
Implementation of the Employee-Oriented Corporate Social Responsibility Activities vs the Preferences of the Employed

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Agnieszka Kwarcínska¹

Abstract:

Purpose: The aim of the article is to identify the compliance of employee-oriented corporate social responsibility activities undertaken by micro, small and medium-sized enterprises with the set of activities assessed by the employed as the most beneficial to them as well as desired and preferred by them.

Methodology: The research was carried out in two stages. In the first stage, after choosing from selected social reports of Polish, mainly large enterprises, several dozen diverse activities undertaken by them in relation to employees, they were directed in the form of questions about their implementation in a group of micro, small and medium-sized enterprises. Then, in a second stage, the employees of enterprises with the same operational scope were asked which of these initiatives were most important to them.

Findings: The comparison makes it possible, on the one hand, to specify the degree of compliance between the enterprises' operations and what employees consider important to them, and, on the other hand, to specify a general characteristic in terms of the type of operations most often considered important.

Practical Implications: Moreover, the results of the research present the scale of involvement of a selected group of Polish micro, small and medium-sized enterprises in the implementation of the basic assumptions of the CSR concept in relation to employees, and emphasise the importance of inquiries and discussions in the identification of activities desired by employees, which are part of the responsibility of enterprises towards this basic group of stakeholders.

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, employee-oriented CSR activities, human resources management, employee relations management, service sector, SMEs.

JEL codes: M12, M14, D91.

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¹University of Szczecin, Poland, ORCID 0000-0003-2766-1856,
agnieszka.kwarcinska@usz.edu.pl;

1. Introduction

A review of the current literature on the concept of Corporate Social Responsibility (CSR) makes it possible to conclude, first and foremost, that this is a constantly topical, hotly debated and analysed research area. The commonly quoted, accentuated and accepted dogma regarding the recognition of multifaceted corporate social responsibility, based most often on the original take on the subject by (Bowen, 1953) and the model approach of (Carroll, 1979) finds continuation and expansion in subsequent studies, analyses and papers covering both the issues of shaping the theoretical framework for the development and evolution of the CSR concept (Visser, 2010) as well as practical references and building dependency models on their basis.

Among these, a relatively significant number focus on the issues of analysing the impact of the implementation of the CSR concept on a range of variables, primarily perceived as benefits not only for the organisation, for example its financial performance (Coelho, Jayantilal, and Ferreira, 2023), but also for stakeholder groups, for example employees and, for example, their job satisfaction (Barakat, Boaventura, and Mazzon, 2016; Murshed, Sen, Savitskie, and Xu, 2021) or commitment (Esmaelinezhad, Singaravelloo, and Boerhannoeddin, 2015; Glavas, 2016; Nanayakkara and Sangarandeniya, 2022).

There is therefore also no shortage of publications in the current literature that refer specifically to the internal stakeholder group of employees. In this respect one can point to analyses covering CSR in its entirety and in a fragmented part addressing precisely the aspects of responsibility towards employees (Sameer, 2021; Drews, 2015; Skrzypczyńska, 2014) or those presenting individual examples of activities of enterprises operating in different countries (Arzenšek, Franca, and Laporšek, 2018; Badura-Mojza, 2016) or others referring to initiatives in the employee area, but of relatively large organisations and not necessarily enterprises (Adu-Gyamfi, He, Nyame, Boahen, and Frempong, 2021, Bhatti, Iqbal, Santoro, and Rizzato, 2022) or finally those focusing on groups of activities undertaken in the employee area (Santoso, 2014; Furmańska-Maruszak and Sudolska, 2017).

It can be noted that the publication review seems to be significantly limited by, among other things, the subjective, objective and territorial narrowness of the research and analysis results. In this respect, the present article complements and, in some approaches, extends and provides analytical detail.

Moreover, it focuses exclusively on one aspect of CSR involving employer-employee relations. This made it possible, on the one hand, to deepen the study in this area only and, on the other hand, to clarify the research field and to focus, in terms of subject matter, exclusively on examples of specific employee-oriented activities. Moreover, the research carried out, in terms of subject, relates to companies with up to 249 employees.

It was also decided to analyse in detail enterprises in the service sector, specifically providing accounting, bookkeeping and tax advisory services as well as cleaning services from the West Pomeranian Voivodeship in Poland.

The analysis of current, thematically related publications and observation of economic practice, especially the functioning of enterprises, allows, inter alia, to observe that the concept of Corporate Social Responsibility, carrying a profound ideological message with a context of moral (ethical) obligation and specific connection to the idea of sustainable development, is nowadays becoming a standard increasingly applied by enterprises.

This is probably due to the constantly increasing level of awareness of the concept as well as the ennoblement of those entities which, by implementing the assumptions of the CSR concept, can demonstrate this, for example, in the form of a non-financial report prepared in this field, also referred to as a social report or a sustainable development report. It has also been noticed that reporting in this area concerns mainly relatively large market entities.

On the basis of the study of such reports, it can be concluded that these are often already systematised activities, comprehensively covering the strategy of functioning of the reporting companies based on the guidelines of CSR standards.

On the other hand, observing the activities of micro, small and medium enterprises, which are hardly inclined to non-financial reporting in this area, it is usually confirmed that these are not structured and systematic activities. Rather, they tend to focus on a piecemeal approach and, importantly, are undertaken primarily for practical reasons, linked to the benefits of doing business on the basis of respecting the basic obligation of responsibility, which will additionally be discernible in the shortest possible time.

It is also characteristic that the manifestations of the diverse activities of this group of enterprises, which are part of CSR initiatives, are not directly identified with the CSR concept and defined as such. Thus, it can be concluded that the degree of awareness of this idea and its ideological premises remains at a relatively low level among them.

Therefore, among other things, when deciding to study the manifestations of micro, small and medium-sized enterprises' employee-oriented activities, depicting the implementation of the CSR concept, it was decided to specify specific activities addressed to employees. In this way, the problem of CSR being misunderstood or being too general or still unidirectional was eliminated.

This article fills a gap in the analysis of CSR in SMEs and provides a relatively more detailed complement to research in the area of CSR activities aimed primarily at building positive relationships with employees. In this view, it refers to various

aspects of human resources management, ranging from those related to providing them with safe working conditions, to supporting them in the performance of their duties and creating development opportunities, to proposing adequate forms of communication and shaping the work-life balance.

2. The Concept of CSR and its Employee Context as a Manner to Build Positive Employee Relations

A study of the literature on the subject confirms the current and continuously up-to-date nature of issues related to the concept of corporate social responsibility – CSR. On the other hand, the diversity of approaches to various issues related to particular areas of research and analysis of this responsibility, indicates the need to organise, fill knowledge gaps and research niches as well as pay attention to new proposed approaches and analyses.

The contemporary understanding of CSR has already been repeatedly clarified both in various studies of international organisations (OECD, 2011; Global Compact Principles, ISO 26000, SA 8000), addressing this issue, and in scientific publications by Polish and foreign authors (Dahlsrud, 2008; Bartkowiak, 2011; Paliwoda-Matiolańska, 2012; Sheehy, 2015; Hope, 2017). However, this does not mean that the scope of the CSR concept remains unchanged.

On the contrary, it is also subject to dynamic formation and evolution (Visser, 2010; Rodriguez-Gomez, Arco-Castro, Lopez-Perez, and Rodríguez-Ariza, 2020) and is otherwise necessary to keep up with the ongoing changes in enterprises, economies and in the "globalised" world, shaping the responsible business model. In economic practice, the functioning of organisations/enterprises on the basis of the assumptions of the concept of social responsibility means, first of all, consolidating the awareness of its impact on a wide range of entities as well as, on the other hand, their influence on the organisation.

Therefore, the basis for all decisions and activities taken by economic entities remains the analysis of consequences and the implementation of solutions that take into account the agreement reached through dialogue with stakeholders. These processes are conducive to building sustainable relationships based on mutual understanding and trust. This also applies to one of the most important stakeholder groups for any organisation, which is its employees.

On the one hand, it is they who create it, contributing their human capital, and on the other hand, they are, as it were, its ambassadors to the outside world. Undoubtedly, therefore, awareness of responsibility in the area of employee relations is an extremely important aspect of CSR.

Although so far there has been no uniform and unambiguous definition of the concept of corporate social responsibility towards employees in the literature on the

subject, an attempt can be made to indicate the scope of this responsibility on the basis of normative guidelines and available literature.

Documents developed by international organisations that also deal with the issue of CSR, each time include issues in the area of employee social responsibility. The most important ones, which have been repeatedly described by the author and form a kind of credo of the directives of the principles of cooperation with employees, include: OECD Guidelines for Multinational Enterprises, the Global Compact Principles and the ISO 26000 Standard (Kwarciańska, 2019; 2022).

Moreover, it is also worthwhile to take a closer look at the provisions and stipulations of the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy (MNE Declaration, Tripartite Declaration of Principles) adopted by the Administrative Council of the International Labour Office at its 204th session (Geneva, November 1977), amended at its 279th (November 2000), 295th (March 2006) and 329th (March 2017) sessions.

In terms of the Declaration, one can find guidelines for multinational enterprises, governments as well as employers' and workers' organisations covering four areas of significance for workers and labour relations, among them the following (Tripartite Declaration of Principles):

- employment – employment promotion, social security, elimination of forced and compulsory labour, effective elimination of child labour, the lowest age of admission to employment and worst forms of child labour, equality of opportunity and treatment, employment stability;
- training – specification of the obligation for multinational enterprises to provide adequate training for their employees at all levels, according to the needs of the enterprise and the development policy of the country concerned, taking into account the development of general skills and the promotion of career opportunities and lifelong learning;
- working and living conditions – wages, benefits and working conditions, health and safety,
- industrial relations – freedom of association and the right to organise, collective bargaining, consultation, access to remedies and grievance handling, resolution of industrial disputes.

In turn, an in-depth exploration of academic publications on the area of CSR relating to employee CSR issues makes it clear that social responsibility towards employees primarily encompasses (Adamczyk, 2009):

- looking after the welfare of employees, including medical care, assistance in difficult financial situations, sick leave, severance pay for those leaving,
- working conditions, among them safety at work, ergonomics of the workplace, social benefits and pension insurance,

- planning of employee tasks, responsibilities and transparent gratification,
- increasing employee satisfaction and self-fulfilment opportunities,
- maintaining employment stability, increasing employees' sense of material security.

The hierarchy of duties towards employees will probably remain a debatable issue in the individual approach of each organisation, but the link between all these aspects of social responsibility and the processes, procedures, policies and strategies of human resources management and the creation of positive relations with employees is indisputable.

The implementation of CSR activities towards employees based on mutual understanding, dialogue and cooperation fulfils many functions and brings a number of benefits (Kwarcińska 2022) for both the employer and the employees.

Among them, it is worth pointing out, for example: an increase in employee satisfaction and involvement, increased employee loyalty, attracting and retaining the best employees, improving the company's competitiveness, greater job security for employees, opportunities for employees' professional development, improving the quality of work and life, ensuring a balance between professional and private life.

The values presented are part of the idea of building positive relations with employees. Conducting a constant, honest dialogue between the employer and the employee, identifying mutual expectations and creating conditions for their fulfilment form the basis for mutual understanding and combining in the joint pursuit of organisational and individual goals.

As M. Młokosiewicz emphasises, "Recognising employees as full-fledged partners in the management process results in their increased identification with the enterprise and their related loyalty and commitment to the achievement of organisational goals. The attitudes and behaviours of employees, aimed at using their knowledge and skills to build the success of the company, are then not limited to merely fulfilling their duties but enriched by creativity and exceeding their commitments" (Młokosiewicz, 2015).

Thus, all employee-oriented CSR activities confirm the care for the quality of human capital in the organisation, have a positive impact on the intensification of positive relations with the employed, and thus contribute to the efficient implementation of its current and future tasks and objectives.

Moreover, it is worth mentioning that employees present an image of the employer to the outside world. Their loyalty together with their positive perception determine the image of a responsible employer. With this message, they often reach potential

new employees and, in this way, also influence the process of acquiring candidates with adequate competences from the market.

3. Analysis of the Organisation's Social Reports as a Stimulus for Research

Information on the implementation of the corporate social responsibility concept directed at employees can be sought, among other things, in social reports prepared by market entities as part of non-financial reporting, which plays an increasingly important role in the presentation of the activities of contemporary organisations.

The trends of changes in current reporting concern both the scope of disclosed information and the form of reporting which are heading towards satisfying the "curiosity" of a wide range of stakeholders. As R. Ignatowski, B. Sadowska and M. Wójcik-Jurkiewicz point out, "The new scope of disclosed and reported information presents not only past economic events in a transparent, comprehensive and comprehensible manner, but primarily focuses on the future perspective in order to respond to the global information needs of stakeholders" (Ignatowski, Sadowska, and Wójcik-Jurkiewicz, 2020).

Reporting standards are also evolving and contribute to shaping the order of presentation of the reporting entity's activities. One of the most relevant initiatives in this area is the Global Reporting Initiative (Ignatowski, Sadowska, and Wójcik-Jurkiewicz, 2020) which was established in 1997 and has since been formulating uniform, worldwide standards for reporting on the environmental, social and economic impact of organisations.

In the social category of the GRI guidelines (GRI G4 Reporting Guidelines) one can also find issues related to employees, and among them in the subcategory of employment practices and decent work aspects as employment, employee-management relations, occupational health and safety, training and education, diversity and equal opportunities, equal pay for women and men, supplier assessment of employment practices, complaint mechanisms on employment practices.

In the subcategory of human rights the following: investment, non-discrimination, freedom of association and collective bargaining, child labour, forced or compulsory labour, security practices, indigenous peoples' rights, periodic evaluation system, supplier's human rights assessment, human rights complaint mechanisms.

Presenting non-financial information on employee matters using standardised GRI indicators allows the fulfilment of the responsibility obligation towards employees to be clearly captured and better serves comparisons. In the current non-financial reporting practice of Polish companies, however, it remains a desirable course of action in the preparation of non-financial reports.

Among the documents disclosing non-financial information are activity reports, statements, reports on non-financial information, corporate social responsibility reports, environmental reports, sustainability reports (Ignatowski, Sadowska, and Wójcik-Jurkiewicz, 2020). It should be emphasised that the content of non-financial reports, although not uniform, often covers different areas of an organisation's responsibility, including addressing employee issues.

4. Research Methodology

The interest presented in this article regarding the issue of employee-oriented socially responsible activities emerged precisely as a result of studying the social reports of various organisations published on the website <http://raportysooleczne.pl>, currently <http://raportyxr.pl> as part of successive editions of the competition for the best prepared social report.

The analysis of a dozen or so reports produced by relatively large organisations from industries such as construction and real estate, energy and finance has made it possible, above all, to identify examples of activities carried out for the benefit of employees. It should be stressed that the exemplifications of activity used were not absolutely present in all the social reports studied. They probably also do not exhaust the list of possible initiatives aimed at employees.

However, they do allow us to note their heterogeneous nature. This means that some enterprises offered activities that were more health-oriented, while others reinforced the work-life balance. The aspect of the diversity of specific CSR activities aimed at employees was the reason for initiating analytical research in this area. The initiating conclusion was to see a kind of coherence between the CSR initiatives taken by companies towards their employees and aspects of human resource management.

This broadly conceived human resources function of the organisation made it possible to systematise the set of activities carried out towards employees by grouping them according to the following areas of involvement: employment planning, recruitment and selection, onboarding, occupational health and safety, health, employee appraisal, remuneration and reward, education and development, motivation, work-life balance, communication, employee satisfaction, employee volunteering, off-boarding.

A number of research questions were posed at a further stage of the consideration, among which the following also emerged: which activities among the examples collected are implemented by employers in the group of micro, small and medium-sized enterprises? Which initiatives, according to employees of this group of enterprises, are important to them? Does the activity offer of employers correspond to the actual expectations of employees?

Answers to the research questions posed were sought by conducting CATI (Computer-Assisted Telephone Interviewing) surveys firstly in 2019 on a group of 300 enterprises in the service sector, specifically those engaged in accounting, bookkeeping and tax consultancy and cleaning services from the West Pomeranian Voivodeship in Poland, and then in 2020 on a group of 600 employees of enterprises with the same scope of operation. In both 2019 and 2020, more than 85 per cent were organisations employing between one and nine people, whereas entities employing only one person were eliminated.

The breakdown of respondents in 2020 by age included 6.17 per cent of respondents in the 18-29 age group, 61.83 per cent of respondents in the 30-49 age group and 32 per cent of respondents aged 50 and over. In terms of length of service, 74.5 per cent of respondents with more than 10 years of service were predominant, while those with more than 10 years of service in the organisation accounted for 52.5 per cent of respondents.

The survey questionnaire consisted of a set of 71 (Kwarciańska, 2022) heterogeneous activities each time, asking which of the exemplary activities are actually carried out by the employers of this group of companies and, in the next stage, asking the employee to indicate which of these are important, most desirable from the point of view of looking after his or her interests.

5. Comparative Analysis of Primary Research Results

The collected statistical material made it possible to compare the frequency of indications of both the answers concerning the occurrence of specific CSR activities addressed to employees and those most expected by them.

Table 1 presents the set of the twenty most important activities according to the surveyed employees, ordered by the percentage of their indication by the respondents as important, together with the percentage of indications of activities as actually implemented in enterprises and the place of this activity according to the frequency of its implementation by enterprises. The remaining 51 activities were considered relatively less important by the respondents with a percentage of indications less than 7%.

Table 1. *Results of primary research (in %)*

	Employee-oriented CSR activity	Percentage of indications of activities considered important by employees	Percentage of indications of activity performed in the company (place)
1	Initial training	45,50	79,40 (1)
2	Flexible working hours	35,33	35,22 (12)
3	Support from experienced staff	34,16	43,19 (8)
4	Uniform principles of	26,17	64,45 (3)

	remuneration		
5	Life insurance packages	26,17	37,87(9)
6	Measurement and monitoring of OHS activities	23,16	52,16 (4)
7	Open remuneration system	17,66	46,18 (7)
8	Medical care packages for employees and their families	17,33	28,24 (16)
9	Organising and financing in-person training, e-training, online training for various positions	17,0	49,50 (5)
10	Using additional protective measures (in terms of OHS)	15,33	12,62 (29)
11	Face-to-face meetings	12,67	70,43 (2)
12	Gift cards	12,00	13,95 (26)
13	Provision of work from home	10,83	7,31 (41)
14	Implementation of staff's improvement ideas	10,67	37,54 (10)
15	Issuance of references	10,00	47,84 (6)
16	Additional safety plans (under OHS)	9,83	22,59 (18)
17	Employee referral scheme	9,50	14,29 (25)
18	Sports cards for employees and their families	9,17	10,63 (34)
19	Parcels for employees' children	9,17	10,30 (35)
20	Short but frequent lectures on OHS issues	7,33	29,90 (15)

Source: Own compilation based on primary research results.

Analysing the data presented in Table 1, it can be observed first of all that the relatively highest percentage – almost half (45.5%) of the employees among those surveyed indicated initial training as the most important activity. On the one hand, this seems fully justified due to the basis of good preparation for the duties performed, on the other hand, it raises a certain doubt coming down to the understanding of initial training.

Unfortunately, the scope of this term can be quite broad and include, for example, training in OHS, which is necessary before starting work, as well as additional, specific professional training, on-the-job training, allowing to get to know the company, its rules, products, customer service standards, etc. This would therefore need to be clarified. This would therefore require clarification. At the same time, it should be noted that it is in this area, i.e., in the implementation of initial training, that there is also the involvement of enterprises in a relatively highest percentage of indications – almost 80% of the surveyed enterprises confirm such activity.

A relatively large number of respondents, over 30% in both initiatives, identified the high importance for employees of flexible working hours and support from

experienced staff. This relatively high importance of flexible working time for today's employees is probably due to the general trend of the need for a more relaxed approach to working life and application of work-life balance. It should also be recalled that among those surveyed, the relatively largest group was made up of employees with more than 10 years of work experience, i.e., people who have already been pursuing their careers for relatively longer and probably see the value of a kind of time independence. Meanwhile, just over 35% of the companies surveyed indicated the use of this type of solution.

In the perspective of the interdependence of the seniority structure and yet the age structure of the employees surveyed, it is also worth analysing the indication of the importance of activities regarding support by experienced employees, as it seems that it is precisely those with relatively longer seniority, and therefore often older, who are only able to determine what has been important along their career path.

Relating the issue of support by experienced employees to the extent to which employers also see this need, it can be seen that a significant proportion of the companies surveyed 43% rely on this type of cooperation.

Relatively often, the surveyed employees paid attention to remuneration issues relating to both uniform remuneration principles – 26.17% of indications and an open remuneration system – 17.66% of indications. At the same time, a relatively large proportion of the companies surveyed, for the first type of activity – 64.45%, for the second type of activity – 46.18% of companies declared their implementation. That is, it seems that for both groups these activities are important.

Equally important to the employees surveyed are activities providing employees with life insurance and medical care. According to the frequency of indications, these activities were ranked 5th and 8th respectively taking into account the order of importance to employees. In the companies surveyed, it was noticeable that employers are relatively more likely to offer a life insurance package to their employees, with nearly 38% of the companies indicating this option, than a medical care package, which was indicated as an activity by just over 28% of the enterprises surveyed.

A separate, but important issue according to the surveyed employees is also occupational safety, as confirmed by about 23% of respondents in the framework of the activity defined as the measurement and monitoring of OSH activities, as well as by about 15% of the surveyed who indicated the importance of using additional protective measures.

At the same time it should be noted that while the measurement and monitoring of OSH activities is a kind of standard in just over 52% of the surveyed enterprises, unfortunately only in 12.6% of the surveyed companies declared that they apply additional protective measures in the field of OSH.

In a relatively further classification unit, in ninth place of relevance, according to the indications of the surveyed employees, were activities related to the organisation and financing of in-person training, e-training, online training for various positions.

Moreover, it is worth emphasising that this therefore seems to be relatively less important for employees, while in the range of activities offered by companies in this area, the involvement of employers is relatively high. Almost half of the companies surveyed indicated organising and financing training. Probably an in-depth study on training, its type, frequency and structure of the respondents with respect to other criteria could provide complementary clarification.

Subsequently, the responding employees still drew attention to the importance of:

- face-to-face meetings, which also appears to be in line with employers' perceptions of this type of contact, with over 70% of the companies surveyed using this form of communication,
- gift cards offered, which are offered according to the declarations of the companies surveyed, by almost 14% of them,
- form of work in the form of providing work from home, which appeared as a possibility to a negligible extent, at around 7% of the employers surveyed,
- implementation of employees' improvement ideas, such a course of activities was indicated by a relatively large proportion of responding companies 37.54%,
- issuing references – nearly 48% of the companies interviewed said they had done so,
- additional security plans (as part of the OHS) – which were confirmed by just under 23% of the companies surveyed,
- employee referral scheme, which turns out to be a relatively rare way of attracting employees used by around 14% of the companies surveyed,
- sports cards for employees and their families, which do not appear in the declarations of the vast majority of the companies surveyed – only 10% of companies confirm this,
- offering parcels for the children of employees, such activity was shown by relatively few, around 10% of the companies surveyed,
- short, but frequent lectures on OHS issues – an activity that is also strongly preferred by employers, as almost 30% of the companies surveyed declared this type of initiative.

At the end of the presented research results, it is worth mentioning that the activities occurring relatively frequently in the surveyed enterprises (ranking in the top 20 activities according to the frequency of indications of the surveyed companies), which did not turn out to be as important for the employees to be recognised in the set of 20 activities preferred by them, were, among others:

- employee satisfaction survey, which was ranked 11th taking into account the order of frequency by the companies surveyed – around 36% of the companies surveyed carry out such activities,
- presence on social media and specialised websites, declared by around 31% of responding companies,
- regular job quality assessments – conducted in around 30% of the companies surveyed,
- email – as a form of communication indicated by around 26% of responding companies,
- participation in job fairs – an activity confirmed by around 22% of the companies surveyed,
- aid programmes, involvement in charitable activities – declared by around 21% of responding companies,
- introduction of individual targets – which almost one in five of the companies surveyed is implementing.

The relatively frequent mention of these activities by companies and, on the other hand, their absence among the activities desired by employees, seems to be justified mainly by the perception of the benefits of such initiatives. It can be noted that they mostly focus on looking after the employer's interests.

6. Conclusions and Discussion

The dissemination of the direction of responsible management of contemporary organisations makes it possible to observe, in the practice of the functioning of enterprises, their activity in undertaking various initiatives aimed also at employees. They are part of the dissemination of the concept of corporate social responsibility, and bring a number of benefits both to the organisation and employees.

They are conducive to, inter alia, building their mutual positive relations, creating a favourable image of the company as an employer and, as confirmed by the results of the publications cited in the article (Barakat, Boaventura, and Mazzon, 2016; Glavas, 2016), they influence the sense of job satisfaction and also the commitment of employees, which in turn condition their attitudes and behaviour and determine the success of the company.

However, the observation and analysis of the multitude and variety of employers' activities directed at employees prompts a study of employees' actual needs and expectations in this regard. This is all the more interesting given the observation that the revelations of this type of activity are particularly relevant to relatively large companies, while the practice of relatively smaller companies is still an undiscovered subject of research.

For this reason, among others, the present research was carried out. Thanks to it, it was first identified what type of activities, from among the proposed ones, the companies with up to 249 employees actually carry out, and then those that are, according to the surveyed employees, the most important for them, were identified and the results were compared.

Most peculiarly, as shown by the research carried out, it can be seen that the list of activities that are important for employees is definitely dominated by those that comprise the very basic package of employer commitment, about which (Adamczyk, 2009), among others, has written.

An analysis of the hierarchy of indications of activities expected by employees and activities actually implemented by employers allowed to notice the main differences. The employees surveyed highlighted first of all the importance of activities relating directly to professional preparation (initial training), organisation of working time (flexible working time), performance of work tasks (support from experienced employees), followed by the importance of remuneration rules (uniform pay rules), life insurance (life insurance packages) and occupational safety issues (measurement and monitoring of occupational health and safety measures) and aspects of the remuneration system (open remuneration system) as well as additional health care (medical care packages for employees and their families).

In this regard, it is worth mentioning that, according to studies conducted by Adu-Gyamfi, He, Nyame, Boahen, and Frempong, (2021), among others, OHS and training and development were variables that positively and significantly influenced social performance. These therefore appear to be activities that are particularly worth pursuing. It should be noted, however, that the research cited was carried out among university employees, and arguably this is in many ways a specific group of employees and significantly different from the employees of the companies studied in this article.

In the opinion of the respondents there are issues related to employee development (organisation and financing of in-person training, e-training, online training for different positions), special protection (use of additional safety and health measures) or preference for communication with employees (face-to-face meetings).

The respondents also identified as relatively important “ancillary” gratuities in the form of gift cards, the possibility to provide work from home, the implementation of employees' improvement ideas and the provision of references, additional safety plans (under OHS), an employee referral scheme, sports cards for employees and their families, parcels for employees' children and short but frequent lectures on OHS topics.

On the other hand, the analysis of the classification of the activities offered by employers showed that they predominantly cover initiatives directly related to the

professional activity of the employee, from professional and on-the-job training through job security, training, remuneration issues, fringe security – insurance and health, to activities related to the assessment of the quality of employees' work and possibly attracting new ones, for example through participation in job fairs or presence in social media.

The similarities and differences described above mainly prompt us to reflect on their causes and possibly recommend directions for change. The basic determinant of the activities provided by employers and desired by employees is probably the peculiarly different interests of the two groups.

Although the common link remains the issue of the work to be done and in this respect both parties mainly care about good preparation for work, support by experienced employees, ensuring safe working conditions, remuneration issues, it seems that from the employer's point of view, there are also aspects of assessing the quality of work, adequate motivation, e.g., by setting individual goals or, finally, caring about the presence in social media or job fairs.

However, it should not be overlooked that the set of activities implemented by companies also included those concerning employee satisfaction surveys or the introduction of flexible working hours. On the employees' part, on the other hand, the need for work-life balance, security, health, social benefits is more apparent.

Mutual expectations therefore require specific alignment. Employee-oriented CSR activities will fulfil their function if they respond to demands, which in turn depend on many factors and are otherwise often highly individualised. In view of this, a fundamental recommendation seems to be the need to recognise the claims, expectations and suggestions of employees and, on the part of employers, to raise awareness of the possibility of their implementation.

A common dialogue and understanding will probably improve a number of processes shaping the quality of work and have a positive impact on building positive, sustainable and also crisis-proof employer-employee relations. Moreover, this can still translate into the perception of a responsible employer image and be decisive in attracting suitable job candidates. The research carried out has thus set a desirable direction for further inquiries into, for example, the determinants of the choice of initiatives important to employees.

Among these, the size of the company, the type of company activity, the age of the employees, their education, their length of service or the position they occupy already seem important.

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