

ASSESSMENT OF THE PREFERENCES OF CSR ACTIVITIES ADDRESSED TO EMPLOYEES IN THE LIGHT OF THE RESULTS OF PRIMARY RESEARCH

Agnieszka KWARCINŚKA

University of Szczecin, Institute of Management, Department of Human Capital Management;
agnieszka.kwarcinska@usz.edu.pl, ORCID: 0000-0003-2766-1856

Purpose: The objectives of the article are both to characterise the issues related to companies' activities addressed to employees undertaken as part of the implementation of the concept of corporate social responsibility and to present the results of primary research on employees' identification of the most relevant, from the point of view of their benefits, activities proposed by employers.

Design/methodology/approach: The article is of theoretical and empirical nature. In order to achieve its objectives, the method of critical literature review was applied and the results of a survey conducted in 2020 on a group of 600 employees of companies in the service sector, specifically those engaged in accounting, bookkeeping and tax advisory activities as well as facility cleaning services from the West Pomeranian Voivodeship in Poland, are presented. The survey was conducted with the application of CATI (Computer-Assisted Telephone Interviewing) method, using a pre-prepared questionnaire. The selection of entities for the survey was random, while maintaining the representativeness of the population of the surveyed enterprises in terms of their structure taking into account the number of persons employed.

Findings: The results presented above all made it possible to distinguish the most desirable, expected by the surveyed employees, CSR activities undertaken by employers. It can be concluded that the surveyed employees most value the basic package of employers' activities, including above all training, working time, remuneration, occupational health and safety and medical care.

Research limitations/implications: It seems reasonable to extend the research sample to include both the number of employees surveyed and the number of enterprises operating also in other sectors. This would allow us to obtain a broader picture of employee preferences and provide a basis for cross-sectoral comparisons. At the next stage, it would also be advisable to conduct research aimed at identifying the basic determinants of employee preferences.

Practical implications: The article can contribute to encouraging employers to identify the preferences of their employees in advance through relevant research, the results of which can provide a starting point for creating a non-financial benefit offer for them. The article highlights the importance of carrying out this type of research.

Social implications: The article refers to the broad issue of corporate social responsibility and, in its content, considers the legitimacy of employers' interest in employees' expectations and preferences regarding proposals for CSR activities aimed at employees.

Originality/value: This article presents the results of primary research conducted in 2020 on a group of 600 employees from the West Pomeranian Voivodeship in Poland employed in companies running accounting, bookkeeping and tax consultancy activities as well as cleaning services.

Keywords: corporate social responsibility, CSR, employee-oriented CSR activities, human resources management, employee relations management.

Category of the paper: Research paper.

1. Introduction

Building and maintaining relationships with various types of co-workers and business partners is becoming a standard for modern companies. Probably the level of awareness of the importance of these processes, the necessity to create, supervise, control and finally comprehensively manage them, still varies in each, otherwise very individual, organisation and depends on a number of conditions. However, if these relations relate to the closest internal stakeholders, i.e. employees, then experiencing their significance is actually a part of everyday business. Perhaps this is why in business practice one can observe interest in implementing the principles of the concept of corporate social responsibility, also in terms of shaping mutual relations with employees. More or less aware of the fact that they are acting in a socially responsible manner, the employers undertake various activities for the benefit of their employees. Guided by a number of considerations related to, among other things, attracting and retaining a committed, appropriately motivated and, finally, loyal employee, they individualise their proposals for action, making the cross-section of these initiatives often multidimensional, covering, for example, various aspects of human resources management, and multifaceted, for example from the point of view of proposals for specific actions within a given aspect. This peculiar diversity of ideas generated by employers in shaping responsible relations with employees has given rise to several research questions. Is there really so much activity among the offer created by employers that employees expect? Which of the proposed activities are most desired by them? What do employees care most about in terms of shaping their responsibility towards them? On the basis of the research questions, a hypothesis was formulated, stating that out of the diverse set of proposed activities undertaken by employers in implementing the concept of corporate social responsibility towards their primary stakeholders, such as employees, one can identify the most important, and the most desired by them. Therefore, the article addresses the issue of how employers shape their offer of initiatives addressed to employees, which are part of the concept of corporate social responsibility, in the aspect of suggestions of taking into account the preferences of employees. The structure of the article includes both reflections on the essence and sense of implementing the principles of the concept of corporate social responsibility, based primarily on its utilitarian character as

well as issues of responsibility towards employees in the context of their connection with human resources management and the benefits arising from such an approach by employers.

A critical review of the literature with regard to corporate social responsibility indicates, above all, an unflagging interest in this issue. This is evidenced both by the number of publications and their topicality. Having examined the selected studies, it can be concluded that their subject matter covers various strands of analysis related to the implementation of the CSR concept by various organisations. Articles relating to the benefits of adopting a responsible attitude of market actors (Zielinski, 2014; Leśna-Wierszołowicz, 2016), analysing the issues of selecting appropriate actions (van Rekom, Berens, van Halderen, 2013) as well as those capturing CSR issues in relation to employees (Remišová, Búciová, 2012; Badura-Mojza, 2016; Furmańska-Maruszak, Sudolska, 2017; Kaźmierczak, 2018; Arzenšek, Franca, Laporšek, 2018) were noticed. Moreover, a very large number of publications analysing the interrelationship between CSR and employee satisfaction, engagement and motivation have been noticed (Kim, Scullion, 2013; Kunz, 2020; Esmaelinezhad, Singaravelloo, Boerhannoeddin, 2015; Barakat, Isabella, Boaventura, Mazzon, 2016; Story, Castanheira, 2019; Glavas, 2016; Murshed, Sen, Savitskie, Xu, 2021; Seaman, Williams, 2018). The number of the available literature on the subject and its ongoing nature underline the importance of the present issue and its very broad spectrum of reference. At the same time, this does not preclude further research inquiries and more detailed theoretical and empirical analyses.

2. The contemporary nature of the concept of corporate social responsibility – from a definitional approach to corporate activity directed at employees

The unwavering interest of researchers in the issues of corporate social responsibility, lasting for many years, generated numerous attempts to define the concept, its nature and basic principles. Definitions, although in essence each time reflecting the basic premises of its meaning, are different, and either emphasise specific areas – ethical, environmental or social – or highlight the importance of the organisation's interaction with stakeholders or finally define CSR from the perspective of its benefits, or emphasise its strategic dimension. An ordering of the definitional issues is presented in Table 1.

Table 1.*Examples of definitions of corporate social responsibility according to emphasised aspects*

Highlighted aspect	Examples of CSR definitions
CSR areas	CSR means that “organisations act ethically when conducting business, taking into account the social, environmental and economic impacts of their action” (Armstrong, 2011, p. 157).
Stakeholders	CSR is the concept of “the voluntary consideration by companies of social and environmental aspects in the implementation of market activities and in their relations with stakeholders” (Szczepańska, 2011, p. 177).
CSR benefits	The CSR concept is “an effective process of corporate management that, by responding to the identifiable expectations of a company's stakeholders, contributes to the company's competitiveness, ensuring its stability and sustainable development, while shaping favourable conditions for economic and social development, creating both social and economic value” (Paliwoda-Matiolańska, 2012, p. 177).
Strategic dimension of CSR	<ul style="list-style-type: none"> – CSR is a concept "due to which companies voluntarily take into account social and environmental interests as well as relations with different stakeholder groups, during the strategy-building phase" (Klimek, 2014, p. 270). – "Corporate social responsibility is a new role for the organisation in society, a new vision of partnership and a new way of treating this idea as part of the enterprise's strategy. (...) In order for an enterprise to function properly on the market, it still needs to include in its strategy such elements as care for the environment, broadly understood employee safety, the interests of the local community and society as a whole" (Wolak-Tuzimek, 2019, p. 9). – A strategic view of CSR “involves a company deciding in advance the extent to which it will engage with social issues, and then creating a social responsibility schedule that identifies the issues the organisation should address and to what extent” (Armstrong 2011, p. 158).

Source: own study based on: (Kwarcieńska, 2021a, pp. 109-120).

The definitional examples in Table 1, firstly, do not exhaust the ways in which the essence of the concept of corporate social responsibility is presented in the literature, and secondly, they are not subject to absolute attribution to the emphasised aspects. It is worth noting that there are often convergences in the definitions. Nevertheless, thanks to the variety of definitions presented, a broad analytical context of the issue in question can be observed. It should be added that it is not without reason that several such references are presented in the section defining CSR in the strategic dimension. According to the author (Kwarcieńska, 2021a, pp. 109-120), it is these definitions, emphasising its strategic dimension and the nature of multilateral interdependencies, that most adequately reflect its contemporary meaning. The adoption by organisations of this peculiar moral obligation in the form of responsibility involves, first of all, noticing all groups of influence, addressing the issue of interrelationships and selecting the appropriate tools of influence, but also, at the highest level of sophistication, directing all their activities by incorporating already at this level of management, specific assumptions regarding objectives, plans and ways of their implementation.

Among the areas of corporate social responsibility, the issues related to employees, as the primary stakeholders of any organisation, are of high importance. Responsibility towards employees is such an important aspect of the functioning of market entities that it has been included more than once in recognised international guidelines and standards. Among them, the OECD Guidelines for Multinational Enterprises, the Global Compact Principles, the ISO 26000 Standard and the SA 8000 Standard deserve special attention. The basic

postulates contained therein refer in many aspects to employees and are a kind of hints for the implementation of the assumptions and principles of the CSR concept towards employees. The priority issues related to employees included in the specified guidelines and standards are presented in Table 2.

Table 2.

Main issues related to employees in selected international guidelines and standards

Guidelines and standards	Main issues
OECD Guidelines for Multinational Enterprises	Areas of human rights and employment and labour relations, including in particular: freedom of association, the right to collective bargaining, the effective abolition of child labour, the elimination of all forms of forced or compulsory labour as well as the abolition of discriminatory practices in employment and occupational activities (<i>OECD Guidelines</i> , 2011).
Global Compact principles	Issues of promoting and protecting human rights, freedom of association and the need to eradicate all forms of forced labour and to take action to abolish child labour (Kietlinski, Reyes, Oleksyn, 2005, pp. 152-153).
ISO 26000 standard	Aspects of respect for human rights including, inter alia, the avoidance of situations that threaten these rights, participation, the handling of complaints and discrimination and labour practices, where attention is paid to employment and labour relations, working conditions and social protection, social dialogue, health and safety at work, human development and training at the workplace (ISO 26000).
SA 8000 standard	Reference to child labour, forced or compulsory labour, health and safety, freedom of association and the right to collective bargaining, discrimination, labour discipline, working time, wages (Standard SA8000).

Source: own study based on (Kwarcńska, 2019, pp. 157-165).

The synthesis of demands to address the issue of responsibility by employers towards employees presented in Table 2 indicates first of all the basic areas and directions for shaping this commitment. In economic practice, the commitment of enterprises to building responsible relations with employees is reflected in diversified activities. It is worth mentioning at this point that in the experience of relatively small market entities, it is possible to observe their activity on the part of undertaking initiatives towards employees, while being unaware of the colligation of these activities with the CSR concept. The primary motivator for employers to take into account the interests of employees is often first and foremost the awareness of their importance to the organisation and the associated benefits.

3. Corporate responsibility for employees – a bilateral benefits perspective

Arguably, it would not be such an encouraging challenge for companies to address social responsibility if it were not for the benefits of approaching the recognition of the value of this stakeholder group of each organisation. In this manner, the “high-flown” idea takes on a utilitarian dimension and finds justification for implementation in business practice (Kwarcńska, 2021). The analysis of the benefits resulting from the implementation of CSR principles is linked to two dimensions of practical activities performed by the entities involved

in this area – internal, taking into account the interior of the organisation and external, encompassing the broadly understood external environment of companies. According to B. Rok (2004, p. 20), the examples of issues undertaken as part of the internal dimension of CSR are primarily: human resources management, ethical programmes for employees, occupational health and safety, and the ability to adapt to change. The external dimension, on the other hand, consists mainly of: the local community, business partners, suppliers and customers, global environmental issues. The presented areas of the organisation's involvement in the implementation of the CSR concept form the basis for determining the benefits resulting from responsible business. Two groups of benefits are most often specified in the literature. These are benefits for the company and social benefits. Their allocation is presented in Table 3.

Table 3.
Benefits of responsible business conduct

Benefits for the company	Social benefits
Increased investor interest Increasing consumer and stakeholder loyalty Improving relations with the community and local authorities Increasing competitiveness – a way to differentiate from others Raising the organisational culture of company Developing a positive corporate image among employees Attracting and retaining the best employees Employee motivation and loyalty Cost reduction Good stakeholder relations Improving quality Risk mitigation Customer loyalty Avoidance of legal action	Publicise and address relevant social issues Educating the public Improving the environment Access to company information Respect for human rights Increasing the sense of security Economic development Improving health Higher standard of living

Source: own study based on (Rok, 2004, pp. 54-55; Książak, 2016, pp. 53-65).

The sets of benefits presented in Table 3, regardless of their allocation, demonstrate the practical positive significance of adapting the principles of the corporate social responsibility concept for a wide range of stakeholders. The subject of interest for the purposes of this article, however, is first of all the benefits for the organisation itself which decides to act responsibly towards its primary stakeholders, i.e. employees, and the benefits for these specific beneficiaries. From the company's point of view, the following benefits are of particular importance: shaping a positive image of the company among employees, improving the level of organisational culture, increasing employee satisfaction and involvement, increasing employee loyalty, attracting and retaining the best employees, increasing the company's innovativeness, improving the company's competitiveness. In turn, from the point of view of the employees, the benefits for them are mainly related to: greater remuneration, greater job security, opportunities for development and improved career prospects, secure employment, greater levels of social amenities, improved health, improved quality of life, higher standard of

living, improved interpersonal relationships within and outside the organisation, work-life balance.

The benefits for both enterprises and employees of implementing CSR in business practice are made possible, among other things, by the range of specific initiatives taken by employers and aimed at employees.

4. Research methodology and results

The starting point for the 2020 research was primarily a prior analysis of the social reports of Polish companies published mainly on the website (<http://raportyspoleczne.pl>, 14.02.2019). Characteristically, the examined reports were prepared by relatively large organisations representing various industries, among others: construction and real estate, energy and finance. These documents were the primary source of information on non-financial CSR activities of enterprises aimed at employees. It was their analysis that mainly made it possible to see that the planes of influence in the implementation of CSR, taking into account the interests of employees, are often linked to aspects of human resource management processes. This specific management coherence provided the opportunity to systematise a set of specific initiatives. The selected activities, while emphasising that they are treated as examples from among all possible employer activities, have been conventionally assigned to different aspects of personnel management. This is presented in Table 4.

Table 4.
Heterogeneity of CSR activities aimed at employees

The human resources management aspect	Examples of initiatives
Employment planning	programmes for school and university students, patronage agreements with schools, internship programmes, apprenticeships, scholarships, field trips for students, programmes for talented students, participation in job fairs, presence on social media and specialised websites, cooperation with career offices, employee referral programme
Recruitment and selection	applying the principle of diversity, promoting internal recruitment
Onboarding	initial training, overseas training campuses, onboarding programmes, support from experienced staff
OHS	measuring and monitoring activities, adopting additional targets e.g. “zero accidents”, additional safety plans, short but frequent OHS lectures, organising OHS week, using additional protective measures, training demonstrations, OHS knowledge competitions, instructional videos, safety fairs, anonymous hotline
Health	medical care packages for employees and their families, sports cards for employees and their families, life insurance packages, cycling facilities, organisation of meetings with specialists in health, healthy eating and lifestyle, purchase of defibrillators, first aid brochures, psychologist support, swimming subsidies, instruction in preventive exercises for those working at monitors, cooperation with suppliers of healthy food for employees

Cont. table 4.

Staff appraisal	appraisal system that takes into account the achievement of objectives and assesses competences and skills
Remuneration and rewards	uniform remuneration principles, open remuneration system, bonus remuneration system, holiday subsidies, gift cards, housing loans, non-repayable special assistance grants, subsidised theatre and concert tickets, parcels for employees' children, transport for employees, subsidised team-building events
Education and development	organising onsite trainings, e-training, online training for various positions, language learning courses, postgraduate studies, career reviews, managerial programmes, projects promoting the development of women
Motivation	implementation of improvement ideas from employees, introduction of individual objectives, regular performance appraisals, internal recruitment
Work-life balance	reduced working hours for pregnant women with full-time pay, reduced working hours for all employees, e.g. 2 hours, family day, family visits to the workplace, workshops, counselling and exercises on burnout, family bonding, stress management, supporting employees' passions through participation and rewards, one-off financial support for the birth of a child, flexible working hours, home-office
Communication	face-to-face meetings, intranet, video conferencing, posters, email, platforms – staff forums, away meetings, newsletters, corporate magazines information on boards, support in communicating change
Employee satisfaction	employee satisfaction survey, employee competitions, picnics for employees and their families
Employee volunteering	assistance programmes, involvement in charitable activities, blood donations, collections of batteries and waste electrical and electronic equipment, collections of gifts for the people in need
Separation	additional severance pay, psychological support, assistance in finding a new job

Source: own study based primarily on selected social reports submitted as part of the 12th edition of the *Social Reports* competition, <http://raportypoleczne.pl>, 14.02.2019.

When analysing the content of Table 4, it is worth highlighting, first of all, the significant diversity of employer initiative proposals. The collection presented represents a kind of exemplification drawn from a wide range of otherwise very imaginative offers from companies.

In the 2020 survey, the respondents' task was, *inter alia*, to indicate five of the activities specified in Table 4 that are most important, most beneficial to them, i.e. the employees, and therefore most desired, expected and preferred by them. The survey was conducted using the CATI (Computer-Assisted Telephone Interviewing) method with regard to a group of 600 employees from the West Pomeranian Voivodeship in Poland employed in companies in the service sector, specifically those engaged in accounting, bookkeeping and tax consultancy activities as well as cleaning services. The vast majority, more than 80 per cent, were organisations employing between one and nine people.

The collected statistical material allowed for an appropriate presentation of the survey results and analysis. Figure 1 presents the respondents' preferences regarding the relevance of activities undertaken by employers as part of the implementation of the concept of corporate social responsibility addressed to employees, as assessed by the beneficiaries. Only ten activities were included, ranked according to the value of the percentage of people, among the surveyed, considering a particular activity as important. The remaining initiatives were specified by a relatively smaller percentage of respondents and are not included in Figure 1.

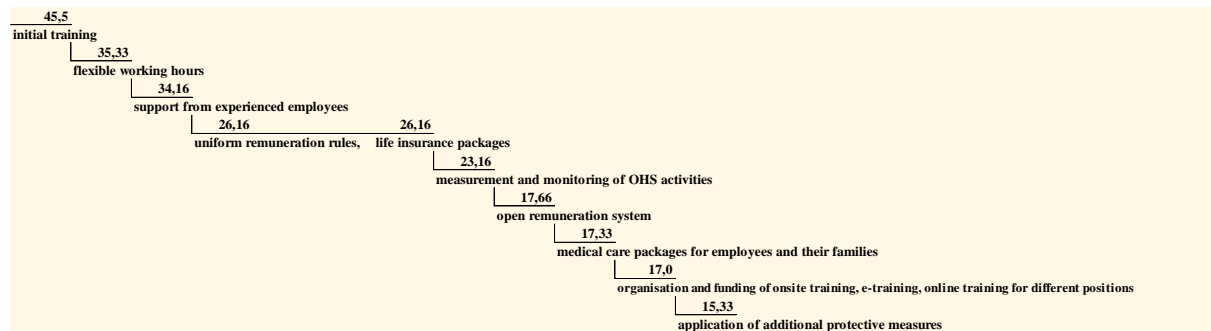


Figure 1. Preferences of activities as assessed by employees results of primary research in percentage of indications.

Source: own study based on primary research results.

Analysing the results presented in Figure 1, it is noticeable first of all that more than 45% of the respondents considered initial training to be important. This is followed by 35% of respondents indicating flexible working hours as important measures, and then support from experienced employees at 34%. Just over 26% of respondents stressed the importance of uniform remuneration rules and life insurance packages, and around 23% of them indicated the measurement and monitoring of OHS activities. A comparable proportion of about 17% of respondents considered both the openness of the remuneration system and the medical care packages for employees and their families, as well as the organisation and financing of on-site training, e-training, online training for different positions, to be important for employees. Approximately 15% of those taking part in the survey considered the application of additional protective measures – an activity included in the set of activities relating to health and safety issues in the company – to be important for employees.

5. Conclusions and discussion

In conclusion, it should first of all be stated that the issue of undertaking social responsibility by enterprises today is not just an ideological novelty shaped at the worldview level. As the analysis of the literature on the subject indicates, many scientific researchers stress the importance of the functioning of today's organisations taking into account this moral obligation. They present extremely diverse analyses and research results in this area. This article goes some way to recognising the importance of the applied nature of the CSR concept, especially in aspects directly related to the value of employees to any organisation. The article also serves as a kind of exemplification of the current activities of companies in the field of shaping the offer of specific initiatives towards employees, as well as presenting the results of a study that, to a certain extent, questions and verifies the validity of some of these activities. The survey made it possible, first of all, to identify the most important for the surveyed employees, the most desired, expected and preferred CSR initiatives undertaken by employers. On the basis

of the results presented, it can be concluded that the surveyed employees most value the basic package of employer activities, including above all: training, working time, remuneration, occupational health and safety and medical care. Thus, the sense of such a large differentiation in the employers' offer remains puzzling. Simultaneously, the results of the survey also indicated the need for in-depth analyses of the determinants of such choices which are likely to include the generational factor, length of service, size of the organisation or type of activity of the companies surveyed. Knowledge of such determinants would probably make it possible, in the sense of providing the desired benefits, to better tailor the offer of action proposals by employers aimed at employees as part of the implementation of their responsibility towards them. At the same time, the importance of carrying out this type of research should be emphasised even from the point of view of the variability of preferences, expectations of employees, shaped under the influence of various factors. It is also worth noting the possibility of extending the analysis and deepening it with further threads. Conducting studies on a larger number of entities representing other sectors would undoubtedly allow to obtain a larger comparative scale. Analysis of the determinants would certainly provide the basis for further interesting conclusions. Finally, deliberating on the impact of the implementation of CSR activities aimed at employees on their employment decisions and their behaviour within the organisation (such as those concerning the shaping of employee commitment and loyalty, for example) could be an extremely interesting continuation of the cycle of considerations and research in this thematic area.

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