

## THE ROLE OF EMPLOYEE TRUST IN BUILDING CORPORATE SOCIAL RESPONSIBILITY IN MODERN ENTERPRISES

Aleksandra KEPKA

University of Bielsko-Biala; d21@student.ebb.edu.pl, ORCID: 0009-0001-4652-1923

**Purpose:** The aim of the article is to explore the role of employee trust in building corporate social responsibility in modern enterprises and to understand how trust influences the perception of a company's image.

**Design/Methodology/Approach:** The research method used in the article is a systematic literature review.

**Findings:** The findings respond to the research questions formulated based on the objectives of the study, allowing for the drawing of general conclusions.

**Research limitations/Implications:** A key drawback of this study is the limited availability of relevant literature, along with the fact that much of the research has been conducted primarily in Asia. Future research should consider searching other databases with the same keywords or adding new combinations to the already searched databases to gather more literature and better understand the topic, which is also highlighted later in the methodology section.

**Practical Implications:** The practical implications emphasize the importance of authentic engagement in socially responsible activities and suggest active involvement in long-term CSR initiatives, transparent communication of actions, and the inclusion of employees in decision-making processes related to social responsibility.

**Originality/Value:** The article compiles and summarizes the latest research related to corporate social responsibility (CSR) and employee trust. It is based on a systematic literature review covering the period from January 2010 to April 2024. The aim is to demonstrate that employee trust is not only a value in itself but also an invaluable component that enhances all CSR activities. The article is primarily targeted at managers, but it is also relevant for employees and other external stakeholders. It includes practical business guidelines derived from the research findings.

**Keywords:** Employee trust, social responsibility, CSR, the role of employee trust in CSR activities

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

## 1. Introduction

The concept of Corporate Social Responsibility (CSR) has gained popularity over the past several years, both in academic discussions and in business practice. Howard R. Bowen (1953), one of the pioneers of the concept of CSR, defined it as “the obligations of businessmen to pursue policies, make decisions, or follow lines of action which are desirable in terms of the objectives and values of our society” (Carroll, 1999). In contemporary times, society is becoming increasingly aware of how human and industrial activities impact the environment and the quality of social life. Consequently, in the face of growing social and economic expectations, corporate social responsibility has become a crucial element of business strategies worldwide. Stakeholders increasingly expect businesses to fulfill complex promises and build a solid reputation as socially responsible entities. The Covid-19 pandemic underscored the importance of employee trust, with employers largely responsible for ensuring appropriate working conditions and safeguarding employees' health and safety. The significance of trust for an organization's success is undeniable; only the degree to which it affects the success of a company is subject to discussion (Grudzewski et al., 2009). Trust is a result of how managers treat their employees. R. Rosenthal wrote that the less a manager trusts themselves, the less likely they are to inspire trust in others (Birkenbihl, 1998, p. 121). Credibility and acceptance are the foundations of trust, and the more credible a company is, the greater social trust it inspires and the greater its impact (Maxwell, 1999, p. 56).

Studies conducted in 2019 by the Knight Commission on Trust, Media and Democracy (Knight Commission, 2019) demonstrate that the presence of trust leads to numerous positive outcomes, as societies with higher levels of trust respond better to crises. Another study (Edelman, Trust, Barometer, 2020) revealed that no institution—from businesses and governments to non-profits and media—was perceived as both ethical and competent, nor were any regarded as honest. This illustrates the difficulty any institution faces in gaining societal trust today. Thus, businesses should prioritize both their internal and external stakeholders, particularly valuing the trust they have already earned.

At the core of the social responsibility concept is, or should be, employee trust, as employees are a valuable asset and should be the foundation of CSR activities. This article, grounded in a systematic literature review, aims to explore the role of employee trust in building corporate social responsibility in modern enterprises and to understand how trust influences the perception of a company's image. Additionally, the article seeks to highlight the importance of employee trust as a strategic resource that can contribute to the sustainable development and success of a business within the context of social responsibility. Through the analysis of available research and literature, the article aims to demonstrate that employee trust is not only valuable in itself but also an invaluable component that bolsters all CSR activities. The hypotheses formulated for the purpose of this article are as follows:

- employee trust in the organization plays a key role in the implementation of CSR strategies,
- lack of employee trust in the organization can undermine the credibility and effectiveness of CSR activities,
- companies that do not include their employees in CSR activities risk losing their image and the trust of external stakeholders.

## **2. Literature review - the concept of corporate social responsibility and trust**

Howard R. Bowen first introduced the concept of social responsibility in 1953. He argued that an organization is more than just profit and should be committed to taking actions that benefit society as well. It is a way of operating, a foundation that creates morality in the approach to its stakeholders (Kantor, 2021; Karwacka, 2016). Soon after, Chester L. Bernard addressed CSR, positing that corporate responsibility starts with individual values, which are then translated to the organizational level. He divided responsibility into two types: internal and external. The first relates to employees, management, and shareholders, meaning stakeholders who create the company's values and interact with it daily. The second, external responsibility, relates to society, the government, competitors, and non-governmental organizations (Bernard, 1958; Nieradzik, 2017).

Another well-known definition of CSR indicates that "corporate social responsibility encompasses economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time" (Farooq et al., 2014; based on Carroll, 1979). McWilliams and Siegel (2001) define CSR as "actions that promote social good beyond the interests of the firm and legal requirements." Thus, social responsibility is associated with selfless actions that organizations engage in to contribute to society's development and environmental protection. A socially responsible company should focus on three dimensions of responsibility: economic, social, and environmental (Yadav et al., 2018).

Various definitions of CSR exist in the literature, and the concept continues to evolve. The European Commission defined CSR as "the responsibility of enterprises for their impacts on society" and stated that the first step enterprises should take to be socially responsible is to comply with applicable laws and collective agreements between social partners. To fully realize social responsibility, enterprises should undertake and integrate actions concerning society, the environment, ethics, and human rights and consumer concerns. In the European Commission's communication outlining the renewed EU strategy for 2011-2014, ISO 26000 is listed as one of the three key documents recommended for implementing social responsibility (European Commission, 2011). This standard defines an organization's readiness to consider

environmental, social, and economic issues when making decisions and actions, with accountability for their impact being a fundamental characteristic of social responsibility. This means that an enterprise decides to act ethically and transparently in accordance with applicable laws and international standards, while also considering social responsibility in all actions and responding to stakeholder needs and expectations (Odkrywając ISO 26000 - Gov.pl Portal).

Corporate social responsibility (CSR) has become a popular topic in recent years not only among academics but also among practitioners, especially regarding an organization's responsibility to its stakeholders. In 2020, the consulting firm Porter Novelli conducted research that showed that nearly 90% of employees believe that it is no longer acceptable for companies to exist solely to make money. Modern enterprises should also positively impact society and engage in activities that contribute to its development (77%) (Cogswell, Adams, 2023). This illustrates the importance for enterprises to pay attention to their employees and strive to build relationships based on respect and trust.

Trust, similar to the concept of social responsibility, captures the interest of researchers across various disciplines. It is a dynamic phenomenon that evolves over time, increasing with use and decreasing when neglected, indicating that trust can develop over time but can also regress (Atkinson, Butcher, 2003; Lewicka et al., 2016). Trust is a fundamental organizational value necessitating strong ethical foundations (Bugdol, 2015). It can be conceptualized as a mental structure comprising various beliefs (Yan et al., 2022). Although trust can be defined in many ways, a particularly noteworthy definition characterizes it as “the willingness to be vulnerable to others whose behavior we cannot control” (Hansen et al., 2011). Furthermore, trust is considered a dynamic mutual relationship in which an individual exhibits faith in the reliability and integrity of the other party in an exchange (Sakdanuwatwong, 2020) and is willing to be vulnerable, believing that the other party will not fail them. Its key elements include commitment, kindness, responsibility, honesty, and fairness. The presence of these elements in an organization is assumed to likely build trust among employees and stakeholders (Yadav, Singh, 2016).

The literature points to trust as a key factor for organizational success, facilitating business transactions and increasing customer satisfaction and loyalty (Schwabe, 2023). It is an essential factor supporting significant organizational changes and enabling crisis survival, making it crucial to create an atmosphere conducive to building trust in the enterprise (Barney, Hansen, 1994; Schwabe, 2023). Socially responsible actions can certainly help in this regard. Companies that strive to adhere to corporate social responsibility (CSR) practices show or should show a moral obligation to protect employees from hazardous factors. They should also go beyond traditional CSR perceptions, focusing on social initiatives that prioritize employees' well-being, whose satisfaction with company policies reveals its true intentions (Vveinhardt, Andriukaitiene, Vienazindiene, 2018).

Organizational trust concerns how employees perceive the overall credibility and reliability of the organization and serves as a mediating factor between corporate social responsibility and

its reputation, indicating that higher trust levels correlate with higher reputation growth. Many companies use CSR practices to increase trust among employees. The interconnections between CSR, organizational trust, and company reputation can significantly impact sustainable outcomes. As studies show, gaining trust is difficult, so companies should care for and focus on building it, as it is crucial for survival in a dynamically changing market (Yan et al., 2022). In most cases, it is assumed that there are straightforward relationships, such as employee trust affecting customer trust. To build and maintain trust, transparent policies and dialogue are necessary. Organizations that apply the CSR concept build trust among employees and customers. Some employees believe that the organization should act ethically, even without social control. Employees think that organizations are part of society and must remember this when conducting any actions. It is also anticipated that organizations using CSR to build marketing strategies may lose their trust in the future (Bugdol, 2015).

### 3. Research methodology

For the purpose of this article, the author uses a systematic literature review method. This approach allows for a comprehensive, reliable, and objective understanding of the topic by analyzing existing studies and publications on the chosen subject. The author focused on two databases: SCOPUS and EBSCO. These databases were chosen because they are widely recognized as reliable sources of scientific information and contain numerous articles from various fields, allowing for an in-depth understanding of the topic. The keywords used for the literature search were: "employee trust," "CSR," and "social responsibility," which helped identify the most relevant articles related to employee trust and corporate social responsibility. These keywords were chosen for their direct relevance to the research questions, which are as follows:

- What role does employee trust in the organization play in building CSR?
- Is it possible for a company to be truly socially responsible without employee trust?
- Do companies that do not consider their employees in their CSR activities risk long-term reputation and trust losses from external stakeholders?

When searching the selected databases, the following pairs of keywords were used: "employee trust" and "CSR" as well as "employee trust" and "social responsibility." The articles analyzed were from the years 2010 to 2024. The factor that prompted the author to use this time range is the fact that the international standard ISO 26000, which contains guidelines on the fundamental principles of social responsibility, its recognition, and stakeholder engagement, was published in 2010. The author also believes that this time range allowed for the inclusion of the latest research and trends in the field of employee trust and corporate social responsibility. The literature review was conducted in several stages, including literature

identification, selection, quality assessment, data extraction, and synthesis. The number of articles analyzed after removing duplicates and combining databases is 22, as shown in the table below.

**Table 1.**  
*Number of Articles After Applying Restrictions*

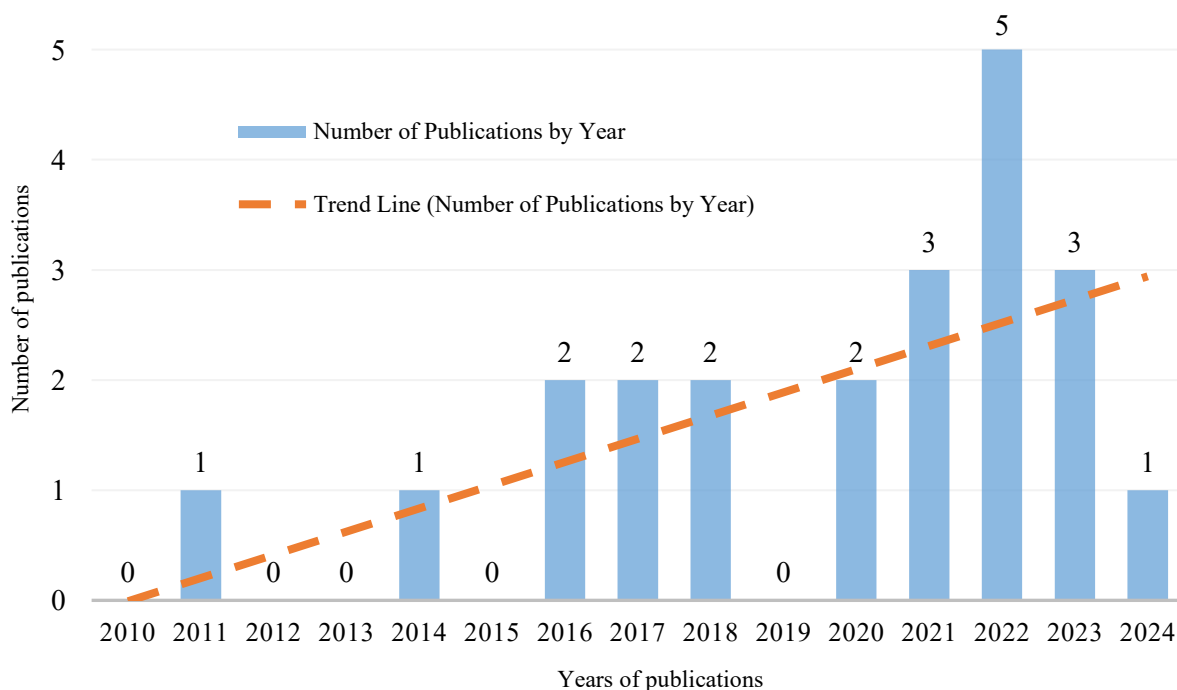
No.	Details	EBSCO		SCOPUS	
		„employee trust” „csr”	„employee trust” „social responsibility”	„employee trust” „csr”	„employee trust” „social responsibility”
1	Number of articles after applying restrictions (i.e., keywords, time range)	7	9	12	18
2	Number of articles after excluding duplicates in each database	9		18	
3	Articles marked as useless – duplicate works	5			
4	Final database	22			

Source: Own elaboration based on a systematic literature review conducted in May 2024.

The table shows that the topic of employee trust combined with corporate social responsibility (CSR) is not heavily explored by researchers, highlighting a research gap. However, the chart below, which shows the number of publications over the years, reveals an interesting trend. As can be observed, there has been an increase in publications related to employee trust and CSR after 2020. The projected trend line indicates growing interest in the topic of employee trust combined with corporate social responsibility, suggesting an expected rise in researchers' interest and the number of publications on this subject. This confirms that the Covid-19 pandemic has had, or continues to have, an impact on organizations' attitudes towards employees, with employees expecting more attention and care from their employers. Research also shows that employee trust, in building social responsibility and carrying out related activities, is significantly linked to these efforts. In the long run, it positively affects performance, loyalty, engagement, as well as the company's reputation and image in the eyes of the public.

Upon analyzing the articles, it becomes apparent that researchers have examined different sectors across various cultures, which may distort the results. A researcher conducting the same studies in the same industry but in a different region of the world may obtain entirely different results than their colleague, as countries and communities vary in culture, behavior patterns, beliefs, religious practices, organizational cultures, and political systems. Each of these factors influences employee behavior and trust in the organization, as well as CSR-related activities. As previously mentioned, the author had 22 articles to analyze, but full access to some of them was not possible, which may negatively impact the results and is a weak point of the article.

Future research should consider exploring other databases with the same keywords or incorporating new keyword combinations into already searched databases to gather more literature and better understand the topic. The topic of employee trust and its impact on corporate social responsibility is certainly an underexplored area requiring further investigation to obtain more accurate results. Future studies should investigate whether employee trust in the organization at the time of implementing socially responsible concepts and actions affects their success and whether it is easier to implement these actions in companies that already have employee trust compared to those that struggle with it. Additionally, it is worth examining which initiatives—whether directed at external or internal stakeholders—have a greater impact on building employee trust, engagement, and organizational performance, as well as which CSR activities have the most significant impact on increasing employee trust. Furthermore, it is essential to consider whether education, job position, and the distance from the workplace affect the assessment of the effectiveness of socially responsible actions undertaken by the organization.



**Figure 1.** Number of publications in the SCOPUS and EBSCO databases using the keywords “employee trust”, “CSR”, and “social responsibility” from 2010 to 2024.

Source: Own elaboration based on a systematic literature review conducted in May 2024.

#### 4. Results - employee trust and corporate social responsibility in research

Studies show that CSR activities not only build trust among employees but also enhance the overall corporate reputation of the company. For instance, employees who perceive a strong CSR orientation in their organization are more likely to build trust in the company, thereby

improving its corporate reputation (Yadav et al., 2018). Similarly, Tangngisalu et al. (2020) found that the combination of optimal corporate social responsibility (CSR) and organizational justice positively affects employee trust and the company's reputation. Yan X. et al. (2022) also show that organizations that care for both the safety and needs of their employees can count on greater loyalty and satisfaction. This translates into a higher reputation among the public, as employees praise their workplace outside its walls. Makhdoom and Anjum (2016) also found that companies engaging in socially responsible activities meet the expectations of a wide range of stakeholders, who base their decisions on interactions with them thanks to the positive image. Cogswell and Adams (2023), in their study of employees in southern Louisiana, show that CSR activities aimed at employees can have a greater impact on employee trust and identification than CSR initiatives focused on the community. This may be because CSR activities directed at internal stakeholders not only build their trust but also signal care for them and their well-being, affecting their sense of security. Similar to Hansen et al. (2011), research by Reichert and Sohn (2022) highlights the positive relationship between CSR activities and trust. Their study shows that organizational engagement in socially responsible initiatives not only increases employee trust in the company but also leads to increased employee engagement and a greater willingness to reciprocate towards the organization. This positively influences behaviors such as organizational citizenship and reduces turnover intentions. Studies by Aguilera et al. (2007), Rodrigo and Arenas (2008), and De Roeck and Maon (2018) also confirm that company engagement in CSR practices increases employee trust in the organization, thereby increasing their engagement.

Moreover, studies have shown a strong correlation between increased employee trust in directors and the adoption of corporate social responsibility programs (Hussain et al., 2023). Employees who perceive their employer's socially responsible actions positively and feel that these actions serve both them and the organization are more likely to trust their superiors (Tangngisalu et al., 2020). El Ghouli et al. (2011) also found that when a company engages in charitable activities as part of its CSR strategy, the manager responsible for implementing the control system is perceived as more trustworthy compared to scenarios without corporate donations. This indicates that a company's charitable actions can elicit positive reactions from its internal stakeholders. Additionally, it is worth noting that investors respond positively to companies engaged in CSR activities, consequently lowering the cost of capital for these companies (El Ghouli et al., 2011), even if the impact of donations on charitable causes is relatively modest compared to scenarios without corporate donations. Fehrler and Przepiórka (2013) point to a positive correlation between charitable donations and the perceived credibility of the donor, where donations lead to increased trust in the donor by those observing the act (Reichert, Sohn, 2022). Increased trust in superiors can translate into improved employee perceptions of the company, as well as their satisfaction and performance (Tangngisalu et al., 2020).

Employee trust is significantly linked to the CSR reputation of an organization, and employees' trust in a given organization increases when they perceive that the CSR activities conducted



by the organization align with their values and beliefs (Hebo, Xuexiao, Guangsen, 2024). However, it is worth noting, when examining and drawing conclusions, that education should be considered. A study conducted on automotive industry employees in India found that individuals with higher education had less trust and a lower opinion of their workplace compared to those with lower education. According to researchers, this may indicate that higher-educated individuals in higher positions have greater awareness and demands regarding their employer, or that living in different regions of India, they have not experienced CSR activities (Yadav et al., 2018). According to social exchange theory, CSR initiatives build employee trust in the organization through mutual changes (Hebo, Xuexiao, Guangsen, 2024). Studies show that trust gained through CSR activities impacts employee behaviors and precedes their satisfaction (Kim, Gatling, 2019; Hebo, Xuexiao, Guangsen, 2024). Moreover, cooperation also has a significant and beneficial impact on employee trust (Reiter, Tzafrir, 2021). When a high level of employee trust accompanies the correlation between the company's reputation and performance, the implementation of transparent CSR practices may be most optimal (Tangngisalu et al., 2020). Organizations that prioritize CSR serve as "trustees" for all stakeholders, including employees who closely monitor the organization's ethical actions. Research conducted by Hansen confirmed Rupp's theory, which suggested that the relationship between corporate social responsibility (CSR) performance and financial performance can partially operate through the development of employee trust in the organization. CSR initiatives can directly impact individual employee performance, favoring the organization because employees who perceive their organizations as socially responsible usually develop trust in their organizations, which leads to improved performance (Hansen et al., 2011), as confirmed by later research conducted in 2020 by Tangngisalu J. et al. It is also worth emphasizing the importance of CSR reporting, as it positively influences both the improvement of corporate reputation and employee trust, as well as customer satisfaction. This increases brand value, employee awareness of CSR, and improves communication with stakeholders (Kuo et al., 2016). Research conducted on tourism industry organizations showed that ethical leadership strengthens the relationship between trust and ecological behavior intentions (Ali, Hassan, 2023). Other research conducted on employees of telecommunications companies in Malaysia found that organizations can increase their profitability by adapting to business models where human values, both emotional and spiritual, are significant (Wahid, Mustamil, 2017). Studies show that the more responsible and ethical a company's actions, the more trust they generate among employees (Yadav, Singh, 2016), and that employee trust is an important mediating factor in the relationships between social, environmental, corporate governance duties, personal risk management, and effective organizational management (Duong, Hai Thi Thanh, 2022).

The way employees perceive corporate social responsibility, including philanthropic, ethical, and environmental responsibility, has a direct impact on their trust in the organization, its leadership, and its performance. This is because employees perceive organizations engaging in socially responsible activities more positively, experiencing an increase in self-esteem and

pride in their association with the company, and feeling that their organization also benefits stakeholders. Similar results were obtained by Hansen et al. (2011), Yu and Choi (2014), and Yadav et al. (2018), who also noticed a positive relationship between the perception of CSR and employee trust. Employees usually believe in the credibility of their organization when they can align with a socially responsible leader and company. This shows that employees' positive perception of CSR, based on the organization's focus on profit while considering its impact on the environment and society, contributes to building trust in their leaders and the organization (Sakdanuwatwong, 2020). Given that organizational trust is the belief that employees have that their company's future actions will benefit them, it is essential that this trust is a direct result of CSR initiatives, the effect of which should be increased employee engagement in the organization. Actions taken by the organization that positively affect the community and its well-being encourage employees to reciprocate and maintain a sense of solidarity. This shows that CSR initiates a social exchange between the enterprise and its employees, leading not only to trust but also to organizational engagement. Molm et al. (2000) had a similar view, as according to social exchange theory, when the organization is fair, kind, and cares for its employees, it encourages their reciprocity and trust (Farooq et al., 2014).

Based on the analyzed articles and their results, the research questions can be answered as follows:

- **What role does employee trust in the organization play in building CSR?** Employee trust in the organization can be a driving force that motivates and enables the implementation of CSR strategies and indicates the organization's readiness to adopt such practices. It is an important factor in building social responsibility, and in the long run, without it, companies will face challenges in effectively implementing CSR and reaping its benefits. Studies show that companies engaging in CSR activities increase employees' trust in the organization, which in turn leads to greater employee engagement and loyalty, as well as a willingness to reciprocate and improve individual employee performance, consequently positively impacting the entire organization. It is also worth emphasizing that employee trust and their positive opinion affect the organization's image in the surrounding community, as well as among suppliers and customers.
- **Is it possible for a company to be truly socially responsible without employee trust?** Trust is often deemed essential for authentic CSR actions, and its absence can undermine their credibility and effectiveness. While a company can engage in CSR activities without employee trust, it must be aware that their effectiveness will be limited. In contemporary times, and especially after the Covid-19 pandemic, the goal of social responsibility should be employee trust, without which a company cannot be considered truly socially responsible, as it lies at the core of this concept and affects the entire organization. Studies show that the more responsible and ethical CSR activities are, the more they inspire employee trust. They also show that the closer CSR

activities are to employees, the greater their trust in the organization; therefore, if a company cannot earn this trust, it cannot be considered truly socially responsible.

- **Do companies that do not consider their employees in their CSR activities risk losing the trust and reputation among external stakeholders in the long run?**

Relationships with employees often reflect the overall approach of the company to CSR and can have long-term consequences for its reputation. It is also worth noting that there are studies proving that employee trust translates into customer trust, confirming how important an employee is to their employer, and that without their trust, a company can lose a lot, not only in terms of image and credibility in the eyes of employees but also in the eyes of external stakeholders. The lack of CSR activities directed towards employees may be perceived by external stakeholders as an attempt to deceive and mask the company's true intentions, and the CSR activities conducted by the company without considering its employees may be seen as purely symbolic and marketing efforts aimed at improving the image, which could result in the opposite effect. Employees are key stakeholders, and their perception of the company and engagement in CSR activities significantly impact the overall reputation of the company. Therefore, companies that do not include their employees in CSR activities risk losing the trust and reputation among external stakeholders, as well as potential financial losses.

## **5. Discussion and conclusions**

The analysis of research on employee trust and corporate social responsibility (CSR) demonstrates that these two concepts are closely related. Research findings indicate that CSR activities not only strengthen employee trust but also enhance the company's overall corporate reputation. Employee trust, in turn, plays a crucial role in the implementation of CSR strategies and impacts the perceived authenticity of socially responsible actions in the eyes of external stakeholders. However, researchers have analyzed various sectors in different cultures, which may result in diverse findings. It is possible that a researcher conducting similar studies in another industry or region of the world may obtain different results due to cultural differences, behavior patterns, religion, organizational culture, and political system, among other factors.

The author analyzed 22 articles, but full access to some of them was not obtained, which may negatively impact the results and constitutes a limitation of this article. Future research should consider searching other databases or incorporating new keyword combinations to obtain more comprehensive literature and better understand the topic. Future studies should focus on whether employee trust in the organization at the time of implementing CSR activities affects their success and whether it is easier to implement these activities in companies that already have employee trust. Additionally, it is worth investigating which CSR initiatives—whether

directed at external or internal stakeholders—have a greater impact on building employee trust, engagement, and organizational performance. Another aspect to consider is education, job position, and the distance from the workplace. Research by Yadav et al. (2018) showed that people with higher education have less trust in their workplace than those with lower education. This may be due to greater awareness and expectations towards the employer or regional differences in CSR experiences.

The conclusions drawn from the analyzed literature are as follows:

- **Role of Trust:** Employee trust is crucial for building corporate social responsibility and is essential for the authenticity of CSR activities. Employee trust acts as a mediator between CSR activities and the organization's reputation.
- **CSR and Reputation:** CSR activities that focus on employees positively impact building their trust, which can translate into an increased company reputation in the eyes of external stakeholders, thereby improving the organization's image.
- **Impact of CSR on Employees:** CSR initiatives can lead to increased employee trust, which can positively affect behaviors and attitudes such as organizational citizenship behaviors and reduced turnover. They can also enhance job satisfaction and make employees proud of their employer, who actively and sincerely engages in socially responsible actions and supports both them and the local community. Socially responsible actions positively impact employee engagement and loyalty.
- **Impact on Financial Performance:** CSR initiatives, by building employee trust and engagement, can positively affect the company's financial performance.
- **Educational Differences:** Trust in the company and its socially responsible actions may vary depending on the employees' education. Employees with higher education may have greater expectations regarding CSR activities.
- **Building Trust in Supervisors:** Ethical leadership that supports CSR initiatives positively influences trust in supervisors (managers, directors, leaders).
- **Management Implications:** Research suggests that companies, and more specifically supervisors/managers, should strive to build trust among employees to fully leverage CSR investments and improve company performance and employee engagement.

In summary, corporate social responsibility activities are crucial for building trust and the company's reputation. Employees who see their employer engaging in ethical and socially responsible practices are more engaged, loyal, and have greater trust in their supervisors. Companies that effectively communicate and implement CSR activities can expect better reputations among customers and investors, which, in the long run, translates into better financial performance. Future research should focus on further analyzing these relationships to better understand the mechanisms of CSR actions and their impact on trust and the company's image.

## 6. Practical implications

Below are several practical applications of the obtained results in business:

### **Building Trust:**

- **Engagement in CSR:** Companies should actively engage in corporate social responsibility activities to build employee trust. When employees feel that their employer cares about their needs, society, and the environment, they become more loyal and engaged. However, it is important to ensure that the company's actions are not merely symbolic but have a genuine impact on working conditions, employee well-being, or improving the lives of the local community and protecting the environment. Otherwise, the company may lose both the trust it has already gained and its reputation.
- **Transparency and Communication:** Regular, transparent, and effective reporting of CSR activities increases the level of trust and loyalty among both internal stakeholders, such as employees, and external stakeholders, such as customers.

### **Improving Reputation:**

- **Long-term CSR Initiatives:** Effective and genuine CSR activities can significantly improve the company's image among both internal and external stakeholders. Employees who take pride in their workplace's involvement in socially responsible actions praise it outside the company's walls, contributing to its positive perception by society.
- **Ethical Leadership:** Supervisors should set an example of ethical behavior and actively support CSR initiatives, thereby increasing trust in the company and its leadership.

### **Impact on Financial Performance:**

- **Reducing Operating Costs:** Socially responsible actions can lead to more efficient management of the organization's resources, ultimately reducing operating costs.
- **Increased Loyalty and Productivity:** CSR activities build employee trust, leading to greater loyalty and reduced turnover, thereby lowering costs associated with hiring new employees, such as recruitment and training.

### **Employee Engagement:**

- **Collaboration:** Companies should involve employees in decision-making processes regarding socially responsible actions so that they feel they have an impact on the direction of these actions and can identify with them. This increases their sense of belonging and responsibility.
- **Education and Development:** Companies should educate their employees about the impact and importance of CSR activities on society and the organization, thereby increasing employee engagement.

### Relations with Stakeholders:

- **Communication Strategies:** Companies should develop communication strategies that highlight their commitment to socially responsible actions, thereby increasing stakeholder trust.
- **CSR Reporting:** Companies should regularly publish reports on their CSR activities, which can positively impact the company's reputation and image and increase attractiveness to both investors and customers.

### References

1. Aguilera, R. V., Rupp, D.E., Williams, C.A., Ganapathi, J. (2007). Putting the S back in corporate social responsibility: A multilevel theory of social change in organizations., *Academy of Management Review*, 32(3), 836–863.
2. Ali, M., Hassan, M. (2023). Green management practices and trust for green behavioral intentions and mediation of ethical leadership. An attribution theory perspective in tourism. *International Journal of Contemporary Hospitality Management*, 35(9), 3193 – 3215.
3. Atkinson S., Butcher D. (2003). Trust in Managerial Relationships. *Journal of Managerial Psychology*, 18(4), <http://dx.doi.org/10.1108/02683940310473064>.
4. Barnett, M. (2007). Stakeholder influence capacity and the variability of financial returns to corporate social responsibility. *Academy of Management Review*, 32(3), 794–816.
5. Barney J.B., Hansen M.H. (1994), Trustworthiness as a Source of Competitive Advantage, *Strategic Management Journal*, 15(1), 175 – 190.
6. Bernard Ch.L. (1958), Elementary of Business Morals, *California Management Review*, 1, 50 – 57.
7. Birkenbihl, U.F. (1998). *Komunikacja międzyludzka*. Wrocław: Astrum.
8. Bowen, H.R. (1953). *Social responsibilities of the businessman*. New York: Harper & Row.
9. Brammer, S., Pavelin, S. (2006). Corporate reputation and social performance: the importance of fit. *Journal of Management Studies*, 43(3), 435 – 455.
10. Bugdol, M. (2015). Problem zaufania w koncepcji społecznej odpowiedzialności biznesu. *Prace naukowe Uniwersytetu Ekonomicznego we Wrocławiu*, 378, 97 – 106. Retrieved from: <https://doi.org/10.15611/pn.2015.378.06>.
11. Carroll, A.B. (1979). A three-dimensional conceptual model of corporate performance. *Academy of Management Review*, 4(4), 497–505.
12. Carroll, A.B. (1999). Corporate social responsibility: Evolution of a definitional construct. *Business & Society*, 38(3), 268-295.

13. Cogswell J.E., Adams C. (2023). Perceptions of Corporate Social Responsibility in a Post-Disaster Context: The Impact of CSR on Employee Trust and Identification. *Journal of Leadership, Accountability & Ethics*, 20(2), 77 – 89.
14. De Roeck, K., Maon, F. (2018). Building the theoretical puzzle of employees' reactions to corporate social responsibility: An integrative conceptual framework and research agenda. *Journal of Business Ethics*, 149(3), 609 – 625.
15. Duong, K.D., Hai Thi Thanh, T. (2022). The Role of Corporate Social Responsibilities and Personnel Risk Management in Business Management in Vietnam. *International Journal of Construction Supply Chain Management*, 12(1), 114 – 126.
16. Egli, J.A. (1996). Konstanten und Ziele in der Personalführung. *Management Zeitschrift*, 5.
17. El Ghoul, S., Guedhami, O., Kwok, C.C., Mishra, D.R. (2011). Does corporate social responsibility affect the cost of capital? *Journal of Banking and Finance*, 35(9), 2388–2406.
18. Farooq, O., Payaud, M., Merunka, D., Valette-Florence, P. (2014). The Impact of Corporate Social Responsibility on Organizational Commitment: Exploring Multiple Mediation Mechanisms. *Journal of Business Ethics*, 125(4), 563–580. Retrieved from: <https://doi.org/10.1007/s10551-013-1928-3>.
19. Fehrler, S., Przepiorka, W. (2013). Charitable giving as a signal of trustworthiness: Disentangling the signaling benefits of altruistic acts. *Evolution and Human Behavior*, 34(2), 139–145.
20. Grudzewski, W.M., Hejduk, I.K., Sankowska, A., Wańtuchowicz, M. (2009). Kultura nieufności. *Personel i Zarządzanie*, 8.
21. Hansen, S.D, Dunford, B.B., Boss, A.D, Boss, R.W. Angermeier, I. (2011). Corporate Social Responsibility and the Benefits of Employee Trust: A Cross-Disciplinary Perspective. *Journal of Business Ethics*, 102(1), 29 – 45. Retrieved from: <https://doi.org/10.1007/s10551-011-0903-0>.
22. Hebo, J., Xuexiao, L., Guangsen, L. (2024). Impact of corporate social responsibility on employee loyalty: Mediating role of person-organization fit and employee trust. *PLoS ONE*, 19(3). Retrieved from: <https://doi.org/10.1371/journal.pone.0300933>.
23. Hillenbrand, C., Money, K., Ghobadian, A. (2013). Unpacking the Mechanism by which Corporate Responsibility Impacts Stakeholder Relationships. *British Journal of Management*, 24(1). Retrieved from: <https://doi.org/10.1111/j.1467-8551.2011.00794.x>.
24. Hussain, S., Sharma, S., Choudhary, V., Sivakumaran, C. (2023). Corporate governance and social responsibility in relation to a sample of 100 Indian firms listed on the BSE index between 2019 and 2022. *International Journal of Management and Enterprise Development*, 22(3), 195 – 206.
25. Karwacka, M. (2016). Siła współpracy. *Relacje przedsiębiorstw z organizacjami pozarządowymi w kontekście społecznej odpowiedzialności biznesu*. Kraków: NOMOS.
26. Kantor, A. (2021). Koncepcja społecznej odpowiedzialności biznesu – ewolucja pojęcia i jej znaczenie dla przedsiębiorstw. In: Pisz, M., Chęciński R. (Ed.) *Implementacja zasady*

- zrównoważonego rozwoju do gospodarki i sektora instytucji publicznych, 238-257. Uniwersytet im. Adama Mickiewicza w Poznaniu.
27. Kim J., Gatling A. (2019). Impact of employees' job, organizational and technology fit on engagement and organizational citizenship behavior. *Journal of Hospitality and Tourism Technology*, 10(3), 323–338. Retrieved from: <https://doi.org/10.1108/JHTT-04-2018-0029>.
  28. Kuo, T.C., Kremer, G.E.O., Phuong, N.T., Hsu, C.W. (2016). Motivations and barriers for corporate social responsibility reporting: Evidence from the airline industry. *Journal of Air Transport Management*, 57, 184–195.
  29. Lee, E.M., Park, S.Y. Lee, H.J. (2013). Employee perception of csr activities: its antecedents and consequences. *Journal of Business Research*, 66(12), 1716–1724.
  30. Lewicka D., Krot K., Książek D. (2016). Metodyczne aspekty badania zaufania w naukach o zarządzaniu. *Zeszyty Naukowe Uniwersytetu Ekonomicznego w Krakowie*, 7(955), 41–56. Retrieved from: 10.15678/ZNUEK.2016.0955.0703.
  31. Makhdoom, H.R., Anjum, A. (2016). Impact of CSR & TQM on Employee's Turnover Intention: Mediating Role of Organizational Commitment. *International Journal of Academic Research in Business and Social Sciences*, 6(3), 210–229.
  32. Maxwell, J.C. (1999). *Być liderem*. Warszawa: Medium.
  33. McWilliams, A. Siegel, D. (2001). Corporate social responsibility: A theory of the firm perspective. *Academy of Management Review*, 26(1), 117–127.
  34. McWilliams, A., Siegel, D.S., Wright, P.M. (2006). Corporate social responsibility: strategic implications. *Journal of Management Studies*, 43(1), 1 – 18.
  35. Molm, L.D., Takahashi, N., Peterson, G. (2000). Risk and trust in social exchange: An experimental test of a classical proposition. *American Journal of Sociology*, 105(5), 1396–1427.
  36. Nieradzik D. (2017). Oczekiwania interesariuszy wobec społecznej odpowiedzialności biznesu. *Organizacja i Zarządzanie: kwartalnik naukowy*, 1(37), 45 – 62.
  37. Reichert, B.E. Sohn, M. (2022), How Corporate Charitable Giving Reduces the Costs of Formal Controls. *Journal of Business Ethics*, 176(4), 689–704. Retrieved from: <https://doi.org/10.1007/s10551-020-04695-y>.
  38. Reiter, V. Tzafrir, S.S. (2021). Collaborations: A Combination of Outlook, Vision, and Social Responsibility Among Different Parties – The Key to Success. *International Journal of Voluntary & Nonprofit Organizations*, 32(4), 856 – 868. Retrieved from: <https://doi.org/10.1007/s11266-020-00236-3>.
  39. Rodrigo, P., Arenas, D. (2008). Do employees care about CSR programs? A typology of employees according to their attitudes. *Journal of Business Ethics*, 83(2), 265 – 283.
  40. Rupp, D.E., Ganapathi, J., Aguilera, R.V., Williams, C.A. (2006). Employee reactions to corporate social responsibility: An organizational justice framework. *Journal of Organizational Behavior*, 27(4), 537 – 543.



41. Sakdanuwatwong, P. (2020). The role of employees' perception of corporate social responsibility and employee trust on perceived corporate performance for sustainable firm. Rola postrzegania przez pracowników społecznej odpowiedzialności biznesu i zaufania pracowników w postrzeganiu wyników korporacyjnych dla zrównoważonej firmy. *Polish Journal of Management Studies*, 22(1), 470–484. Retrieved from: <https://doi.org/10.17512/pjms.-2020.22.1.30>.
42. Schwabe, M. (2023). Zaufanie jako niezbędny element funkcjonowania organizacji. *Studia i Prace Kolegium Zarządzania i Finansów / Szkoła Główna Handlowa*, 189, 113 – 131.
43. Steenkamp, J.B., Geyskens I. (1999). A Meta-Analysis of Satisfaction in Marketing Channel Relationships. *Journal of Marketing Research*, 36 (2), 223 – 242.
44. Tangngisalu, J., Mappamiring, M., Andayani, W., Yusuf, M., Perdana Kusuma PUTRA, A.H. (2020). CSR and Firm Reputation from Employee Perspective. *Journal of Asian Finance, Economics and Business*, 7(10), 171 – 182.
45. Vveinhardt, J., Andriukaitiene, R., Vienazindiene, M. (2018). Harassment and Bullying from the Prospect of CSR: Impact on the Welfare Perceived by Employees. *Transformations in Business and Economics*, 17(2), 66 – 85.
46. Wahid, N.K.A., Mustamil, N.M. (2017). Ways to maximize the triple bottom line of the telecommunication industry in Malaysia: The potentials of spiritual well-being through spiritual leadership. *Journal of Organizational Change Management*, 30(2), 263 – 280.
47. Williamson, O.E. (1993). Calculativeness, Trust, and Economic Organization. *Journal of Law and Economics*, 36(4), 453 – 486.
48. Yadav, R.S., Dash, S.S., Chakraborty, S. Kumar, M. (2018). Perceived CSR and Corporate Reputation: The Mediating Role of Employee Trust. *The Journal for Decision Makers*, 43(3), 139 – 151. Retrieved from: <https://doi.org/10.1177/0256090918794823>.
49. Yadav, R.S. Singh, M. (2016). Winning the 'trust' of the employees, ethically or strategically? *International Journal Business Governance and Ethics*, 11(3), 223–242. Retrieved from: <https://doi.org/10.1504/ijbge.2016.081629>.
50. Yan, X., Espinosa-Cristia, J.F, Kumari, K. Cioca, L.I. (2022). Relationship between Corporate Social Responsibility, Organizational Trust, and Corporate Reputation for Sustainable Performance. *Sustainability (Switzerland)*, 14(14). Retrieved from: <https://doi.org/10.3390/su14148737>.
51. Yu, Y., Choi, Y. (2014). Corporate social responsibility and firm performance through the mediating effect of organizational trust in Chinese firms. *Chinese Management Studies*. 8(4), 577 - 592.
52. European Commission. (2011). Odnowiona strategia UE na lata 2011 – 2014 na rzecz społecznej odpowiedzialności przedsiębiorstw (COM/2011/0681). *Komunikat komisji do parlamentu europejskiego, rady, europejskiego komitetu ekonomiczno-społecznego i komitetu regionów*. Retrieved from <https://eur-lex.europa.eu/legal-content/PL/TXT/?uri=CELEX:52011DC0681>.

53. Trust Barometer. (2020). Edelman Trust Barometer 2020. *Edelman Intelligence*. Retrieved from [https://www.edelman.com/sites/g/files/aatuss191/files/2020-01/2020%20Edelman%20Trust%20Barometer%20Global%20Report\\_LIVE.pdf](https://www.edelman.com/sites/g/files/aatuss191/files/2020-01/2020%20Edelman%20Trust%20Barometer%20Global%20Report_LIVE.pdf).
54. Knight Commission on Trust, Media and Democracy. (2019). Crisis in democracy: Renewing trust in America. *Aspen Institute*. Retrieved from <https://www.aspeninstitute.org/publications/knight2019.pdf>.
55. Portal Gov.pl. (2019). *Odkrywając ISO 26000*. Ministerstwo Inwestycji i Rozwoju. Retrieved from: [https://www.gov.pl/documents/33377/436740/Norma\\_ISO\\_26000.pdf/37df6-ee2-f613-6c29-aa7f-f9950d1fbd7b](https://www.gov.pl/documents/33377/436740/Norma_ISO_26000.pdf/37df6-ee2-f613-6c29-aa7f-f9950d1fbd7b).