, 2015; Rusu and Roman, 2017; Smolarek and Dzieńdziora, 2018; Gorzen-Mitka, 2018; Tomski and Wysłocka, 2019; Bolesnikov *et al.*, 2019; Müller *et al.*, 2020). The same applies to the scope of activities undertaken within the CSR concept. Small and medium-sized enterprises perceive the concept of CSR quite differently than large organisations, while encountering other types of problems and having different potential that they can use when taking actions consistent with sustainable development (Hamann *et al.*, 2017; Russo and Tencati, 2009).

The size of the organisation determines the scope and type of socially sustainable activities they undertake (Horvat, 2015, Mousiolis *et al.*, 2015; Smolarek and Sipa, 2020). Due to the limited financial resources and lack of time and expensive external support, internal communication and employee training in CSR practices pose a challenge for SMEs (Princic *et al.*, 2003; Smolarek and Sipa, 2020). Sensitising the entrepreneur and the costs of socially irresponsible behaviour, etc., are also important (Idowu and Schmidpeter, 2015). Human capital, i.e., employees, is considered one of the most valuable resources of companies, especially small ones. Entrepreneurs who care about employee satisfaction indicate, in the first place, timely payment of remuneration - Micro-companies 62% and small companies 13%, and the second place went to bonuses - 46% and 51%, respectively. Interestingly, SMEs usually undertake CSR activities but are not aware of it. When considering data on the group of micro and small entities, it is noticeable that the larger the company, the higher the percentage of ownership of the system, promotions, as well as penalties and rewards.

The size of the entity also determines which unit oversees the implementation of activities related to corporate social responsibility, and responsibility for implementing CSR can be attributed to various organisational units (e.g., marketing, PR, communication, development and strategy, or the company's management). In connection with the specificity of small entities and the dominant role of the owner, the latter is the most frequently indicated individual dealing with CSR activities.

### **3. Employee Satisfaction Factors and Company Size**

#### **3.1 Sample and Data Collection**

Conclusions were based on findings of the author's own research conducted in the first quarter of 2017, among a group of employees of Polish enterprises. The research had a form of a questionnaire. The research employed purposive sampling. The analysis presented in this study concerned enterprises, which in the study indicated undertaking CSR activities around employees. It included 122 correctly filled in questionnaires.

The analysis concerns a fragment of wider research on problems of management of a modern organization. The analysis of the gathered data focused on variables related

to company size and level of employee satisfaction from working conditions. The following research problems were raised:

- Is there a dependency between the size of the business entity and employee satisfaction levels?
- What gives the greatest satisfaction to employees of small, medium, and large companies?
- What are the differences in the level of employee satisfaction in entities forming the SME sector?

The respondents' task was to assess levels of satisfaction from chosen factors that create their working conditions. By awarding scores from 0 (lack satisfaction) to 5 (very high level of satisfaction), they determined individual ratings. It should be emphasized that these are the subjective feelings of the respondents. The obtained answers were grouped according to the size of the organisation in which the respondents work.

In the group examined, young people, i.e., aged up to 25 years, dominated (over 80.0%). Females prevailed among those surveyed (68.0%). The employees, those with an employment period not longer than 5 years (72.2%) prevailed, with employees with over 10-year employment period accounting for 18.0%. Representatives from the SME sector constituted over 78% of respondents, the remaining persons were employees of large enterprises. In the group of small and medium-sized entities, micro-entities dominated, followed by small organisations, while medium-sized entities constituted 27.08% of this group.

**Table 1.** Structure of the surveyed entities

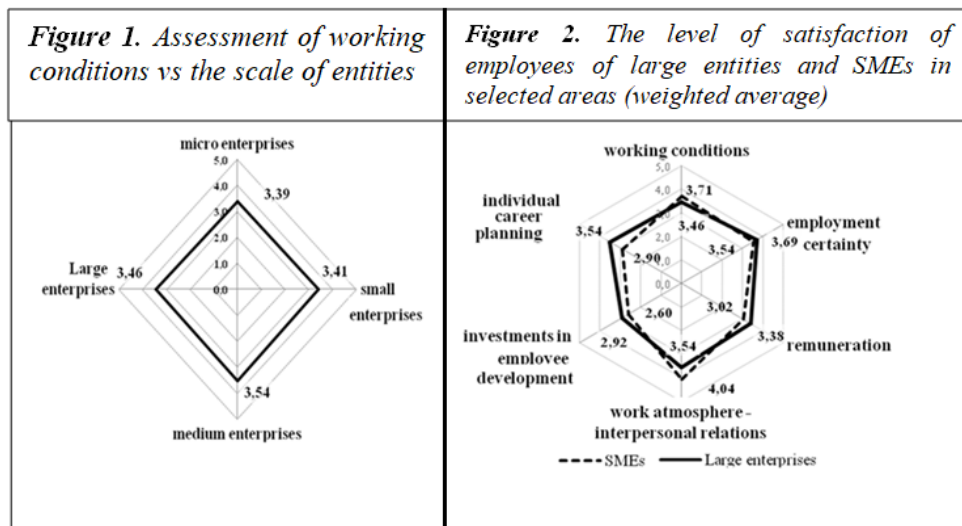
		n=122	%
<b>Gender</b>	female	83	68.0%
	male	39	32.0%
<b>Age group</b>	up to 25 years old	62	50.8%
	25–34 years old	34	27.9%
	35–39 years old	20	16.4%
	40–44 years old	6	4.9%
	45 or older	0	0.0%
<b>Employment period</b>	less than 1 years	44	36.1%
	1–5 years	44	36.1%
	6–10 years	12	9.8%
	more than 10 years	22	18.0%
<b>Size of organization</b>	mikro (to 9 employees)	36	29.5%
	small (10-49 employees)	34	27.9%
	medium (50-249 employees)	26	21.3%
	<b>SME</b>	<b>96</b>	<b>78.7%</b>
	Big (250 and more employees)	26	21.3%

Source: Own study.

### 3.2 Selected Results of the Analysis

Potential factors that were to be assessed by the respondents were general working conditions, as well as: individual approach to employee career planning, which considers an employee's predispositions, skills, and knowledge; investments in employee development through, training or paying for education, etc., salary level; sense of security (employment certainty); atmosphere at work - interpersonal relations. Goetz *et al.* (2016) indicated four factors as determinants of job satisfaction: working conditions, professional development, economic expectations, and interpersonal relations.

Considering all the answers, without division into the size of the organisation, average satisfaction of employees with general working conditions is visible (3.70). Considering the size of entities, one can notice greater satisfaction with the working conditions in the SME group (3.71) than among employees of large organisations (3.46). Further analysis, considering the division of the SME group into micro, small and medium organisations, indicated growing employee satisfaction along with the scale of the company - medium-sized employees are the most satisfied. Their rating is 3.54. (Figure 1).



*Source: Own study.*

Comparing the degree of employee satisfaction with large entities and those belonging to the SME sector, there is a greater satisfaction of employees of large companies, in almost all areas covered. Employees of enterprises from the SME sector show greater satisfaction when compared to employees of large companies, only in relation to the atmosphere prevailing in the organisation, and more specifically interpersonal relations. The atmosphere in SME entities is estimated at 4.06 and is half a point



higher than the rating of employees of large organisations. Details are presented in Figure 2.

Satisfaction regarding the organisation's investment in employee development is rated low by both employee groups. Employee satisfaction in this area is below 3.0 (weighted average), for large organisations it was 2.92 and for SMEs 2.60.

Focusing on a group of entities from the SME sector, differences can also be noticed in the level of employee satisfaction with the organisation's employee/personnel policy activities. None of the ratings exceeded 4 points on a five-point scale, and half of the ratings did not exceed 3.0; regardless of the scale of the entity, the lowest grade was obtained for investments in employee development. This may mean that managers do not pay enough attention to assessing the needs and capabilities of employees or do not consider this element important for the company. Nowadays, it is important to take care of an employee and contribute to his/her development, primarily in an area that is consistent with the company's strategy. However, this means that careful selection of employees at the recruitment and selection level and recognition of employees' training needs is necessary. This is also confirmed by the low assessment of individual employee development planning (grades from 2.65 to 3.00).

**Table 2.** *The level of satisfaction of employees of large entities and SMEs in selected areas (weighted average)*

size of the organisation	number of observations	remuneration	individual career planning, taking into account: employee predispositions, skills and knowledge	sense of security (employment certainty)	work atmosphere - interpersonal relations	investments in employee development e.g. training, paying for education	working conditions
Micro	36	3.17	2.72	3.44	3.78	2.33	3.39
Small	34	2.94	2.65	3.18	3.41	2.59	3.41
Medium	26	2.46	3.00	3.00	3.54	2.46	3.54
<b>SMEs</b>	<b>96</b>	<b>3.02</b>	<b>2.90</b>	<b>3.54</b>	<b>4.04</b>	<b>2.60</b>	<b>3.71</b>
Large	26	3.38	3.54	3.69	3.54	2.92	3.46

*Source:* Own study.

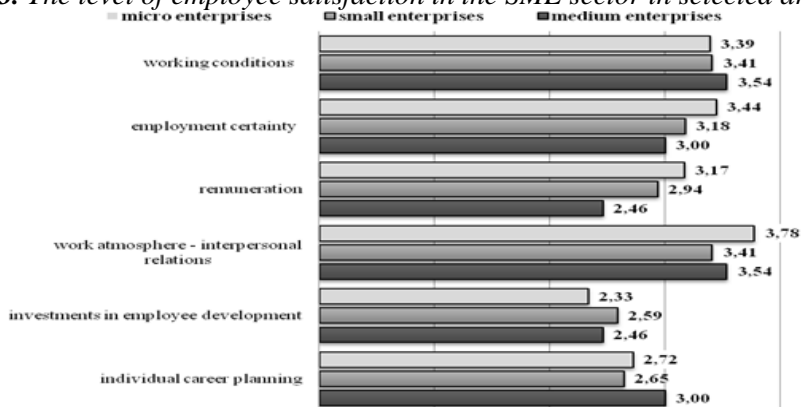
Considering the scale of entities, employee satisfaction in terms of general working conditions is growing along with the size of the organisation. Along with the increase in the size of entities, the assessment of employees regarding the sense of security/employment certainty and satisfaction with remuneration decreases. (Figure 3).

Such clear dependence is not visible in the case of assessing the following:

- atmosphere at work,
- individual approach to employee career planning,
- investment in employee development.

In two of the three areas mentioned above, the assessment of employees of small enterprises is higher than that of employees of micro-enterprises and it refers to atmosphere at work and individual approach to employee career planning. In the case of small entities, rating higher than micro- and medium-sized entities applies to investments in employee development.

**Figure 3.** *The level of employee satisfaction in the SME sector in selected areas*



*Source:* Own study.

#### 4. Conclusion

CSR is the organisation's responsibility for the impact of its decisions on society and the environment. It benefits both the organisation itself and its external and internal stakeholders. Socially sustainable actions for employees, which increase their motivation and productivity and at the same time reduce the turnover rate, also contribute to reducing expenses. Employees who feel good in their own company are obviously more motivated, which can lead to greater commitment and efficiency. They think less often about changing jobs.

Research shows that the working environment in Polish enterprises is quite poorly assessed. The low level of employee satisfaction is particularly evident in investment in the development of employed people, for example in the form of training selection (average rating below 3.0). Ratings were slightly higher for large enterprises when compared to ratings for the entire SME sector. Therefore, it is necessary to change the attitude of managers to a more open one. Regardless of the individual categories of needs reported by employees, the most important task of company managers in accordance with the principles of social responsibility is to try to identify them and then satisfy them as much as possible.

In assessing the degree of satisfaction, the exception are interpersonal relationships, which are highly rated by employees of micro, small and medium-sized companies (4.04). The high rating may result from the specifics of entities on this scale that are characterised by closer relations with employees. Considering the size of the

organisation, a varied level of assessment is visible within the analysed areas, however these relationships are not statistically significant. To sum up, the research shows that:

- regardless of the size of the entity, employees are least satisfied with the actions taken by employers in the field of investment in their development,
- the highest grades, although being quite poor on a five-point scale - were obtained in the case of entities from the SME sector - the atmosphere at work, and in the case of large organisations - the sense of job security.

When limiting the application to entities forming a group of SMEs, the larger the organisation, the greater the employee satisfaction with the general working conditions and the lower the satisfaction with the remuneration received. The sense of security in terms of employment stability is also decreasing.

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