

## COMPARISON OF EVALUATIONS OF EMPLOYEE-ORIENTED CSR PRACTICES BY POLISH AND GERMAN REPRESENTATIVES OF GENERATION Z

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**Purpose:** The aim of this article is to compare the evaluations, by Polish and German representatives of generation Z, of selected CSR activities of companies aimed at employees.

**Design/methodology/approach:** The article is theoretical and empirical in nature. The theoretical part presents a review of the literature on the subject in the context of employee benefits proposed by companies as part of the implementation of the CSR concept and their impact on employee attitudes and behaviour in the organisation. The empirical part presents the results of primary research carried out in face-to-face interviews using a questionnaire conducted in 2023-2024 on a group of students from Poland and Germany.

**Findings:** The comparative analysis showed convergence in ratings towards most of the most preferred examples of activities by Generation Z respondents from Poland and Germany. These included: initial training in the organisation, support from experienced employees, flexible working hours, medical care package for the employee and his/her family, organisation and/or funding of on-site training, online training, employee satisfaction survey, provision of work from home. The analysis also made it possible to identify activities with different evaluations.

**Research limitations/implications:** Among the limitations of this research procedure, the limited set of practices included in the prepared questionnaire, created on the basis of an analysis of the social reports of Polish companies only, should be pointed out.

**Practical implications:** The article provides useful lessons for employers who employ or plan to employ Generation Z people. They address the basic recommendation of the need to constantly monitor the needs and expectations of employees and adapt a set of relevant practices.

**Social implications:** The article highlights the importance of the issue of corporate social responsibility and its employee context. It draws attention to the needs and expectations of employees.

**Originality/value:** The article presents the current results of primary research.

**Keywords:** Corporate social responsibility, CSR practices for employees, generation Z.

**Category of the paper:** Research paper.

## 1. Introduction

It is becoming a progressive trend in modern organisations to take into account the principles of the concept of Corporate Social Responsibility (CSR) when carrying out their core activities. These principals include, among other things, ethical and social issues in relation to the primordial internal stakeholder group of employees. In this respect, they are present both at the stage of formulating, delineating and implementing strategies, policies, procedures and shaping systemic solutions in organisations, as well as in the implementation of specific practices, actions, initiatives, including the set of various types of employee benefits offered. There is no doubt that drawing the attention of employers to the broadly understood well-being of employees and offering them a set of specific benefits may generate additional benefits for both the employees themselves and the employer. It is worth noting, however, that this will be more effective if the choice of practices is responsive to the needs and expectations of the employees.

Given the growing presence of representatives of generation Z among potential job candidates, it is first of all justified to identify to what extent the current set of employee benefits meets their expectations. Furthermore, it is worth analysing whether differences in these preferences of young people can be discerned with respect to, for example, the criterion of their country of origin (nationality). Therefore, the aim of this article is a comparative analysis of the assessments, currently applied to employers, of CSR practices made by representatives of two nationalities representing the youngest generation entering the labour market more and more intensively.

## 2. Literature review

A review of the literature on the subject shows, first of all, a great deal of interest in the issue of the concept of corporate social responsibility - CSR (Dahlsrud, 2008; Homer, Gill, 2022), which is constantly evolving (Latapi Agudelo, Jóhannsdóttir, Davídsdóttir 2019; Yevdokimova et al., 2019), but in its basic assumptions is based on an organisation taking broad responsibility in its activities. At its core is the organisation's awareness of its impact on different stakeholder groups and consideration of the impact of other actors on itself.

In the application dimension, it is associated with the need for constant improvement in terms of creating positive relations (Kwarcieńska, 2023) with the closer and further environment, and thus constant adjustment of the tools of influence, so that they are adequate to the expectations of individual stakeholder groups. According to the literature, aspects of researchers' interest in the concept of corporate social responsibility also include the issue of

the relationship of organisations, including companies, with employees, which has been analysed in various contexts (Arzenšek, Franca, Laporšek, 2018; Badura-Mojza, 2016; Adu-Gyamfi et al., 2021; Bhatti et al., 2022). This is probably due to the importance of this particular stakeholder group for any organisation.

The importance of this area in the CSR concept is highlighted in each case by international normative guidelines such as the OECD Guidelines for Multinational Enterprises (<http://dx.doi.org/10.1787/9789264115415-en>), the Global Compact Principles (<https://ungc.org.pl/o-nas/obszary-dzialan>), the ISO 26000 Standard (Norma ISO 26000), the SA 8000 Standard (Norma SA 8000), as well as the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy (Trójstronna deklaracja zasad...) adopted by the Administrative Council of the International Labour Office. In their provisions one can find the context of employment and labour relations and, among others, the following declarations (Kwarcieńska, 2021a, 2023):

- respecting the right of workers to form and join trade unions,
- contributing to the effective abolition of child labour and the elimination of forced or coerced forms of labour,
- combating discrimination in employment,
- employment stability,
- attention to working conditions and social protection,
- health and safety at work,
- provision of development and training in the workplace,
- social security,
- consultation,
- access to remedies and complaint handling,
- resolution of industrial disputes.

The fulfilment of the postulates mentioned above is reflected in business practice in the form of specific CSR practices implemented by organisations, which can generate specific benefits (Grzesiuk, 2023; Kwarcieńska, 2021) both for the responsible entity and for the employees themselves.

Interest in the issue of employee benefits themselves and their impact on employee attitudes and behaviour in organisations is a recurring and unabated trend (Harris, Fink, 1994; Hong et al., 1995; Dulebohn et al., 2009). Previous research indicates that the presence of employee benefits influences both employee productivity (Kang, Gun, Lee, 2016), employee job satisfaction (Tessema, Ready, Embaye, 2013), engagement (Žnidaršič, Bernik, 2021), motivation (Kim, Scullion, 2013) and even company competitiveness (Werner, Balkin, 2021).

The range of recent studies with this theme includes research on the comprehensive impact of employee benefits on various variables, such as, for example, identity and reputation, as well as employee attitudes and behaviour, related to retention and attraction, employee wellbeing,

organisational citizenship behaviour and task performance (Werner, Balkin, 2021), as well as inquiries considering only specific types of benefits, for example, support for work-life balance (Žnidaršič, Bernik, 2021).

It is worth mentioning that previous studies have also highlighted the differentiating variables of selected relationships, among which the following can be pointed out in particular: gender, age, education level, position, marital status (Hong et al., 1995), as well as national culture (Wang, Xu, Wang, 2020). This also applies to perceptions of the broad benefits of CSR practices applied by companies to employees (Kwarcińska, 2024). It may differ, if only because of the age of the employees. This is probably due to the different expectations and needs of, on the one hand, relatively older people, who have probably already achieved a certain professional status, formed a level of experience and expect a kind of stability and certainty at work, and, on the other hand, relatively younger people, who in their preferences will often pay attention to practices related to good preparation for their work, receiving support from experienced employees, opportunities to maintain a balance between work and private life and opportunities for individual development (Kwarcińska, 2024).

In addition, it is worth noting that the results presented in the literature of studies of spillovers between specific CSR practices and their impact on specific variables usually refer to analyses carried out in different countries. Thus, the country of origin of the beneficiaries of CSR activities may also be a differentiating criterion for the perception of benefits from employee benefits.

In conclusion, the literature review has shown the topicality of the topic and highlighted the importance of employee benefits as effective tools for managing employee relations, which are part of generating benefits for the employees themselves and for the organisation. Therefore, it seems all the more justified to adequately select the benefits offered to employees and to pay attention to the necessity of taking into account the differences in their perception, which may result both from the generational diversity of the employed persons, as well as their nationality - also related, by the way, to a specific work culture, standard of living, sense of security, etc. In this respect, this article fills the research gap and extends the analysis with an assessment of preferences, currently addressed to employees by enterprises, of CSR practices by representatives of generation Z from Poland and Germany.

### **3. Research methodology**

The basis for the present research and the choice of the research method were the conclusions formulated during the literature study on the subject concerning three basic aspects in the creation of CSR practices applied by enterprises towards employees. Firstly, to draw attention to the need to take into account the adequacy of practices in relation to the expectations

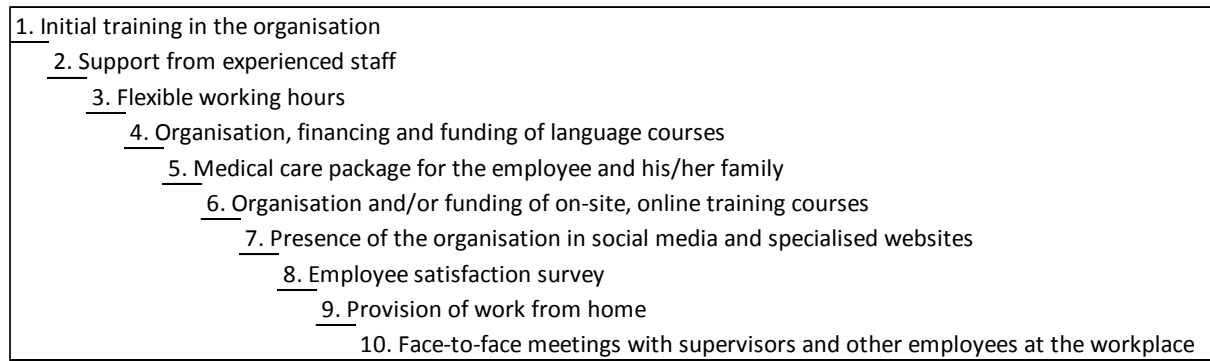
of employees. Secondly, the possible specificity of the perception of the value of practices currently offered to employees by representatives of the youngest generation present on the labour market, also representing potential job candidates. Thirdly, to consider the influence - on this different perception of CSR practices by people of generation Z - of their country of origin, as one of the variables that may also determine this. Thus, a research hypothesis was adopted stating that evaluations of CSR activities currently offered to employees by companies may be different for potential job candidates representing representatives of generation Z coming from different countries, in this case Poland and Germany.

In order to test the research hypothesis, a set of CSR practices applied by enterprises towards their employees was first drawn up on the basis of an analysis of a dozen or so enterprise social reports available at [www.rapotyzyr.pl](http://www.rapotyzyr.pl) submitted as part of the 12th edition of the Social Reports competition by various organisations (Kwarcieńska, 2024). Subsequently, a paper questionnaire was prepared containing examples of enterprises' activities, including respondents' assessment of each activity on a five-point scale in terms of its importance, relevance, value, benefits for respondents. Representatives of generation Z in the form of 94 students from Poland (Kwarcieńska, 2024) and 75 students from Germany were asked to rate the initiatives in 2023 and 2024. A survey of the preferences of young people from Poland and Germany towards the listed practices formed the basis for conducting a comparative analysis of their evaluations. Arithmetic averages of evaluations were calculated for the individual initiatives and, according to these, the enterprise practices were ordered from those considered by respondents from the two countries to be relatively most important, beneficial to them, to those they considered relatively least important. In the presentation of the results of this comparison, the 10 initiatives with the relatively highest averages from the evaluations made by people from both countries were included.

#### **4. Results of primary research**

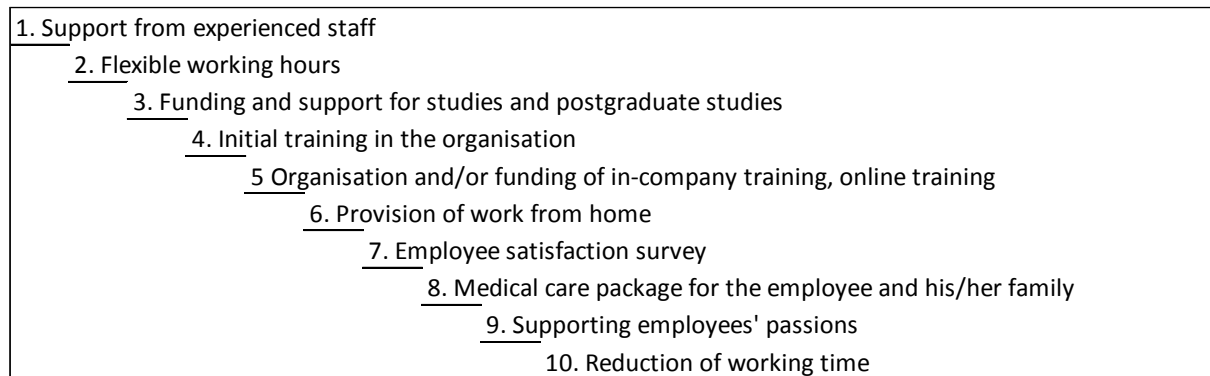
It is worth noting at the outset that the results of surveys conducted among potential Generation Z employees from both Poland and Germany showed, above all, a relatively high importance for them, of all activities directed at employees. The spread between the highest and lowest average for the examples of practices in both cases, i.e. in the survey of Polish and German Generation Z representatives, was approximately 2.1.

Figure 1 shows a set of 10 CSR practices structured according to their average rating taking into account their relevance to potential Generation Z employees from Poland, and Figure 2 shows, according to the same gradation, a set of activities according to their average rating of relevance to potential Generation Z employees from Germany.



**Figure 1.** The most important CSR activities of enterprises aimed at employees according to their average assessment of importance for potential employees of generation Z from Poland.

Source: Kwarcińska, 2024, pp. 195-206.



**Figure 2.** The most relevant CSR activities of companies aimed at employees according to their average rating of importance to potential employees from the German Z generation.

Source: own compilation based on the results of primary research.

A comparative analysis of the data presented in Figures 1 and 2 makes it possible, first and foremost, to single out the CSR practices applied to employees, which in the set of the most relevant 10 activities occurred in both the Polish and German student survey. These initiatives include:

- Initial training in the organisation, which according to the average rating according to the survey of Polish students is in 1st place and according to the survey of German students is in 4th place. It can therefore be concluded that this type of training is less important for young people from Germany. Perhaps they feel better prepared professionally?
- Support from experienced employees, which according to the average rating of the survey of Polish students is in 2nd place and according to the survey of German students is in 1st place. This means that both Polish and German students similarly evaluate the importance for them of support by experienced employees. This is therefore an extremely important issue considering the young age of the respondents and often the beginning of their career path.

- Flexible working time, which according to the survey of Polish students is in 3rd place and according to the survey of German students is in 2nd place. In the case of this type of practice, it can therefore be seen that it is almost equally important and valuable for young people from Poland and Germany. At the same time, it seems to be valued comparably for good reason, as it indirectly illustrates the modern desire of employees to have more time freedom in their work tasks.
- Medical care package for the employee and his/her family, which according to the survey of Polish students is in 5th place and according to the survey of German students is in 8th place. It therefore appears that the medical care package is more important to Polish students. One wonders whether this may be influenced by their feeling of inferior general medical care? Referring to the importance of national determinants, it can be concluded that the level of medical care provided in a given country may determine the importance to respondents of such additional measures offered by companies.
- The organisation's organisation and/or funding of in-company training, online training, which according to the average rating of the survey of Polish students is in 6th place and according to the survey of German students is in 5th place. In the case of offering training, therefore, a significant convergence can be observed in the ratings of Polish and German students. This is otherwise a very positive sign of young people's awareness of the importance of continuing professional development.
- Employee satisfaction survey, which according to the average score of the survey of Polish students is in 8th place and according to the survey of German students is in 7th place. This indicates an equal importance of this type of survey for all respondents.
- Work-from-home provision, which according to the average score of the survey of Polish students is in 9th place and according to the survey of German students is in 6th place. This means that work-from-home provision is more important to German students. It can therefore be concluded that it is they who value more freedom in working time, which also indirectly influences better time availability in private life (e.g. having to spend time getting to and from work).

In addition, based on a comparison of the assessment results in the survey carried out, it is possible to identify those practices which, in terms of their average score, were relatively more important to Polish students and ranked relatively higher in terms of average score, and those which, in terms of average score, ranked in the top 10 most important in the assessment of German students. In the first set of practices that are relatively more relevant to Polish students than German students, the following three types of activities can be singled out:

- Organising, financing and subsidising language learning courses, which, according to the ranking due to the average score by potential employees of generation Z from Poland, was ranked 4th, while in the ranking of average scores by German students it is only ranked 14th. This may indicate both that for Polish students it is important to create opportunities for language learning in the workplace and that they would be willing to use such solutions, but it may also indicate the inadequacy of education in this area at the educational stage.
- The organisation's presence in social media and specialised web portals, which according to the average rating according to the survey of Polish students is in 7th place, and according to the survey of German students is only in 13th place. In view of this, it can be concluded that people from generation Z from Poland value the use of such practices by companies more. This is puzzling, as it seems that nowadays for all relatively young people the issue of social media presence is an integral part of their activity. Perhaps clarifying the question to what extent this could be a company presence (for example, in terms of searching for job candidates or informing about company products or unique company actions) would yield more similar results.
- Face-to-face meetings with superiors and other employees at the workplace, which, according to the average score according to the survey of Polish students, is ranked 10th and according to the survey of German students is ranked 15th. This suggests that Polish respondents, who value the presence of companies on social media, nevertheless perceive additional value from face-to-face contacts in the workplace.

On the other hand, in the second group of measures, i.e. those that were on average rated higher by German students than Polish students and included in the 10 highest rated initiatives, were:

- Funding and financing of studies and postgraduate studies, which, according to the average rating according to the survey of German students, is in 3rd place and according to the survey of Polish students is in 11th place. This means that such a practice is more favoured by potential employees of generation Z from Germany. Arguably, there may be many reasons for this, but it is worth noting the cost of additional education and thus the desire for such funding from the employer.
- Supporting the passions of employees, which according to the average rating according to the survey of German students is in 9th place and according to the survey of Polish students is in 15th place. It can therefore be seen that by far the practice of employers paying attention to the passions of their employees is more important to potential Generation Z employees from Germany. This otherwise underlines the importance for them of having passions.



- Reducing working time, which, according to the average rating according to the survey of German students, is ranked 10th and according to the survey of Polish students is ranked 12th. This underlines the importance of leisure time for Generation Z people from Germany, although it is also worth noting at this point that such practices were also quite important to potential Generation Z employees from Poland. It can therefore be assumed that these types of activities are simply valued by Generation Z people.

## 5. Discussion

The research process carried out in this article has first of all recognised that the issue of corporate social responsibility and the conduct of organisations in accordance with its principles are persistent research themes in the literature of many researchers worldwide (Dahlsrud, 2008; Homer, Gill, 2022; Latapí Agudelo, Jóhannsdóttir, Davídsdóttir, 2019; Yevdokimova et al., 2019). This also applies to an extremely important issue, highlighted each time in all CSR guidelines and standards, involving the formation of responsible relationships between employers and employees (Arzenšek, Franca, Laporšek, 2018; Badura-Mojza, 2016; Adu-Gyamfi et al., 2021; Bhatti et al., 2022). In this area, it appears that a responsible employer image, also sometimes created by offering employees various types of employee benefits, can generate specific benefits in the form of both positive employee attitudes and behaviour, as well as positive effects at the organisational level, measurable and not financially measurable (Grzesiuk, 2023; Kang, Gun, Lee, 2016; Tessema, Ready, Embaye, 2013; Žnidaršič, Bernik, 2021; Kim, Scullion, 2013; Werner, Balkin, 2021).

It was pointed out, however, that in order for specific CSR practices directed at employees to be a source of expected benefits, it is important that they are properly selected, i.e. appropriate to employees' needs and expectations. Here, the possible existence of multi-criteria differentiation in employees' perceptions of the value to them of specific activities proposed by employers was recognised. Among the main variables differentiating appraisals of practices, the age of the employees was considered, taking into account in the study only people from generation Z, who may also constitute a group of potential job candidates, and nationality, while assuming that even among people from one generation, in this case Generation Z, there may be differences in appraisals, given precisely their country of origin. A study verifying differences in evaluations of CSR practices currently aimed at employees was conducted among students from Poland and Germany.

## 6. Conclusions

As the comparative analysis of the results of the conducted research showed, the following CSR practices currently addressed to employees were relatively most important for both groups of respondents representing potential employees from generation Z from both Poland and Germany: initial training in the organisation, support from experienced employees, flexible working hours, medical care package for the employee and his/her family, organisation and/or financing of stationary training by the organisation, online training, employee satisfaction survey, provision of work from home. Thus, due to the relatively large number of listed activities with a convergent evaluation of students from Poland and Germany, it can be concluded that these are activities that should absolutely be included in the set of practices offered to young employees. Their selection is not surprising, as it seems to be directly linked to the young age of people from generation Z and thus: the awareness of insufficient professional preparation in the first place and the expectation of support in this respect from experienced employees, the feeling of the importance of the value of medical care, as well as the desire for a kind of freedom to shape the time allocated to work and, finally, the emphasis on the possibility of further development in the workplace.

On the other hand, in view of the analysis of dissimilar CSR activities indicated, according to the results of the research, as more preferred by Polish students, it is possible to consider that the proposals of employers employing young people from Poland should include internships that will include opportunities to learn foreign languages, remembering also to ensure the presence of the organisation in social media and specialised Internet portals and not to give up on direct meetings in the workplace. On the other hand, the dissimilarity of indications of activities that are more relevant to German students leads to a reflection recommending that employers employing them consider introducing opportunities for financing and subsidising their studies and postgraduate studies, supporting their passions and shortening their working hours.

In conclusion, this article is a contribution to the discussion on employees' perceptions of the value of CSR practices directed at them. Differences in evaluations of individual activities may be due to a variety of reasons, of which the focus was on the age and nationality of employees. According to a comparative analysis of the structured preferences of exemplary practices of potential job candidates from generation Z from Poland and Germany, similarities and differences in their perception were perceived. The basic observation and, at the same time, recommendation for organisations that care about the image of a responsible employer and obtaining specific benefits from such perception, therefore, remains the constant monitoring of the needs and expectations of employees and adjusting the set of adequate practices.

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