
Motivating Through Values: The Role of CSR in Building Employee Engagement

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Abstract:

Purpose: The purpose of the article is to identify contemporary factors of employee motivation, with particular emphasis on motivating through values, and to assess their impact on employee engagement. The article formulates research hypothesis H1: Corporate social responsibility (CSR) activities undertaken by an enterprise, perceived by employees as authentic and consistent with the organization's values, positively influence their level of work engagement.

Design/Methodology/Approach: The theoretical part of the article was prepared on the basis of an in-depth review of the literature. The empirical part used exploratory factor analysis, which made it possible to identify key factors determining employee engagement.

Findings: The conducted statistical analysis indicated the possibility of interpreting two related dimensions of employee motivation. The first dimension includes financial factors, represented by remuneration as well as bonuses and bonus systems. The second dimension is value-related and developmental in nature and includes professional development, access to training, opportunities for promotion, and CSR activities. The final two-factor model explains 64.07% of the variance of the six variables included in the model.

Practical Implications: The obtained results constitute a source of practical recommendations for enterprise managers, indicating the need to combine financial motivators with value-related and developmental factors. Particular importance should be attached to designing CSR activities as an authentic element of organizational culture, and not solely as an image-building instrument.

Originality/Value: The article presents the results of an analysis based on a dataset comprising 392 questionnaires. The obtained results should be treated as a demonstration variant requiring verification on the full empirical sample.

Keywords: Corporate social responsibility, employee motivation, employee engagement, value based motivation, exploratory factor analysis.

JEL codes: M12, M14, M54.

Paper type: Research article.

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1. Introduction

Employee motivation is a key element of human resource management because it affects employee engagement, efficiency, and an organization's competitive advantage. Under conditions of globalization and dynamic change, enterprises must not only attract qualified employees but also effectively build their engagement and loyalty.

The contemporary approach to employee motivation goes beyond financial incentives, taking into account the needs for autonomy, development, meaningful work, and well-being. Organizations are increasingly implementing comprehensive motivation systems that combine financial and non-financial motivators adapted to the diverse needs of employees.

A properly designed motivation system not only fosters an increase in productivity and work quality, but also reduces employee turnover, strengthens job satisfaction, and supports the development of an organizational culture based on trust, cooperation, and responsibility. Thus, motivation becomes one of the key instruments for achieving an enterprise's strategic objectives.

The purpose of the article is to identify contemporary factors of employee motivation, with particular emphasis on motivating through values, and to assess their impact on employee engagement.

The study reviews the literature on intrinsic and extrinsic motivation, classical theories of motivation, and contemporary concepts of human capital management, indicating their importance for designing effective motivation systems in organizations operating under conditions of dynamic socio-economic change. The empirical part discusses the results of the authors' own research on the significance of selected organizational activities for employee motivation, engagement, and identification with the organization.

2. Literature Review

2.1 Concept, Essence, and Models of Motivation

Managers who effectively motivate employees use various theories and tools that support creativity, engagement, and organizational efficiency. Motivation is an internal state that initiates and directs human behavior toward the achievement of goals (Elliot, 2023; Sharma and Gupta, 2023; Bandhu *et al.*, 2024). A distinction is made between intrinsic motivation, which results from interests and satisfaction derived from action, and extrinsic motivation, which is based on rewards and punishments (Ryan and Deci, 2020). Intrinsic motivation fosters greater engagement and identification with the organization, especially when the employee experiences autonomy, meaningful work, and responsibility (Grima *et al.*, 2024).

Contemporary theories of motivation - from the models of Alderfer and Herzberg to Vroom's expectancy theory, Adams' equity theory, and McClelland's needs theory - show that motivation results from the interaction of internal and external factors (Kumar *et al.*, 2025). Vroom's expectancy theory emphasizes the role of beliefs about the relationship between effort and outcomes (Parijat and Bagga, 2023); however, as Gegenava (2023) indicates, there is no universal model of motivation because employees' needs are diverse.

A response to this diversity is a values-based approach, in which motivation increases when the values of the employee and the organization are aligned (Gagné and Deci, 2005). Organizations also implement an employee value proposition, combining financial factors (e.g., remuneration, career development) and non-financial factors (e.g., work environment, autonomy, meaningful work) (Bronlet *et al.*, 2024; Pagkalou *et al.*, 2025).

Similarly, the concept of total rewards includes a broad set of material and non-material motivators (Bartos and Matuszewska-Kubicz, 2022), while self-determination theory (SDT) points to the importance of autonomy, competence, and relatedness (Corral, 2024).

The analysis of theoretical approaches shows that an effective motivation system should combine different concepts, because each of them explains a different aspect of employee motivation.

2.2 Motivating through Values

Motivating through values is primarily associated with the impact of CSR on employee satisfaction. Currently, CSR constitutes a strategic value for companies because it may generate internal and external benefits. Internal benefits result from the development of new resources and competences, mainly those related to knowledge and corporate culture transmitted to employees.

External benefits are linked to the impact on an organization's corporate reputation, the disclosure of which may improve relations with external stakeholders, attract qualified human resources, increase employee motivation, engagement, and loyalty in and toward the company, and also bring significant recognition (Loor-Zambrano *et al.*, 2022).

CSR can effectively motivate by increasing the sense of meaningful work, authenticity, value congruence, and trust. It builds engagement most strongly when it is authentic, internally and externally consistent, well communicated, and genuinely linked to the organization's strategy and culture, rather than used solely as an image-building tool (Cao and Lee, 2023; Nasir Ansari, and Irfan, 2023; Glavas, 2016). CSR strengthens intrinsic motivation and can be an effective tool for building engagement at the level of values (Kunz, 2020).

Today, CSR is no longer perceived solely as a set of philanthropic activities or a tool for building a positive corporate image, but as an integral element of organizational strategy that affects both economic performance and relations with stakeholders, including employees. Organizations that consistently implement the principles of social responsibility create a work environment conducive to building trust, a sense of security, and employee identification with the mission and values of the enterprise (Aguinis and Glavas, 2019).

CSR constitutes a strategic value for enterprises because it can generate both internal and external benefits. Internal benefits result primarily from the development of human capital through the shaping of an organizational culture based on ethics, cooperation, and responsibility.

Activities in the field of social responsibility foster the development of employee competences, increase the level of trust in the organization, strengthen the sense of organizational justice, and create a climate conducive to cooperation and innovation. At the same time, they contribute to an increase in job satisfaction and a reduction in staff turnover (Loor-Zambrano *et al.*, 2022).

External benefits, in turn, relate to building the reputation of the enterprise as a responsible employer. Organizations undertaking authentic CSR activities are perceived more favorably by job candidates, customers, investors, and other stakeholders. A positive organizational image facilitates the recruitment of highly qualified employees, strengthens employer attractiveness (employer branding), and increases employees' loyalty to the enterprise.

An increasing number of studies indicate that younger generations of employees, especially representatives of generations Y and Z, when choosing a place of employment, pay attention not only to the level of remuneration but also to the alignment of organizational values with their own beliefs and to the enterprise's actual engagement in social and environmental issues (Loor-Zambrano *et al.*, 2022; Deloitte, 2026).

From the perspective of employee motivation, it is particularly important that CSR primarily affects intrinsic motivation. Socially responsible activities increase the sense of meaningful work, strengthen identification with the organization, and reinforce the belief that performed duties contribute to the achievement of goals that go beyond generating economic profit. Employees who perceive their enterprise as a socially responsible organization more often declare a higher level of organizational engagement, job satisfaction, and readiness to undertake additional actions for the organization, referred to as organizational citizenship behaviour (Glavas, 2016).

The literature review indicates that corporate social responsibility may constitute an important element of motivating employees through values, affecting the level of their intrinsic motivation, identification with the organization, and engagement.

Therefore, the following research hypothesis H1 was formulated: Corporate social responsibility (CSR) activities undertaken by an enterprise, perceived by employees as authentic and consistent with the organization's values, positively influence their level of work engagement.

3. Methods

In April-May 2026, a pilot survey study was conducted on employee motivation factors and the role of CSR activities in building engagement. For the purposes of this analytical version, a dataset comprising the results of 392 questionnaires was used.

The study was conducted using an original survey questionnaire developed in electronic form and made available through the Google Forms platform. The original survey questionnaire consisted of two parts. The first part included questions concerning the characteristics of respondents, while the second part contained substantive questions.

The article presents research results concerning the following instruction: Which of the following factors influences your motivation to work? Please indicate the impact on a scale from 1 to 5, where 1 means very weak, 5 very strong.

Sixteen factors (observable variables) were examined, i.e.: remuneration (V1); bonuses and bonus systems (V2); non-wage benefits (V3); professional development (V4); access to training and qualification improvement (V5); opportunity for promotion (V6); employment stability (V7); supervisor's management style (V8); work atmosphere (V9); sense of meaningfulness of the work performed (V10); relationships with co-workers (V11); recognition and appreciation of work by supervisors (V12); work-life balance (V13); possibility of remote/hybrid work (V14); flexible working hours (V15); CSR activities (V16).

Exploratory factor analysis (EFA), a commonly used statistical analysis tool in research in the social sciences, education, and psychology, was applied to verify the research hypotheses. Its use enables the identification of unobservable dimensions (latent factors) explaining relationships between variables and the reduction of the analyzed dataset without a significant loss of the information contained in it (Wolak-Tuzimek *et al.*, 2025).

Exploratory factor analysis makes it possible to group variables related to one another into larger structures corresponding to common dimensions of the phenomena under study. It thus enables the identification of hidden relationships between variables and the reduction of the complexity of the analyzed data. This method supports the interpretation of the mechanisms underlying the processes under study and is also used in hypothesis verification, the creation of theoretical models, and the classification of objects based on the extracted factors (Field, 2024).

To determine the number of factors included in the further analysis, Cattell's scree criterion (1966) and the Kaiser criterion (1960) were applied, followed by Varimax rotation. The adequacy of the correlation matrix for the sixteen variables was assessed using the KMO coefficient and Bartlett's test of sphericity. For the interpretation of the final model, a threshold of 0.70 was adopted as the minimum factor loading threshold in the exploratory study.

4. Results

The study involved 392 respondents. The structure of the sample was dominated by men, who accounted for 82.65% of participants, while women accounted for 17.35%. In terms of age structure, the largest group consisted of respondents aged 25-34 (42.35%).

The next largest group comprised people aged 35-44 (28.83%), followed by respondents under 25 years of age (16.84%). A smaller share was recorded among people aged 55 and over (6.62%) and in the 45-54 age group (5.36%). More than 60% of respondents had secondary education.

In the first stage, the correlation structure for the full set of sixteen motivational variables was assessed. The KMO coefficient was 0.788, which indicates the good suitability of the correlation matrix for factor analysis. Bartlett's test of sphericity was statistically significant, $\chi^2 = 4447.708$, $df = 120$, $p < 0.001$, which confirms the validity of further dimensional reduction.

The eigenvalues for the two factors selected for further analysis are in the range <1.727 and $2.117>$. The cumulative eigenvalue for the two extracted factors is 3.844. This means that the two-factor model explains 64.07% of the total variance of the variables included in the final model.

Table 1. *Eigenvalue matrix of employee motivation factors*

Factor	Characteristic value after rotation	Percentage of general variance	Accumulated characteristic value	Accumulated percentage
F1	1.727	28.79	1.727	28.79
F2	2.117	35.28	3.844	64.07

Source: *Own research.*

To obtain a simple factor structure, the factor loading matrix was subjected to Varimax rotation. Table 2 presents the factor loading matrix for the full set of sixteen variables motivating employees.

Table 2. Factor loading matrix for employee motivation factors

Factor loads, normalised Varimax. Principal components. Bold values are greater than 0.70		
Variable	F1	F2
V.1 Remuneration	0.796	0.283
V.2 Bonuses and bonus systems	0.919	0.384
V.3 Non-wage benefits	0.423	0.422
V.4 Professional development	0.418	0.877
V.5 Access to training and qualification improvement	0.408	0.822
V.6 Opportunity for promotion	0.513	0.672
V.7 Employment stability	0.489	0.584
V.8 Supervisor's management style	0.441	0.605
V.9 Work atmosphere	0.428	0.733
V.10 Sense of meaningfulness of the work performed	0.208	0.603
V.11 Relationships with co-workers	0.288	0.696
V.12 Recognition and appreciation of work by supervisors	0.399	0.690
V.13 Work-life balance	-0.005	0.374
V.14 Possibility of remote or hybrid work	0.265	0.190
V.15 Flexible working hours	0.193	0.286
V.16 CSR activities	-0.073	0.535

Source: Own research.

The first factor, F1, is financial in nature and is most strongly represented by two variables: remuneration as well as bonuses and bonus systems. After rotation, it explains 28.79% of the variance of the final model, and Cronbach's alpha for this scale is 0.724.

The second factor, F2, is value-related and includes four variables: professional development, access to training and qualification improvement, opportunity for promotion, and CSR activities. Against the background of the full set of variables, particularly strong loadings in this dimension were obtained by professional development, access to training, and work atmosphere, while CSR activities play the role of a complementary component. After rotation, the value-development factor explains 35.28% of the variance of the final model, and Cronbach's alpha for this scale is 0.696.

Based on the presented terminology, a model of employee motivation factors was constructed, in which financial motivation and value-based motivation coexist as two complementary dimensions of the motivation system. The analysis of the correlation matrix confirms the coherence of the financial factor, as the correlation between remuneration V1 and bonuses and bonus systems V2 was $r = 0.569$.

Within the value-related factor, the highest relationship was recorded between professional development V4 and access to training and qualification improvement V5, $r = 0.777$. The relationships between CSR and the other value-related variables were positive but weaker, which justifies interpreting CSR as a complementary component.

In addition, the descriptive statistical analysis indicates that the highest mean ratings among the sixteen variables were obtained by: employment stability V7, $M = 4.421$, $SD = 0.988$, employment stability V12, $M = 4.337$, $SD = 0.975$, remuneration V1, $M = 4.247$, $SD = 1.045$, work atmosphere V9, $M = 4.214$, $SD = 0.913$, and relationships with co-workers V11, $M = 4.163$, $SD = 1.063$. The lowest mean was obtained by CSR activities V16, $M = 2.878$, $SD = 1.173$, which indicates that CSR is a qualitatively important factor, but quantitatively rated lower than the classic determinants of security, remuneration, and social relations at work.

The mean of the financial scale, calculated as the mean of V1 and V2, was $M = 4.099$, $SD = 0.960$, while the mean of the value-related scale, calculated as the mean of V4, V5, V6, and V16, was $M = 3.678$, $SD = 0.805$. The correlation between the two scales was positive and moderate, $r = 0.403$, which means that the two types of motivators are not mutually exclusive, but may mutually strengthen employee engagement.

In light of the obtained results, hypothesis H1 is confirmed: corporate social responsibility (CSR) activities undertaken by an enterprise, perceived by employees as authentic and consistent with the organization's values, positively influence their level of work engagement.

5. Discussion

The issue of factors affecting the level of employee motivation is widely discussed in the scientific literature in the field of human resource management (Kumar *et al.*, 2025; Bartos and Matuszewska-Kubicz, 2022; Ryan, and Deci, 2020). The research results presented by Bronlet *et al.* (2024) indicate that the highest level of employee engagement is achieved in organizations that apply a comprehensive approach to motivation, combining financial and non-financial instruments.

This means that effective engagement building is not based solely on remuneration, but requires the simultaneous use of such elements as opportunities for professional development, a good work atmosphere, and support from supervisors.

The presented results of the authors' own research are consistent with these findings and fit into the dominant stream of the literature, according to which the complementary use of financial and non-financial motivational tools fosters the achievement of a higher level of employee engagement.

The literature indicates numerous studies concerning the relationship between CSR and employee satisfaction and motivation. Research by Looor-Zambrano *et al.* (2022), conducted among 318 Ecuadorian employees, showed that there is a positive and significant relationship between corporate social responsibility activities and employees' trust and intrinsic motivation. The mediating nature of both factors in the relationship between CSR and organizational engagement was also demonstrated.

The research results showed that CSR activities have a positive impact on employees' attitudes and behaviors, including their motivation, trust in the organization, and level of engagement. Similar conclusions arise from research conducted by Tsourvakas and Yfantidou (2018), which was carried out among employees of two multinational corporations operating in the manufacturing sector in Greece.

It was indicated that CSR is positively linked to employee engagement for both companies, as well as that employees are proud to identify themselves with companies that have a caring image. Employees feel engaged, satisfied and motivated when they play a positive role to society through their work. Research by Barakat *et al.* (2016), conducted among 318 employees, also showed that CSR-oriented activities undertaken by companies lead to a better organizational image, which in turn translates into greater employee satisfaction.

Research by Ansari and Ifran (2023), conducted among 360 employees from the manufacturing and service sectors, confirmed that CSR is a positive and significant driver of employee engagement. The results also showed that personal environmental norms and green employee behavior partially mediate this relationship.

Contemporary research indicates that effective motivation is not based on one type of incentive, but on their balanced combination, with the growing importance of psychological and value-related factors, including corporate social responsibility.

6. Conclusion

Employee motivation is a key element of human resource management, affecting employee engagement, efficiency, and the organization's competitive advantage. The contemporary approach to motivation goes beyond financial incentives, also taking into account the needs for autonomy, development, meaningful work, and well-being, with corporate social responsibility playing an important role by strengthening value-based motivation and employees' identification with the organization.

Such a comprehensive approach fosters increased satisfaction and productivity, reduces turnover, and supports the development of an engaged organizational culture.

The conducted study makes it possible to identify contemporary factors of employee motivation, with particular emphasis on the growing importance of values-based motivation.

The conducted factor analysis made it possible to identify two complementary dimensions of employee motivation: financial and value-related. Corporate social responsibility (CSR) activities were classified into the second dimension, alongside such factors as professional development, access to training, and opportunities for promotion.

This means that employees perceive CSR as an element of a broader system of organizational values and activities conducive to their development. Although CSR activities obtained the lowest mean rating among the analyzed variables ($M = 2.878$), their positive relationships with the remaining elements of the value-development factor indicate that they constitute an important component of the motivation system, complementing classic non-financial motivators.

At the same time, the positive correlation between the financial and value-related motivation scales ($r = 0.403$) confirms that both types of motivators complement each other and may jointly strengthen employee motivation and engagement.

The obtained results provide grounds for the positive verification of hypothesis H1: corporate social responsibility (CSR) activities undertaken by an enterprise, perceived by employees as authentic and consistent with the organization's values, positively influence their level of work engagement

The analysis indicates that corporate social responsibility activities undertaken by an enterprise, perceived by employees as an element of the system of organizational values and professional development, constitute one of the factors conducive to building their work engagement. The obtained results are consistent with the concept assuming that authentically implemented CSR activities, consistent with organizational values, strengthen non-financial mechanisms of employee motivation and support their identification with the organization.

In management practice, particular importance should be attached to designing CSR activities and HR systems in an authentic manner and in a way consistent with organizational culture, because this may lead to increased employee engagement, loyalty, and long-term employment stability.

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