

## ORGANIZATIONAL CULTURE CONDUCTIVE TO THE IMPLEMENTATION OF CORPORATE SOCIAL RESPONSIBILITY (CSR) IN THE ENTERPRISE

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**Purpose:** The paper aims to identify a model of organizational culture conducive to implementing corporate social responsibility (CSR) in the enterprise.

**Design/methodology/approach:** The article is based on the analysis and synthesis of domestic and foreign literature review.

**Findings:** The model of organizational culture conducive to the implementation of CSR in the enterprise is created by the following cultural values: focus on people, focus on tasks, orientation to the environment, activity, low uncertainty avoidance, collectivism, low communication context, low power distance, status based on achievements.

**Research limitations/implications:** Increasing the awareness of academics, students of economic studies and management practitioners on the essence and importance of cultural values that are components of the organizational culture model conducive to the implementation of CSR activities. Indications regarding the components of the organizational culture model are specific and further research should be conducted in this area.

**Practical implications:** The article provides new knowledge about the conditions determining the shape and structure of the organizational culture model conducive to the implementation of corporate social responsibility. The article may help enterprises to better use the potential of organizational culture as a tool supporting socially responsible activities.

**Originality/value:** The article extends knowledge in the field of constructing a model of organizational culture conducive to the implementation of CSR activities in the enterprise.

**Keywords:** organizational culture, cultural values, CSR, social responsibility, enterprise.

**Category of the paper:** General review.

## 1. Introduction

Implementing corporate social responsibility (CSR) in an enterprise is conditioned by many factors. Some have an external character, which the company either has no influence on (macroeconomic nature) or controls and shapes to a certain extent (micro-environmental nature). Internal factors constitute a separate group shaping CSR. Terec-Vlad lists staff motivation and organizational culture (2016), Stawicka internal sensitivity, organizational culture, ethics in the organization (2010), and Slack Corlett, Morris communication in the organization; organizational culture, employee involvement in CSR and relations between CSR and business strategies (2015). Because the company can only fully control internal factors, they are of particular interest to scientific researchers. Analyzing them, it is hard to deny that organizational culture is an essential factor.

In the opinion of many authors, there is a close relationship between organizational culture and CSR (Rudnicka, 2012; Doktor, 2005; Filek, 2008; Jaakson et al., 2009; Galbreath, 2010; Ganescu, Gangone, 2017; Myeongju, Hyunok, 2017; Yu, Choi, 2016; Castro-Gonzales, Bande, 2019; Ali et al., 2023). It is hard to imagine a coherent CSR policy in companies that do not take care of the cultural dimension. To understand corporate social responsibility, it is crucial to analyze the organizational culture and values on which relations in the enterprise are built because they shape the way of thinking about the enterprise and its relations with the environment (Klimkiewicz, 2010). Organizational culture is a determinant of organizational norms; it includes specific patterns, values, rules, customs, and ceremonies that members of organizations implementing CSR should follow (Stawicka, 2010). According to B. Glinkowska, understanding the essence of CSR requires the involvement of all participants in a given organization, but this can be achieved due to a specific, purposefully shaped organizational culture (Glinkowska, 2017). J. Collier and R. Esteban defined the relationship between organizational and personal values and commitment to CSR as rooting its principles and practices in the hearts and minds and the organization's culture (Collier, Esteban, 2007). Culture combines ethics and responsibility in actions, and focuses on values that allow the long-term achievement of goals (Terec-Vlad, Cucu, 2016). It supports the achievement of CSR assumptions through an orderly and well-thought-out system of activities and operating patterns (Rudnicka, 2012). For CSR to be part of the community, it must be authentic, rooted in the company's business culture (Slack et al., 2015).

In relation to the above statements, a research problem arises regarding the determination of cultural values according to which employees implementing CSR should follow. The research aims to identify a model of organizational culture conducive to the implementation of CSR in the enterprise. For this purpose, based on literature review, CSR features were defined, which are reflected in specific cultural values.

## 2. Literature review

### 2.1. Cultural values in defining the essence of CSR

In the literature, many authors analyzing the essence of CSR, relate it to cultural values. They reflect its assumptions and patterns of conduct. K. Klimek recognized honesty, respect, subjective treatment of employees, and positive responsibility as the values underlying the concept of CSR (Klimek, 2011). R. Wolniak recognized a small power distance as a characteristic value of CSR (Wolniak, 2015). On the other hand, K. Jaakson and others, studying the scientific works of other researchers, listed among the values that reflect CSR: interdependence, empathy, equality, personal responsibility, intergenerational justice, cooperation and partnership, communication, dialogue and collaboration for others (Jaakson et al., 2012). The core values of CSR also include: long-term orientation, commitment, participation, including participation in decision-making processes, respect for human rights, partnership, and integrity (Paliwoda-Matiolańska, 2014).

A. Adamik came to a much broader set of cultural values reflecting CSR by analyzing its aspects, such as relations with employees, relations with business partners, attitude towards the natural environment, attitude towards philanthropy, attitude towards ethics, attitude towards law and attitude towards company development. For each aspect of CSR, she assigned cultural values forming a specific set of them supporting its implementation. Summarizing them all, a system of cultural values conducive to the implementation of CSR can be created. These include collectivism, particularism, transcendentism, femininity, pro-partnership attitude, emotionality, polychronism (multi-activity), investments in development, conformism, openness to contacts, pro-activity, being outer-directed, holistic approach (Adamik, 2011). Table 1 presents a detailed list of them.

**Table 1.**  
*Cultural values in the aspect of CSR*

Aspects of culture facilitating CSR	Aspects of a Company's social responsibility						
	Relations with employees	Relations with business partners	Attitude toward company development	Attitude toward natural environment	Attitude towards law	Attitude towards philanthropy	Attitude towards ethics
collectivism	X	X	X				
particularism	X		X	X	X		
transcendentism	X	X				X	X
femininity	X	X	X			X	
pro-partnership attitude	X	X			X		
emotionality	X	X				X	
polychronism (multi-activity)	X	X		X	X	X	
investments in development	X						

Cont. table 1.

conformism	X	X		X		X	
openness to contacts	X	X	X				
pro-activity	X		X	X	X	X	
being outer-directed	X	X		X		X	
holistic approach	X			X			X
Avoiding uncertainties		X	X		X		
The free development of natural environment				X			
conservatism					X		X
Long-term orientation			X		X		X
Synthesis			X				
Investing in development			X				

Source: own study based on: (Adamik, 2011, pp. 89-90).

The analysis of CSR definitions also provides insights into cultural values. The essence of CSR described in them is referred to in specific matters. An example is the authors who strongly emphasize the score-result aspect of CSR (McWilliams, Siegel, 2011; Saeidi et al., 2014; Gazzola, Colombo, 2014; Stefańska, 2011; Adamus-Matuszyńska, 2013). In their opinion, the application of CSR is to improve the company's competitiveness, increase its value and lead to sustainable economic and social development. Another group of researchers strongly emphasizes responsibility for the environment and relations with external stakeholders as the essence of CSR (Carroll, 2008; Zgoda, 2015; Constantinescu, Kaptein, 2015). The social and environmental aspect of CSR express the cultural value of being oriented toward the environment. Other authors emphasize a caring, fair, and responsible attitude towards their employees as internal stakeholders (Kalinowska, 2012; Zieliński, 2014). Acting as an employer interested in employees undoubtedly expresses the value of culture, which is people-oriented. Based on the definition, it is possible to list cultural values reflecting important aspects of CSR and, at the same time, consider them as conducive to the implementation of the CSR concept in enterprises.

The cited cultural values that express the essence of CSR form a reasonably wide spectrum. It would be not easy to define universal cultural values describing CSR on its basis. This is due to different understandings of the concept of cultural value and different contexts of analyzing the essence of CSR. However, numerous references to CSR to cultural values and organizational culture indicate that it should be considered as a factor conducive to the implementation of CSR.

## 2.2. Characteristics of socially responsible enterprises and cultural values

At this point, you can ask a question about the important values from the point of view of implementing the concept of corporate social responsibility, which should be promoted by organizational culture. Earlier, numerous examples of such values were cited. Still, it was also mentioned that on their basis, it is difficult to create a universal set of values positively influencing the implementation of CSR. Such a starting point may be an analysis of the characteristics of socially responsible enterprises. They present attitudes, solutions,

and requirements that are important from the point of view of effective implementation of CSR. In turn, each of them expresses some cultural value. Hence, the analysis of CSR features and the identification of cultural values based on them makes it possible to create a model of an organizational culture conducive to implementing CSR in the enterprise.

The distinguishing features of socially responsible enterprises include responsibility for the effects of implemented activities, reliable communication with the internal and external environment, care for environmental protection, keeping contracts and fulfilling obligations, and promoting ethical standards and behavior among stakeholders (Rozkwitalska, 2006). A. Crane and others mentioned the voluntary nature of the actions taken, the adaptation of the steps taken to the specificity of the environment and their inclusion in crucial business areas, and the transparency of the actions taken (Crane et al., 2008). Companies applying CSR are characterized by employees' creative attitude, willingness to develop and experiment, teamwork, methods of communication, friendly relations, and openness (Walkowiak, 2009). According to K. Klimek, the distinguishing features of CSR are transparency, tolerance, and dialogue in the company, freedom in decision-making, oriented on argumentation and not on power, employee involvement, and a place for implementing individual values (Klimkiewicz, 2011). Table 2 contains a presentation of CSR distinguishing features and cultural values that reflect them, based on a literature review.

**Table 2.**  
*Cultural values conducive to CSR*

CSR distinguishing feature	Reasoning	Cultural value
Partnership	Strategic cooperation with clearly defined goals is a crucial component of any CSR-oriented organization. However, partnerships practiced solely for publicity undermine a company's credibility and reduce the effects of valuable cooperation. Employees should be involved, stakeholders should be consulted, and win-win solutions should be sought (Żemigala, 2007).	Orientation to the environment People orientation Task orientation Collectivism
Trust	In communicating CSR activities, it is desirable to express strong trust within the organization and build it in the external environment, as well as active dialogue to express the organization's maturity and commitment to socially responsible activities (Miszczak, 2016).	People orientation Low communication context Orientation to the environment
External dialogue and open communication	Open and honest communication builds and strengthens the organization's reputation and, above all, reduces the risk that the intentions of the company will be misunderstood (Głuszek, 2010).	Orientation to the environment Low communication context
Honesty and reliability towards external entities, stakeholders	Established ethical principles help create external relationships by building trust-based and respectful relationships with business partners, suppliers and customers, which positively affects the business atmosphere and the quality of cooperation with external contractors (Wołoszyn, Ratajczak, 2011).	Orientation to the environment Collectivism

Cont. table 2.

Focus on external stakeholders.	The company's main stakeholders in the context of CSR implementation are customers, suppliers, the local community, and the environment. The CSR concept is also implemented by organizations to consider all their stakeholders' needs (Kaźmierczak, 2017).	Orientation to the environment Activity
Engaging, activating, and educating stakeholders	Stakeholder engagement is the process an organization uses to engage relevant stakeholders to achieve agreed-upon outcomes, which may include: enabling the enterprise to learn from stakeholders, resulting in the improvement of products and processes, and informing, educating, and influencing stakeholders in such a way that their decisions and actions have a positive impact on the organization and society (AA 1000 Stakeholder Engagement Standard 2015).	Orientation to the environment Activity
Innovation	The assumption of CSR is to respect the needs of all groups of stakeholders, thanks to which it is possible to ensure uniqueness in the functioning of the enterprise, which depends on the innovation of the value noticeably offered to stakeholders, constituting a platform for achieving the assumed financial results of the enterprise (Jabłoński, 2013).	Activity Task orientation
Learning attitude	The implementation of the CSR concept in the strategic dimension should take into account the important role of immaterial assets in creating a competitive position, of which concepts related to the use of knowledge and opportunities inherent in intellectual capital are in the foreground (Jabłoński, 2013).	Low uncertainty avoidance Activity
A future-oriented approach	Socially responsible activities should have a long-term character and be included in the company's operating strategy (Wolniak, 2015).	Orientation to the environment Activity
Management commitment	An essential factor facilitating the implementation of CSR in the company is the commitment and continuous support of the top management. The awareness of the administration, the level of their knowledge, the declared and observed set of values, and contacts with employees and relations with the environment, affect the organization's conduct towards social responsibility (Kaźmierczak, 2017).	Low power distance People orientation Activity
Decentralization	The experience of many countries suggests that CSR initiatives and activities are undertaken in a network manner, and the people with the highest authority in the organization do not always have to be the most involved. It isn't easy to introduce CSR in a top-down manner (Wolniak, 2015).	Low power distance
Employee engagement	The company's activity in the CSR implementation field positively affects employees' level of organizational involvement (Brammer et al., 2007).	People orientation Collectivism
Participation in decision-making	Participation is a characteristic element of the CSR concept, which concerns the increasing role of employees in decision-making, and contributes to improving the results achieved by the organization and building a precious company (Kaźmierczak, 2017).	Low power distance Collectivism People orientation
Internal dialogue and open communication	Including employees in decision-making processes in the company requires managers to be ready to be open to dialogue with employees and two-way communication. The employee, having the right to speak out and thus participating in building the organization, contributes to the co-creation of added value for the company and society (Siarkiewicz, 2018).	Low power distance Low communication context
The critical role of employees	Employees play an essential role in the functioning of the organization, which is why they are expected to be ambassadors of the CSR program implemented in the organization (McShane, Cunningham, 2012).	People orientation Achievement based status

Cont. table 2.

Care for employees	Due to the strategic role played by employees, corporate social responsibility should primarily manifest itself in securing the interests, meeting the needs, and meeting the expectations of this group of people. The effectiveness of employees, the level of their involvement, and the degree of integration with the company largely depend on how they are treated, whether their rights are respected, on what principles the personnel policy is based, and what are its main pillars (Gadomska-Lila, 2012).	People orientation Achievement based status
Creating development opportunities for employees	A socially responsible organization needs to care for the development of its employees and create safe jobs for them, thanks to which employees gain appropriate working conditions and a sense of their dignity and value (Mazur-Wierzbicka, 2016).	Activity Low uncertainty avoidance People orientation
Cooperation	Supporting the cooperation of employees, their commitment, and teamwork is in the interest of the company because it more and more often operates in conditions of changing demand reported by customers, and the speed of reaction on the part of the company depends on the flexibility of the staff and their willingness to cooperate (Zieliński, 2014).	Collectivism People orientation
Teamwork	Teamwork plays an essential role in CSR because it requires extensive cooperation at all levels of the organization, and teams allow for the reliable setting of goals and planning activities in the field of CSR (Każmierczak, 2011).	Collectivism People orientation Low communication context
Employee creativity	CSR impacts the formation of a positive attitude to the work performed by employees, and their positive attitude to the work achieved results in greater involvement in developing new ideas and creativity (Gharleghi et al., 2018).	Activity Achievement based status
Employee flexibility	CSR requires a unique approach to people and at the same time, forces you to hire appropriate employees who can adapt to the requirements of this concept (Jasińska, 2010).	Low uncertainty avoidance Activity
Professionalism	Professionalism in CSR applies especially to the managerial staff as the group of employees who are responsible for other employees and, at the same time, is a model or reference point (Jasińska, 2010).	Activity Low uncertainty avoidance Achievement based status
Employee motivation	CSR positively impacts employees' internal motivation, so managers can use this fact to ensure greater employee involvement in the organization's CSR initiatives (Agarwal et al., 2015).	Proactivity Low uncertainty avoidance Achievement based status

Source: own study.

### 3. Results

Culturally-based attitudes, solutions, and requirements that are important from the point of view of CSR implementation express specific cultural values. Their combination creates a system of cultural values conducive to the implementation of CSR. The analysis of the CSR distinguishing features in Table 4 allows us to identify such cultural importance. On this basis, it can be concluded that the following cultural values create the organizational culture conducive to the implementation of CSR:

- people orientation, expressing the servile role of the organization about employees, based on mutual trust and empathy, respecting the individuality of individuals and treating them as subjects and partners. This value implements the fundamental assumption of the CSR philosophy relating to the responsible treatment of internal and external stakeholders of the company;
- tasks orientation is a cultural value opposite to focus on people, which subordinates the structure, activities, and people to the assumed priorities, including those related to CSR. The performance of tasks should be closely associated with the organization's CSR action plan, which should be manifested, among others, within the agreed scope of duties and responsibilities of employees;
- collectivism exposes the good of the group as more important than the good of individual individuals. Collectivism is manifested by a focus on group goals, collective consciousness and identity, loyalty, sharing of responsibilities, group decisions. Collectivism about the way an organization functions also refers to the corporate social responsibility carried out by the company, i.e., socially responsible activities, lawful, ethical, and all those that affect the positive relations created by the organization with its stakeholders;
- orientation to the environment, focusing the organization's attention on its environment, its careful observation and reaction to changes, interest, and a positive attitude towards external entities. The concept of corporate social responsibility implemented by the company concerns the impact of this activity on the environment and the effects of these activities;
- activity expressing criticism towards the existing schemes and standards of conduct and reflecting the need to change the current values and ways of achieving them by searching for and using new opportunities and solutions. Breaking the existing patterns of behavior and introducing a new way in the organization's functioning is a behavior characteristic of the CSR concept, particularly in the manner of achieving the social and environmental goals of the company, and not only economic ones;
- low uncertainty avoidance, meaning a low degree of anxiety in the face of novelty, uncertainty, and ambiguity, changes in the organization, information deficit, complexity of work and environment. Each change raises resistance; however, properly explaining to employees the meaning of the change in the way the organization functions in terms of CSR and the effects that this change is to bring in the future, allows you to reduce the degree of uncertainty felt by the members of the organization;
- achievement-based status that describes the cultural basis for evaluating an employee's performance and expresses the belief that an employee's position depends on their achievements and what they do, which determines their value. Socially responsible activity should primarily result from employees' awareness of creating the common



good, not from the cold calculation and opportunism. Knowledge of the principles of corporate social responsibility and, above all, their acceptance and identification with them by members of the organization allow for more effective implementation of the CSR strategy;

- low power distance expressing a low degree of acceptance of an unequal power distribution. Therefore, similar rights and mutual partnership treatment are preferred, regardless of the positions or roles held. Partnership relations created between employees within the organization and between it and other entities in its environment, based on respect for the law and market rules, align with the idea of corporate social responsibility;
- low communication context describing the cultural basis of information coding and preferring verbal and direct communication. CSR requires an active dialogue to build broad cooperation at all levels of the organization in strict, clear verbal messages to engage in socially responsible activities.

#### **4. Conclusion**

The approach to the issue of CSR is related to defining the place of a modern enterprise in socio-economic life and its tasks towards society. Many factors determine these issues. The analysis of the literature with the analysis of the results of the empirical research included, indicate the role of organizational culture as an important determinant shaping the implementation of CSR in the company's operations. They form a system of cultural values that show how employees think about the company's corporate social responsibility and the behavior appropriate for its effective implementation.

The conducted analysis allowed to achieve the research goal. Cultural values and their manifestations were identified, which would be conducive to the implementation of CSR if strengthened or promoted. However, implementing a model of an organizational culture conducive to CSR requires the management to take actions to improve the organizational culture, adequate to the concept of corporate social responsibility. Although shaping organizational culture is a complicated process due to its complexity, CSR requires taking into account the existing cultural factors in the implementation of appropriate operational solutions, and on the other hand, it means the need to shape appropriate cultural values.

Social responsibility activities carried out in such a culture will, over time, reflect the universal and contextual values in which the company operates. CSR will become implicitly rooted in the company's system at the processes, norms, and values level.

In order to verify the cultural values presented in this article, which are conducive to CSR activities, further empirical research will be conducted by the Authors. Verification of the universality of this model in different countries would be an interesting research thread.

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