IS IT WORTHWHILE TO BE RESPONSIBLE? THE IMPACT OF COMPANY'S INTERNAL CSR ON EMPLOYEES' SATISFACTION

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Purpose: The purpose was to identify the relationships between employee satisfaction and companies' internal Corporate Social Responsibility (CSR) activities in five dimensions: justice and fairness, health and safety, availability of training, work-life balance and empowerment.

Design/methodology/approach: Based on an analysis of the literature and current trends in the workplace, the authors proposed a new classification of internal CSR dimensions. On its basis, an empirical study of 283 employees of Polish companies implementing CSR was carried out, which allowed verification of the relationships between internal CSR and its dimensions and employees' job satisfaction.

Findings: The study confirmed the validity of the proposed classification of the internal CSR dimensions. The results show a statistically significant positive relationship between internal CSR and its individual dimensions and job satisfaction perceived by employees.

Research limitations/implications: The main limitation is that the research was only conducted in one country.

Practical implications: Employee evaluations can provide managers with an indication of which areas of internal CSR activities are most valuable to employees and to what extent they translate into their Job satisfaction.

Originality/value: The paper contributes to internal CSR theory by introducing a new classification framework of dimensions. It also contributes to empirical research by presenting the results of an empirical study to confirm the relationship between intrinsic CSR and employee job satisfaction.

Keywords: Corporate social responsibility, internal CSR, job satisfaction.

Category of the paper: Research paper.

1. Introduction

Building a competitive advantage in today's market is a challenging task like never before. The VUCA business environment means that organisations must cope with increasingly dynamic change, a diverse workforce and hard-to-predict consumer expectations. Such business context determines companies' search for new sources of a sustainable competitive advantage (Hamadamin, Atan, 2019). One of the strategic ways to create such an advantage is to properly shape the Human Resource Management (HRM) system so that the organisation can have highly engaged and high-quality employees (Hamid, 2019). Internal Corporate Social Responsibility (CSR) is often regarded as a good foundation for building relationships within the organisation and, as such, is seen as a successful strategy to achieve this goal.

However, research regarding CSR practices tends to concentrate on the perception of external stakeholders and their behavioural outcomes rather than the internal aspects of CSR and its impact on employees (Hansen et al., 2011). Even the studies that measure employees' perception of CSR focus on its external level, considering mainly activities aimed at the external social or ecological environment and based on the external perceptions to explain their impact on employees (Kim, Lee, 2022). However, it seems that an extremely important, although understudied, area is the impact of internal CSR activities on shaping the performance and attitudes of employees. Though some academics have conducted research on internal CSR in this regard (Jamali et al., 2019; Marek, Kozak, 2021; Mory et al., 2016; Papasolomou, 2017; Rank, Palframan, 2021), the area still seems to require a more in-depth analysis. Moreover, the approach to CSR is often very narrow as it focuses on its instrumental dimension, studying the impact of specific tools on stakeholders' reactions.

Internal CSR actions might increase the employer's credibility and integrity in employees' eyes because employees might treat this way of showing responsibility as a sign of recognition and respect (Hameed et al., 2016; Mory et al., 2016). Neglecting internal CSR practices and, at the same time, pursuing external CSR goals that can bring material benefits may easily result in an employer's actions being perceived as merely superficial and hypocritical and hindering the realisation of external CSR goals due to employees' resistance (Haski-Leventhal, 2018; Hawn and Ioannou, 2016). In line with the theory of cognitive dissonance (Festinger, 1957), when there is disconfirmation of CSR initiatives and employees' expectations regarding them, adverse outcomes may emerge, such as intention to quit, reduced job satisfaction, reduced organisational trust, and decreased job performance (Carlini et al., 2019).

As with internal and external CSR, research on CSR and job satisfaction relationships also concentrates more on CSR in general than internal activities. Raihan and Al Karim (2017) revealed that philanthropic and ethical CSR activities have the highest influence on employees' job satisfaction, while legal and economic dimensions of CSR have less impact on that issue.

In research conducted by Trivellas et al. (2021), the results show that only ethical aspects of CSR reflecting internal orientation positively influence job satisfaction, while an organisation's environmental and philanthropic engagement has a strong negative impact on job satisfaction. Murshed et al. (2021) examined social and environmental CSR activities, concluding that CSR activities are significant for employees and job satisfaction depends heavily on procedural justice, which means that employees are satisfied with their jobs when CSR practices are based on transparent and fair procedures.

These and several other studies of the relationship between external and internal areas of a company's CSR commitment and the level of employee job satisfaction inspired us to undertake a research literature analysis regarding the significance of the impact of internal and external dimensions on job satisfaction. We studied the existing literature to answer this question, which led to developing a framework introducing a synthetic classification of internal CSR dimensions. It also has become the basis for an empirical study investigating their relationship with employee job satisfaction.

2. Internal CSR and its dimensions

As stated earlier, the dominant approach in CSR research uses the instrumental perspective, where CSR is treated more like a tool to attract and retain the most talented and appropriate candidates who meet the needs of a company (Zainee, Puteh, 2020). We want to contribute to a different approach according to which CSR is a vital part of organisational culture and strategy that implements management based on authentic responsibility towards various groups of stakeholders, including employees, and might substantially influence employee well-being (Carlini et al., 2019; Haski-Leventhal et al., 2020).

Researchers emphasise that there is no consensus on a single definition of CSR, and this "phenomenon is highly dynamic and will continue to evolve as the demands on organisations change"(Homer, Gill, 2022, p. 18), which makes it difficult to measure and develop theoretically (Mory et al., 2017). Nevertheless, various academics distinguish different dimensions of internal CSR. According to Mory et al. (2016), internal CSR consists of employment stability, skill development, workforce diversity, work–life balance, tangible employee involvement, and empowerment, while Lee (2021) takes the first four from this set and adds the working environment, which is more general and may contain many different factors. A relatively broad set of dimensions was introduced by Antonio Vives (2006), who mentions the health and well-being of workers, training and participation in the business, equality of opportunities, the work–family relationship, and also some corporate governance practices like independent audits, CSR towards suppliers, and internal control of corruption practices. Papasolomou (2017), on the other hand, enumerates health and safety in the

workplace, organisational justice and fairness, employee training and development, and work–life balance. Given the scope of the considerations addressed in this paper and the results of the literature analysis, we decided to propose our classification of dimensions, hoping to achieve the best coverage of features and contemporary changes within workplaces. Therefore, we analysed the following internal CSR dimensions: organisational justice and fairness, health and safety, work–life balance, employee training and development, and empowerment.

2.1. Organisational justice and fairness

Organisational justice can be seen in different managerial practices. In general, it refers to employees' perception of the fairness of their treatment by the organisation and decisions taken by their supervisors (Colquitt et al., 2005). Organisational justice consists of three dimensions: distributive, procedural, and interactional (Colquitt, 2012; Yean, Yusof, 2016). Distributive justice is manifested in fairness in reward and resource distribution. Fairness in the process of making decisions and reaching outcomes is procedural justice (Farid et al., 2019). Interactional justice is crucial to perceive individual compensation and rewards as fair or unfair and refers to decent and respectful interpersonal behaviour. In further research, interactional justice is developed into interpersonal justice and informational justice. The first one demands that the employer shows concern about an employee while redistributing the outcome and the latter refers to "providing knowledge about procedures that demonstrate regard for people's concerns" (Greenberg, 1993, p. 84).

Nowadays, one may see the realisation of organisational justice and fairness not only in respecting fundamental work rights but also in practices promoting diversity and preventing discrimination and mobbing in the workplace. Mobbing means long-term (at least six months) aggression towards an employee at the level of communication and relationships, often aimed at humiliating the person. It might be committed by colleagues or a manager and lead to weakening the person's position within the organisation, resignation from the post, or even resignation from the field of activity (Mihăilescu, Tomescu, 2017).

Successfully leading a company to common goals requires diversity management, which means "understanding that there are differences among employees and that these differences, if properly managed, are an asset to doing work more efficiently and effectively" (Furunes, Mykletun, 2007, p. 975). The main issue in diversity management is to increase diversity within an organisation and create as inclusive a workplace as possible (Köllen, 2021) to make employees feel accepted and involved in organisational actions. To gain a sustainable competitive advantage based on diversity, managers should base all decisions in recruitment and development processes on employees' competencies and potential fairly and inclusively (Emmott and Worman, 2008).

Introducing all the aspects of organisational justice and fairness in corporate practices results in higher loyalty of employees because in a just and fair organisation, their rights are respected, and they can better predict what benefits they will receive for their efforts. Moreover, in just and fair organisations, there is no tolerance for any discrimination or favouritism of a person or a group of employees (Yean, Yusof, 2016). Organisational justice also helps build trust between supervisors and employees and increases job satisfaction (Kals, Jiranek, 2011).

2.2. Health and Safety

Health and safety in the workplace are constantly changing in response to new scientific discoveries and legal regulations. These factors became unprecedentedly important during the COVID-19 pandemic, and employers had to take many actions to adjust to governmental rules. Perceived risk of infection with COVID-19, according to the research results, led to employees experiencing emotional exhaustion and a sense of violation of their well-being and safety at work, as well as their self-efficacy and mental health (Falco et al., 2021). Health and safety indicators might include respecting legal standards in this area, providing a comfortable workplace and appropriate health insurance, or requiring a suitable number of working hours (Papasolomou, 2017).

Organisations can improve safety by introducing workplace safety management programmes, including health and safety training, wellness programmes, stress management, or health and safety auditing (Aldana, 2001; Mearns et al., 2003). Introducing such programmes creates a safety climate by increasing consciousness and engaging employees in pro-healthy behaviours (Vu et al., 2022). Through such programmes, a management board can prevent negative work behaviours such as workplace violence comprising behaviours aimed at "using one's body or tools to threaten working staff or a group in the workplace which results in psychological harm, physical injury, deformity or even death"(Zhao et al., 2018, p. 2621).

2.3. Employee training and development

The job market is dynamic in a changing economy and society and constantly requires new competencies. A stable career is a rarity in those conditions, and lifelong learning seems inevitable. Employees can satisfy these expectations by choosing a protean career where they take control of their career development and initiative to find the best career options and choose an organisation where the work will be meaningful and congruent with their values (Direnzo et al., 2015). People are aware that taking responsibility for their career requires lifelong learning because gaining new skills and adjusting them to the demands of the job market will increase their value on the job market and open new possibilities for promotion and higher income in the present company or, in the case of the employees motivated mainly by their interests, may result in finding work in a competing organisation where they can find "better" opportunities for themselves (Nerstad et al., 2018). On the other hand, leaders want to participate in shaping their followers' careers to adjust them to the organisational goals and

invest in career development programmes. Employees can perceive such programmes as a form of taking care of their long-term growth, which might increase job satisfaction and result in a willingness to stay in the company (Lee, Bruvold, 2003).

2.4. Work-life balance

One of the narrowest definitions of work–life balance is the one coined by Hill et al. (2001, p. 49), who defines it as "the degree to which an individual is able to simultaneously balance the temporal, emotional and behavioural demands of both paid work and family responsibilities". On the other side of the scale is the definition authored by Kirchmeyer (2000, p. 81), for whom it means "achieving satisfying experiences in all life domains. To do so requires personal resources such as energy, time and commitment to be well-distributed across domains". The latter definition introduces a broader context than only the equilibrium between job and family roles. It allows also to include passions, voluntary activities, and so on. Given that the models of social life are constantly changing, managers have to be aware that many employees perceive their professional and private life as a whole, so they want to work flexible hours to have time for their passions as well as to develop in a wide variety of fields and achieve success in a short time (Bieleń, Kubiczek, 2020). That leads to an increased importance of achieving a match between organisation and employee (Jehanzeb, 2020) and to the necessity of looking at work–life balance more broadly, going towards a work–nonwork balance (Casper et al., 2017; Kelliher et al., 2019).

2.5. Empowerment

In general, we can understand empowerment in two ways. On the one hand, it is the leaders' behaviour that empowers their followers; on the other hand, it is the psychological state of the employees caused by their leaders' empowerment methods (Stavrinoudis, Psimoulis, 2021).

Delving deeper into its meaning, empowerment consists of two interrelated dimensions: psychological and structural. Leaders enable followers to take extended responsibility for their tasks and at the same time strengthen their self-efficacy and the belief that they can influence the organisation's performance through their individual work. That is why those behaviours are a part of psychological empowerment, which is often perceived as a motivational tool (Yu et al., 2018). Structural empowerment, though, is strictly related to organisational structures and requires delegation of tasks and responsibility to the lower levels of the organisational hierarchy. Thanks to those practices, employees are given decision-making authority and are able to execute their work tasks with greater autonomy (Leach et al., 2003, p. 28). If empowerment is one of the key values within the organisation, it may manifest itself in empowering leadership, which "refers to a set of behaviours of the leader who shares power or allocates more responsibilities and autonomy to his or her followers through enhancing the meaningfulness of work, expressing confidence in high performance, promoting participation

in decision making, and providing autonomy from bureaucratic constraints" (Cheong et al., 2016, p. 603).

When discussing internal CSR, researchers distinguish CSR-fostered empowerment as a "motivating tool in the organisation's internal CSR implementation through which employees receive the opportunity to proactively influence their working processes and contexts" (Mory et al., 2017, p. 176). Corporate ethical empowerment encourages employees to actively participate in CSR activities instead of just implementing a stated strategy. In that way, employees are co-creators of the company's philosophy and may propose and conduct initiatives congruent with shared values and the company's mission statement (Carlini et al., 2019).

3. CSR and job satisfaction

The image of a socially involved company causes its employees to have a sense of pride and raises their self-esteem and morale (Maon et al., 2009; Schaefer et al., 2020). They feel that by belonging to a particular organisation, they are "changing the world for the better", and their work gains additional meaningfulness. This sense of pride also translates into their communication with external stakeholders, and through positive word-of-mouth, the positive perception of the company by job seekers, customers, or communities is also strengthened (Carlini, Grace, 2021; Gully et al., 2013; Okolocha, Decker, 2020; Schaefer et al., 2020). However, to achieve these positive effects, the company must meet two conditions (Lee et al., 2012): firstly, compatibility of CSR initiatives with the company's culture and practices, and secondly, compatibility with the employees' values. These two factors determine the credibility of an organisation's involvement in prosocial activities (Benitez et al., 2020; Schaefer et al., 2020).

Locke (1976, p. 1304) defined job satisfaction as " … a pleasurable or positive emotional state resulting from the appraisal of one's job or job experiences", and that is the most popular definition among scholars. According to newer literature sources, job satisfaction is connected to happiness and passion with the work that helps achieve fulfilment through accomplishing different goals, recognition and promotion, resulting in financial gain (Kaliski, 2007). We can also understand it as people's attitudes toward their jobs, internal feelings about it and emotional states associated with the job (Chen, 2023).

Many factors influence job satisfaction; according to the research, one of the most important ones is the nature of the job, understood as its intrinsic characteristics. It considers employees' autonomy, flexibility, job challenge, scope and variety (Bellamy et al., 2003; Saari, Judge, 2004). Those factors are present in the dimensions of internal CSR we proposed above, especially in the last three – employee development and training, work-life balance and

empowerment. That allows us to assume that internal CSR activities that reveal the employer's care of employees increase job satisfaction. On the other hand, internal CSR practices perceived as a just and beneficial treatment, based on the norm of reciprocity, may trigger a better perception of organisation and a sense of obligation to concrete positive behaviour (Murshed et al., 2021). In that manner, Velnampy (Velnampy, 2008) states that job satisfaction increases employees' commitment to the organisation and, at the same time, has a positive influence on their job performance.

4. Materials and methods

4.1. Objective, Hypotheses and Research Methods

The main objective of the study was the identification of the relationship between the level of employee satisfaction (SAT) and the extent of the employer's socially responsible activities towards them in the identified five dimensions: justice and fairness (JUST), health and safety (H&S), availability of training (TRAIN), work-life-balance (WLB) and empowerment (EMP).

This objective, together with the analysis of the literature on the relationship between CSR activities and employee satisfaction, has led us to the following research hypotheses:

H1: Positive evaluations of the employer's internal social responsibility (CSR) activities increase employees' satisfaction (SAT).

H2: Positive evaluations of the employer's activities related to justice and fairness (JUST) from internal social responsibility increase employees' satisfaction (SAT).

H3: Positive evaluations of the employer's health and safety (H&S) related activities from internal social responsibility increase employees' satisfaction (SAT).

H4: Positive evaluations of the employer's work-life balance (WLB) related activities from internal social responsibility increase employees' satisfaction (SAT).

H5: Positive evaluations of the employer's training-related activities (TRAIN) from internal social responsibility increase employees' satisfaction (SAT).

H6: Positive evaluations of the employer's activities related to empowerment (EMP) from internal social responsibility increase employees' satisfaction (SAT).

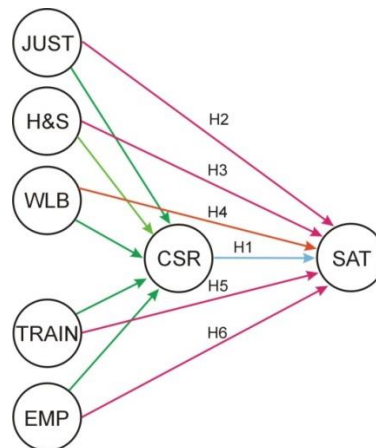Figure 1 presents a graphic presentation of the research model hypotheses.

Figure 1. A graphical presentation of the research model hypotheses.

Source: Authors' elaboration.

We used the diagnostics survey (CAWI - Computer-Assisted Web Interview) method and statistical analysis tools to achieve the research objective. We adopted a non-random purposive and convenience sampling, which included Polish employees of organisations undertaking CSR activities that agreed to fill the questionnaire. We conducted the research in August 2023. The areas and dimensions indicated in the purpose of the study were described using multivariate characteristics, and the source here was research available in the literature, which became the basis for creating a research tool in the form of a questionnaire containing 15 items in the CSR area and 6 in the satisfaction area. The CSR area was divided, according to the study's premise, into five dimensions, which were described by a corresponding number of items: JUST (4 items), H&S (2 items), WLB (3 items), TRAIN (3 items) and EMP (3 items). All items were adopted from the available literature of empirical studies to ensure the reliability and reproducibility of the results. The statements that the respondents evaluated were translated into Polish, and we consulted their translation with an expert in English philology to ensure the exactness of their meaning. A full description of the research tool structure with the identification of statements, sources and relevant dimensions and areas is presented in Appendix 1 (Table 7). All the questionnaire questions used the R. Likert scale, based on ranking variables often used in social research (Croasmun, Ostrom, 2011). The following response scale was adopted: 1 - agree entirely; 2 - rather agree; 3 - neither agree nor disagree; 4 - rather do not agree; 5 - entirely do not agree.

The reliability of all multivariate characteristics was confirmed by scale reliability analysis. The determined values of Cronbach's alpha coefficient for the aggregated variables CSR (0.908), JUST (0.751), H&S (0.853), WLB (0.733), TRAIN (0.869), EMP (0.808) and SAT (0.922) allowed the set of all areas and dimensions studied to be considered consistent, which in turn provided a basis for using all the assumed aggregated variables in the analysis.

We verified the research hypotheses using mixed analytical methods, which in social sciences is considered the most effective solution (Johnson, Onwuegbuzie, 2004). The methods included a qualitative analysis using measures of central tendency. Then, we conducted a correlation analysis using Pearson's chi-square independence test. We used Symmetric Measures: Cramer's V and Contingency Coefficient to determine the strength of the relationship between the variables. The normalisation of the data, giving them a quantitative character, conditioned the possibility of examining the correlation using Pearson's test and the directionality of the analysed relationships based on simple and multiple linear regression results. The statistical analysis was performed using the IBM® SPSS® Statistics Ver. 29.

4.2. Demographic Profile of the Respondents

We tested the designed questionnaire in a pilot study. All identified problems have been eliminated, and the revised survey tool has been sent to respondents of the main study, which included 283 respondents representing various business organisations. A detailed description of the research sample is provided in Table 1.

Table 1.
Sample demographic profile

Group	Number of Respondents	Percentage
Total		
-	283	100.0
Gender		
Women	148	52,30%
Men	134	47,30%
I identify myself differently	1	0,40%
Age		
18-24 years	18	6,40%
25-34 years	85	30,00%
35-44 years	102	36,00%
45-54 years	45	15,90%
55-64 years	29	10,20%
Education		
primary	1	0,40%
vocational	10	3,50%
secondary	82	29,00%
higher (bachelor's degree)	52	18,40%
higher (master's degree)	137	48,40%
other (engineer)	1	0,40%
Size of the organisation		
6-10 people	21	7,40%
11-49 people	67	23,70%
50-249 people	91	32,20%
250 people and more	104	36,70%

Cont. table 1.

Industry type		
Public administration	23	8%
Construction	25	9%
E-commerce	2	1%
Education, science	24	8%
Pharmacy and healthcare	3	1%
Finances and insurance	38	13%
Wholesale and retail trade	21	7%
Hotels, restaurants, gastronomy	5	2%
IT and new technologies	28	10%
Logistics	8	3%
Media/Commercials/PR/Editors	4	1%
Healthcare and social aid	8	3%
NGOs	2	1%
Production and industrial processing	50	18%
Agriculture, forestry, hunting and fishing	4	1%
Transport, warehouse management, communication	15	5%
Services	23	8%
Job position		
Manager	101	35,70%
Specialist	112	39,60%
Executive employee (not managing a team or a department)	70	24,70%
Employment status		
employment contract of indefinite duration	218	77,00%
fixed-term employment contract	49	17,30%
contract of mandate	7	2,50%
contract	7	2,50%
Other (own business)	2	0,70%
Employment time		
below 1 year	20	7,10%
1-2 years	32	11,30%
2-5 years	84	29,70%
5-10 years	88	31,10%
over 10 years	59	20,80%
Employment experience		
This is my first job	38	13,40%
I have worked for 2-5 employers	215	76,00%
I have changed employers more than 5 times	30	10,60%

Source: Authors' elaboration.

4.3. Research results

The descriptive statistics presented in Table 2 indicate that employees rate the area of internal CSR activities highly (mean 3.91), but the ratings of the individual dimensions vary. Above average for the area as a whole, respondents rated health and safety (4.25) and justice and fairness (4.13). Slightly below average were the dimensions of accessibility to training (3.88) and empowerment (3.84). Respondents awarded the lowest rating to the work-life balance dimension (3.52). It is worth noting here, however, that employees' evaluations in this area were quite diverse, as can be seen from the highest standard deviation of all dimensions (1.03). The level of satisfaction was also rated by employees at a fairly high level, obtaining

a mean of 3.87. It is, therefore, only slightly lower than the assessment of the CSR area, and the high median and dominant indicate that a large group of respondents rate their satisfaction very highly.

Table 2.
Measures of central tendency of the studied variables

Variable	Mean	Standard deviation	Median	Dominant
CSR	3,91	0,69	3,93	3,67
JUST	4,13	0,73	4,25	5,00
H&S	4,25	0,80	4,50	5,00
WLB	3,52	1,03	3,67	4,00
TRAIN	3,88	0,93	4,00	5,00
EMP	3,84	0,83	4,00	4,00
SAT	3,87	0,90	4,00	5,00

Source: Authors' elaboration.

The analysis of the results indicates that at the level of all variables, there is an influence of both the aggregate variable describing CSR and its dimensions (Table 3). The Chi-square independence test returns values indicating the existence of statistically significant relationships between all pairs of characteristics (Table 2). We should also note that all relationships are strong. The strongest is found for the CSRxSAT pair (0.930) and the relatively weakest for the WLBxSAT pair (0.772).

Table 3.
CSR and Dimensions of CSR vs. Satisfaction –Chi-Square Tests Results

Variable	Chi-Square Tests			Symmetric Measures	
	Value	df	p*	Cramer's V	Contingency Coefficient
CSR x SAT	1808,467	946	0,000	0,539	0,930
JUST x SAT	617,697	286	0,000	0,410	0,828
H&S x SAT	453,740	154	0,000	0,479	0,785
WLB x SAT	416,498	264	0,000	0,350	0,772
TRAIN x SAT	624,054	264	0,000	0,429	0,829
EMP x SAT	714,795	264	0,000	0,459	0,846

* Asymptotic Significance (2-sided). Significant for $p < 0.05$.

Source: own elaboration.

These relationships are also confirmed by the Pearson correlation coefficient analysis (Table 4). All the correlations are statistically significant, and since all of them are in the range of 0.4-0.7, all indicate a moderate strength of the relationship between the characteristics.

Table 4.

CSR and its Dimensions vs Satisfaction –Pearson Correlation Results

Variable Coefficient (p)	SAT
CSR	.683**(.000)
JUST	.560**(.000)
H&S	.533**(.000)
WLB	.466**(.000)
TRAIN	.578**(.000)
EMP	.602**(.000)

**. Correlation is significant at the 0.01 level (2-tailed).

Source: own elaboration.

The next step of the analysis was to test the statistical significance of the relationships and their direction and strength using the linear regression method. All relationships tested are statistically significant ($p < .001$), indicating a good fit of the model to the data. The results indicate that all the assumed variables for CSR in the aggregate and its dimensions significantly impact employee satisfaction. The strongest impact appears for CSR as an area (0.319) and the weakest for the aggregate impact of individual dimensions on SAT (0.145). It is worth noting that a relatively strong impact appeared for the justice dimension (JUST = 0.297). For the other dimensions, the strength was 0.198 (TRAIN), 0.171 (H&S), 0.156 (EMP) and 0.155 (WLB), respectively. The adjusted determination coefficient (R^2) indicates that almost half (46,6%) of the employees' satisfaction depends on the aggregate CSR variable. For individual CSR dimensions, the results are relatively lower, with above 30% effects on satisfaction in the case of empowerment (36.3%), access to training (33.4%) and justice and fairness (31.4%). The remaining two dimensions have index levels above 20%: health and safety 28.4% and work-life balance 21.7%.

Table 5.

CSR and its dimensions vs Satisfaction –Linear Regression Results

Variable	R Square	Durbin-Watson	ANOVA		Test t		Unstandardised Coefficients
			F	F	T	p*	
CSR→SAT	0,466	2,001	62.766	62.766	7.922	<.001	.319
JUST→ SAT	0,314	2,126	40.479	40.479	6.362	<.001	.297
H&S→ SAT	0,284	1,871	39.256	39.256	6.265	<.001	.171
WLB→ SAT	0,217	1,855	24.110	24.110	4.910	<.001	.155
TRAIN→ SAT	0,334	2,076	46.611	46.611	6.827	<.001	.198
EMP→ SAT	0,363	1,949	21.223	21.223	4.607	<.001	.156

*. Acceptable level: $p < 0.05$.

Source: Authors' elaboration.

The obtained results of the analyses allow us to conclude that, although the strength of the relationships varies, there are statistically significant relations between the examined variables concerning both the CSR area and its dimensions and the level of job satisfaction perceived by employees. It allows us to confirm all the assumed research hypotheses (Table 6).

Table 6.
Hypotheses results

	Hypotheses	Decision on hypotheses
H1	Positive evaluations of the employer's internal social responsibility (CSR) activities increase employees' satisfaction (SAT).	Confirmed
H2	Positive evaluations of the employer's activities related to justice and fairness (JUST) from internal social responsibility increase employees' satisfaction (SAT).	Confirmed
H3	Positive evaluations of the employer's health and safety (H&S) related activities from internal social responsibility increase employees' satisfaction (SAT).	Confirmed
H4	Positive evaluations of the employer's work-life balance (WLB) related activities from internal social responsibility increase employees' satisfaction (SAT).	Confirmed
H5	Positive evaluations of the employer's training-related activities (TRAIN) from internal social responsibility increase employees' satisfaction (SAT).	Confirmed
H6	Positive evaluations of the employer's activities related to empowerment (EMP) from internal social responsibility increase employees' satisfaction (SAT).	Confirmed

Source: Authors' elaboration.

5. Discussion

The results allow us to confirm the validity of the dimensions chosen to describe internal CSR. All the areas selected for classification are characterised by statistical reliability and describe the studied area well. It is also worth noting that the different dimensions were rated by respondents at different levels, with significantly higher ratings for areas related to the ethical dimension of CSR, such as justice and fairness, and the legal dimension concerning health and safety. Employees rated significantly lower in the areas related to their development and involvement in the company, such as availability of training and empowerment. On the other hand, the lowest rating was given to work-life balance, which seems to be particularly influenced by the survey's limited to one country range (Ollier-Malaterre et al., 2013).

In this study, all dimensions of internal CSR had a statistically significant impact on employee job satisfaction. Such a result is atypical in relation to the previous studies of this relationship. In most cases, the study's results only confirmed a statistically significant impact of some of the dimensions adopted. For example, Tran et al. confirmed the significant impact of work-life balance and health and safety dimensions. In contrast, they failed to identify a statistically significant relationship between job satisfaction and dimensions such as human rights, training and education and work diversity (Tran et al., 2021). Hossen et al., on the other hand, only confirmed the relationship job satisfaction had with empowerment and employment stability of all the dimensions studied. However, they did not find evidence of an impact on job satisfaction for dimensions such as training education and working environment (Hossen et al.,

2020). Similarly, Obeidat et al. found only selected dimensions such as working conditions, work-life balance, and empowerment statistically related to job satisfaction (Obeidat et al., 2018). However, they could not confirm the impact of employment stability and skills development.

Relating the results obtained to studies available in the literature creates a need to explain why we obtained such a positive result in relation to other researchers. This question requires a deeper analysis of both the internal CSR model adopted, with particular reference to the classification of its dimensions. It would also be helpful to analyse how the company's involvement in each of them was measured and, therefore, the question of item selection. It is also worth highlighting the potentially strong cultural and economic influence of the country where the survey was conducted and, therefore, the specificity of employer responsibility perceptions among Polish employees.

6. Conclusion

6.1. Theoretical contribution and managerial implications

Based on the content presented in the previous sections of the paper, we can conclude that a new, broader approach to CSR activities is needed in the research concerning this concept. On the one hand, it seems that it would be worthwhile to attach more importance to its internal dimension, as employees are a crucial success factor for organisations. Caring for them and treating them with genuine care makes it possible to achieve many benefits for an organisation. Secondly, it seems very limiting to treat CSR activities instrumentally, solely as one of the tools aimed at receiving a bunch of assumed results. Meanwhile, in our opinion, it is too narrow. It does not capture the full range of possibilities offered by assuming that CSR is not what an organisation uses but wants to be, especially for its employees.

It is also worth pointing to the findings of the comprehensive review of the literature, which indicate that the issues identified as dimensions of internal CSR are subject to change and evolution. Although some general dimensions remain the same, their understanding seems to expand to include new issues. An example of this is the area of justice and fairness, which initially focused on fundamental human rights but now also includes topics such as diversity and inclusion, anti-discrimination, and anti-bullying.

The paper offers an important contribution to the development of theory on internal CSR by proposing a new classification framework that considers the specificities of operating in contemporary organisational settings. It is particularly relevant given the dynamic and challenging environment in which companies must operate.

However, the paper can also provide implications for managers. Firstly, the new classification framework can indicate where a company can behave responsibly towards its employees. Secondly, the research results indicate areas for developing currently taken activities, especially training, empowerment and work-life balance. It is worth emphasising that, as research on the characteristics of Generation Z representatives indicates, these factors are the key criteria young people consider in the labour market (Kirchmayer, Fratričová, 2020). Thus, it is these activities that are the premise of their assessment of the attractiveness of a potential employer. Therefore, to attract the most talented candidates of the younger generation to the company, managers should pay attention to the responsible actions taken by organizations towards their employees precisely in this regard. Especially since, as mentioned earlier, having high-quality and engaged employees is now becoming the most critical source of sustainable competitive advantage.

6.2. Limitations

The study has several limitations, which may limit the possibility of concluding the entire population based on the results obtained. The first addresses a problem faced by all research of a social nature. Response bias, such as positive skew or social desirability, related to the social sciences method based on self-reporting may influence the objectivity of respondents' answers. It might be relevant for our research because some questions require respondents to know about the organisation's activities, and some of the concern issues researched are subjective. The survey was conducted on respondents in only one country. The results may, therefore, be influenced by the economic and cultural specificities of Poland, so to be able to generalise the results to the entire population of employees, the research should be replicated in other countries to exclude the impact of local factors.

6.3. Further research

In this paper, we analysed the relationship between the dimensions of internal CSR and employees' job satisfaction. Meanwhile, several studies indicate that other attitudes and behaviours of employees are also beneficial to the organisation due to their positive assessment of the extent of the employer's responsible actions towards them. Among these, organisational commitment, identification with the organisation, extra-role behaviours, internal employer brand or employee retention are worth mentioning. Therefore, it might be worthwhile to expand the range of effects to include other benefits as well.

Effects at the level of employee attitudes and behaviours are social factors and, as such, are mainly measured at the declarative level. An interesting area for further research would be to include hard metrics that allow specific, measurable, objective facts, such as effects on employee performance, to be included in analyses. It also seems interesting to continue research into the effects of internal CSR on organisation-wide or market-level results. Such effects could consist of economic efficiency or the company's market situation. It would then be possible to

demonstrate a link between a company's engagement in internal CSR and the achievement of sustainable competitive advantage.

It might also be worthwhile to carry out a study in other countries to exclude the effect of factors with a local character resulting from the functioning of the organisation and the conditions of human resources management in a given country.

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Appendix 1

Table 7.

Items, indicators of items and variables used in the research

General item symbol/CSR deimension symbol	Item name	Answers/variables	Source
CSR		**Corporate Social Responsibility**	
JUST		*Organisational justice and fairness*	
		My last performance rating was free from bias	(Baird et al., 2020)
		My organisation creates an equitable work environment	(Carlini, Grace, 2021)
		My organisation does not discriminate when hiring employees	
		In this organizations, employee get adequate financial incentives	(Rahi, 2022)
H&S		*Health and safety*	
		My organization's policies always provide a safe and healthy working environment for the employees.	(Lee, 2021)
		My company always analyses and monitors the health and safety risks that are associated with its activities, to create an excellent working.	
WLB		*Work-life balance*	
		I can choose part-time work at my organization.	(Smith, Gardner, 2007; Thang, Fassin, 2017)
		To ensure a good balance between work and private life, my company offers its employees flexible working time options	(Lee, 2021)
		I have enough time after work to carry out personal matters.	(Thang, Fassin, 2017; Wong, Ko, 2009)
TRAIN		*Employee training and development*	
		My organization is fully supportive of a career-management program for the employees.	(Lee, Bruvold, 2003; Thang, Fassin, 2017)
		My organization provides a systematic program that regularly assesses employees' skills and interests.	
		My company supports and promotes lifelong learning and further development of the employees intensely	(Lee, 2021)
EMP		*Empowerment*	
		In my organisation, I have the opportunity to actively participate in the development of new CSR practices	(Carlini, Grace, 2021)
		In this organization employees have the liberty to take a new initiative	(Rahi, 2022)
		Employees have complete authority to perform organizational tasks	
SAT		**Employee satisfaction**	
		Overall, I am quite satisfied with my job	(Homburg, Stock, 2005)
		I do not intend to work for a different company	
		I like my job	
		There are no fundamental things I dislike about my job.	
		I like my job more than many employees of other companies	
		I consider this employer as first choice	

Source: own elaboration.