
Evaluation of Corporate Sustainability Strategies and Practices in this Area in the Opinion of Employees – A Comparative Analysis in Poland and India

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Abstract:

Purpose: The purpose of the study was to identify and analyze the opinions of employees regarding the existence of a sustainability strategy in their companies, included in the long-term strategy of the company, with specific indicators describing the results, in relation to the practices used, based on the experience in Poland and India. In particular, the research conducted was aimed at finding answers to the research problems posed, which took the form of the following questions: Q1. In the opinion of employees, is there a sustainability strategy in the companies, included in the long-term strategy of the company, with specified indicators describing the results? Q2. In this regard, are there differences in the opinions of employees from the point of view of various criteria such as country of origin, gender, age, education, place of residence, job position, size of the company and type of business? Q3. Is there a statistically significant relationship between the employees' evaluation of the existence of a sustainability strategy and their assessment of the degree of sustainability of the company's operations, their sense of trust in their employer and their perception of the benefits after the implementation of sustainable changes in the company.

Design/Methodology/Approach: The method of analysis and criticism of the literature, the method of diagnostic survey and statistical methods were used to verify the theses and answer the research questions. A quantitative-qualitative study was conducted, based on a survey questionnaire among 449 employees of companies in Poland and India. Non-parametric tests were used to analyze the data. The results of the responses given on the rank scales according to the grouping variables were analyzed using the Mann-Whitney U test, and the Kruskal-Wallis ANOVA test. The existence of a trend for consecutive populations was measured by the Jonckheere-Terpstra test. Associations between variables were

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analyzed by estimating Spearman's Rank Correlation Coefficient. Statistical analyses were performed using the statistical package PQStat version 1.6.4.122.

Findings: The opinions of employees regarding the existence of a sustainability strategy in companies and practices in this regard were determined based on examples from Poland and India. It turned out that only some employees perceive the existence of a sustainability strategy in the companies that employ them, included in the company's long-term strategy, with specified indicators describing the results. Smaller companies still have problems implementing proper sustainability strategies.

Practical implication: The results of the research can support managers responsible for the implementation of companies' strategic plans related to sustainable development. This is because they will allow a better understanding of how employees evaluate existing strategies and what actions allow to increase this evaluation.

Originality/value: It turned out that in India and Poland, employees' assessments of sustainability strategies in companies were significantly different with regard to their practices in this regard. On the basis of Spearman's rank correlation coefficient, it was found that there was no statistically significant relationship between employees' assessment of the existence of sustainability strategies and their evaluation of the degree of sustainability of the company's operations, their sense of trust in their employer and their perception of the benefits they perceive from making sustainable changes in the company.

Keywords: Generation Z, salary, expectations, requirements.

JEL classification: J24, M12.

Paper Type: Research study.

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1. Introduction

The Sustainable Development Goals (SDGs) undertaken and scheduled for implementation in the 2030 timeframe include such tasks as promoting prosperity and equity, full and productive employment, decent work for all people, lifelong learning and achieving gender equality (United Nations, 2022). These bring numerous benefits not only to the environment, but also to the organization itself and its employees (Galpin, Whittington, and Bell 2015; Polman and Fall 2016).

Numerous studies indicate that companies are still not sufficiently implementing sustainability strategies (Revell and Blackburn, 2005; Drake *et al.*, 2004; United Nations, 2022; Bringing Data to Life, 2022) and use criteria other than environmental and social considerations when making decisions (Bonn and Fisher, 2011; Gibson, 2006; Ehrenfeld, 2000; Nilsson and Persson, 2012; Robért, Broman, and Basile, 2013; Baldock and Charveriat, 2018; Kupczyk, Kubicka, Chatterji, and Sharieff, 2021).

Research on the concept of sustainable human resource management emerged as early as the late 1990s (Muller-Christ and Remer, 1999), which stated that human resources in organizations are crucial, like other resources (financial, natural and social), and therefore the detrimental impact of the strategies implemented by companies and unfavorable practices for employees should be avoided.

Despite this, the relationship between HRM and sustainability to date is built more on the role of HRM in promoting organizational sustainability than on Human Resource Sustainability (Guerci and Pedrini, 2014). There is a significant knowledge gap in this area, so it was decided to study this issue in depth. This premise inspired the research.

Their purpose was to identify and analyze the opinions of employees regarding the existence of a sustainability strategy in their companies, included in the long-term strategy of the company, with specific indicators describing the results, in relation to the practices used, based on the experience in Poland and India. In particular, the research conducted was aimed at finding answers to the research problems posed, which took the form of the following questions:

Q1. According to the employees, does the companies have a sustainability strategy, included in the long-term strategy of the company, with specified indicators describing the results?

Q2. In this regard, are there differences in the opinions of employees from the point of view of various criteria such as country of origin, gender, age, education, place of residence, job position, size of the enterprise and type of business?

Q3. Is there a statistically significant relationship between the employees' evaluation of the existence of a sustainability strategy and their assessment of the degree of sustainability of the company's operations, their sense of trust in their employer and their perception of the benefits after making sustainable changes in the company.

It was decided to carry out the research in Poland and India, as both countries, compared to the world and the European Union, are characterized by high environmental pollution, as well as a lack of full guarantee of labor rights. The global SDG 2022 index, characterizing the state of implementation of the 17 goals of Agenda 2030 for Sustainable Development, for Poland in 2022 was 80.54, and for India 60.32 (Cambridge University Press, 2022).

In addition, the indicator "Fundamental labor rights are effectively guaranteed" Goal 8 Agenda 2030 was 0.7 (worst 0-1 best) for Poland in 2022, and 0.5 for India (Cambridge University Press, 2022).

Numerous studies indicate some inadequacies regarding the work environment and the need to improve it (Przytuła 2019; Gross-Gołacka, Kupczyk, Wiktorowicz,

2022; Gross-Gołącka, Szkudlarek, Brzegowy, Kupczyk, Ligaj; 2022). Also in terms of gender equality, which is the fifth goal of Agenda 2030 for sustainable development, both countries show some deficits.

Poland is ranked 77th on the basis of The Global Gender Gap Index 2022 of. 0.709 (1 - stands for gender equality), and India is in 135th place with an index of 0.629 (World Economic Forum, 2022). However, it should be emphasized that indicators such as SDGs 2022 or The Global Gender Gap Index 2022 present the state of sustainable development in relation to a country, while they do not allow to precisely determine the situation in relation to companies.

In particular, to determine whether, in the opinion of employees, there is a strategy of sustainable development in companies, with specified indicators describing the results. Therefore, it was decided to diagnose the situation based on employee opinion. Although it is subjective, it nevertheless gives a certain picture of the situation. Thus, a quantitative and qualitative study was conducted based on a survey questionnaire in Poland and India.

2. Theoretical Background and Research Theses

It was decided to carry out the research in Poland and India, as both countries, compared to the world and the European Union, are characterized by high environmental pollution, as well as a lack of full guarantee of labor rights. Global SDG 2022 index, characterizing the status of the 17 goals Sustainability is an element of Strategic Management, which is a sub-discipline of Management Science. As such, it is increasingly embedded in core business strategy, forming part of companies' strategic goals (Galbreath, 2009; Harmon and Fairfield, 2014; Dutta, Lawson, and Marcinko 2013; Gunasekaran and Spalanzani 2012).

Sustainability has been recognized as an essential ingredient for success in modern enterprises (Longoni, Golini, and Cagliano, 2014). Today, companies are expected to be socially responsible, at the level of Responsible Company 4.0, where people and technology interact, and revenue growth and profit generation are considered as important as taking care of one's environment and stakeholders (Deloitte, 2020).

Increasingly, employees themselves expect their companies to be sustainable (Kubicka and Kupczyk, 2018; Kubicka, 2017; GlobeScan Radar, 2016; Edelman, 2018). Other studies indicate that as many as 83% of employees demand an end to activities that harm them or customers (Edelman, 2018).

A company that has a CSR strategy is perceived by employees (70%) as more innovative and characterized by faster growth (Edelman, 2018). Implementing this strategy builds employee loyalty to the organization and commitment to work (Cone Communications, 2016). 58% of employees, when searching for a new employer, are interested in its social and environmental commitment and would not work for a

company that does not implement socially responsible development policies (Cone Communications, 2016).

Previous research on human resource management in sustainable organizations shows that a rather narrow approach has been used, ignoring the holistic effect including social, economic and environmental factors (Pfeffer, 2010; Ehnert, 2009; Gollan, 2005; Thom and Zaug, 2004; Zaugg *et al.*, 2001; Diaz-Carrion *et al.*, 2018). Since 2000, the concept of sustainable human resource management began to gain attention with the emergence of the Swiss approach (Zaugg *et al.*, 2001).

This approach states that the long-term provision of highly skilled and motivated human resources is the result of the harmonious coexistence of organizations, employees and societies. It has been pointed out that it is necessary to develop and implement socially responsible, long-term and economically efficient human resource practices in an organization that benefit the employer, the employee and society as a whole (Ehnert, 2009; Gollan, 2000; Thom and Zaug, 2004).

While there have been studies that have considered aspects of sustainable human resource management (Shah, 2019; Mariappanadar, 2016; Diaz-Carrion *et al.*, 2018), they have lacked a look at this issue in terms of integrating it into corporate strategy. It was not until authors such as (Ehnert, 2009; Gollan, 2000; Thom and Zaug, 2004; Ehnert *et al.*, 2016; Jarlstrom *et al.*, 2016; Kramar, 2014) have emphasized the holistic nature of sustainable human resource management and defined it as a human resource management strategy and practice that supports the economic, social and environmental performance of an organization while keeping the well-being of employees in mind. In light of the above, the following theses were formulated:

T1. According to employees, only a fraction of companies have a sustainability strategy, with specific indicators describing the effects of actions.

T2. In India and Poland, employees evaluate sustainability strategies in a significantly different way, taking into account their companies' practices.
T3. Country of origin, gender, age, education, place of residence, job position, size of the enterprise and type of business significantly differentiate the opinions of employees on the evaluation of the existence of sustainability strategies in enterprises.

T4. There is a statistically significant relationship between employees' evaluation of the existence of a sustainability strategy and their assessment of the degree of sustainability of the company's operations, their sense of trust in their employer and their perception of the benefits they perceive from making sustainable changes in the company.

3. Materials and Methods

3.1 Sample and Data Collection

The survey was conducted among employees of companies in Poland and India. It was decided to use their opinions because the aim was to verify the actual practices of sustainable development in companies. Besides, as literature research has shown, it is the employees who expect their companies to be socially responsible. They are beginning to see that it is not just about improving the environment, but also about many issues that directly affect them. Purposive sampling was used for the study.

It was possible to use such a solution, because by narrowing down the number of cases studied and minimizing the differences between them, it allowed to highlight and better recognize the phenomena under study (Hammersley and Atkinson, 2000; Kotler, 2005).

It was verified that the sample size was appropriate. G * Power software was used for this (Faul, Erdfelder, Lang, and Buchner, 2007). The following assumptions and parameters were used for calculations:

- Test family: t test;
- Type of Power analysis: A priori Compute required sample size –given α , power, and effect size;
- Input Parameters: Tail(s): Two; Effect size $|p|= 0.3$; α err prob = 0,05; Power (1- β err prob) =0.95.

The minimum sample size was 134 people. In the end, 499 company employees participated in the study, 64% from Poland and 36% from India. 61% were men (Poland: 192; India:112) and 39% were women (Poland: 127; India: 68). Respondents were mainly young people under the age of 35 (82%) (Poland: 254; India: 153). 77% of respondents live in urban areas and 23% in rural areas. Middle-aged people (35-50 years old) accounted for 13% (Poland: 53; India: 14), and those over 50 years old accounted for 5% (Poland: 12; India: 13).

53% were respondents with higher education (Poland: 92; India: 173), and 47% with secondary education (Poland: 227; India:7). 43% of respondents are employed in large companies, 35% in medium-sized companies, 17% in small companies and 5% in micro companies.

The companies surveyed have different lengths of time in the market. 27% of these companies have been in the market for 7-15 years, 20% of them have been in the market for 16 to 25 years, 19% are companies with more than 25 years in the market, 18% were companies with 3-6 years of seniority, and 15% are young companies with up to 2 years of operation. 54% of these companies were service companies and 47% were manufacturing companies. 60% of the respondents were

non-management employees, 25% were executives, and 15% were working students.

3.2 Measures/Variables Definitions

The primary research intention was to determine whether companies have sustainable development strategies, included in the company's long-term strategy, with specific indicators describing the results. It was also decided to recognize differences in responses from the point of view of the country in which the company is located, the gender of the respondent, his age, education, place of residence (urban, rural), the position held, the size of the company in which the respondent works and the type of activity (services, manufacturing).

All respondents gave their consent to participate in the research. They used a five-point scale when answering the survey questionnaire. The research carried out required making terminological determinations regarding the concepts of sustainable development and corporate strategy.

Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs (World Commission on Environment and Development, 1987). From a business perspective, sustainability was defined as a "business approach that seeks to create long-term value for stakeholders by embracing the opportunities and managing risks associated with economic, environmental, and social developments" (Galbreath, 2009). It was assumed that business sustainability relates to "integrating the economic, environmental, and social dimensions of organizational performance" (Harmon and Fairfield, 2014; Fagerlind, Stefanicki, Feldmann, and Korhonen, 2019).

Strategy in the present research was defined as a holistic concept of how an enterprise organizes itself and performs in order to achieve business success, gain an advantage over competitors and generate a satisfactory return on capital for owners (Bamford, West III, 2010, p. 9). It is assumed that strategy is an integrated and coordinated set of commitments (goals) and activities designed to leverage the core competencies of the enterprise and achieve competitive advantage (Hitt, Ireland, and Hoskisson, 2009, p. 4).

3.3 Data Analysis

The method of analysis and criticism of the literature, the method of diagnostic survey and statistical methods were used to verify the hypotheses and answer the research questions. The research procedures used were those applied in the nomothetic approach, which is aimed at repetitive phenomena, and therefore at the discovery and formulation of general laws, the detection of similarities, universal rules and regularities governing the studied phenomena. The research used an

author's survey questionnaire, the preparation of which was preceded by preliminary research. This was a quantitative-qualitative study quantitative and qualitative.

This allowed the use of statistical methods of inference about the properties of the studied objects. The results of the responses given on rank scales were analyzed using the Mann-Whitney U test (for two groups, e.g., taking into account gender or country of origin) and Kruskal-Wallis (for more than two groups, e.g., taking into account the age criterion).

Associations between variables were analyzed by estimating Kendall's rank correlation coefficient (Test of significance for Kendall's tau correlation coefficient) (Salkind, 2007). The results of responses given on qualitative scales depending on the grouping variables were analyzed using the χ^2 correlation test (e.g., differences between Poland and India). The existence of a trend for successive populations was measured by the Jonckheere-Terpstra test. Significant test probability was assumed to be at $p < 0.05$, and highly significant at $p < 0.01$. PQStat software version 1.6.4.122 was used for data analysis.

4. Results

In order to answer the research question of whether there is a sustainable development strategy in enterprises, according to employees, with specific indicators describing the results, the employees of these enterprises were asked.

The survey recognized differences in responses from the point of view of the country in which the company is located, the respondent's gender, age, education, place of residence, position held, the size of the company in which the respondent works and the type of business. 24.3% of respondents (Poland: 22.4%, India: 27.6%) believe that there is a sustainability strategy in their companies, included in the company's long-term strategy, with specific indicators describing the results.

According to 24.9% of respondents, the strategy exists, but without specified indicators (Poland: 25.2%; India: 25.7%). An analysis of the responses taking into account the criterion of country of origin shows significant differences between the respondents' answers. Employees from India are more likely to perceive the existence of a sustainability strategy, included in the strategy of their companies, with specified indicators describing the results (Table 1).

This may indicate that the situation in their companies is improving when it comes to sustainability, but it also shows that a significant proportion of employees are aware of the distance in this area from many countries around the world, and how their organizations still do not include sustainability in their strategies.

7.7% of respondents believe that there is no sustainability strategy in their companies (Poland: 8.4%, India: 4%). This may indicate that there is still a

significant proportion of companies in Poland and India that have not included the goals of Agenda 2030 Sustainable Development in their strategies. 23.5% of respondents do not know whether such a strategy exists (Poland: 30%; India: 11.2%).

Table 1. Respondents' opinion on the existence of a sustainability strategy in their company, included in the company's long-term strategy, with specific indicators describing the results (structure of the control group's responses in terms of the criterion of country of origin, gender of respondents, education, position held, length of service, place of residence and type of business of the company, N=494, significance level: $p=0.05$).

Response structure	Chi-square statistics	P
Country (Poland/India)	39,321943 ($p<0,05$)	$p<0,000001$
Gender (female/male)	5,282409 ($p>0,05$)	0,259528
Education (higher/lower)	10,811571 ($p<0,05$)	0,028765
Position held (non-managerial/management)	12,79372 ($p>0,05$)	0,119147
Seniority	16,505064 ($p>0,05$)	0,418301
Place of residence (urban/rural)	17,126261 ($p<0,05$)	0,001827
Business type: services/production	5,916616 ($p>0,05$)	0,205463

Source: Own results.

Perhaps corporate executives are inadequately communicating their strategies or, more likely, not including sustainability in their strategies. Importantly, almost one-fifth of respondents (19.7%) would like such a strategy to exist (Poland:14%; India: 31.6%).

Thus, the above results entitle us to conclude that the sustainability of their organization is in the expectations of employees. This is more evident in Indian employees than in Poland. There were no significant differences in responses between the opinions of men and women (Table 1).

However, women perceive to a lesser extent the existence of a sustainability strategy in their companies, with specified indicators describing the results. In Poland, the existence of the strategy is confirmed by 28% of women and 42% of men, in India by 19% of women and 31% of men, respectively.

This may be due to the fact that women are more critical of sustainability strategies and the indicators specified in them, as they experience inequality in organizations more often than men, as indicated by international statistics (Cambridge Univwesity Press, 2022; World Economic Forum, 2022). And it is worth recalling that gender equality is the fifth goal of the 2030 Agenda for Sustainable Development. Thus, women's assessment of implemented sustainable development strategies, particularly in India, may reflect the gender inequality that still exists in companies.

Some conclusions from the research also emerge when analyzing the respondents' answers by the criterion of position held. Executives are certainly more aware of the implemented strategies in the companies that employ them, so their assessment seems more reliable. In Poland, only 17% and in India 13% of executives believe that there are sustainable development strategies in their companies, with specified indicators describing the results.

Non-managers have a slightly different assessment of the situation. In Poland, 49% of them, and in India, 23% believe that there is a sustainability strategy in their companies. Those with higher education in Poland appear to be more critical and only 20% of them perceive the existence of a sustainability strategy in the companies that employ them, in India 48%. Among those with lower education, the existence of a strategy in Poland was confirmed by 50%, in India by only 2%.

Even greater differences in evaluation were observed among respondents, from the point of view of their place of residence. Urban residents are significantly more likely to perceive the existence of sustainability strategies in companies (Table 1).

This may indicate that those living in cities are more aware of environmental pollution and the need for sustainable development than those living in rural areas, hence they perceive more the need for sustainable development strategies, and that, with specific indicators describing the results. This is evident in both Poland and India. Sustainability strategy in their enterprises is perceived by 45% of those living in urban areas in Poland (44% in India), while 21% of those living in rural areas in Poland (5% in India).

Thus, it seems legitimate to conclude that those living in rural areas perceive the existence of a sustainability strategy in the enterprise to a lesser extent. Significant differences in responses were established from the point of view of the age criterion. Younger people, under the age of 35, perceive significantly more (than the other age groups) the existence of a sustainability strategy in the enterprise, with specific indicators describing the results.

Surprisingly, only those under 35 want such a strategy to exist (46%), while only 4.2% of those aged 35-50 and only 3.9% of those over 50 want it. These differences, however, did not prove to be statistically significant. The above may indicate that the younger generation is definitely more interested in this issue than the older generation, and sustainability is more important to them (Table 2).

Statistically significant differences were found between the assessments made between those employed in enterprises of different sizes (Table 2). It appears that, according to the assessment made by the employees, large enterprises have the largest sustainability strategy, followed by medium-sized, small and, to the smallest extent, micro-enterprises (Table 2).

This situation should be of concern and may indicate that the smaller the enterprise, the less it includes sustainability in its strategy.

Table 2. Respondents' opinion of the existence of a sustainability strategy in their company, included in the company's long-term strategy, with specific indicators describing the results (structure of the control group's responses in terms of the criterion of age and size of the company, $N=494$, significance level: $p=0.05$).

Response structure	% micro	% small	% medium	% large	age under 35	age 35-50 years old	age over 50	Chi-square statistic	P
Age					98	16	6	14,06813, ($p>0,05$)	0,080007
Company size	6	20	41	51				31,641788, ($p<0,05$)	0,001571

Source: Own results.

This may be due to a lack of resources, a lack of competence in preparing such a strategy, or downplaying the need for sustainability. No statistically significant differences were found between the assessment of the existence of a sustainability strategy from the point of view of the type of business (services/production).

On the other hand, based on Spearman's rank correlation coefficient, it was found that there was no statistically significant relationship between employees' assessment of the existence of a sustainability strategy at the company and:

- their assessment of the degree of sustainability of the company's operations
- ($p=0.449932$, $p>0.05$);
- their sense of trust in their employer ($p=0.852542$, $p>0.05$);
- their perception of the benefits, following the implementation of sustainable
- changes in the company ($p=0.611614$, $p>0.05$).

5. Conclusions and Discussion

Our survey provided evidence that only a portion of employees perceive the existence of a sustainability strategy in the companies that employ them, included in the company's long-term strategy, with specific indicators describing the results. This confirms the thesis T1 posited. This may indicate that companies still do not sufficiently implement sustainability strategies.

Thus, the results of the conducted research, in this regard, are in line with other studies (Drake *et al.*, 2004; Revell and Blackburn, 2005; Gibson, 2006; Ehrenfeld, 2000; Bonn and Fisher, 2011; Nilsson and Persson, 2012; Robért, Broman, and Basile, 2013; Baldock and Charveriat, 2018; Kupczyk, Kubicka, Chatterji, and Sharieff, 2021).

In light of the results of the study, it seems reasonable to postulate that companies should act in a more sustainable manner, because the existing measures, especially in the opinion of employees, seem insufficient or sham. It turned out that in India and Poland, employees evaluate sustainability strategies in a significantly different way, taking into account the practices used in their companies, which confirms the thesis T2.

The results of the resulting surveys in companies, both in Poland and India, may confirm the sustainability deficiencies evident at the country level and revealed in international statistics (World Economic Forum, 2022; Cambridge University Press, 2022).

Thesis 3 was partially confirmed. It turned out that only education, place of residence and company size significantly differentiate employees' perceptions of sustainability strategies in companies. The larger the enterprise, the more often it has a sustainability strategy, included in the long-term strategy of the enterprise, with specific indicators describing the results.

The results of the study indicate that smaller enterprises still have considerable problems implementing proper sustainability strategies. It therefore seems necessary to develop such strategies in them, so that their implementation can be precisely controlled. It is also worth making an effort to make these strategies more widespread among employees and to get them more involved in their implementation.

It was found in the study that those with higher education significantly rated the existence of a sustainability strategy in the company higher than those with lower education. This may indicate that they are more open to corporate sustainability and are more competent in this regard. Therefore, it would be worthwhile to include the issue of sustainable development of enterprises, their negative impact on the environment, surroundings and workplaces to a greater extent in training for employees.

The results of the survey indicate that employees have a high expectation of sustainable development of enterprises, especially young people under 35. These results are in line with other previous studies (Kubicka and Kupczyk, 2018; Kubicka, 2017; GlobeScan Radar, 2016, Edelman, 2018), only that the level of these expectations is now much higher.

The lack of due interest in the sustainability of older workers and those living in rural areas is worrying. T4's thesis was not confirmed, as it turned out that there was no statistically significant relationship between employees' assessment of the existence of a sustainability strategy and their evaluation of the degree of sustainability of the company's operations, their sense of trust in their employer and their perception of the benefits they perceive from making sustainable changes to the

company. The above entitles one to conclude that companies should focus not only on developing general sustainability strategies, but first and foremost on specifying indicators describing the results of actions taken that are visible to employees.

Because, as it turned out, the existence of such strategies is not related to the employees' assessment of the degree of sustainability of the company's activities, their sense of trust in the employer and their perception of the benefits they perceive after implementing sustainable changes in the company.

At the same time, it should be emphasized that the presented research results have their limitations in that they were based on the opinions and assessments of the surveyed employees, resulting from observations of the situation in their workplace. Thus, these were subjective methods. It would be valuable to continue the present research under the conditions of Industry 5.0 and the use of artificial intelligence. It would also be cognitively interesting to conduct analogous research in more culturally diverse work environments.

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