
CSR Activities Directed at Employees in the Light of Their Usability Assessment

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Abstract:

Purpose: The core purpose of the paper is the evaluation of selected initiatives aimed at employees undertaken by employers, as part of the implementation of the concept of Corporate Social Responsibility, from the point of view of their use value for both parties.

Methodology: The study was conducted using the CATI (computer-assisted telephone interviewing) in two stages in 2019 and 2020 on a group of approximately 300 enterprises (employers) and a group of 600 employees from the West Pomeranian Voivodeship in Poland.

Findings: Positive image of the conducted research is probably the fact that enterprises implement various CSR activities towards their employees. Additionally, the results imply that the average values of scores for these selected initiatives indicate their relatively high usefulness, both in terms of benefits for employees and companies.

Practical Implications: The study is theoretical and empirical. The theoretical considerations carried out in the article emphasize the ideological significance of CSR and its use value characterized primarily by the benefits of its application. The analysis of the results of primary research allows, first, to specify the areas of convergence of assessments for concrete action carried out by the enterprises selected for the study from the point of view of benefits for these enterprises and their employees, and to stress the importance of adequate selection of initiatives.

Originality/Value: The article presents the results of primary research on the involvement of modern enterprises in the implementation of the concept of corporate social responsibility (CSR).

Keywords: Corporate Social Responsibility, CSR activities addressed to employees, employees, usability.

JEL: M12, M14.

Paper Type: Research article.

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1. Introduction

The reason for opening the debate on matters presented in this article was the wider importance of man for each organization. Working on the assumption that each organization is created by people who offer their basic resource, i.e., work, and thus constitute the driving force of its existence, and furthermore contribute to its functioning and development, thus creating its value, there is no doubt that it is an extremely important, and at the same time complex, multi-faceted and a difficult topic. Nevertheless, awareness of this personalistic approach to the organization prompts, above all, to basic reflections on both the vital importance of people who create it, their specific knowledge, skills, attitudes, commitment and, finally, loyalty, as well as the need to care for this value. The usefulness of corporate social responsibility, or CSR in short, is also indicated in this dimension. One of the areas of interest for this concept, which often takes on the dimension of an implementation strategy, are the employees of the organization, who are treated as internal stakeholders. In practice, various types of socially responsible activities undertaken by employers aimed at employees build a specific type of relationship that creates benefits for both parties.

The literature review on the concept of Corporate Social Responsibility, its implementation and impact on the broadly understood operation of organizations and enterprises shows that these issues are still highly topical and undertaken, studied, analyzed and described relatively often. Publications in this area include both theoretical considerations about CSR, such as, for example, definition issues (Dahlsrud, 2008; Żemigala, 2013; Sheehy, 2015) that explain its meaning, reference areas (Rudnicka, 2012; Żelazna-Blicharz, 2013; Buczkowski *et al.*, 2016), which bring awareness about its importance and benefits (Zieliński, 2014; Leśna-Wierszołowicz, 2016; Książak, 2016), and the selection of specific activities of the company, which are adequate (van Rekom *et al.*, 2013) i.e., also directly related to the company's operations, as well as empirical conclusions based on primary research of an application nature, relating primarily to the analysis and evaluation of the implementation of CSR activities in general (Stec-Rusiecka, 2016; Lulewicz-Sas, 2015) and initiatives towards specific stakeholders (Remišová and Búciová, 2012), as well as their interdependence with various aspects of business entities, ranging from the impact of CSR on the competitiveness of the organization (Wolak-Tuzimek, 2019; Żychlewicz, 2014; Paliwoda-Matiolańska, 2009; Leśna-Wierszołowicz, 2016), to the impact of CSR activities, among others, on the employer's brand (Melovic *et al.*, 2019; Özcan and Elç, 2020) or employee motivation (Kim and Scullion, 2013; Kunz, 2020), satisfaction (Tamm *et al.*, 2010), and commitment (Esmaelinezhad *et al.*, 2015).

The vastness of the available literature and its topicality underscore the importance of the subject matter and its very broad spectrum of reference, and do not exclude the necessity of taking up and analyzing further theoretical and practical issues, such as those of an ordering and, on the other hand, detailing nature.

2. Corporate Social Responsibility - Ideological and Utilitarian Values

The concept of CSR includes both principled values combined with the idea of sustainable development and utilitarian values defined primarily by the benefits of its implementation. Therefore, it combines an ideological message with real and often measurable multilateral benefits.

Although the doctrinal approach assumes that the primary principles which shape social responsibility are those of charity and trust (Mazur-Wierzbicka, 2012; Kwarcińska, 2015), treated as the fundamental guidelines of the moral obligations of the business world, in taking up the subject of CSR in relation to its contemporary meaning, one must not prescind the issue of its integrity with the idea of sustainable development (Kwarcińska, 2016), the formal records of which appeared at the end of the 20th century. More in general, they underlined the necessity of satisfying the present needs of mankind without limiting the possibility of their satisfaction by future generations (Our Common Future, Report)) and constituted a specific indicator of universal aspirations.

In this way, the issues of the dangerous exploitation of the human natural environment, as well as the ubiquitous limitations and inequality, were articulated. Prerequisites for further development have been reduced to proper, i.e., conscious, and responsible management (Kwarcińska, 2018). It can be stated that in the microeconomic scale of enterprises' decisions and actions, an expression of their commitment to the practice of sustainable development is precisely the inclusion of the concept of corporate social responsibility as part of their activities. Currently, from the ideological point of view, in most general words, social responsibility means that organizations take into account the broadly understood consequences of their decisions and actions. In this basic context, CSR was defined by the European Commission (Odnowiona strategia Unii Europejskiej).

According to its provisions, CSR is "the responsibility of enterprises for their impact on society". In turn, according to ISO 26000 (ISO 26000 – Guidance), treated as an implementation standard, CSR is the responsibility of an organization for the impact of its decisions and actions (products, service, processes) on society and the environment, through transparent and ethical behavior, which contributes to sustainable development, health and welfare of society, takes into account the expectations of stakeholders, is in line with applicable law and consistent with international standards of behavior, and is implemented throughout the organization and practiced in its activities within its impact zone. On the other hand, the definitions of CSR presented in the literature (Szczepańska, 2011; Paliwoda-Matiolańska, 2014; Bartkowiak, 2011) emphasize, first, that it involves organizations (enterprises) whose activities, apart from economic issues, consider also equally important social and environmental aspects.

In a subjective approach, this means paying attention to all expectations of the organization's stakeholders, and in the objective perspective, it concerns several decision-making levels. The multitude of areas of responsibility generated the need to organize them, and therefore their two dimensions are most often indicated, i.e., internal, and external (Rok, 2004; Bartkowiak 2011). At the same time, the internal dimension includes, above all, responsibility towards owners and employees, and the external dimension focuses on responsibility towards customers, suppliers, cooperators, institutions, local communities, as well as responsibility for the condition of the natural environment.

Undoubtedly, in the practical functioning of enterprises, respecting and considering the interests of all these "groups of responsibility", most often referred to as stakeholders, is an unusually difficult and often conflicting task. That said, it does not exclude organizations' attempts to shape conscious relations with this closer and more distant environment. Probably the basic reason for such aspirations is the perspective of obtaining widely understood benefits, and this is where the real meaning, in terms of the practical value of this concept, emerges.

Nowadays, it goes without saying that implementing the principles of corporate social responsibility represents an added value for enterprises. This concept carries with it a specific application signpost of responsible management. It turns out that its implementation yields benefit to interested parties. In line with the provisions of the European Commission (<https://ec.europa.eu>), the benefits of CSR can be perceived from the perspective of enterprises, society, and the economy of the European Union (EU). In relation to enterprises, it means benefits in terms of risk management, cost savings, access to capital, customer relations, human resource management, durability of operations, the ability to innovate and ultimately profit. On the other hand, CSR offers society a set of values on which to build a more cohesive society and on which to base the transition to a sustainable economic system. Finally, from the perspective of the EU economy, CSR makes enterprises more sustainable and innovative, which contributes to a more sustainable economy.

On the other hand, the literature (Rok, 2004; Książak, 2016) most often indicates two groups of benefits resulting from responsible business performance, i.e. benefits for the company and social benefits. Their assignment is presented in Table 1.

Table 1. *Benefits of Responsible Business*

Benefits for business	Social benefits
Increased investor interest	Publicizing and solving important social problems
Increased loyalty of consumers and stakeholders	Educating the society
Improved relations with the community and local authorities	Improving the condition of the natural environment
Increase of competitiveness	Access to company information
	Respect for human rights

Raised level of the company's organizational culture Shaping a positive image of the company among employees Acquiring and retaining the best employees	
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Source: Prepared by the author based on Rok, 2004.

The benefits of corporate social responsibility strategy were also presented in a similar approach by Madrak-Grochowska (2010), who defined them from the point of view of companies and their stakeholders, and additionally distinguished external and internal benefits among the benefits for companies. The benefits in such a breakdown are presented in Table 2.

Table 2. Benefits from the CSR strategy

Benefits for companies		Benefits for stakeholders
internal	external	
– shaping a positive image of the company among employees – increase in employee satisfaction and contentment – acquiring and retaining the best personnel – improving the level of the company's organizational culture – increase in the company's efficiency increase in the company's innovativeness	– increase in sales of products and services – increase in the company's profit – improving the competitiveness of the enterprise – increased investor interest – strengthening the positive image of the company on the market and giving credibility to its mission – increasing the loyalty of existing customers and acquiring new ones improving relations with the local community	– publicizing and solving important social problems – increasing the level of knowledge of the society – improvement of the environmental situation – improving working conditions – offer of better, safe and high-quality products – better and wider access to information about the enterprise – establishing closer contacts with business financial or material support (e.g., for schools, sports clubs, animal shelters, foundations, etc.)

Source: Prepared by the author based on Madrak-Grochowska, 2010.

The sets of benefits from the implementation of corporate social responsibility presented in Tables 1 and 2, regardless of their ordinal classifications, prove their practical importance for a broad range of stakeholders. Therefore, it can be concluded that CSR, which is based on ideological premises, also has an application aspect, and brings real, often also measurable, benefits. Its peculiar two faces constitute a permanent connection. Concentrating only on doctrinaire considerations probably does not reflect its full sense. An essential complement is the analysis of the practical activities of the organization in this field.

3. Implementation of CSR Activities Directed at Employees in the Aspect of Bilateral Benefits

The current scientific discourse no longer concerns to a large extent only the polemics of whether CSR is worth implementing and whether it brings the desired benefits, but rather focuses on considering how to improve, best match to specific needs, such strategies and, possibly, how to measure the effects thereof. Observation of the actual operation of enterprises in this area shows that employers, who focus on the employee aspect of social responsibility, more and more often direct several activities to this group of their stakeholders (Kwarcińska, 2018; Kwarcińska, 2019). The core issue is the relevance of selection of concrete activities, which depends on a number of factors and should be harmonized with the goals that the organization intends to achieve thanks to such activities. It is undeniable that directing specific initiatives to employees is related to human resources management, in particular with the personnel marketing strategy, under which employees are “internal” clients of the company and it is necessary to strive at satisfying their needs (Zieliński, 2014).

Taking account of the meaning of employees’ “interests” is the fundamental content of implementing CSR in this dimension and it is employees who are the main beneficiaries of all kinds of activities undertaken by organizations. It is fair to note, however, that employers’ activity in this aspect often escalates only when they are aware of the significance of the benefits of such activities for the entire organization. In this regard, it should be emphasized that regardless of the type of initiatives taken by enterprises towards employees as part of the implementation of CSR, attention should focus on bilateral benefits, i.e., benefits for both employees and enterprises. From such a perspective, the benefits included in Tables 1 and 2, related to shaping a positive image of the company among employees, increasing employee satisfaction and contentment, increasing employee loyalty, acquiring and retaining the best employees, improving the level of organizational culture, increasing employee involvement, as well as those of vital direct importance to employees, such as, higher wages, greater job security, greater development and career prospects, greater reliability and finally greater social amenities, take on particular importance (Kulawczuk *et al.*, 2007). From the perspective of the interests of enterprises, the benefits linked to the increase in company effectiveness, the increase in innovation of the enterprise and the whole range of benefits included in the group of external benefits are of particular importance.

Therefore, on the one hand, and without a doubt, a conscious employer cares about efficient, motivated, committed, and loyal employees. On the other hand, a conscious employee cares about the best possible working conditions in the broad sense. Therefore, we are left with an organization-specific and individual identification of factors influencing the variables that are of the greatest importance for it, and the preparation of adequate activities addressed to employees, considering their degree of acceptance and reception.

This task is extremely difficult for various reasons. The main problems include:

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- differentiation of employees in many respects, such as age, length of service, marital status, type of work, etc.;
 - a variety of factors influencing the level of employee involvement, from the type of work performed, through the work environment, leadership, opportunities for personal development to the ability to contribute (Armstrong, 2010);
 - heterogeneity of loyalty factors inherent in the conditionality (Lipka *et al.*, 2012) of the organization's environment (for example, the number of employers and the demand for employees reported by them, the degree of diversification of working conditions and pay offered by employers, the degree of competition between employers for employees), within the organization (for example, the personality of the organization, the quality of human capital management, general and personal strategy, organizational structure, organizational culture), concerning employees (e.g., organizational adjustment in terms of the psychological characteristics of the employee and the values professed by the employee, sense of coherence, i.e., confidence that own internal resources will allow for meeting the requirements of work).

However, the problems identified do not constitute insurmountable barriers. It is also worth noting that the observation of the practice of enterprises operating in the field of CSR initiatives addressed to employees indicates their growing commitment.

4. Assessment of the Utility of Selected Activities Directed at Employees in the Implementation of CSR Based on the Analysis of the Results of Primary Research

4.1 Research Methodology

The point of departure for conducting research, the results of which are presented in a fragmentary form in this article, was the analysis of social reports of Polish enterprises published via a website (<http://raportyspoleczne.pl>). These reports were the basic source of information on the non-financial activities of enterprises in the field of CSR targeted at employees. The selected activities were contractually assigned to particular elements of personnel management, and then written in the form of questions on their implementation and a request for a subjective assessment of their usefulness on a scale from 1 to 5 (a score of 1 meant no benefits from a given activity, a score of 5 meant the highest level of benefits) in terms of benefits for the enterprise and from the point of view of advantages, usefulness, attractiveness for the employee.

The study was conducted using the CATI (computer-assisted telephone interviewing) in two stages in 2019 and 2020 on a group of approximately 300 enterprises (employers) and a group of 600 employees from the West Pomeranian Voivodeship in Poland. The surveyed enterprises represented the service sector, in particular, accounting, bookkeeping and auditing activities (group 69.2 of the PKD) and cleaning activities (group 81.2 of the PKD) and the vast majority, in over 80%, were organizations employing from 1 to 9 people.

4.2 Research Results

This article presents an analysis conducted for eight selected aspects of personnel management, including activities in the field of:

- employment and recruitment planning,
- occupational health and safety,
- employee health protection,
- remuneration and rewards,
- employee education and development,
- ensuring a work-life balance,
- internal communication,
- corporate volunteering.

The summary of average assessments of activities directed at employees made in terms of benefits for enterprises and employees for selected individual aspects of personnel management is presented in Table 3.

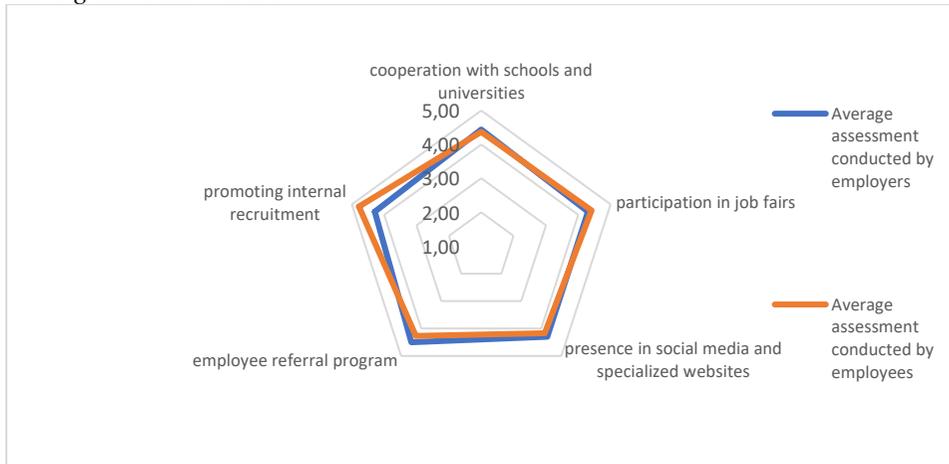
Table 3. Average assessments of CSR activities directed at employees for selected aspects of personnel management

Personnel management aspect	Average assessment of activities for the aspect in terms of benefits for the company	Average assessment of activities for the aspect in terms of benefits to employees
Employment planning and recruitment	4.36	4.37
Occupational health and safety	4.33	4.47
Health care	4.30	4.46
Remuneration and rewards	4.37	4.49
Education and development	4.35	4.52
Ensuring a work-life balance	4.24	4.26
Internal communication	4.31	4.38
Corporate volunteering	4.34	4.51

Source: Prepared by the author based on the results of primary research.

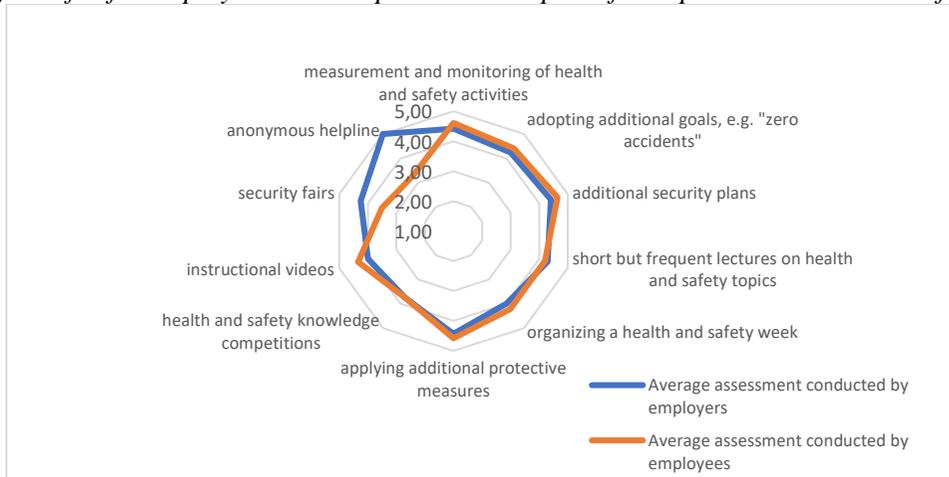
The comparison of the average assessments of selected activities for each of the eight aspects is shown in Figures 1 to 8.

Figure 1. Average assessments of CSR activities directed at employees made from the perspective of benefits for employees and companies - the aspect of employment planning and recruitment



Source: Prepared by the author based on the results of primary research.

Figure 2. Average assessments of CSR activities directed at employees made in terms of benefits for employees and companies - the aspect of occupational health and safety



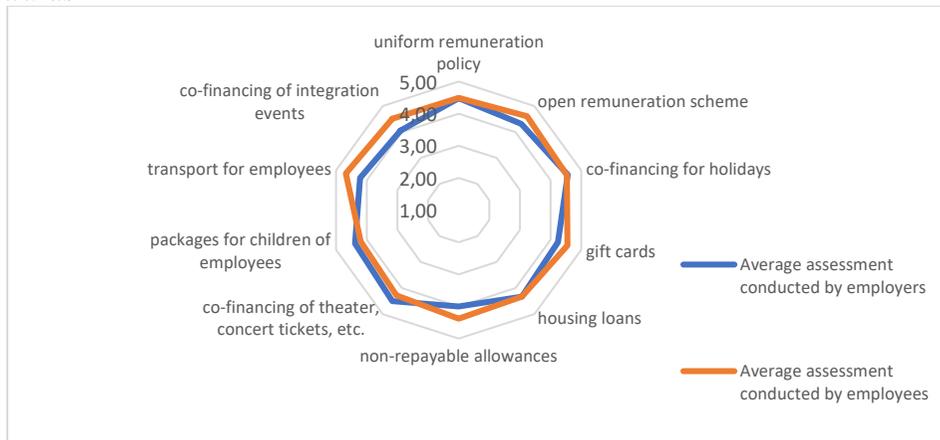
Source: Prepared by the author based on the results of primary research.

Figure 3. Average assessment of CSR activities directed at employees in terms of benefits for employees and companies – the aspect of health care



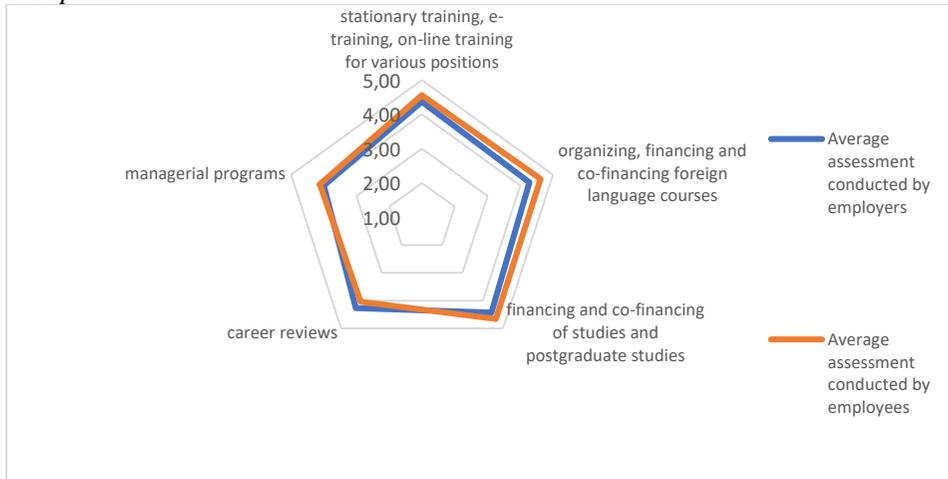
Source: Prepared by the author based on the results of primary research.

Figure 4. Average assessment of CSR activities directed at employees from the point of view of benefits for employees and companies – the aspect of remuneration and rewards



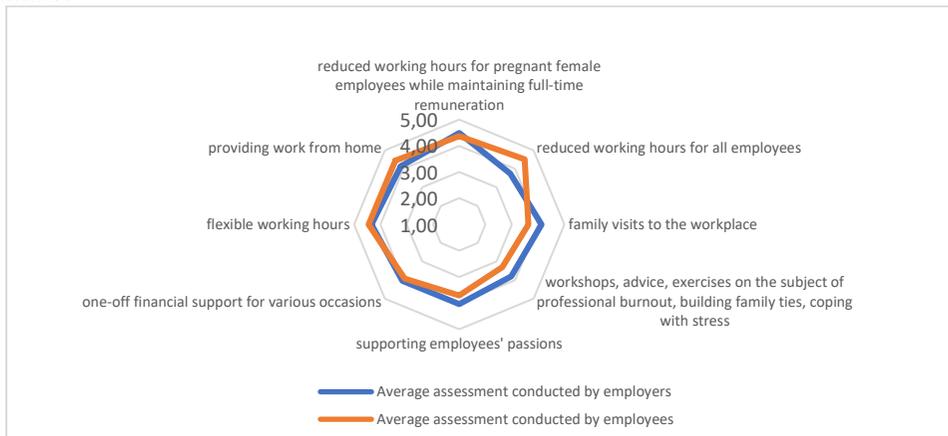
Source: Prepared by the author based on the results of primary research.

Figure 5. Average assessment of CSR activities directed at employees from the point of view of benefits for employees and companies - the aspect of education and development



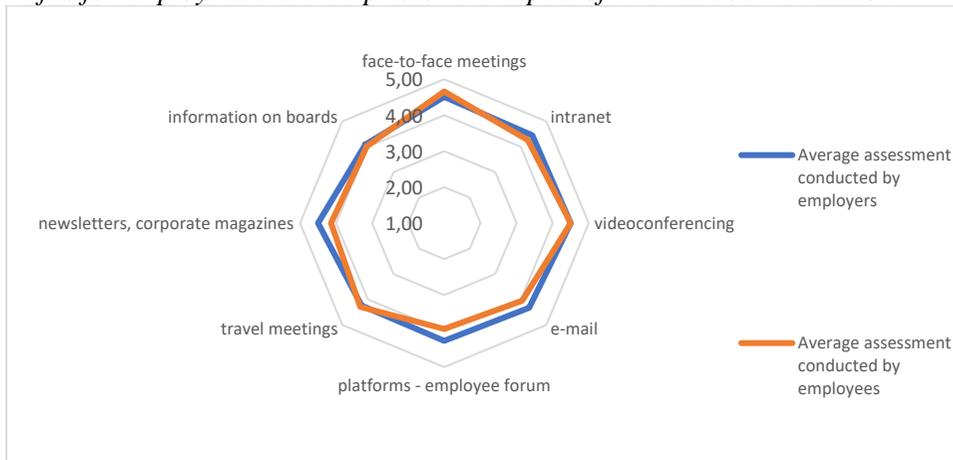
Source: Prepared by the author based on the results of primary research.

Figure 6. Average assessment of CSR activities directed at employees from the point of view of benefits for employees and companies - the aspect of ensuring work-life balance



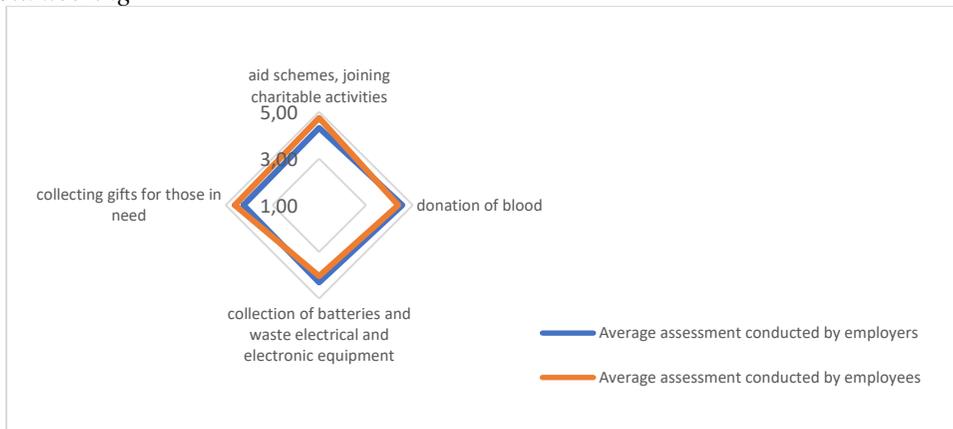
Source: Prepared by the author based on the results of primary research.

Figure 7. Average assessment of CSR activities directed at employees in terms of benefits for employees and enterprises - the aspect of internal communication



Source: Prepared by the author based on the results of primary research.

Figure 8. Average assessments of CSR activities directed at employees from the point of view of benefits for employees and enterprises – the aspect of employee volunteering



Source: Prepared by the author based on the results of primary research.

The analysis of the presented results allowed to formulate several basic conclusions. The first conclusion concerns the relatively high average scores for all activities carried out in the surveyed organizations. In the case of the vast majority of initiatives, both in terms of benefits for companies and employees, their average score was over 4. This would imply that both from the perspective of benefits for companies and from the point of view of benefits for employees, such activities are definitely useful and desirable. It should be added that the relatively highest average score among the presented aspects of personnel management in terms of assessing benefits for employees could be found in the case of activities in the aspect of education and development (4.52). On the other hand, the activities from the point of view of benefits for the company in terms of remuneration

and rewards were assessed at 4.37. In interpreting such a score, we may risk a statement that by recognizing the most attractive initiatives for employees, which create opportunities for education and development, they demonstrate awareness of the added value of employment at a given organization, while enterprises that demonstrate the greatest appreciation for the aspect of remuneration and rewards focus on their basic financial burden resulting from employee retention. Such a discrepancy may indicate, first, the need to recognize the expectations of employees and, as a result, to create a tailored offer of additional initiatives.

In turn, the relatively lower score among the presented aspects of personnel management from the point of view of benefits for the company and benefits for employees referred to activities in the field of work-life balance (4.24 and 4.26). When commenting, the main observation is that the respondents currently do not perceive initiatives from this aspect as those which to a significant extent, of course in relation to others, create additional value for both parties. However, it should be reiterated that it is a relatively high average anyway, bearing in mind that the scale of assessment ranges between 1 and 5.

The analysis of the research results presented in Table 3 points to the fact that the average scores in terms of benefits for employees for individual aspects of personnel management are each time relatively higher than those for the assessments of benefits for companies. It seems justified, if only because all these activities are directed at employees. One may be tempted to make a statement that companies, also in line with the personnel marketing strategy, by implementing such activities, care primarily about satisfying needs, and considering the expectations of this group of their internal stakeholders.

On the other hand, the analysis of the results of the research which covered the average scores for individual, a total of 59 activities addressed to employees presented in Figures 1 to 8, allows for the following conclusions:

1. The average assessment for the vast majority of activities, both in terms of benefits for enterprises and employees, was above 4, which indicates their relatively high usefulness.
2. An average lower than 4, demonstrating the relatively least usefulness of the initiatives, could be observed in total in the evaluation of 13 measures. At the same time, from the point of view of benefits for companies, it included the following activities:
 - organizing health and safety trivia competitions,
 - instruction of preventive exercises for people working at a computer screen,
 - cooperation with suppliers of healthy food for employees,
 - workshops, consulting, exercises concerning occupational burnout, building family ties, coping with stress,
 - organizing meetings with specialists in health, healthy nutrition, and lifestyle,
 - psychologist support,
 - reducing the working hours for all employees.

However, in the case of average assessments from the point of view of benefits for employees, this situation also regarded the first four types of activities which were already indicated, but also included six other activities, such as:

- security fairs,
- an anonymous helpline,
- family visits to the workplace,
- supporting employees' passion,
- one-off financial support for various occasions,
- platforms - employee forum.

3. For most activities, i.e., 33, the average score for benefits to employees was higher than the average score for benefits to companies. At the same time, only in the case of two activities, i.e., organizing meetings with specialists in health, healthy nutrition and lifestyle, and an anonymous helpline, the difference amounted to almost 2 points. Considering the remaining, almost all measures, the difference was less than half a point. Exceptions were three activities, i.e., health and safety trivia competitions, housing loans and videoconferences, where the benefits were equally assessed in terms of the interests of companies and employees. It should be emphasized in the conclusion that the predominance of higher averages in assessing the benefits for employees from most activities confirms the legitimacy of their implementation.

4. The average assessment in terms of benefits for enterprises was relatively higher for the remaining 23 measures, mainly included in the aspects of employment and recruitment planning, as well as remuneration and rewards, and ensuring a work-life balance, as well as internal communication. At the same time, these differences did not exceed half a point. The conclusion from such assessments can be boiled down to the observation that enterprises care more about these aspects of personnel management. Perhaps the basic premise for undertaking these activities is the relatively low cost of pursuing them or the hope for a relatively faster return on investment in the implementation of such activities. Formulating an unambiguous answer would require in-depth research in this field.

5. Conclusion

By way of conclusion, it should be emphasized that a positive image of the conducted research is probably the fact that enterprises implement various CSR activities towards their employees. Additionally, the results imply that the average values of scores for these selected initiatives indicate their relatively high usefulness, both in terms of benefits for employees and companies. Exceptions serve as valuable tips for selecting specific activities. Certainly, unambiguous, and far-reaching conclusions and recommendations would require the extension and deepening of such research.

It seems, however, that companies have already chosen the direction for appreciating employees and the need to care for their satisfaction. We are left with choosing and adjusting the types of activities that will be most appropriate for both employees and employers, considering mutual interests. At this point, it is worth emphasizing the

sensibleness of undertaking such research and analysis regarding the convergence of assessments of activities carried out by enterprises, even at the level of each enterprise. More so given the fact that their selection and shaping depends on such a large number of individual factors mentioned in the article.

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