
Scope of Activities as a Criterion Determining the Type of CSR Actions with Regard to Employees: A Case Study

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Abstract:

Purpose: This article aimed to demonstrate the results of research carried out in 2019 on a group of 301 enterprises from the West Pomeranian Voivodeship in Poland and to analyze the differentiation of indications for the involvement of enterprises representing two different scopes of business activity in the implementation of specific actions with regard to employees.

Design/Methodology/Approach: The CATI method was used to conduct the research on a group of 301 enterprises from the West Pomeranian Voivodeship in Poland operating in the service sector. The structure of respondents with respect to the scope of their operations, included 150 entities conducting accounting and bookkeeping activities, as well as tax consultancy – RKiDP (PKD 69.2 section) and 151 entities operating in the field of cleaning services – SO (PKD 81.2 section).

Findings: The conclusions give indication of a relationship between the selection of specific CSR activities taken with regard to employees and type of business activity. At the same time, for the purpose of seeking a set of initiatives that respond to the specific needs of particular groups of enterprises, the need to broaden the scope of analyses with further examples was recommended.

Practical Implications: The grounds to the hypothesis brought forward in this article was research conducted in the aspect of identifying the involvement of enterprises in the implementation of CSR activities undertaken in regard to employees. The frequency distribution of indications of specific initiatives shows a certain dependence of particular choices of the surveyed enterprises on the main criterion determining the scope of their activities. One example are two different groups of companies.

Originality/value: The article presents the results of primary research.

Keywords: Sustainable development, corporate social responsibility, CSR activities addressed to employees, employees, services sector, service sector enterprises, service activities.

JEL classification: L80, M14, M54, Q01.

Paper Type: Research Paper.

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1. Introduction

Modern enterprises running their business in the prevailing conditions cannot operate without a response to the problems of sustainable development. The requirement to pay attention to satisfying the needs of future generations has never yet been stressed in so many aspects or so intensively. In practice, these frequently raised and emphasized ideological issues are reflected in the implementation by management subjects of the principles of corporate social responsibility, or CSR. The applicational character of CSR allows the interested organizations to join the implementation of very laudable ideas related to shaping our common future. These efforts are facilitated by a refined and structured set of standards and norms created over several decades, which define the areas of activity within actions for responsible management. Their wide spectrum allows enterprises to act for sustainable development by undertaking heterogeneous activities, on various levels of responsibility and with a non-uniform degree of commitment intensity.

The rationales behind the selection by enterprises of specific areas and adequate initiatives are also very variable. There is evidence that when an enterprise focuses on the responsibility aspect with regard to employees, the basic criterion for the selection of initiated activities may be the scope of economic activity. Identification of the level of involvement of two enterprise groups pursuing a different scope of activity in the implementation of individual CSR activities with regard to employees allowed to specify the similarities and differences in this respect.

The significance and topical character of the issues presented are emphasized by current studies of literature. As a result, it should firstly be noted that CSR-related issues are presented in an overall context and relate primarily to its definition, sense (Dahlsrud, 2008; Latapí Agudelo *et al.*, 2019) and relevance whilst paying attention to its ideological connotations with the problem of sustainable development (Behringer and Szegedi, 2016; Sheehy and Farneti, 2021; Aslaksen *et al.*, 2021). Furthermore, it should be stated that there is unflagging interest in specific CSR initiatives undertaken by various organizations (van Rekom, Berens, and van Halderen, 2013; Wolska, Kwarcińska, and Warszycki, 2016) and we must stress the importance of various stakeholders (Melovic, Milovic., Backovic-Vulic, Dudic, and Bajzik, 2019; Özcan and Elç, 2020; van Doorn *et al.*, 2017) and the need to build relationships with them.

2. Introduction into Implementation of CSR Activities in the Aspect of Contemporary Aspirations for Sustainable Development – Normative and Literature Approach

Since the second half of the 20th century, there has been an intensified interest in the possibility of satisfying the needs of future generations. The premises for this interest oscillated around the need to protect what humans are already exploiting and using, with a view to making management more rational and responsible, and taking into

account short and long-term consequences. The fruit of these interests in a global perspective were international meetings and formal records of efforts to conservatively dispose of limited resources on all sides, i.e., to move towards sustainable development. As part of meetings of the leading entity in this field, which was and continues to be the United Nations, a global discourse was initiated and further ideological guidelines were developed. It is appropriate to point out that the work of the United Nations World Commission on Environment and Development included publishing a basic report entitled *Our Common Future* (1987), which indicates the current definition of sustainable development emphasizing above all the importance of maintaining conditions for the ability to meet the needs and aspirations of future generations.

The implementation of these high-sounding intentions takes on the nature of specific initiatives in the microeconomic dimension, relating to the functioning of enterprises. A convergent and helpful adaptation tool in this respect is the concept of corporate social responsibility, or CSR, which, ideologically speaking, is primarily based on the principles of charity and trust. However, treating these principles as the fundamental guidelines of the moral obligations in the business world, it is worth referring to its contemporary sense and paying attention to its integrity with sustainable development, in which the conditions for humanity's further development have been reduced to conscious and responsible management. It can thus be concluded that in the microeconomic scale of decisions and actions of enterprises, an expression of their commitment to the implementation of sustainable development is taking into account the principles of corporate social responsibility as part of their activity.

Currently, from an ideological stance, generally speaking social responsibility means that organizations take into account the broadly understood consequences of their wider decisions. According to ISO 26000, 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 the 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 (<https://odpowiedzialnybiznes.pl>).

In turn, literature-derived definitions of CSR emphasize, first of all, that it consists in organizations (enterprises) taking into account, as part of their activities, i.e., apart from economic issues, also equally important social and environmental aspects (Bartkowiak, 2011; Reyes, 2005; Klimek, 2014; Szczepańska, 2011). In a subjective approach, this therefore means paying attention to the consequences of one's actions in respect of a broad group of the organization's stakeholders, and in the objective perspective, it concerns a number of decision-making levels. The multitude of areas of responsibility has generated the need to organize those areas, and therefore their two dimensions are most often indicated: internal and external.

At the same time, the former dimension includes, above all, responsibility towards owners and employees, and the latter 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 taking into account the interests of all these “groups of responsibility”, most often referred to as stakeholders, is an unusually difficult and often conflicting task. Nonetheless, this does not preclude organizations from attempting to shape conscious relations with both the closer and more distant environment (Kwarcińska, 2018a).

As emphasized by Rok (2013), multidimensional activity undertaken in respect of various stakeholder groups focuses on four levels of participation: informing, conducting consultations, making joint decisions, and taking action. Indeed, in order to achieve a level of convergent and reciprocal responses, it is extremely important to first acquire, process and transmit information, and to demonstrate a willingness to reach agreement and acceptance. These are such multifaceted endeavors that the contemporary implementation of CSR assumptions often tends towards integration with the corporate management strategy or becomes its superior determinant. It appears that deliberate and voluntary actions taking into account the involvement of individual stakeholders are at the heart of a number of levels of corporate responsibility (Kwarcińska 2018b).

Among them is the extremely significant responsibility for employees, the aspects of which are emphasized in the basic CSR guidelines and standards. However, a practical embodiment of the challenge in terms of responsibility by companies towards employees is the implementation of specific actions. Their set is very diverse and conditioned by multiple factors.

3. CSR Activities Targeting Employees – Legitimacy of Implementation, Examples of Initiatives and Determinants of Selection

The assumption by enterprises of responsibility for their employees seems to be a natural aspect of their functioning. Corporate awareness of the importance of this fundamental factor of production and its value for development more and more often prompts them to seek different ways of obtaining, engaging, and maintaining it. Probably it is why observation of economic practice allows to notice a growing trend of enterprises undertaking a number of various CSR initiatives aimed at their employees included in the group of internal stakeholders. The multifaceted benefits are not without significance for the impulse to implement such activities.

Among these, the most important actions are related to shaping a positive company image among employees, acquiring and retaining the best employees, increasing employee commitment, enhancing employee satisfaction, contentment and loyalty and, as a result, improving the company’s efficiency, boosting innovation, as well as those of vital direct relevance to staff, such as: higher wages, increased job security,

development and broader career prospects, greater job reliability and, finally, greater social amenities.

The advantages of commitment to implement the mission of building relationships with employees encourage companies to take up otherwise very diverse and often original initiatives. The analysis of selected social reports containing information on non-financial undertakings of the organization indicates a relatively large freedom in the degree of intensity of involvement and a significant variety of activities for employees (Kwarcínska, 2019). With regard to shaping relations with employees, reports often distinguish between postulative and strategic parts and, in fact, specific personnel initiatives. The postulates are represented primarily by various strategies and policies formulated in the dimension of the general functioning of enterprises. They can be in the form of general obligations, priorities, declarations, guidelines or guarantees of respect, and more detailed ones, indicated in reports, codes of conduct and regulations concerning, for example, non-compliance with certain behavior.

On the other hand, in terms of specific activities of enterprises addressed to employees we can distinguish involvement in various aspects, ranging from initiatives related to health protection, such as, for example, offering medical care packages for employees and their families or funding sports cards for employees and their families, through intensifying activity related to the training and development of employees in the form of organizing and financing foreign language courses or financing and co-funding studies and postgraduate studies, to activities favoring a work-life balance, including, for example, supporting the passions of employees. It has to be underlined that, from a formal point of view, there are no absolute recommendations, indications or requirements as to the levels and intensity of companies' involvement.

Therefore, each organization voluntarily, freely, albeit with individual adequacy, decides on the areas of shaping relations with the staff and harmonizes the type and intensity of activity. Adequacy of activities addressed towards employees is of particular importance and at this point, it is worth emphasizing that it is related to a set of determinants specific to each enterprise. Among these, the following can be indicated: the situation on the labor market, the scope of company activity, the financial capacity of the organization, the number of people employed, the gender structure of the staff, the age structure, education level, employee expectations, opportunities and willingness to develop. These factors determine the choice of areas of enterprise involvement and their intensity.

4. Research Methodology

The first stage of research was to obtain knowledge about CSR activities addressed to employees, implemented in practice by Polish enterprises. The source of information was primarily social reports, mainly of large companies, submitted to the 12th edition of the CSR Reports Competition, published on the website <http://raportyspoleczne.pl>. The set of selected activities was arranged conventionally according to the

organization's areas of involvement towards employees corresponding to the aspects of human resource management, followed by preparation of a questionnaire about their implementation. The selected set of activities was treated as a reference for the application of good practices with the possibility of supplementing each time with other activities undertaken by the surveyed entities in every proposed area. The CATI method was used to conduct the research on a group of 301 enterprises from the West Pomeranian Voivodeship in Poland operating in the service sector.

The structure of respondents with respect to the scope of their operations, included 150 entities conducting accounting and bookkeeping activities, as well as tax consultancy – RKiDP (PKD 69.2 section) and 151 entities operating in the field of cleaning services – SO (PKD 81.2 section). On the other hand, considering the number of employees, the study group comprised almost 86% of establishments employing from 1 to 9 people, 13% of organizations with 10 to 49 employees and 1% employing 50 to 249 people. The task of each examined entity was to answer the question whether a specific action is currently being carried out in the company. The number of “yes” responses both in the group of enterprises engaged in accounting and tax consultancy activities and in the group of enterprises operating in the field of cleaning services provided the basis for calculating their percentage share in the total number of responses of the surveyed entities.

5. Research Results

The results are presented in Table 1 and divided into 12 parts according to the distinguished aspects of involvement of enterprises in measures in favor of the workforce. In each of these aspects, we recorded the percentage share of indications confirming the implementation of a specific activity by the surveyed entities, while the column with the acronym RKiDP refers to confirmations of enterprises conducting accounting and tax consultancy activities, while the column with the abbreviation SO refers to confirmations of enterprises operating in the field of cleaning services. The next step was to analyze the results and provide conclusions.

Table 1. Percentage of replies confirming the implementation of selected measures

Aspect	Initiative	Enterprises in RKiDP field of activity (%)	Enterprises in SO field of activity (%)
1. Employment and recruitment planning	cooperation with schools and universities	18.7	12
	participation in job fairs	29.3	13.9
	presence on social media and specialized websites	25.3	37
	employee referral program	8.7	19.9
	promoting internal recruitment	12	6
2. Implementation to work	initial training	81.3	77.5
	support from experienced employees	40	46.3

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3. Occupational health and safety	measurement and monitoring of health and safety activities	54.7	49.7
	adopting additional goals, e.g., “zero accidents”	10	11.9
	additional security plans	18	27.2
	short but frequent lectures on health and safety topics	19.3	40.4
	organizing a health and safety week	2.7	4.6
	applying additional protective measures	8	17.2
	health and safety knowledge competitions	3.3	2
	instructional videos	11.3	4.6
	security fairs	8	4
	anonymous helpline	1.3	0
4. Health care	medical care packages for employees and their families	33.3	23.2
	sports cards for employees and their families	12	9.3
	life insurance packages	42	33.8
	facilities for cyclists	0	1.3
	organizing meetings with health, healthy nutrition, and lifestyle specialists	0.7	0
	psychological support	2.7	0
	swimming subsidies	0	0
	instruction of preventive exercises for people working with monitors	4	0
	cooperation with suppliers of healthy food for employees	0.7	0
5. Remuneration and rewarding	uniform remuneration policy	60	68.9
	open remuneration system	52	44.4
	co-financed holidays	7.3	7.9
	gift cards	14.7	13.3
	housing loans	2	0
	non-repayable allowance	0.47	7
	co-financing of theater, concert, etc. tickets	2	0
	packages for children of employees	10	10.6
	transportation for employees	4.7	8.6
co-financing integration events	9.3	2	
6. Education and development	organizing and financing stationary training, e-training, on-line training for various positions	69.3	29.8
	organizing, financing and co-funding foreign language courses	16.7	6
	financing and co-funding studies and postgraduate studies	4.7	1.3
	career reviews	7.3	2
	manager programs	3.3	0
7. Motivation	implementing employee ideas that improve efficiency	32.7	42.4
	introducing individual goals	24	18.5
	regular work quality evaluation	25.3	35.1

	internal recruitment	22.7	15.2
8. Ensuring a work-life balance	shortening the working time for pregnant women while maintaining full-time remuneration	19.3	7.3
	shortening the working time of all employees	2.7	2
	family visits to the workplace	20.7	12.6
	workshops, advice, exercises on professional burnout, building family ties, coping with stress	2	0
	supporting employees' passion	8.7	7.3
	one-off financial support for various occasions	6	3.3
	flexible working time	28	42.4
	work from home	14	0.7
9. Internal communication	face-to-face meetings	66	74.8
	intranet	24	13.25
	videoconferencing	17.3	0.7
	electronic mail	40.7	12.6
	platforms - employee forum	4.7	2.7
	travel meetings	20	8
	newsletters, corporate magazines	1.3	0
10. Employee satisfaction	information charts	18.7	8.6
	employee satisfaction survey	34.7	37.8
	competitions for employees	8	7.3
11. Corporate volunteering	picnics for employees and their families	2	2
	aid programs, joining charity	23.3	19.2
	donation of blood	13.3	9.9
	collection of batteries and used electrical and electronic equipment	8.7	14.6
12. Termination	collecting gifts for those in need	11.3	12.6
	issuing references	50	45.7
	psychological support	3.3	0.7
	help in finding a new job	7.3	2.7
	additional retirement benefits	2.7	0.7

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

6. Analysis of Research Results and Conclusions

The analysis of research results presented in Table 1 concerning the declaration of undertaking selected CSR activities addressed towards employees in groups of enterprises which represent accounting and tax advisory activities, as well as the provision of cleaning services for facilities, prompts, above all, to formulate a fundamental conclusion that the set of proposed activities includes ones that are extremely important from the point of view of the functioning of any organization. Their implementation was confirmed by the vast majority of organizations in both groups of enterprises. Such activities include:

- introductory training, for which 81.3% of enterprises in the field of RKiDP activities and 77.5% of entities in the field of SO activities declared

- implementation,
- uniform remuneration policy – 60% of RKiDP companies, and 68.9% of SO companies,
- face-to-face meetings – 66% RKiDP enterprises and 74.8% SO enterprises.

The conclusion can thus be drawn that responsible market entities definitely care about being well prepared for work, introducing a uniform remuneration policy, probably for the sake of fairness towards employees, and efficient interpersonal communication within the organization, as these are the particular advantages of face-to-face meetings.

Another important issue arising from the presented data are activities that are implemented to a very small extent (the degree of involvement of enterprises below 10%) or are not undertaken at all, either by enterprises from both areas of activity, or by only one group. Such activities include, for example: organizing OHS week, health and safety knowledge competitions, safety fairs, anonymous helpline, facilities for cyclists, organizing meetings with health, healthy nutrition and lifestyle specialists, psychological support, co-financing swimming, instructions in preventive exercises for people working at monitors, cooperation with suppliers of healthy food for employees, housing loans, non-returnable random allowances, co-financing of theater, concert, etc. tickets, financing and co-financing studies and postgraduate studies, professional career reviews, managerial programs.

Justification for the sporadic or absent confirmation of such activity may be the fact that the prepared set of initiatives was created on the basis of activities in place mainly in large organizations, whose involvement in specific areas, other than in the case of other entities, depends on a number of specific conditions (for example financial, organizational structure, participation in the structure of the employed managerial staff) and could probably constitute a separate research problem.

In the analysis of the results of indications in the surveyed enterprises, it was possible to notice activities that were pursued by the majority (more than half of the surveyed) of surveyed enterprises representing a given scope of activity, and this applies to declarations made by enterprises operating in accounting and tax advisory services. The group of such activities includes:

- measuring and monitoring health and safety activities – 54.7%
- open remuneration system – 52%
- organizing and financing stationary training, e-training, on-line training for various positions – 69.3%

With regard to the observations presented, it should be added that while in the case of actions related to the measurement and monitoring of occupational health and safety activities and an open remuneration system, the percentage of indications in the group of enterprises dealing with cleaning facilities is similar, with a difference of 5 and 7

percentage points, there is a much greater difference, i.e., almost 40 percentage points, in the case of organizing and financing various trainings. This suggests a much higher degree of importance of such initiatives for enterprises from the field of accounting and tax advisory activities. This is rather unsurprising, given the nature of such activity, in which it is extremely important, for example, to follow all kinds of legal regulations.

The next stage of analysis made it possible to specify the activities, the implementation of which was declared to a greater extent by enterprises from the field of accounting and tax advisory activities or by enterprises from the field of cleaning facilities (a greater percentage of indications). However, it is worth remembering that oftentimes, with a predominant implementation of specific tasks by enterprises with a particular scope, firstly, the difference is minor, and secondly, both groups have a very low percentage of answers. Therefore, Table 2 demonstrates sets of activities with differences in declarations greater than 3 percentage points, with a percentage of indications for a specific activity greater than 10% in at least one group of enterprises, and a breakdown by a higher percentage of indications is presented in Table 2.

Table 2. Breakdown of activities by a greater percentage of indications

Activities with a higher percentage of indications from RKiDP enterprises	Activities with a higher percentage of indications from SO enterprises
cooperation with schools and universities, participation in job fairs, promotion of internal recruitment, initial training, measurement and monitoring of health and safety activities, instructional videos, medical care packages for employees and their families, life insurance packages, open remuneration system, organizing and financing stationary training, e-training, on-line training for various positions, organizing, financing and co-funding foreign language courses, introducing individual goals, internal recruitment, shortening the working time of pregnant women while maintaining full-time remuneration, family visits to the workplace, work from home, intranet, videoconferences, e-mail, travel meetings, information charts, assistance programs, joining charitable activities, issuing references.	presence in social media and specialized websites, employee referral program, support from experienced employees, additional security plans, short but frequent lectures on occupational health and safety, use of additional protective measures, uniform remuneration policy, implementation of beneficial employee ideas, regular work quality assessments, flexible working hours, face-to-face meetings, employee satisfaction survey, collection of batteries and used electrical and electronic equipment.

Source: Prepared by the authors.

Concluding the sets of activities undertaken by two groups of enterprises with varying scopes of activity demonstrated in Table 2, it seems that in relation to the vast majority of initiatives, the basic justification for the intensity of their indications is definitely the company's scope of activity. By way of example, it is more frequent cooperation with schools of accounting and tax advisory enterprises that determines it, since such activity demands well-trained, specialist staff. On the other hand, for example, the employee referral program undertaken in enterprises dealing with cleaning facilities

is useful and works better in this setting, because it often concerns the need to recruit staff with lower professional qualifications, which may be subject to more frequent fluctuations. Moreover, it is clear that enterprises' scopes of activities determine further links, e.g., with the requirements regarding knowledge, qualifications, preparation of necessary personnel, the type of tasks performed and entrusted to them, the way of working, the use of specific work tools, working hours, employee needs in relation to preparation for work, and employee protection at work.

The conclusion summarizing this article will be a recommendation for further extensive research in order to seek out the possibility of compiling a set of CSR-related actions targeted at employees of specific groups of enterprises. This encompasses both a larger research group, including subsequent entities operating in various areas of activity, as well as a detailed description of specific activities relating only to micro, small and medium entities, taking into account their specific situations.

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