

# CSR initiatives in SMEs: employee perception and their influence on employment decisions

CSR initiatives  
in SMEs

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## Abstract

**Purpose** – Nearly half of the surveyed SMEs in Poland admitted that there is a very strong competition on the market where they operate. Among the neuralgic factors they point to the lack of qualified employees (PARP, 2021). Companies can use CSR policies to attract competent employees and retain valuable ones. Therefore, the purpose of this research paper is to find out whether, according to employees working in SME companies, an active CSR policy influences their employment-related decisions.

**Design/methodology/approach** – The data were collected through questionnaires received from 618 employees of 29 SMEs in Poland through questionnaires, which were analyzed with the IBM SPSS Statistics 26.0 and Microsoft Excel 2019.

**Findings** – The survey results provide evidence that CSR activities are an important factor in employees' decisions about potential employment and/or continued employment. In particular, the results show that almost all areas of CSR, except cooperation with the local communities, are important to employees. The survey also provides a clear answer as to which CSR initiatives benefiting employees of SME companies are the most important for them.

**Originality/value** – The conducted research fills a gap in CSR related studies on the SME sector in Poland. This is important, given the significant share of SME sector companies in the market in Poland and around the world.

**Keywords** CSR, Employees, Poland, SME sector, Cooperation with employees

**Paper type** Research paper

## Introduction

Employees play a key role in building the competitive advantage of modern companies. By conveying the image of an attractive workplace, companies have the opportunity to attract competent employees and retain the most talented and valuable ones. Companies can use corporate social responsibility (CSR) orientation to build positive relationships with potential and current employees.

More and more companies are implementing CSR orientation, regardless of their size. Firms in the SME sector, which make up more than 99% of all companies in Poland (PARP, 2021) and globally, are also reaching for the CSR activities that naturally fit their capabilities and needs.

According to the PARP study (2021), nearly half (47%) of surveyed SMEs in Poland admitted that there is very strong competition in the market in which they operate. The strongest competition is among small companies and these companies complain the most about the lack of skilled workers (26%). Companies can use CSR policies to attract competent employees and retain valuable ones, because CSR has been proven to affect employee



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attachment to the organization and their pride in the company, thereby influencing their work-related and employment-related attitudes and behaviors (Jones, 2010). We may expect that the interest and the application of CSR in the SME sector will continue to grow, as CSR opens up companies to the needs of their employees and other stakeholders' groups. Therefore, we aimed to determine whether, according to the employees of SMEs, an active CSR policy influences their employment decisions. We analyzed in detail the results of CSR activities for employees. In accordance with the results of previous research, we assumed that if a company conducts an active CSR policy for the benefit of employees then they usually identify themselves with the company.

To research this hypothesis, we conducted a questionnaire survey among 618 employees working in 29 Polish SMEs that put CSR into practice.

The paper is structured as follows. In chapter 2, based on the literature, we will present the research hypotheses. Chapter 3 will discuss the research method, including sampling. Chapter 4 will describe the research results. The last section will present conclusions, point to the study's limitations and suggest further research.

### **Literature review: theory and hypotheses**

Both large and SMEs notice the social and environmental challenges of doing business and they respond to them. There is a great interest in the CSR concept, which opens companies to their stakeholders' needs. We adopted the widely accepted CSR concept, which corresponds to the following definition of the European Commission: "the responsibility of companies for their impact on society" (European Commission, 2011). According to this definition, companies should have a mechanism for integrating social, environmental, ethical and human rights issues as well as consumer concerns into their operations and core strategies. Of the available systems for classifying CSR activities, we chose the classification based on the CSR definition proposed by the EC derived from the ISO 26000 standard (International Standard ISO 26000). Thus, CSR should include, at a minimum, human rights issues, labor and employment practices, environmental issues and anti-bribery and anti-corruption strategies.

Employees are crucial to the organization as they can represent the company to other stakeholders. As already mentioned, a company's good CSR reputation can attract the attention of potential employees with the right competencies and strengthen the bond, loyalty and commitment of existing ones. The dominant research streams have focused primarily on the benefits of employee involvement in CSR (first research stream) and on employee perceptions of CSR and analysis of the differences between them that arise from sociodemographic characteristics (second research stream) (Onkila & Sarna, 2022).

The first research stream shows that employee engagement, trust in the company, job satisfaction and identification with the company can be the result of CSR policies (Tziner, 2013; Rupp & Mallory, 2015). In particular, Riketta (2005) found that employee-company identification is positively related to organizational citizenship behavior (Riketta, 2005), reduced absenteeism, employee rotation (Sims & Keon, 1997; Kim, Lee, & Kim, 2010; Hansen & Dunford, 2011) and work and productivity motivation (Knippenberg, 2000).

Studies also show that employees' perceptions of CSR vary, which results from demographic and organizational factors. According to the literature, age, gender, education level and the size of employees' place of residence (e.g. the city's size), can affect their attitudes and evaluation of CSR activities (Lu, Liu, Chen, Long, & Yue, 2017; Rosati, Costa, Calabrese, & Pedersen, 2018). Employees who positively evaluate CSR activities also positively think of their company in other areas, such as management integrity or company ethics (Aguilera, Rupp, Williams, & Gananpathi, 2007; Lee, Park, & Lee, 2012). Our research is part of the

second research stream as we studied employees' perceptions of CSR in the SME sector and analyzed the differences between these perceptions.

As for the literature on CSR in SMEs from the employees' point of view, there are only a few publications in Poland, usually of a theoretical nature. They are related to the role of employees in CSR initiatives (Zieliński, 2014; Szelągowska-Rudzka, 2016; Furmańska-Maruszak & Sudolska, 2017; Leoński, 2018), to the ongoing CSR activities in the SME sector benefiting employees (Każmierczak, 2018; Woźniak, 2017) or to the impact of CSR on innovation in SMEs (Zastempowski & Cyfert, 2021).

Regarding recent research on CSR in the context of employees conducted in Central and Eastern Europe, let us mention a cross-sectional study within the Visegrad Group (V4) countries (Poland, Czech Republic, Slovakia, Hungary). It focused on how SME entrepreneurs, who practice CSR in their management, perceive human capital issues. The results revealed differences between countries in terms of employee turnover, the perceptions of employees as the most important capital of the company and the implementation of a participative management style (Metzker & Zvarikova, 2021). Other research for V4 shows that CSR reporting practices are not widespread in V4 countries (Przytuła, Formánková, Ubrežiová, & Dunay, 2019; Hąbek, 2017). In contrast, the results of a survey in the Czech Republic show that the majority of employees are familiar with the CSR concept, perceive it positively and want their employer to behave in accordance with it. According to them, employers should pay the greatest attention to the social pillar, which primarily covers the company–employee relationship (Činčalová & Jeřábková, 2021). Gorgenyi-Hegyes, Nathan, and Fekete-Farkas (2021) conducted a large survey in Hungary, in which they examined the relationship between firms' internal CSR activities, such as workplace health-related aspects, promotion conditions and their impacts on employee wellbeing. Other studies look at communication-related to sustainability and competitiveness (Hyršlová, Tomšík, & Vnoučková, 2017) or CSR assessment in companies (Hajmásy, 2021; Gorgenyi-Hegyes, Nathan, & Fekete-Farkas, 2021).

The results of the cited studies from Central and Eastern Europe show differences within this region, hence the study of Polish employees from the SME sector is certainly justified. Moreover, the global literature has until recently largely ignored stakeholders, such as employees, or the research has focused on the impacts of CSR activities at the macro level. Therefore, to better understand the CSR concept, we should focus on its micro-foundations (Aguinis & Glavas, 2012).

As for the theories explaining the CSR concept, we encounter various approaches to this issue. In accordance with this article's purpose and the topic, we based the explanation of the CSR concept on stakeholder theory and social identity theory. Stakeholder theory emphasizes the importance of companies building lasting relationships with all groups that have an interest in or an influence on the company's performance. This theory provides the basis for explaining CSR. It is stakeholders who influence the results generated by companies but also shape their strategy (Marić, Berber, Slavić, & Aleksić, 2021). Freeman divided stakeholders into first-tier and second-tier ones. He assigned employees to the first group, emphasizing that without this group, the company would not function, achieve results and thus it would not develop (Freeman, 1984).

As mentioned, studies show that the undertaken CSR activities cause emotional reactions and influence employees' attitudes and behaviors (Backhaus, Stone, & Heimer, 2002). According to the social identity theory (Tajfel & Turner, 1979), identity, which is a part of an individual's self-image, results from membership in various types of groups and constitutes one of the sources of self-esteem. Therefore, people strive to maintain a positive social identity, which is an important factor motivating their behavior (Tajfel & Turner, 1979, 2004). The social identity theory suggests that employees proudly identify themselves with companies that have a positive image and a good reputation. Therefore, scholars assume that

there is a positive relationship between perceptions of CSR activities and employee commitment and attachment (Dutton, Dukerich, & Harquail, 1994). Building a bond between employees and a company means building an engaged partnership. Companies cannot ignore the role that employees play in the implementation and execution of CSR initiatives, for they are the driving force behind these activities. Promoting CSR initiatives depends on employee involvement (Slack, Corlett, & Moris, 2015; Rangan, Chase, & Karim, 2012).

The CSR practices implemented by SMEs can influence employees' decisions to work for a company, but they can also help companies attract new employees. It is particularly important since SMEs have problems with hiring and retaining qualified employees, as confirmed by numerous reports concerning SMEs (Raport EFL, 2019, 2021; Gazeta MSP, 2023). At the same time a study conducted in Poland on a group of young employees up to the age of 30 shows that companies do not use information about their CSR policy, even though it would raise their rating as an attractive employer in the opinion of more than 80% of the surveyed respondents (Woźniak, 2017).

The above studies show that employee evaluation of CSR activities is very important. Therefore, we mainly aimed to find out whether, according to employees working in SMEs, an active CSR policy (in particular in the area of cooperation with employees) influences their employment decisions. For this research objective, we posed the following research questions:

- RQ1. Does the CSR policy pursued by SMEs influence employees' employment decisions and the choice of employer, and what CSR areas do they consider important?
- RQ2. Do CSR initiatives conducted in the area of cooperation with employees influence their employment and employer selection, and what specific CSR activities related to employees are crucial for them?
- RQ3. Does position and gender determine the choice of these highlighted activities?

In view of the formulated research objective, the literature review made us adopt the research hypothesis that the CSR policies implemented by SMEs impact employee decisions concerning employment (Backhaus *et al.*, 2002; Činčalová & Jeřábková, 2021; Hajmásky, 2021; Gorgenyi-Hegyessy *et al.*, 2021; Lu *et al.*, 2017; Rosati *et al.*, 2018).

- H1. The CSR policies pursued by SMEs impact employees' employment decisions and employer selection.

We conducted a survey of employee opinions in five CSR areas. From the available classification systems for CSR activities, we chose those based on the definition of CSR proposed by the EC based on the ISO 26000 standard. Their analysis allowed us to identify and include in the study such areas as environmental protection, cooperation with the local communities, fighting corruption and bribery, cooperation with employees and human rights. It is justified, because according to the stakeholder theory, if a company emphasizes only employee relations initiatives and ignores others, then stakeholders may judge them to be initiatives benefiting only the company, i.e. initiatives that achieve only economic and/or legal goals of the company but not the social goals vital for the CSR concept. Therefore, in our survey, we wanted to find out which CSR areas do the employees of the surveyed companies find important in the context of their decisions about applying for the job and/or the employment continuation. This is the first issue we addressed in our research and it constituted the starting point for our further analysis of the CSR activities.

The most common CSR initiatives are those for the benefit of employees (Coppa & Sriramesh, 2013). This is true for Poland as indicated by the results of the report on the state of CSR, in which 88% of surveyed companies (large companies dominated the surveyed group) confirmed the implementation of CSR for the benefit of employees and indicated this

area as the most popular among all their CSR activities (Francusko-Polska Izba Gospodarcza, 2021).

Specifically, employees indicated additional social benefits, fair remuneration and attention to employees' professional development as important and responsible CSR activities (Kazmierczak, 2018). These factors, especially professional development, are an important element of competitive advantage in recruiting the best employees. The results of our analysis will provide important guidance for employers concerning human resource management, as employee-oriented CSR is the basis for the perceived usefulness of CSR to society, customers, employees and suppliers (Pfajfar, Shoham, Ma, & Zalaznik, 2022).

To gain a more complete picture of the issue under study, we proposed additional hypotheses to complement the main research hypothesis.

*H2.* The CSR initiatives conducted in the area of employee cooperation influence their employment decisions and employer selection.

The CSR orientation is increasingly becoming a social norm and the effectiveness of CSR programs depends on employees (Shen & Benson, 2016). As the literature shows, CSR affects the well-being of employees and their behavior (Choi, Myung, & Kim, 2018; Ahmed, Zehou, Raza, Qureshi, & Yousufi, 2020). Employee involvement in the CSR program in the company is one of the key factors of its success. Hence, it is important to understand employee reactions to participatory CSR activities (Koch, Bekmeier-Feuerhahn, Bögel, & Ulrike, 2019). Moreover, CSR is one of the factors determining the employer selection (Pingle & Sodhi, 2014). Thus, it is worth researching the opinions of employees from the SME sector on CSR.

To provide more comprehensive answers contributing to business practice, we also investigated the influence of employees' gender and position on their decisions to choose an employer and evaluate CSR activities.

*H3.* Employees' position within a company influences their perceptions and evaluation of CSR initiatives conducted in the area of employee cooperation.

The experience of individual employees and their attitude to CSR is crucial in SMEs. Compared to large companies, these small organizations tend to be less hierarchical and less subject to formalized rules and protocols (Jenkins, 2009). Therefore, individual employees having vital positions in SMEs can strongly influence CSR practices. Importantly for companies, past experience shows that responsibility for CSR is (informally) distributed among employees, which fosters internal motivation as well as employees' perceptions of the right to take action and act as the organization's representatives (Sendlhofer & Tolstoy, 2022).

*H4.* Employees' gender influences their perceptions and evaluation of CSR initiatives conducted in the area of employee cooperation.

Regarding gender, numerous empirical studies indicate that women are more ethical than men (Smith, Wokutch, Harrington, & Dennis, 2001), even though there have also been many studies that found no ethical differences between male and female respondents (Atakan, Burnaz, & Topcu, 2008). Other studies found no significant differences between men and women with regard to CSR (Kahre, Babania, Tive, & Mirmehdi, 2014), or that women on management boards of companies have been more sensitive to CSR (Dawar & Singh, 2016). Therefore, we also studied the gender aspect.

## Materials and methods

The conducted survey was quantitative in nature. It aimed to examine the CSR areas considered important by SMEs employees who perform formal or informal CSR activities.

Moreover, the survey intended to show how the job position and gender influence the perceptions of the CSR areas.

We asked employees about the CSR's impact on their decisions to start or continue employment in a company. Therefore, we focused exclusively on employees from companies that implement CSR activities. It is because we also wanted our respondents to have experience with CSR (whether minor or major), so that through it they would evaluate the proposed CSR activities. The level and tools of CSR implementation varied widely in the surveyed companies, from single green activities to highly diverse activities in all other CSR areas. In the survey, we indicated universal CSR areas and the activities assigned to them. We surveyed 29 firms, because we recognize that examining only the individual CSR activities of a particular company could limit CSR research to a single, individual level of analysis, thus excluding the possibility of a multi-level study.

Employees expressed their opinions with regard to the CSR areas and the individual CSR activities on a scale from 1 – unimportant activities to 5 – definitely important activities. We tested the obtained data using standard statistical techniques using Microsoft Excel 2019 and IBM SPSS Statistics 26.0.

#### *Survey sample and data collection*

We conducted the survey from May to October 2021 following the purposive sample selection. We distributed the survey in the form of paper questionnaires among 29 Polish companies. Thanks to business contacts, we knew that these companies have been applying active CSR policies. In total, the survey involved 618 employees from 29 Polish companies. The surveyed companies belonged to the SME sector that met two of the three SME definition criteria (number of employees, turnover, or balance sheet total) in accordance with the recommendation of the European Commission ([Commission Recommendation, 2003](#)). The structure of the survey sample was as follows: micro (48%), small (38%) and medium-sized companies (14%), with micro-companies based on self-employment excluded from the survey. Company owners – who had previously agreed to conduct the research – encouraged the employees to complete the survey. The questionnaire forms were most often available at the companies' secretariats, which made it easier for the employees to complete them.

The questionnaire consisted of an introduction and parts A and B. The introduction to the questionnaire presented a definition of CSR and provided examples of CSR activities used in SMEs (environmental initiatives, coaching, mentoring, code of ethics, employee volunteering, etc.). Moreover, it included a clause informing about the confidentiality of participants' responses. Part A of the questionnaire contained questions about the respondents (gender, position, the company's size). As mentioned, while presenting hypotheses 3 and 4, the gender and position of the respondents are important attributes of the research. In part B of the questionnaire, we asked employees to assess five areas of CSR from the perspective of employment decisions. The survey question was: "Would the presented CSR activities be important factors in your employment decision? In other words, would you consider the proposed CSR activities important when choosing an employer?" The listed areas of CSR activities were environmental protection, cooperation with the local communities, the fight against corruption and bribery, cooperation with employees, and human rights. In this article, we decided to present the results of the study in the area of "cooperation with employees." This choice was justified due to the major work rule changes caused by the Covid-19 pandemic. This area is subject to Polish and European legal regulations. Therefore, it constitutes the universal aspect of social discussion regarding cooperation between enterprises and employees.

In our survey, we distinguished eight main CSR activities for the benefit of employees that may determine their employment decisions. We indicated the following activities as potentially important to respondents:

- (1) Improving working conditions,
- (2) Flexible working hours,
- (3) Working remotely from home,
- (4) Professional development,
- (5) Private medical care,
- (6) Cultural and sports development,
- (7) Financial aid programs,
- (8) Fair remuneration policies.

This activities selection was deliberate and we based it primarily on the most widely applied standards and ethical and social codes in international business practice (Global Reporting Initiative, 2013; Social Accountability 8000 Standard; Social Accountability International, 2016).

Moreover, we relied on existing literature on employees related CSR activities in the SME sector (Remišová & Búciová, 2012; Global Reporting Initiative, 2013; Kaźmierczak, 2018) and CSR reports (Francusko-Polska Izba Gospodarcza, 2021), when selecting employee-relevant CSR activities. Because of the Covid-19 pandemic and the persistent trend of changing working conditions, we considered it necessary to identify an additional measure, i.e. “working remotely from home.” Table 1 presents the basic characteristics of the surveyed sample of SME employees.

In total, we analyzed 618 questionnaires correctly completed by employees of the surveyed companies. In the research sample, the majority were women (57.7%), which was due to the nature of the surveyed units. Service companies dominated the survey (15 companies, 51.7% of all surveyed), hence the predominance of women in the workforce (GUS, 2018). This is in line with nationwide results, in which service companies dominated the SME sector (over 52%) (PARP, 2021).

## Results

We tested the research hypotheses using standard statistical techniques applying Microsoft Excel 2019 and IBM SPSS Statistics 26.0. We used the significance coefficient  $\alpha = 0.05$ . We conducted a multivariate analysis of variance (MANOVA) to determine the effect of gender and position on employment decisions. Moreover, we conducted a post-hoc analysis with the Bonferroni paired comparison test to determine differences between employees holding different positions and differences attributed to gender. Table 2 below summarizes the results.

	Groups	Number of responses	Percentage of responses
<i>Gender</i>	Women	357	57.7%
	Men	261	42.2%
<i>Position</i>	Senior manager	32	5.18%
	Manager	50	8.09%
	Specialist	126	20.39%
	Staff	255	41.26%
	Others	155	25.08%
	Total	618	100.0%

Source(s): Authors' own elaboration

**Table 1.**  
Characteristics of the surveyed sample

The study confirmed the first hypothesis: The CSR policies pursued by SMEs impact employees' employment decisions and employer selection.

Regardless of their position, employees rated CSR policies (in all five areas) as important in their employment decisions. Thus, they would pay attention to the company's CSR policy activities when choosing an employer. Employees found important the activities related to environmental protection, the fight against corruption and bribery and employees and human rights. The only area that was not statistically significant in the employees' assessment concerned cooperation with the local communities. For all the results, there were no statistically significant differences between men and women. Importantly, managers rated the highest in all CSR areas. Another professional group that highly rated CSR activities was specialists. These two groups were leading in their assessment. Surprisingly, other professional groups, e.g. senior managers, gave comparably lower ratings. They considered CSR activities to be statistically important from the point of view of employment decisions, but their results were lower compared to other professional groups (see Table 3).

As mentioned earlier, we were particularly interested in evaluating the key CSR area for employees from the point of view of their interests. In line with our assumptions, we found that the highest-rated area of CSR was cooperation with employees.

We distinguished eight major activities in this area. The Wilks test showed a significant relationship between position and the evaluation of activities related to cooperation with employees. We found the effect for gender to be statistically insignificant (Table 4).

Respondents indicated all activities in the field of cooperation with employees as important in making employment decisions. The highest-rated CSR activity in the area of cooperation with employees was private medical care. Another highly rated activity in the area under study was the fair remuneration policy. The same professional groups, i.e. staff, other employees and managers rated both of these areas the highest. The third CSR activity important to respondents in the aspect of working with employees was the professional development opportunity. The study result indicated that this may be a significant factor influencing employees' employment decisions or employment continuation. Employees in the position of staff, managers and other employees rated professional development opportunities particularly highly. Respondents rated other activities, such as improvement of working conditions, flexible working hours, remote work from home, cultural and sports development and financial assistance at a similar level. Similarly, with regard to the highest-rated activities, the professional groups that assigned higher ratings to these activities were

Independent variable	Dependent variable	<i>F</i>	<i>p</i>	$\eta^2$
Gender	Environmental protection	0.19	0.660	<0.01
	Cooperation with the local community	0.39	0.534	<0.01
	Fighting corruption and bribery	0.29	0.590	<0.01
	Cooperation with employees	0.77	0.382	<0.01
	Human rights	0.15	0.698	<0.01
<i>F</i> (5,604) = 0.44; <i>p</i> = 0.823; $\eta^2$ = 0.01; $\lambda$ Wilks' test = 0.99				
Position	Environmental protection	2.88	0.022	0.02
	Cooperation with the local community	0.88	0.475	0.01
	Fighting corruption and bribery	3.34	0.010	0.02
	Cooperation with employees	4.25	0.002	0.03
	Human rights	6.31	<0.001	0.04
<i>F</i> (5,604) = 2.68; <i>p</i> < 0.001; $\eta^2$ = 0.02; $\lambda$ Wilks' test = 0.92				

**Table 2.**  
Analysis of variance of multiple variables for determining the impact of gender and position on corporate responsibility activities

**Source(s):** Authors' own elaboration



Dependent variable	Position	M	SE	95% CI		CSR initiatives in SMEs
				LL	UL	
Environmental protection	Senior managers	0.07	0.07	-0.06	0.20	<b>503</b>
	Managers	0.22	0.05	0.12	0.31	
	Specialists	0.19	0.03	0.13	0.25	
	Staff	0.09	0.02	0.05	0.14	
	Other employees	0.17	0.03	0.11	0.23	
Cooperation with the local community	Senior managers	0.07	0.07	-0.07	0.21	
	Managers	0.24	0.05	0.13	0.34	
	Specialists	0.17	0.03	0.10	0.23	
	Staff	0.17	0.02	0.12	0.21	
	Other employees	0.17	0.03	0.10	0.23	
Fighting corruption and bribery	Senior managers	0.14	0.08	-0.01	0.30	
	Managers	0.38	0.06	0.26	0.49	
	Specialists	0.19	0.04	0.12	0.26	
	Staff	0.18	0.03	0.13	0.24	
	Other employees	0.27	0.03	0.21	0.34	
Cooperation with employees	Senior managers	0.40	0.09	0.23	0.57	
	Managers	0.78	0.07	0.65	0.91	
	Specialists	0.76	0.04	0.67	0.84	
	Staff	0.66	0.03	0.60	0.72	
	Other employees	0.64	0.04	0.57	0.72	
Human rights	Senior managers	0.24	0.09	0.05	0.42	
	Managers	0.53	0.07	0.39	0.67	
	Specialists	0.55	0.04	0.46	0.64	
	Staff	0.35	0.03	0.28	0.41	
	Other employees	0.51	0.04	0.43	0.59	

**Source(s):** Authors' own elaboration

**Table 3.**  
Estimated marginal  
averages for corporate  
responsibility activities  
by job position

Independent variable	Dependent variable	F	p	$\eta^2$
Gender	Improving working conditions	1.63	0.202	<0.01
	Flexible working hours	3.78	0.053	<0.01
	Working remotely from home	2.65	0.104	<0.01
	Professional development	1.86	0.173	<0.01
	Private medical care	1.82	0.178	<0.01
	Cultural and sports development	2.46	0.117	<0.01
	Financial aid programs	2.28	0.132	<0.01
	Fair remuneration policies	1.98	0.160	<0.01
F(8.601) = 0.88; p = 0.536; $\eta^2$ = 0.01; $\lambda$ Wilks'test = 0.99				
Position	Improving working conditions	5.82	<0.001	0.04
	Flexible working hours	5.65	<0.001	0.04
	Working remotely from home	5.27	<0.001	0.03
	Professional development	6.54	<0.001	0.04
	Private medical care	6.45	<0.001	0.04
	Cultural and sports development	5.55	<0.001	0.03
	Financial aid programs	4.86	<0.001	0.03
	Fair remuneration policies	6.06	<0.001	0.04
F(8.601) = 1.69; p = 0.009; $\eta^2$ = 0.02; $\lambda$ Wilks'test = 0.91				

**Source(s):** Authors' own elaboration

**Table 4.**  
Analysis of variance of  
multiple variables for  
determining the impact  
of gender and position  
on cooperation with  
employees

staff, managers and other employees. Therefore, we observed that CSR activities in the area of cooperation with employees were crucial for the surveyed respondents in terms of potentially taken employment decisions or employment continuation. Thus, we confirmed the second hypothesis (H2): The CSR initiatives conducted in the area of employee cooperation influence their employment decisions and employer selection.

We observed that the position held affects the assessment of CSR activities in the area of cooperation with employees. The outcomes show that in the professional group of senior managers, the following activities received the highest scores: cultural and sports development ( $M = 2.22$ ), professional development ( $M = 2.19$ ), and fair remuneration rules ( $M = 2.18$ ). Both in these leading activities and in other areas of cooperation with employees, women always rated them higher than men. For managers, the most important were activities related to private medical care ( $M = 2.70$ ), professional development ( $M = 2.56$ ) and fair remuneration rules ( $M = 2.52$ ). The staff group gave the highest scores from the point of view of the importance of CSR activities. The most important aspect was fair remuneration rules ( $M = 3.03$ ), followed by private medical care ( $M = 2.98$ ) and professional development ( $M = 2.87$ ). All activities were similarly rated regardless of gender. Women rated activities such as professional development ( $M_W = 2.70$ ;  $M_M = 2.50$ ) and fair remuneration rules higher than men ( $M_W = 2.69$ ;  $M_M = 2.58$ ). Specialists highly appreciated professional development, private medical care and improvement of working conditions. Women rated these activities higher ( $M_W = 2.41$ ;  $2.43$ ;  $2.21$ ). The group "other employees" rated the highest activities such as private medical care, professional development and fair remuneration rules. Men rated slightly higher the above-mentioned areas ( $M_M = 2.91$ ;  $2.65$ ;  $2.65$ ). For all analyzed dimensions of the employee area, men gave higher ratings when in the position of managers, while women rated these aspects higher when in the position of specialists. We confirmed the third hypothesis (H3) as it was evident from our study that the position of the employee affected the perceptions and assessment of CSR initiatives implemented in the area of employee cooperation. At the same time, there were no statistically significant differences between the genders in our study. Therefore, we rejected hypothesis H4: Employees' gender influences their perceptions and evaluation of CSR initiatives conducted in the area of employee cooperation.

## Discussion

Above all, we aimed to find out whether according to the employees of SMEs, active CSR policies influence their employment decisions, and then which employees-related activities are important to them.

The surveyed respondents confirmed that environmental protection, the fight against corruption and bribery, cooperation with employees and human rights protection are important to them and influence their employment decisions regardless of their work position. The only area that was not statistically significant in the employees' assessment was cooperation with the local communities. This is an important result of our research, as employees' perception of CSR activities plays an important role in employees' attachment to the company and strengthens the employee-organization relationship (Maon, Swann, & Roock, 2021; Silva, Sriyani, & Lokuwaduge, 2021).

Employees want to get involved in socially responsible organizations and we confirmed it with the results of previous studies. Therefore, we can assume that CSR positively impacts the involvement and internal motivation of the surveyed employees. For example, Looz-Zambrano, Santos-Roldan, and Palacios-Florencio (2022) argue that employees' motivation plays a crucial role, which does not depend only on the need for a financial incentive, as non-financial incentives are also important to employees. Studies show that there is a positive relationship between CSR activities and employee motivation. For instance, the study

including 274 Lithuanian employees found a positive and significant relationship between CSR and employees' intrinsic motivation (Skudiene & Auruskeviciene, 2022). Studies in South Korea (Kim, Rhou, Uysal, & Kwon, 2017) and India (Khan, Latif, Jalal, & Rizwan, 2014; Nazir, Ul, & Rahman, 2021) yielded similar results.

Next, employees indicated activities for their benefit as very important CSR activities ( $F = 4.25$ ). The proposed CSR activities in the area of cooperation with employees may influence their decisions on taking up and/or continuing employment. Regardless of the position held, we found all of the analyzed CSR activities benefiting employees to be statistically significant. Therefore, CSR activities such as improvement of working conditions, flexible working hours, remote work from home, professional development, private medical care, cultural and sports development, financial assistance programs and fair remuneration policy were important in the opinion of the surveyed employees. Noteworthy, the activities for the benefit of employees can affect employees' attitudes, their identification with the company and their commitment and willingness to continue employment. As evidenced in the literature, the creation of good social conditions at work and job satisfaction seems essential for individuals' overall well-being (Lin, Lyau, Tsai, Chen, & Chiu, 2010). Regarding the impact of the position held on the assessment of CSR activities in the area of cooperation with employees, managers, specialists, staff and other employees indicated all eight activities as significant. The differences in the evaluation of the CSR activities by position related to improved working conditions, flexible working hours, remote working, professional development, private medical care and financial aid programs. Almost all the groups of surveyed employees rated these areas higher than the senior managers. This may be due to the fact that senior managers have achieved greater satisfaction in their professional lives. By occupying senior management positions, they already have achieved many benefits such as high salaries, additional bonuses in the form of insurance in private medical care, etc.

Moreover, for both men and women, regardless of their position, CSR activities are important. In our study, we did not encounter statistically significant differences between the genders. In the case of all the analyzed dimensions, men gave higher ratings when working as managers, while women – when working as specialists. Studies devoted to the impact of information about CSR activities on hiring decisions (Woźniak, 2017) also did not show significant gender differences.

Moreover, our results can be interesting for leaders (owners, managers) in SMEs. Appropriate CSR strategies and policies adopted by SMEs will encourage employees to engage in CSR activities.

## Conclusions

Our survey results evidence that CSR activities are an important factor in employees' decisions about potential employment and/or continued employment. Specifically, the results show that except for the area related to cooperation with the local communities, all CSR areas are important to employees. The surveyed employees from the SME sector with experience in the field of CSR clearly declared that it was important for them that the company pursue an active CSR policy. Respondents' opinions show that the company's CSR policy influences their employment decisions. Employees want to work in companies that support ecology, fight corruption, respect human rights and cooperate with employees. Thus, we obtained the answer to the RQ1.

These results suggest that SMEs should conduct CSR activities, as this significantly impacts employment, attitude, workplace satisfaction and employee engagement. Various studies confirm that employees want companies to give them the opportunity to be socially responsible (Sims & Keon, 1997; Riketta, 2005; Aguilera *et al.*, 2007; Hansen & Dunford, 2011).

This is important information for business owners from the perspective of CSR management strategies. These results confirm the validity of introducing CSR initiatives in

the SME sector. The statistically significant results in all analyzed areas confirm that SMEs should take care of CSR initiatives comprehensively. The CSR cannot target only selected areas, leaving out others. The sole fulfillment of economic and legal goals implemented on the basis of CSR is insufficient for the satisfaction of workers and it requires complementary pro-social activities, because employees pay attention to all the studied areas.

The survey also provided a clear answer to RQ2 as to what CSR initiatives benefiting employees in SMEs are important to them. Employees considered all proposed activities benefiting employees as important, regardless of their position, but the highest-rated CSR activity was professional development. This is an important message for SME owners. The CSR activities that owners conduct in the area of cooperation with employees may affect their employees' decisions to take up and/or continue employment.

For both women and men, regardless of their position, CSR activities were important. Our study did not reveal any significant gender differences. However, the results showed significant differences between job positions in all dimensions of working with employees. Thus, we obtained the answer to the research question RQ3.

The survey fills a gap in research on CSR in the SME sector in Poland. This is important, given the structure of companies in Poland and around the world. Over 90% of companies belong to this sector. The popularity of CSR implementation in companies is growing. The progressing process of globalization and the relevance of CSR in the activities of companies contributed to this. In many cases, the implementation of CSR by SMEs is a prerequisite for cooperation with large companies (EFL, 2019). Importantly, as a result of regulation at the EU level, from the year 2026 the companies from the SME sector listed on the stock exchange will be required to provide non-financial reports (European Commission, 2021). This accelerated the implementation of CSR in this sector.

We should expect that the interest in CSR and its application in the SME sector will continue to grow, as this concept opens companies to the needs of their employees and other stakeholders' groups.

The conducted study contributes to the literature on measuring CSR in organizations, such as SMEs, by examining the employees' perspective. A measurement framework that incorporates the employee's perspective can expand and improve knowledge and understanding of CSR activities.

The business owners' stance on CSR is relevant to other employees, especially in the SME sector. It is the owner and executives who dictate the tone of CSR activities in a company as employees observe and replicate their approach, responsibility and commitment. Responsible leadership influences employees' CSR behavior. Therefore, we would like to focus our next research on the role of SME business owners and analyze their attitudes and motivations for implementing CSR, as well as the effects of CSR policies on the economic, financial, organizational and social aspects.

Our study is not without limitations. We surveyed SMEs operating in Poland. Perhaps the results of such studies in other countries would be somewhat different. Thus, we recommend further research on this topic in other countries, in particular, to provide the EU-wide perspective on the matter to better inform the policymakers and effectively develop adequate incentives supporting the implementation of CSR in the SME sector. Studies of the differences between the countries and between regions of a similar working culture in Europe (i.e. Central and Eastern European countries) would also bring policy-relevant added value.

In view of the shortage of skilled workers that SMEs in Poland are facing, this study is important, because it extends mainstream research by focusing on the potential impact of CSR strategies on employment decisions. Our research shows that the CSR strategies of SMEs, if consistent with employees' CSR orientation, can help attract competent employees and retain the most talented and valuable ones in the company.

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