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# Determination of Corporate Social Responsibility

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Additional information is available at the end of the chapter

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## Abstract

This part describes the evaluation of corporate social responsibility according to such structural elements as behavior of a socially responsible organization and behavior of a socially responsible employee, splitting into smaller components in accordance with the criteria corporate social responsibility consists of. The chosen approach to the analysis of reactions of the employees of companies allows distinguishing the approach to corporate social responsibility in accordance with opinions of external stakeholders which are influenced by the communication strategies, often applied in the studies. This method of approach enables a more sensitive evaluation of the internal processes of the companies when carrying out the internal cuts in order to understand why the staff contributes or does not contribute to corporate social responsibility. This provides valuable knowledge on how to correct the strategy of the company.

**Keywords:** corporate social responsibility, behavior of a socially responsible organization, behavior of a socially responsible employee, stakeholders

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## 1. Introduction

**Relevance of the research and the level of problem exploration:** rather common categorization of corporate social responsibility activities is by analyzing them from the stakeholders' perspective; however, relevance of this part of the research is based on the analysis of such structural elements as behavior of the socially responsible organization and behavior of the socially responsible employee. Theoretical analysis of scientific references [1–13], presented in the previous chapters of the monograph makes it possible to confirm the assumptions that while aiming to become a socially responsible organization, the knowledge and competences of the management are of great importance along with communication, evaluation of the current situation, forward-looking prioritization, and inclusion of motivated employees.

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**Problem of the research:** the problem of the research is raised by the question: What is the preparedness of the treated undertakings in manufacturing industry to perform socially responsible activities, and how to evaluate the behavior of the socially responsible organization and socially responsible employee through their differentiation?

**Object of the research:** corporate social responsibility in the undertakings in manufacturing industry.

**Purpose of the research:** to identify the level of corporate social responsibility in the treated undertakings in manufacturing, by assessing behavior of the socially responsible organization and socially responsible employee.

**Objectives of the research:** (1) to assess the behavior of the socially responsible organization; (2) to assess the behavior of the socially responsible employee; and (3) to differentiate the situation of different undertakings from the perspective of socially responsible behavior.

**Methods of the research:** The results of this part of the quantitative research are analyzed on the level of scales, subscales, and individual statements, presenting the results of different undertakings and introducing the overall situation. Individual statements which make the subscales are evaluated by percentages, while the respondents' contributions were divided into three groups, i.e., negative, neutral, and positive evaluation of the current situation. Here,  $p$ , the statistical significance (reliability), and  $t$ ,  $t$ -test statistical value have been calculated (if  $t$  value is positive, the average of responses received from respondents of the first group of compared companies on the analyzed issue is greater than the average of the second group of companies; if  $t$  value is negative, the average of the second group of companies is higher).

## 2. Assessment of behavior of a socially responsible organization

Some social responsibility problems were revealed by discussing the management culture of both groups of companies. By assessing social responsibility of both groups of companies, it was targeted to reaction of employees, as overall stakeholders. First, the reactions of employees, especially long-standing, reflect the internal situation more precisely, different from how external groups would assess, whose views may be influenced by marketing factors. Second, the organization's staff is a key partner in aiming to implement as well as actually implementing socially responsible activities, that is, why interaction and support assurance are necessary.

In the subscales at the level of individual test steps control statements are used, the estimates of which allow to determine the current situation with regard to social responsibility according to formed different parameters of quality, environment protection, market behavior, and so on. In addition, it is significant to evaluate how much different procedures, standards, and efforts of companies are reflected in the final production activity stages to obtain quality of products. In order to correct the organization's behavior, the essential information becomes management relations with employees as stakeholders, workers' personal reaction to products/services, since their feedback can have a direct impact on the views of the community.

In many cases, statistically reliable and significant differences were found almost in all individual test steps (**Table 1**), except for the statements of declared quality and reality as well as guiding in their activities by generally accepted moral principles, what would show equally relevant issues in both groups of companies.

It is significant to compare percentage expressions of the respondents' attention on product quality approval with estimates of the real quality and the relationship with stakeholders. The estimates of the employees' approval to statements in the second group of companies, indicating the emphasis on product quality and quality control, are significantly higher than in the first group besides, they show a more sensitive response to stakeholder needs and claims. Although the quality differs from the actual result, the focus on higher standards is significant (more vivid in the second group). However, attention is drawn to the fact that the approval rate of the moral standards compliance is not high, which reveals the fact about the unused potential social responsibility resources in both groups of companies. This is true in terms of reliability development among different stakeholders as a form of social capital (**Table 2**).

The companies' attitude toward product quality reflects not only the attitude to the stakeholders, but also the efforts to strengthen confidence because the product manufacturer and provider for the market in this case is the stronger party with more information, managing it and able to abuse its amount. The estimates of individual test step that shows the manipulation of consumer confidence in the second group of companies show a larger gap between

Subscales	Statements	First group N = 911	Second group N = 806	General	t	p
Market responsibility: <i>services and their quality</i>	In my workplace, much attention is paid to the quality of services (production)	60.1	80.3	70.2	-9.280	0.000
	In my workplace, there are attempts to fulfill the promises made to customers	49.2	76.8	63.0	-12.276	0.000
	In the organization the quality of declared services does not differ from reality	49.8	52.4	51.1	-1.043	0.297
	In my workplace, there is product quality control system	54.6	82.4	68.5	-12.870	0.000
	Consumer complaints are examined and the conclusions made to improve the quality	53.5	63.9	58.7	-4.401	0.000
	My relationship with clients in the workplace is guided not only by legislation but also by universally accepted principles of morality	58.1	55.0	56.5	1.296	0.195

Source: Compiled by the authors.

**Table 1.** Services and their quality: comparison of approval percent in groups of companies.

Subscales	Statements	First group N = 911	Second group N = 806	General	t	p
Market responsibility: <i>consumer information, health and safety</i>	The organization provides detailed information about the products	60.3	73.9	67.1	-6.063	0.000
	I willingly use (would use) services, production provided by my organization	47.4	76.2	61.8	-12.745	0.000
	My organization, providing services, products takes care of the health of consumers	49.3	63.6	56.5	-6.043	0.000
	There were no cases when the services (production) provided by my workplace would endanger the consumer welfare	51.6	35.2	43.4	6.905	0.000
	My organization is not manipulating the confidence of the consumer	54.8	43.1	48.9	4.880	0.000

Source: Compiled by the authors.

**Table 2.** Consumer information, health and safety: comparison of approval percent in groups of companies.

the attained, declared values, and real moral principles that are followed in the production processes. The differences between the two groups in terms of assessment according to this and other statements are statistically reliable and significant. The European Union and national law acts require provision of clear, comprehensible, and detailed information about products and services to customers, but these principles are far from being assured in both groups of companies. This is focused by the personal reaction of respondents, as product user, because the consumer health (especially in the first group of companies) does not receive high approval percentage.

A lot of research shows that environmental protection is one of the most common organizations' priorities demonstrating social responsibility, that are connected with economic concerns, such as pollution taxes, the ability to realize the secondary raw materials and so on. The indicator of ecological standards application in the manufacturing processes, recycling in both groups of companies shows a significant unused potential and weak responsibility links (estimates percentage differences are not statistically significant), although the estimate of waste sorting issue in the second group of companies is sufficiently high (**Table 3**).

A common approach to responsibility in environmental protection area in the second group of companies is significantly more superficial than in the first group (the estimates, with the exception of indicators of application of environmental standards and waste recycling, are statistically significant and reliable), and the most sensitive areas are ecological education and investment in environmentally friendly ideas. On the other hand, not so clear dynamics of

Subscales	Statements	First group N = 911	Second group N = 806	General	t	p
Environment protection responsibility	My organization uses technologies that meet the ecological standards	53.6	49.0	51.3	1.912	0.056
	The organization organizes environmental initiatives	53.0	40.7	46.9	5.141	0.000
	The organization only uses such tools and technologies that reduce the negative impact on the environment	52.9	47.8	50.3	2.128	0.033
	My organization provides ecological education to the staff	51.2	37.0	44.1	5.958	0.000
	My organization shall ensure that all waste is recycled	49.9	49.6	49.8	0.131	0.896
	At workplace we sort waste	51.6	80.3	65.9	-13.034	0.000
	My workplace financially supports environmentally friendly ideas	50.2	32.9	41.5	7.350	0.000

Source: Compiled by the authors.

**Table 3.** Environment protection responsibility: comparison of approval percent in groups of companies.

estimates in the first group of companies would show a more stable, coherent cultural trait, which could be used in the development of social responsibility in the environmental protection field.

The scale of responsibility in relations with employees represents the relationship with employees as one of the stakeholders (**Table 4**). In this respect, according to individual test steps, there were identified reliable and statistically significant differences between the two groups of companies. As in the assessment of the management culture of groups of companies, there are distinguished very low estimates of the second group of companies, warning that the relations with this stakeholder group are not equivalent, and the dialogue is almost not developed.

On the one hand, the low estimate of observing the law acts defending the workers' rights creates a stress field with national legislation; on the other hand, low level of management culture development hinders to assess and use human resources development factors and causes poor psychosocial climate, which is emphasized while assessing the management culture. Although the estimates of the first group of companies by individual test steps are much higher, social responsibility in the subscale of relations with employees is not developed sufficiently positively. A similar tendency making trajectories from management culture components remains in the relations with external stakeholders (**Table 5**).

According to the indicators of the responsibility in relations with society subscale, statistically significant reliable differences were revealed, highlighting the contradictory behavior of groups of companies. On the one hand, the most distinguished was the approach to corruption outside



Subscales	Statements	First group N = 911	Second group N = 806	General	t	p
Responsibility in relations with employees	The requirements of law acts defending employees' rights are followed not formally but in reality	55.5	32.8	44.1	9.728	0.000
	An employee is considered to be the greatest wealth and the success factor of the organization	51.4	29.4	40.4	9.467	0.000
	My workplace guarantees a fair salary for work	49.6	30.0	39.8	8.420	0.000
	Trade-union organization is considered an equal partner	43.9	12.2	28.0	15.431	0.000
	Employees have the opportunity to appeal the decisions of the management and show their position	51.0	20.8	35.9	13.619	0.000
	All employees have equal rights	49.6	35.7	42.7	5.852	0.000
	Social and health guarantees exceeding the requirements of the laws are consolidated in the collective agreement	47.5	31.8	39.6	6.736	0.000

Source: Compiled by the authors.

**Table 4.** Responsibility in relations with employees: comparison of approval percent in groups of companies.

Subscales	Statements	First group N = 911	Second group N = 806	General	t	p
Responsibility in relations with society	My organization fights against corruption outside	43.0	17.0	30.0	12.144	0.000
	Compliance with fair business principles	50.9	37.1	44.0	5.811	0.000
	Invests in science and public education programs	51.4	40.8	46.1	4.398	0.000
	Supports cultural and social projects	50.5	68.0	59.2	-7.463	0.000
	Compliance with principles of ethical activities	52.5	47.5	50.0	2.049	0.041
	Actively cooperates with governmental and nongovernmental organizations	56.8	47.5	52.1	3.837	0.000

Source: Compiled by the authors.

**Table 5.** Responsibility in relations with society: comparison of approval percent in groups of companies.

the organizations and honest business principles (the lowest estimates were determined in the second group of companies). The support for social and cultural projects is distinguished by the answers of the respondents of the second group of companies, but it is true that the relationship with stakeholders such as communities, nonstate, and state organizations with respect to both groups of companies is not extensively developed. That is, social responsibility in this regard has not become the cultural property of the groups of companies. The second group of companies is distinguished for more distinct estimates dynamics according to individual subscale indicators, which informs about the lack of social responsibility policy consistency, which is not compensated by the investment in culture and social projects.

The employees' attitude and reactions to the current situation are extremely important in the process of preparation aiming for corporate social responsibility. This is the tool that is under-used in the implementation of corporate social responsibility in practice and that does not require significant resources of different type, size, and financial capacity in the organizations. If employees do not trust in company's statements, it is worthwhile to find out the reasons. Below, the statements and distribution of respondents' answers are detailed, according to three groups: negative, neutral and positive assessments.

The subscale "Market responsibility" brings together services and their quality in relation with the organization's activities (**Table 6**). Also, requirements for corporate social responsibility in relations with the consumers in the market in terms of employees of groups of companies are assessed.

The estimates of the statements in this subscale (positive from 43.9 to 66.7%) are not sufficient to conclude that they treat openly and honestly. First of all, attention is drawn to the approval percent of respondents, defined as "neutral," that is, not expressing self-determination, a clear position with regard to the statement. It can be assumed that the employees either do not have information, or having the relative information doubt about the quality of the production. This can be described as a "gray zone" in the context of communication.

Although almost two-third of respondents indicated that great attention is paid to the services (products) quality (66.7% of positive assessments), only 60.9% of respondents tend to use company products. The indicators of negative assessments of the statements and speeches of those having doubts show that the respondents are aware that the quality does not meet the declared value and/or do not have information, especially considering significant approval percent for manipulative policy implemented by the companies. Many statements presented in the subscale are related to the adequacy of marketing applications for quality, and employees' reactions indicate that problematic and unsolved issues of quality and organizational communication internally as well as with external stakeholders still remain. But the latter context goes beyond the limits of this research and requires additional research.

The problems of preparation for implementation of corporate social responsibility are highlighted by estimates presented in the subscales below, which are discussed and attention is paid to statements of groups of companies on these issues (**Table 7**).

Comparing respondents' answers with assessments presented in the qualitative research by company managers, emphasizing corporate social responsibility statements, a significant



R/No.*	Statements in the subscale “Market responsibility”	N	Assessment %			M (average)	Mo	SD	V
			Negative	Neutral	Positive				
Services and their quality									
105.	In my workplace, much attention is paid to the quality of services (production)	1716	8.9	21.6	69.6	3.82	4	0.88	23%
106.	In my workplace, there are attempts to fulfill the promises made to customers	1717	12.1	25.7	62.1	3.65	4	0.92	25%
107.	In the organization the quality of declared services does not differ from reality	1717	15.7	33.3	51.0	3.47	4	0.95	27%
108.	In my workplace, there is product quality control system	1717	8.4	24.0	67.6	3.83	4	0.93	24%
109.	Consumer complaints are examined and the conclusions made to improve the quality	1717	9.7	31.9	58.4	3.64	4	0.90	25%
110.	My workplace in the relationships with clients is guided not only by legislation but also by universally accepted principles of morality	1717	9.4	34.0	56.6	3.63	4	0.92	25%
Consumer information, health, and safety									
111.	The organization provides detailed information about the products	1717	9.6	23.7	66.7	3.75	4	0.88	23%
112.	I willingly use (would use) services, production provided by my organization	1717	14.6	24.5	60.9	3.62	4	0.99	27%
113.	My organization, providing services, products takes care of the health of consumers	1717	17.6	26.4	56.0	3.52	4	1.01	29%

R/No.*	Statements in the subscale "Market responsibility"	N	Assessment %			M (average)	Mo	SD	V
			Negative	Neutral	Positive				
114.	There were no cases when the services (production) provided by my workplace would endanger the consumer welfare	1717	12.1	44.0	43.9	3.43	3	0.89	26%
115.	My organization is not manipulating the confidence of the consumer	1717	11.5	39.2	49.3	3.48	3	0.91	26%

Source: Compiled by the authors.\*Note: Order number shows the place of the statement in the questionnaire.

**Table 6.** Market responsibility: negative, neutral, and positive assessments.

R/No.*	Statements in the subscale "Environmental protection responsibility"	N	Assessment %			M (average)	Mo	SD	V
			Negative	Neutral	Positive				
116.	My organization uses technologies that meet the ecological standards	1716	12.9	35.7	51.5	3.50	4	0.94	27%
117.	The organization organizes environmental initiatives	1717	11.5	41.3	47.2	3.48	3	0.91	26%
118.	The organization only uses such tools and technologies that reduce the negative impact on the environment	1717	13.7	35.8	50.5	3.48	4	0.94	27%
119.	My organization provides ecological education to the staff	1717	21.0	34.5	44.5	3.31	3	0.98	30%
120.	My organization shall ensure that all waste is recycled	1717	14.3	35.9	49.8	3.45	4	0.96	28%
121.	At workplace we sort waste	1717	12.6	22.4	65.1	3.68	4	0.96	26%
122.	My workplace financially supports environmentally friendly ideas	1717	13.0	45.0	42.1	3.38	3	0.91	27%

Source: Compiled by the authors.\*Note: Order number shows the place of the statement in the questionnaire.

**Table 7.** Environmental protection responsibility: negative, neutral, and positive assessments.

qualitative dissonance is revealed. Although managers of companies mostly tend to associate corporate social responsibility with environmental protection initiatives, the quantitative research results show a rather critical attitude. For example, the usage of technology that meets environmental standards collected only slightly higher than 50% estimate, although the mode compared with the previously discussed aspects is one of the highest—4. However, rather formal and superficial attitude to the environmental protection aspects shows the initiatives of the companies that deal with ecological education of employees—only 44.5% of positive estimates were received by this type of company efforts. Thus, implementing corporate social responsibility in environmental protection, the support and involvement of employees can be complicated. Moreover, a more declarative attitude to the environmental protection is shown by lack of active actions that do not require additional costs, but have a direct feedback value, such as waste sorting, recycling, apart from financial promotion of environmentally friendly ideas (the percentage of approval to that last statement—only 42.1%).

Significantly more complicated is the aspect of the relationship with employees as stakeholders (Table 8). In the latter case (comparing with the qualitative research results), declarative and formal attitude to employees’ rights and requirements of law acts protecting them are

R/No.*	Statements in the subscale “Responsibility in relations with employees”	N	Assessment %			M (average)	Mo	SD	V
			Negative	Neutral	Positive				
123.	The requirements of law acts defending employees’ rights are followed not formally but in reality	1717	15.3	39.9	44.8	3.40	3	0.95	28%
124.	An employee is considered to be the greatest wealth and the success factor of the organization	1717	25.6	33.4	41.1	3.22	3	1.07	33%
125.	My workplace guarantees a fair salary for work	1717	34.2	25.3	40.4	3.08	4	1.14	37%
126.	Trade-union organization is considered an equal partner	1717	18.7	52.3	29.0	3.14	3	0.97	31%
127.	Employees have the opportunity to appeal the decisions of the management and show their position	1717	21.1	42.0	36.9	3.20	3	0.98	30%
128.	All employees have equal rights	1717	31.3	25.6	43.1	3.17	4	1.11	35%
129.	Social and health guarantees exceeding the requirements of the laws are consolidated in the collective agreement	1717	14.6	45.3	40.1	3.32	3	0.96	29%

Source: Compiled by the authors.\*Note: Order number shows the place of the statement in the questionnaire.

Table 8. Responsibility in relations with employees: negative, neutral, and positive assessments.

highlighted again. Only 44.8% of respondents positively assessed the real company's efforts in this area. For example, the statement that the employee is considered to be the greatest wealth and the success factor of the organization, received only 41.1% of positive assessments, which once again confirms that the managerial staff lacks knowledge in the area of human resources management, especially in such sensitive issues as fair salary for work, considering trade-union organization as an equal partner (only 29% of positive assessments), the opportunity to appeal the decisions of the management and have free debate on these topics. Besides, it appears that some employees may be discriminated because only less than half of the respondents (43.1%) were able to confirm that equal rights are guaranteed. It is significant to point out that corporate social responsibility is based on the initiative of the companies themselves, which is not limited to the actions conditioned by legal requirements, and is taking higher resolutions. In this case, a tendency appears that key rights of employees (stakeholders) are not ensured, but also there is lack of negotiating with employees and culture of agreements.

In the subscale "Responsibility in relations with the society," relations with the external stakeholders who are generally defined as society are specified (**Table 9**). Judging by positive estimates presented in this subscale, and comparing with the above-discussed aspects of the relationship with the employees, it can be assumed that the problem is not isolated and reflects more the general tendencies of the companies' attitudes, indicating a formal approach to corporate social responsibility. More emphasis is put on public communication (this can be stated only conditionally, in comparison with other statements, since the estimates are not high) on relationship noticed in the society, for example, such as cooperation with public organizations, support of cultural, and social projects. However, in the area of the principles of fair trade, greater progress requirements should be applied for the fight against corruption (respectively —44.4% and 30.8% of positive statements).

R/No.*	Statements in the subscale "Responsibility in relations with society"	N	Assessment %			M (average)	Mo	SD	V
			Negative	Neutral	Positive				
130.	My organization fights against corruption outside	1717	16.7	52.5	30.8	<b>3.22</b>	3	0.90	28%
131.	Compliance with fair business principles	1717	11.2	44.4	44.4	<b>3.41</b>	3	0.88	26%
132.	Invests in science and public education programs	1717	11.6	41.9	46.4	<b>3.45</b>	3	0.93	27%
133.	Supports cultural and social projects	1717	12.1	29.2	58.7	<b>3.61</b>	4	0.95	26%
134.	Compliance with principles of ethical activities	1717	10.7	39.2	50.1	<b>3.52</b>	3	0.92	26%
135.	Actively cooperates with governmental and nongovernmental organizations	1717	10.4	37.2	52.4	<b>3.56</b>	3	0.96	27%

Source: Compiled by the authors.\*Note: Order number shows the place of the statement in the questionnaire.

**Table 9.** Responsibility in relations with society: negative, neutral, and positive assessments.

In summary, it can be stated that the aspect of this approach emphasizes a significant role of the employees, as stakeholders, in the processes of preparation for the implementation of corporate social responsibility and stating initiatives in the market. Formation of relationship with employees and employee reactions is one of the fundamental elements of corporate social responsibility implementation; in addition, it is also a medium that can provide relevant assessments to management culture and corporate social responsibility.

It is significant that summarizing the neutral assessments on the scale “Behavior of a socially responsible organization,” the general percentage is 35% for organizations aiming to become socially responsible, because many of the respondents have no opinion. It can be assumed that social responsibility initiatives, even if carried out, do not reach the majority of respondents. Mode distributed between 3 and 4. The lowest median—3.08 (mode—4) is of the statement that the organization ensures a fair salary, and the highest median—3.83 (mode—4) is of the indicator showing that there exists the product control system in an organization.

Assessment of behavior of a socially responsible organization in case of both groups of companies is presented in **Table 10**.

Behavior of a socially responsible organization	First group	Second group	General	t	p
Trade-union organization is considered an equal partner	43.9%	12.2%	28.0%	15.431	0.000
My organization fights against corruption outside	43.0%	17.0%	30.0%	12.144	0.000
Employees have the opportunity to appeal the decisions of the management and show their position	51.0%	20.8%	35.9%	13.619	0.000
Social and health guarantees exceeding the requirements of the laws are consolidated in the collective agreement	47.5%	31.8%	39.6%	6.736	0.000
My workplace guarantees a fair salary for work	49.6%	30.0%	39.8%	8.420	0.000
An employee is considered to be the greatest wealth and the success factor of the organization	51.4%	29.4%	40.4%	9.467	0.000
My workplace financially supports environmentally friendly ideas	50.2%	32.9%	41.5%	7.350	0.000
All employees have equal rights	49.6%	35.7%	42.7%	5.852	0.000
There were no cases when the services (production) provided by my workplace would endanger the consumer welfare	51.6%	35.2%	43.4%	6.905	0.000
Compliance with fair business principles	50.9%	37.1%	44.0%	5.811	0.000
My organization provides ecological education to the staff	51.2%	37.0%	44.1%	5.958	0.000
The requirements of law acts defending employees' rights are followed not formally but in reality	55.5%	32.8%	44.1%	9.728	0.000
Invests in science and public education programs	51.4%	40.8%	46.1%	4.398	0.000
The organization organizes environmental initiatives	53.0%	40.7%	46.9%	5.141	0.000

Behavior of a socially responsible organization	First group	Second group	General	t	p
My organization is not manipulating the confidence of the consumer	54.8%	43.1%	48.9%	4.880	<b>0.000</b>
My organization shall ensure that all waste is recycled	49.9%	49.6%	49.8%	0.131	0.896
Compliance with principles of ethical activities	52.5%	47.5%	50.0%	2.049	<b>0.041</b>
The organization only uses such tools and technologies that reduce the negative impact on the environment	52.9%	47.8%	50.3%	2.128	<b>0.033</b>
In the organization the quality of declared services does not differ from reality	49.8%	52.4%	51.1%	-1.043	0.297
My organization uses technologies that meet the ecological standards	53.6%	49.0%	51.3%	1.912	0.056
Actively cooperates with governmental and nongovernmental organizations	56.8%	47.5%	52.1%	3.837	<b>0.000</b>
My organization, providing services, products takes care of the health of consumers	49.3%	63.6%	56.5%	-6.043	<b>0.000</b>
My workplace in the relationships with clients is guided not only by legislation but also by universally accepted principles of morality	58.1%	55.0%	56.5%	1.296	0.195
Consumer complaints are examined and the conclusions made to improve the quality	53.5%	63.9%	58.7%	-4.401	<b>0.000</b>
Supports cultural and social projects	50.5%	68.0%	59.2%	-7.463	<b>0.000</b>
I willingly use (would use) services, production provided by my organization	47.4%	76.2%	61.8%	-12.745	<b>0.000</b>
In my workplace, there are attempts to fulfill the promises made to customers	49.2%	76.8%	63.0%	-12.276	<b>0.000</b>
At workplace we sort waste	51.6%	80.3%	65.9%	-13.034	<b>0.000</b>
The organization provides detailed information about the products	60.3%	73.9%	67.1%	-6.063	<b>0.000</b>
In my workplace, there is product quality control system	54.6%	82.4%	68.5%	-12.870	<b>0.000</b>
In my workplace, much attention is paid to the quality of services (production)	60.1%	80.3%	70.2%	-9.280	<b>0.000</b>

Source: Compiled by the authors.

**Table 10.** Behavior of a socially responsible organization at the level of separate statements.

On the one hand, the estimates at the level of individual statements in terms of social responsibility of the organizations are low. On the other hand, although in terms of the statement how the quality of services declared in the organization differs from reality, statistically significant differences were not revealed; there is opposition between the employees' relationship with the product and the organization's positioned relationship with consumers—communication with stakeholders. This shows the differences influenced by management culture when providing priorities for public communication.



The results presented in **Table 10** quite clearly show the approval percentage of both groups of companies' employees at the level of separate statements. By discussing management culture at the level of single questionnaire's statements, there distinguished two most striking tendencies, which only partially reiterate in the context of the statements constituting socially responsible organization's behaviour scale. *First*—these are differences of values between the first and second groups of companies; *second*—orientation of second group of companies towards company's positive image and its production's maintaining in relationship with external environment and subjects interested.

Judging from the answers of the respondents, it can be stated that the policy of the latter group of companies led to a very high approval percent (rounded up from 64 to 82%) for statements indicating attention on product quality and presentation, but the control statement, indicating the declared quality compliance with the actual quality, received just 52.4% approval. For example, the approval percentage of the statement that the organization does not manipulate consumer confidence is only 43.1.

Although the percentage expression of the estimates is not high (about 50%), judging by the respondents' answers, the first group of companies make greater efforts (compared to the second group of companies) implementing such values of corporate social responsibility as ethics of activities, relationships with employees, employee perception of importance, the pay for work, the ability to appeal the decisions of the management, trade unions rights, etc.

So, even considering the fact that the percentage expression of the estimates is not high, it can be said that the first group of companies has a more stable attitude in terms of corporate social responsibility values and pay more attention to relations with internal and external stakeholders. The second group of companies focuses more on the product, its quality and presentation that is why there is no coincidence that in case of targeted policy implemented by this group of companies has an impact on employee attitudes to manufactured products. These research results show dramatically different approach to corporate social responsibility, in the context of which a problem of balanced approach to corporate social responsibility in the second group of companies is revealed. Therefore, with increase of stakeholder demands in the society and perception of corporate social responsibility values, this approach and advantage achieved in present time, in the future might become a significant problem.

### **3. Assessment of behavior of a socially responsible employee**

The behavior of a socially responsible employee, as an indicator, on the one hand, is influenced by the organization, on the other hand, has an impact on the relations of the organization and with external stakeholders, and the employees' relationship with the organization - loyalty, commitment, and so on. The estimates of indicators presented in the subscales in most cases respond to already discussed general tendencies of individual test steps estimates of management culture of the groups of companies.

Social responsibility is a general representative of philosophy of the organization, its internal culture. Employees of the groups of companies are those stakeholders whose reaction,

because of particularly close and dynamic nature of the relationship with management, is one of the most sensitive indicators (**Table 11**). Quite high approval percent is set in both groups of companies for the statements, designating the work at the organization as a value ("If I left this workplace, I would not really lose a lot") and emerging doubts ("It is very likely that very soon I will look for a new job"): According to both test steps no statistically significant and reliable differences were found. However, the situation is much more complex with the aspect of intentions to leave work was indicated in the first group of companies, for example, slightly more than half of the respondents are worried about looking for a new job. The corporate social responsibility indicators of this subscale can be a significant argument for corporate social responsibility skeptics doubting the direct effectiveness of the concept standards in practice.

Reliable and statistically significant differences were found only according to two individual test steps of the subscale that represent functions consolidated in official regulations and other uncertainties visible in the working environment (**Table 12**). These estimates are sufficiently high. While discussing management culture in the second group of companies, comparing with the first group, a greater need for regulation of the processes was highlighted, but together missing the accuracy, completeness and clarity when realizing it in the management practice. Informativity, i.e. information's particularity is an important feature of social responsibility, which, in case of both companies' groups, is realized insufficiently both in relationship with external subjects interested as discussed earlier, and inside the companies. This reduces trust and cooperation between stakeholders and reflects a certain level of socio-psychological safety within companies (**Table 13**).

Physical and psychological safety of employees is one of the targets of the companies aiming to become socially responsible. Estimates of individual test steps, as criterion indicators, show reliable, statistically significant differences between the two groups of companies.

Subscales	Statements	First group N = 911	Second group N = 806	General	t	p
Intentions to leave work	Under these conditions, I simply can no longer work here	56.0	23.7	39.8	-14.370	0.000
	I see that in this job I am doing more than I can, but nothing changes because of that	55.2	48.1	51.7	-2.934	0.003
	I often think about resignation from my post in this organization	55.4	46.0	50.7	-3.905	0.000
	If I left the workplace, I would really not lose a lot	57.8	60.3	59.1	1.030	0.303
	It is very likely that very soon I will look for a new job	57.4	56.0	56.7	-0.600	0.549
	I keep looking for a new job so that because of lack of patience I would just have to go out into the street	56.3	40.1	48.2	-6.804	0.000

Source: Compiled by the authors.

**Table 11.** Intentions to leave work: comparison of approval percent in groups of companies.

Subscales	Statements	First group N = 911	Second group N = 806	General	t	p
Uncertainty and lack of information at work	I do not know what and how to work in order to get a higher salary	59.3	62.3	60.8	1.273	0.203
	I do not know what to do so that I would be promoted at work	58.8	58.8	58.8	-0.012	0.991
	Since my functions are presented in a very broad sense in official regulations, I have to do everything what the head tells	60.9	80.1	70.5	8.863	0.000
	I have to do much more than that provided in my official regulations	58.0	56.8	57.4	-0.474	0.635
	I know only from hearsay about what is happening at work	53.5	52.0	52.7	-0.610	0.542
	In my work environment I see especially a lot of uncertainties	58.9	64.8	61.9	2.472	0.014

Source: Compiled by the authors.

**Table 12.** Uncertainty and lack of information at work: comparison of approval percent in groups of companies.

Higher estimates of employees' suffered stress, fatigue, and induced tension indicators are set in the first group of companies. It may be assumed that such feelings could be determined by the nature of work. So the task should be emphasized for managers, who should create the best working and recreation conditions, supporting work efficiency, good physical and psychological well-being.

Subscales	Statements	First group N = 911	Second group N = 806	General	t	p
General physical and psychological condition of the employee	I constantly feel stress and tension at work	58.0	42.9	50.4	-6.285	0.000
	At the end of the working day I feel very tired	58.5	67.4	62.9	3.803	0.000
	I often feel stress after working hours, too	56.2	41.2	48.7	-6.277	0.000
	I feel tired even in the morning, before leaving the house	53.6	30.0	41.8	-10.133	0.000
	Sometimes it seems to me that all this fatigue, stress and tension marathon will never end	53.6	42.9	48.2	-4.425	0.000

Source: Compiled by the authors.

**Table 13.** General physical and psychological condition of the employee: comparison of approval percent in groups of companies.

It is significant to compare the results of this subscale with the results obtained by analyzing management culture and showing management efforts to create comfortable, functional working environment and create opportunities to relax inside the company during the working process and outside. With respect to the mentioned attitude, these issues of management culture are decisive factors for the employees of both groups of companies to justify poor physical and psychological well-being. In addition, this is also influenced by general psychological climate, security, certainty sensation, the problematic areas of which are identified by respondents' comments about the organization and features of management culture, manifesting itself by internal corruption, subjectivity, social clustering, expressed as management culture outputs (Tables 14 and 15).

The confidence of the community in the organization, as an interested party, depends very much on its employees' ratings (Table 14). In case of unfavorable flow of information, the efforts of companies to gain reliable, secure, socially responsible company image are a burden, i.e., declaring social responsibility is impossible without implementation of this concept within the companies themselves. The problem of internal dissemination of information to the outside is particular of the first group of companies. On the other hand, the problem of the openness in dealing with colleagues warns about the existing tension in the interrelationship, lack of openness and security.

Despite the fact that according to all the indicators in both groups of companies statistically reliable and significant differences were indicated, high approval percentage to the statement that friends and relatives would not be offered employment in the same working place shows

Subscales	Statements	First group N = 911	Second group N = 806	General	t	p
The employee's opinion about the organization	With my coworkers I talk about the organization what I really think, not putting too fine point on the truth	36.4	62.3	49.4	-11.060	0.000
	With people outside the organization I always speak only positively about the workplace	39.2	56.2	47.7	-7.149	0.000
	Communicating with strangers, I always talk about my workplace as a reliable one	40.6	67.5	54.1	-11.559	0.000
	I would not propose my friends or relatives even to try to get employed at my organization	58.0	43.9	50.9	-5.863	0.000
	I always pour out all wrongs that I suffered at work during the day on my household	54.7	43.2	48.9	-4.781	0.000

Source: Compiled by the authors.

**Table 14.** The employee's opinion about the organization: comparison of approval percent in groups of companies.

Subscales	Statements	First group N = 911	Second group N = 806	General	t	p
Corruption, nepotism, favoritism	Politicians and political events affect the decision-making in the organization	61.6	78.2	69.9	7.558	0.000
	Changes of political leaders, political parties always cause confusion within the organization	61.6	78.7	70.1	7.809	0.000
	Political changes influence changes in personalities in the organization	61.7	78.0	69.9	7.368	0.000
	The coming of employees to our organization is always subject to the availability of close ties, acquaintances	55.7	61.8	58.7	2.525	0.012
	I think over every word when it comes to communicating with colleagues who are relatives or friends of administration	54.8	63.6	59.2	3.696	0.000
	The employee will never get a place to which the relative or acquaintance of the head claims	60.4	80.1	70.3	8.990	0.000
	In my workplace, the salary or career depends on how managers are sweetened	61.0	60.0	60.5	-0.403	0.687
	In my workplace, the salary and career are not determined by competence	60.8	68.4	64.6	3.243	0.001
	It is better not to argue, quarrel with people close to the manager	62.7	80.8	71.7	8.350	0.000
	We can obtain work only through an acquaintance	59.4	30.8	45.1	-12.258	0.000
Source: Compiled by the authors.						

**Table 15.** Corruption, nepotism, favoritism: comparison of approval percent in groups of companies.

weak orientation of the two groups of companies to social responsibility concept, and could cause difficulties in implementing it and in organizing the implementation process. At the same time internal employees' provisions threaten to be expressed in dealing with customers, partners and others, and the credibility in the markets.

Analyzing the distribution of approval percent in the case of subscale "Corruption, nepotism, favoritism" is seen that with the exception of the indicator, realized in the statement "In my workplace, the salary or career depends on how managers are sweetened," the rest of the percentage estimates of the statements in this subscale (**Table 15**) are statistically reliable and significant. However, high percentage estimates in both groups of companies, *firstly*, inform about the

widespread internal corruption, *secondly*, imply carrying out certain tasks aiming for corporate social responsibility status and *thirdly*, according to respondents' assessment the managerial company staff is more focused on meeting the individual rather than organizational interests.

High level of nepotism and favoritism indicates the existence of internal social clusters, the destroying of which and the formation of a new culture should become one of the major tasks of management culture to companies aiming to become socially responsible. Internal clustering might indicate the existence of double moral standards, particularly in the second group of companies. It is also significant how sensitively both groups of companies react to external political changes, which can be both positive and negative.

The individual test steps of this subscale (**Table 16**) were formulated negatively in order to provoke the natural reactions of the respondents, to check, summarize, and compare with the estimates of already provided indicators. High percentage of the estimates expressing the nontransparent

Subscales	Statements	First group N = 911	Second group N = 806	General	t	p
Social responsibility criticism: staff attitude	We have complete operational transparency impossible	62.7	63.5	63.1	0.310	0.756
	In any organization, fully transparent activities are impossible	64.9	74.1	69.5	4.066	0.000
	Implementation of corporate social responsibility does not guarantee employee loyalty	64.1	76.3	70.2	5.474	0.000
	We get salaries in "envelopes," too	55.4	20.2	37.8	-15.822	0.000
	Implementation of corporate social responsibility in organizations is a matter of fashion (prestige)	63.1	70.3	66.7	3.175	0.002
	Corporate social responsibility, as well as an ISO installation, is just "skullduggery"	64.1	56.5	60.3	-3.246	0.001
	Publicly declared values are only for public opinion, image formation	59.9	59.9	59.9	-0.004	0.997
	The statements that the organization takes care of employees, their well-being—"the brainwash"	61.4	54.6	58.0	-2.844	0.005
	The statements that the organization takes care of clients, customers—untrue	59.7	49.0	54.4	-4.471	0.000
	I do not use my organization's production (services) and advise my friends to do the same	64.5	20.8	42.7	-20.253	0.000

Source: Compiled by the authors.

**Table 16.** Social responsibility criticism: comparison of approval percent in groups of companies.



activities emphasizes the moral conformism in both groups of companies. While comparing the percentage estimates of the employees' answers to the statements in both groups of companies, statistically reliable and significant differences were found. Here the general problem of trust in companies' policy is highlighted that restricts social responsibility initiatives. Most of the companies' employees do not believe in transparency of decisions, and moving valuable collisions into relationships with internal and external stakeholders, strong opposition is revealed between aiming for corporate social responsibility and the declaratory content of actions.

The below presented conditions to prepare to become a socially responsible company are discussed by assessing the employees' reactions to the dictated conditions of the existing management culture.

The statements of most of these subscales (**Tables 17** and **18**) were given a negative emotional connotation, and the approval to the statements percentage expression is quite high (ranging from 30.1 to 59.2%). For example, more than half of the respondents state that under present conditions they can no longer work, and a considerable number of employees involved in the research are likely to find themselves a new job. As it was discussed above, the lack of definiteness and clarity which could be conferred by regulations of powers and responsibilities in internal documents was indicated in managerial staff activities as well as during organizing of the work of subordinates. This lack paves the way for discussion if management staff does not abuse managing the employees, and the employees are not exploited and are properly compensated for their work.

R/No.*	Statements in the subscale "Intentions to leave work"	N	Assessment %			M (average)	Mo	SD	V
			Negative	Neutral	Positive				
136.	Under these conditions, I simply can no longer work here	1717	18.2	22.7	59.2	3.57	4	1.04	29%
137.	I see that in this job I am doing more than I can, but nothing changes because of that	1717	26.2	25.7	48.1	3.27	4	1.09	33%
138.	I often think about resignation from my post in this organization	1717	25.6	25.5	49.0	3.30	4	1.11	34%
139.	If I left the workplace, I would really not lose a lot	1717	28.1	30.9	41.0	3.17	3	1.09	34%
140.	It is very likely that very soon I will look for a new job	1715	22.9	33.8	43.3	3.27	3	1.07	33%
141.	I keep looking for a new job so that because of lack of patience I would just have to go out into the street	1717	24.5	24.2	51.3	3.33	4	1.13	34%

Source: Compiled by the authors.\*Note: Order number shows the place of the statement in the questionnaire.

**Table 17.** Intentions to leave work: negative, neutral, and positive assessments.

R/No.*	Statements in the subscale "Uncertainty and lack of information at work"	N	Assessment %			M (average)	Mo	SD	V
			Negative	Neutral	Positive				
142.	I do not know what and how to work in order to get a higher salary	1717	34.4	26.3	39.3	3.07	4	1.12	36%
143.	I do not know what to do so that I would be promoted at work	1717	27.9	30.9	41.2	3.16	4	1.06	34%
144.	Since my functions are presented in a very broad sense in official regulations, I have to do everything what the head tells	1717	47.5	22.4	30.1	2.82	2	1.12	40%
145.	I have to do much more than that provided in my official regulations	1717	32.0	25.5	42.6	3.12	4	1.12	36%
146.	I know only from hearsay about what is happening at work	1717	27.6	25.2	47.2	3.23	4	1.06	33%
147.	In my work environment I see especially a lot of uncertainties	1714	29.2	32.4	38.3	3.12	3	1.05	33%

Source: Compiled by the authors.\*Note: Order number shows the place of the statement in the questionnaire.

**Table 18.** Uncertainty and lack of information at work: negative, neutral, and positive assessments.

Employees' reactions to the statements in the subscales can be relatively identified as criticism of companies' management and realization of social responsibility aspects of companies in practice. There is a lot of extensive discussion on internal communication organization, employee loyalty, change evaluation and other issues in management theory, that reflect the state of corporate social responsibility relations with the latter stakeholders. In addition, the results of the test draw attention to the management culture changes that would allow more efficient use of available human resources. And once again the assumption is confirmed that the first steps should be made in the areas of management knowledge absorption, management staff training and development.

In the context of corporate social responsibility it is significant to assess the physical and psychological well-being of the employees (**Table 19**). Working environment organization conditions were discussed in the context of management culture, and the estimates presented in this subscale, testing the physical and psychological well-being, suggest that employees' psychophysical reactions are not assessed. About half of the respondents confirmed the statements which show the psychological and physical exhaustion, so it means that organizing the working environment and managing the employees, the measures that guarantee safe psychological and physical well-being are not assessed.

R/No.*	Statements in the subscale "General physical and psychological condition of the employee"	N	Assessment %			M (average)	Mo	SD	V
			Negative	Neutral	Positive				
148.	I constantly feel stress and tension at work	1717	31.3	19.6	49.1	<b>3.24</b>	4	1.13	35%
149.	At the end of the working day I feel very tired	1717	42.1	20.6	37.3	<b>2.94</b>	2	1.19	40%
150.	I often feel stress after working hours, too	1717	27.8	21.3	50.8	<b>3.28</b>	4	1.10	34%
151.	I feel tired even in the morning, before leaving the house	1717	22.0	20.6	57.5	<b>3.43</b>	4	1.09	32%
152.	Sometimes it seems to me that all this fatigue, stress and tension marathon will never end	1717	25.6	23.0	51.4	<b>3.32</b>	4	1.13	34%

Source: Compiled by the authors.\*Note: Order number shows the place of the statement in the questionnaire.

**Table 19.** General physical and psychological condition of the employee: negative, neutral, and positive assessments.

By the statements presented in this subscale (**Table 20**) the comments about the organization are assessed in interpersonal/work relations and relations with the organization's external stakeholders, who in general terms are named as interested subjects. The employee comments affecting the latter assessments are related to the company, its activities and initiatives, for example, such as corporate social responsibility.

Several aspects were highlighted that reveal the organization's policy on issues of corporate social responsibility and tendencies of employee behavior that pose danger. *Firstly*, the current situation encourages negative comments about groups of companies. For example, only 53.2% of respondents communicating with strangers declare their workplace as reliable. *Secondly*, communicating with coworkers they avoid expressing their position and opinion, and internal relations are also complicated. That is, almost half of the respondents do not feel safe, which means that participation in the initiatives proposed by the company may not receive an adequate response. In this context corporate social responsibility initiatives should be included, although the discussion could be expanded by knowledge sharing, creativity and other respects.

It should be noted that the research was carried out in the private sector organizations, but the estimates suggest that there is a very sensitive reaction to political changes, policy changes and the impact made and it can lead to corruption threats - both in internal processes as well as in relationships with external stakeholders (**Table 21**). Nearly a third of the respondents confirmed that politicians and political events affect the decision-making in the organization. In other words, there is a lack of culture which is resistant to external impact of individual persons or processes on economic decisions. This is a relevant problem of the post-Soviet space companies and the corruption risk assumptions. The more so that almost a third of the respondents indicate internal connection of staff changes with the public political processes (30.4%).

R/No.*	Statements in the subscale "The employee's opinion about the organization"	N	Assessment %			M (average)	Mo	SD	V
			Negative	Neutral	Positive				
153.	With my coworkers I talk about the organization what I really think, not putting too fine point on the truth	1717	27.3	24.1	48.6	3.23	4	1.12	35%
154.	With people outside the organization I always speak only positively about the workplace	1717	28.7	24.2	47.2	3.27	4	1.10	33%
155.	Communicating with strangers, I always talk about my workplace as a reliable one	1717	25.3	21.5	53.2	3.34	4	1.14	34%
156.	I would not propose my friends or relatives even to try to get employed at my organization	1717	24.2	27.2	48.6	3.31	4	1.10	33%
157.	I always pour out all wrongs that I suffered at work during the day on my household	1717	29.4	19.9	50.7	3.29	4	1.17	35%

Source: Compiled by the authors.\*Note: Order number shows the place of the statement in the questionnaire.

**Table 20.** My opinion about the organization: negative, neutral, and positive assessments.

In the context of corporate social responsibility corruption is most often identified, but certain internal corruption manifestations, such as nepotism, favoritism and the like, are rarely discussed. Judging from the statements of employees, how communication happens with managers' close people, what kind of subjective conditions (kinship and acquaintances) appear when recruiting the employees, evaluating them, the problem of subjective managerial decision-making is especially important. That is, decisions are significantly determined not by the professional/work skills, but subjective circumstances of the managers' assessment.

The aim of using repetitive but reformulated questions in the questionnaire was to assess how the principles of corporate social responsibility appear in practice of companies' activities. The fact that employees receive their salaries (as in research case - even a significant part) illegally, without paying taxes (a popular salary metaphor - "salary in the envelope" is used in the statement), shows that social responsibility in the case of the researched groups is more declarative rather than implemented in daily activities, and relationships with all stakeholders (**Table 22**).

Comparing the statements and their estimates percentage expression, the primary need for increased transparency was highlighted. The estimates of the statement that corporate social responsibility as well as ISO installation is just "skulduggery," compared with other answers, suggest the presumption that a declarative management policy, oriented towards marketing measures, dominates. For example, the image of the organization is a significant investment, but its adequacy in the context of this research is debatable. Even 40.1% of respondents noted that the declared values are meant for formation of society opinion, image.

R/No.*	Statements in the subscale "Corruption, nepotism, favoritism"	N	Assessment %			M (average)	Mo	SD	V
			Negative	Neutral	Positive				
158.	Politicians and political events affect the decision-making in the organization	1717	20.3	49.0	30.6	<b>3.13</b>	3	0.95	30%
159.	Changes of political leaders, political parties always cause confusion within the organization	1717	20.7	48.9	30.4	<b>3.12</b>	3	0.97	31%
160.	Political changes influence changes in personalities in the organization	1673	18.4	51.2	30.4	<b>3.16</b>	3	0.88	28%
161.	The coming of employees to our organization is always subject to the availability of close ties, acquaintances	1673	23.3	35.3	41.4	<b>3.22</b>	3	1.01	31%
162.	I think over every word when it comes to communicating with colleagues who are relatives or friends of administration	1673	33.1	26.0	40.9	<b>3.08</b>	4	1.06	34%
163.	The employee will never get a place to which the relative or acquaintance of the head claims	1673	34.1	35.8	30.1	<b>2.94</b>	3	1.05	36%
164.	In my workplace, the salary or career depends on how managers are sweetened	1673	22.8	37.8	39.5	<b>3.22</b>	3	1.03	32%
165.	In my workplace, the salary and career are not determined by competence	1673	28.9	35.6	35.6	<b>3.10</b>	3	1.03	33%
166.	It is better not to argue, quarrel with people close to the manager	1671	43.4	27.9	28.6	<b>2.83</b>	2	1.14	40%
167.	We can obtain work only through an acquaintance	1673	20.6	25.0	54.4	<b>3.42</b>	4	1.09	32%

Source: Compiled by the authors.\*Note: Order number shows the place of the statement in the questionnaire.

**Table 21.** Corruption, nepotism, favoritism: negative, neutral, and positive assessments.

As companies employ different education employees, popular, stereotype phrases were used in this research. For example, the estimates difference in the statement "Publicly declared values are only for public opinion, image formation" and the statement that "The organization takes care of employees, their well-being—"the brainwash," shows a strongly formed provision and shortage for management solutions situation to change." Moreover, the employees' negative comments about the company's products are significant, while those opposing constitute only about a quarter (25.3%).

R/No.*	Statements in the subscale “Social responsibility criticism: staff attitude”	N	Assessment %			M (average)	Mo	SD	V
			Negative	Neutral	Positive				
168.	We have complete operational transparency impossible	1672	23.2	39.9	36.9	<b>3.18</b>	3	1.02	32%
169.	In any organization, fully transparent activities are impossible	1673	29.8	39.6	30.7	<b>3.02</b>	3	1.00	33%
170.	Implementation of corporate social responsibility does not guarantee employee loyalty	1673	19.9	50.1	30.0	<b>3.13</b>	3	0.93	30%
171.	We get salaries in “envelopes,” too	1673	17.2	21.2	61.6	<b>3.68</b>	4	1.16	32%
172.	Implementation of corporate social responsibility in organizations is a matter of fashion (prestige)	1717	19.3	47.2	33.5	<b>3.20</b>	3	0.96	30%
173.	Corporate social responsibility, as well as an ISO installation, is just a “skullduggery”	1717	21.1	39.4	39.5	<b>3.26</b>	3	1.02	31%
174.	Publicly declared values are only for public opinion, image formation	1717	22.0	37.9	40.1	<b>3.20</b>	3	1.04	33%
175.	The statements that the organization takes care of employees, their well-being—“the brainwash”	1717	30.9	27.3	41.8	<b>3.12</b>	4	1.12	36%
176.	The statements that the organization takes care of clients, customers—untrue	1717	20.0	34.7	45.3	<b>3.29</b>	3	1.05	32%
177.	I do not use my organization’s production (services) and advise my friends to do the same	1717	25.3	18.7	56.0	<b>3.43</b>	4	1.22	36%

Source: Compiled by the authors.\*Note: Order number shows the place of the statement in the questionnaire.

**Table 22.** Social responsibility criticism: negative, neutral, and positive assessments.

Behavior of a socially responsible employee, summarizing the estimates of the indicators of two groups of companies, as response to organizational solutions, has clear assessment of neutrality (average—29.6%). There is sufficiently high approval percent for the statements indicating declarative demonstration of values—40.1% supporting assessments (median—3.20, mode—3, SD—1.04). There is a rather unfavorable assessment of behavior of a socially responsible organization, which suggests the assumption that management's actions can raise the employees’ lack of confidence and certain inner tension.



Next, the behavior of a socially responsible employee is discussed, the assessment of which, analyzing both groups of companies, is presented in **Table 23**.

The above listed differences in the assessment of individual employee reactions highlight the confrontation of public communication and the organization's internal management culture. Although the estimates between the two groups of companies show statistically significant

Behavior of a socially responsible employee	First group	Second group	General	t	p
We get salaries in "envelopes," too	55.4%	20.2%	37.8%	-15.822	0.000
Under these conditions, I simply can no longer work here	56.0%	23.7%	39.8%	-14.370	0.000
I feel tired even in the morning, before leaving the house	53.6%	30.0%	41.8%	-10.133	0.000
I do not use my organization's production (services) and advise my friends to do the same	64.5%	20.8%	42.7%	-20.253	0.000
We can obtain work only through an acquaintance	59.4%	30.8%	45.1%	-12.258	0.000
With people outside the organization I always speak only positively about the workplace	39.2%	56.2%	47.7%	-7.149	0.000
I keep looking for a new job so that because of lack of patience I would just have to go out into the street	56.3%	40.1%	48.2%	-6.804	0.000
Sometimes it seems to me that all this fatigue, stress and tension marathon will never end	53.6%	42.9%	48.2%	-4.425	0.000
I often feel stress after working hours, too	56.2%	41.2%	48.7%	-6.277	0.000
I always pour out all wrongs that I suffered at work during the day on my household	54.7%	43.2%	48.9%	-4.781	0.000
With my coworkers I talk about the organization what I really think, not putting too fine point on the truth	36.4%	62.3%	49.4%	-11.060	0.000
I constantly feel stress and tension at work	58.0%	42.9%	50.4%	-6.285	0.000
I often think about resignation from my post in this organization	55.4%	46.0%	50.7%	-3.905	0.000
I would not propose my friends or relatives even to try to get employed at my organization	58.0%	43.9%	50.9%	-5.863	0.000
I see that in this job I am doing more than I can, but nothing changes because of that	55.2%	48.1%	51.7%	-2.934	0.003
I know only from hearsay about what is happening at work	53.5%	52.0%	52.7%	-0.610	0.542
Communicating with strangers, I always talk about my workplace as a reliable one	40.6%	67.5%	54.1%	-11.559	0.000
The statements that the organization takes care of clients, customers—untrue	59.7%	49.0%	54.4%	-4.471	0.000
It is very likely that very soon I will look for a new job	57.4%	56.0%	56.7%	-0.600	0.549
I have to do much more than that provided in my official regulations	58.0%	56.8%	57.4%	-0.474	0.635
The statements that the organization takes care of employees, their well-being—"the brainwash"	61.4%	54.6%	58.0%	-2.844	0.005

Behavior of a socially responsible employee	First group	Second group	General	t	p
The coming of employees to our organization is always subject to the availability of close ties, acquaintances	55.7%	61.8%	58.7%	2.525	<b>0.012</b>
I do not know what to do so that I would be promoted at work	58.8%	58.8%	58.8%	-0.012	0.991
If I left the workplace, I would really not lose a lot	57.8%	60.3%	59.1%	1.030	0.303
I think over every word when it comes to communicating with colleagues who are relatives or friends of administration	54.8%	63.6%	59.2%	3.696	<b>0.000</b>
Publicly declared values are only for public opinion, image formation	59.9%	59.9%	59.9%	-0.004	0.997
Corporate social responsibility, as well as an ISO installation, is just "skullduggery"	64.1%	56.5%	60.3%	-3.246	<b>0.001</b>
In my workplace, the salary or career depends on how managers are sweetened	61.0%	60.0%	60.5%	-0.403	0.687
I do not know what and how to work in order to get a higher salary	59.3%	62.3%	60.8%	1.273	0.203
In my work environment, I see especially a lot of uncertainties	58.9%	64.8%	61.9%	2.472	<b>0.014</b>
At the end of the working day, I feel very tired	58.5%	67.4%	62.9%	3.803	<b>0.000</b>
We have complete operational transparency impossible	62.7%	63.5%	63.1%	0.310	0.756
In my workplace, the salary and career are not determined by competence	60.8%	68.4%	64.6%	3.243	<b>0.001</b>
Implementation of corporate social responsibility in organizations is a matter of fashion (prestige)	63.1%	70.3%	66.7%	3.175	<b>0.002</b>
In any organization, fully transparent activities are impossible	64.9%	74.1%	69.5%	4.066	<b>0.000</b>
Politicians and political events affect the decision-making in the organization	61.6%	78.2%	69.9%	7.558	<b>0.000</b>
Political changes influence changes in personalities in the organization	61.7%	78.0%	69.9%	7.368	<b>0.000</b>
Changes of political leaders, political parties always cause confusion within the organization	61.6%	78.7%	70.1%	7.809	<b>0.000</b>
Implementation of corporate social responsibility does not guarantee employee loyalty	64.1%	76.3%	70.2%	5.474	<b>0.000</b>
The employee will never get a place to which the relative or acquaintance of the head claims	60.4%	80.1%	70.3%	8.990	<b>0.000</b>
Since my functions are presented in a very broad sense in official regulations, I have to do everything what the head tells	60.9%	80.1%	70.5%	8.863	<b>0.000</b>
It is better not to argue, quarrel with people close to the manager	62.7%	80.8%	71.7%	8.350	<b>0.000</b>

Source: Compiled by the authors.

**Table 23.** Behavior of a socially responsible employee at the level of separate statements.

differences according to individual markers, in this case high approval of negatively formulated statements is more important. These estimates represent qualitative parameters of the organizational system and indicate that the management policy is experiencing certain social responsibility support and employee engagement crisis.

From results visualized in **Table 23** differences of approval percent of employees at the level of separate statements are seen in both groups of companies. In the research results, discussed in this section, once again previously formulated assumptions are confirmed that corporate social responsibility in the Second group of companies is the object of advertising and public relations strategies. However, once again negatively coded statement that the fact that organization takes care of clients, customers is untrue, received less support of the respondents than in the first group of companies. Dissatisfaction, physical and psychological fatigue is more pronounced in the first group of companies, as well as nepotism and cronyism, although according to the employees' assessment the opportunities for career are similar in both groups of companies (that is, the approval percentage of those opportunities is not high).

Based on the research results, it can be assumed that work organization practice is similar and provides links to a nationwide management culture (e.g., employee information, assessment, career and so on). Besides, it may reflect a common approach to the transparency of activities (e.g., approval of the statement *"we have complete operational transparency impossible"* in the first group of companies—62.7%, while in the Second group of companies—63.5%). This means that employees of companies, as stakeholders, may be inclined to come to terms with the current situation and raise no higher moral requirements.

Although there is a significantly more sensitive (it is more pronounced in the first group of companies) reaction to situations related to personal well-being, a significant proportion of respondents relate changes to the search for a new job. In other words, employees, as stakeholders, are not that effective group, which currently could (be determined to) change the corporate social responsibility policy or have significant influence on it. This situation complicates the possibility of positive changes, even if the management took this initiative, because (in particular while assessing management culture research results) cooperation between the stakeholders, forming the companies, is not developed.

Analyzing the estimates subscales on the scales of behavior of a socially responsible organization and behavior of a socially responsible employee in the first group of companies (**Table 24**), some consistency in the assessment is revealed. According to all five levels that meet the Likert scale, on the scales of behavior of a socially responsible organization and behavior of a socially responsible employee a more significant approval for a high level of social responsibility dominates (marked by almost thirty percent). However, social responsibility in this group of companies is assessed more positively than negatively. Extremely low and low assessments account for about a quarter of the respondents' responses. It is important that, although not significantly, negative reactions of employees to the situation in the group of companies are more pronounced, though the efforts to become and be a socially responsible organization are assessed fairly positively.

It can be assumed that a sufficient number of employees working in the companies are not satisfied with the working conditions (see the subscale of physical and psychological well-being

Scales	Social responsibility	Extremely low level	Low level	Medium level	High level	Extremely high level
Behavior of a socially responsible organization	Market responsibility (services and their quality)	1.6	13.8	30.4	37.6	16.6
	Market responsibility (consumer information, health, and safety)	2.1	14.5	30.8	37.4	15.2
	Environment protection responsibility	3.4	14.3	30.6	36.0	15.7
	Responsibility in relations with employees	4.2	15.8	30.2	33.5	16.3
	Responsibility in relations with society	4.1	14.9	30.2	33.9	16.9
Behavior of a socially responsible employee	Intentions to leave work	6.3	18.8	31.2	29.6	14.1
	Uncertainty and lack of information at work	7.7	21.5	29.1	30.1	11.6
	General physical and psychological condition of the employee	7.5	21.1	27.4	30.9	13.1
	The employee's opinion about the organization	8.7	21.9	28.7	27.4	13.3
	Corruption, nepotism, favoritism	8.1	21.3	30.2	29.4	11.0
	Social responsibility criticism: staff attitude	9.7	22.5	30.5	25.5	11.8
	<b>Corporate social responsibility in the first group of companies</b>	<b>5.8</b>	<b>18.2</b>	<b>29.9</b>	<b>31.9</b>	<b>14.2</b>

Source: Compiled by the authors.

**Table 24.** Corporate social responsibility in the first group of companies.

of employees) and the organization's efforts to be socially responsible, or these efforts are not accepted by them - attention should be paid to the clarity and adequacy of information subscales. The assessment tendencies are largely in line with the estimates of management culture in this group of companies, which shows interdependence between the management culture and corporate social responsibility at the same time.

Similar social responsibility tendencies persist in the assessments of the second (2) group of companies by both subscales (**Table 25**), however, the fact is revealed that respondents tend to evaluate the situation in a more moderate way than in the first (1) group of companies (**Table 24**). According to the percentage expressions many more respondents tend to assess social responsibility at the medium and high level, when the approval percentage for extremely low and extremely high level is much lower. In this group of companies greater certainty and lack of information are revealed, as well as significantly worse physical and psychological well-being, but employees' comments about the organization are more favorable, though not much.

Scales	Social responsibility	Extremely low level	Low level	Medium level	High level	Extremely high level
Behavior of a socially responsible organization	Market responsibility (services and their quality)	1.0	4.3	26.2	47.9	20.6
	Market responsibility (consumer information, health, and safety)	1.6	7.6	14.6	53.2	23.0
	Environment protection responsibility	1.6	8.6	41.6	37.2	11.0
	Responsibility in relations with employees	6.8	19.5	46.2	22.5	5.0
	Responsibility in relations with society	0.8	3.5	52.7	32.9	10.1
Behavior of a socially responsible employee	Intentions to leave work	5.2	18.0	22.5	41.7	12.6
	Uncertainty and lack of information at work	6.2	31.2	25.1	31.3	6.2
	General physical and psychological condition of the employee	6.7	24.4	13.8	44.9	10.2
	The employee's opinion about the organization	4.3	18.5	17.4	47.7	12.1
	Corruption, nepotism, favoritism	1.2	9.9	67.1	17.5	4.3
	Social responsibility criticism: staff attitude	2.2	10.2	42.1	32.1	13.4
	<b>Corporate social responsibility in the second group of companies</b>	<b>3.4</b>	<b>14.1</b>	<b>33.6</b>	<b>37.2</b>	<b>11.7</b>

Source: Compiled by the authors.

**Table 25.** Corporate social responsibility in the second group of companies.

The organization's own efforts to be socially responsible are assessed much more positively. However, if in the first group of companies the assessments of responsibility in relations with employees and with the public almost do not differ, in the second group orientation towards relations with the public are assessed more favorably than the relationship with employees. It can be assumed that: first, the organization is more concerned with the external image, relationships with customers and clients and underestimates the importance of relations with employees for organization's performance; second, corporate social responsibility policy of the organization lacks consistency. This is partly confirmed by the management culture assessments tendencies presented by the respondents according to separate subscales, for example, paying attention to the management science knowledge level which is respectively lower than in the first group of companies.

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