Independent Variables Affecting Employee Behaviour in Socially Responsible Organisations: Working Environment in Lithuania and Poland

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Although the improvement of work environment is often associated with greater operational efficiency, we propose looking at it from a different angle. The improvement of working conditions creates a "side effect" that provides significant support for the implementation of CSR goals. That is, organizations have the opportunity not only to improve accountability to this stakeholder group, but also to stimulate its socially responsible behaviour. The purpose of this paper is to identify independent variables affecting employee behaviour in socially responsible organisations. To conduct the research, a questionnaire survey method was chosen. The research sample includes 823 respondents from Lithuania and Poland. The research hypotheses were tested by performing the linear regression analysis with independent variables. Our findings show that when such features as employee intentions to leave the job, the extremity of work content, biased work management, environment that does not correspond to ergonomic requirements, and poor working conditions were decreasing while other variables in Lithuanian organisations remained unchanged, the socially responsible behaviour of the organisations was strengthening. In Poland's case, as negative intentions and attitudes of employees were weakening, the nature of tasks and working conditions were becoming more acceptable, while other social variables remained unchanged, the employee's socially responsible behaviour was also strengthening.

Keywords: Corporate Social Responsibility; Organisation's Behaviour; Employee's Behaviour; Working Environment; Lithuania; Poland.

Introduction

A good working environment supports safety of employees, company's growth, and target achievement. It is maintained that such an environment is the best to successful workforce because it encourages employees to perform to their highest ability (Ahmad et al., 2019; Nahrgang et al., 2011, Wang et al., 2021). If this is so, how can companies achieve it? Some claim that companies can do it by focusing on their overall culture, supporting employee growth, and making employees feel safe and comfortable (Khan et al., 2018; Ostroff et al., 2012); therefore, organizations should eliminate negative factors such as ostracism and harassment in order to increase work efficiency to ensure their success (Anjum et al., 2018). We are of the opinion that one of the key aspects is social responsibility and being a socially responsible organisation. Unfortunately, there are many organisations that treat the concept of CSR as a matter of fashion and benefit. This is a negative factor as CSR positively affects job satisfaction, organisational commitment, and organizational loyalty (Lee & Park, 2013), and without CSR activities, business may lose potential staff, value to employees, and even attractiveness to the society. However, in many such

organisations the employee remains a 'tool' to achieve the target. We state that the organisation's socially responsible behaviour is impossible if the employees themselves do not behave in socially responsible ways. The employees' sense of responsibility and willingness to be socially responsible depend on how they are treated and what working conditions they have in their workplace. CSR can also help to reduce turnover of employees in organisations (Bhattacharya, 2017). Given these facts, the research question of our study is: Which independent variables have the greatest impact on the behaviour of employees of socially responsible organisations, and the improvement/weakening of which factors strengthen corporate social responsibility? The purpose of the study is to identify independent variables affecting employee behaviour in socially responsible organisations. In this case, the following factors were distinguished as independent variables: employee interrelationships including communication, isolation, reputation, demographic peculiarities, their views, experienced harm, emotional state, and intentions; nature of tasks, work content; work organisation; and physical working environment.

Our study is organised as follows. Its first part presents the theoretical background of CSR and employee behaviour,

which constitutes the base for the formulation of research hypotheses. In turn, section two presents materials and methods applied in our survey. This is followed by findings and their analysis. Finally, conclusions, directions for further research and limitations of our paper are presented. In this article, authors present only a part of the results of the conducted study.

Theoretical Background

CSR has become a leading corporate strategy worldwide after discovering CSR principles as a major strategic force (Bhattacharya, 2017) gradually advancing from philanthropic programs to authentic strategies intended to regain trust of the society and creating value for shareholders (Aluchna & Roszkowska-Menkes, 2019). In general, it means that firms should meet the expectations of their interest groups (Goel & Ramanathan, 2014), behave in accordance with the CSR concept (Sroka & Lorinczy, 2015; Czubala, 2016), and create a positive impact on the society, environment, and economy. The core value of CSR is then to maintain the economic aspects of the organization while balancing the environmental and social issues (Sroka & Vveinhardt, 2020 a). In other words, the organisation should behave responsibly (Mohr et al., 2001). Relevance of the concept of CSR is confirmed by problems identified in the business sphere, such as reprehensible behaviour towards customers and employees, lack of responsibility for the impact on the environment, and the negative effects of inadequate organisational management (Majerova, 2015). However, it should be added that CSR also applies to public sector organisations because CSR helps to identify and codify organisational values, determine the organisation's identity, and structure its decisions (Toleikiene & Jukneviciene, 2019), as well as to SMEs companies: CSR tends to be less formal and carried out intuitively, without any prescribed management systems or models (Salciuviene et al., 2016). Despite these facts, the level of awareness of the CSR concept in CEE still remains 'far from excellent' when compared to Western countries, though companies' CSR engagement should be regarded as one of the central parts of communication with their stakeholders (Vveinhardt et al., 2019), even though CSR investment doesn't always guarantee positive financial outcomes (Kyun Chang et al., 2021).

According to Sheehy (2015), despite lengthy debates, business and academic communities and other stakeholders have thus far failed to reach consensus on what constitutes the content of CSR. The political, legal, social and economic peculiarities of states contribute to the lack of agreement (Chapardar & Khanlari, 2011). Research conducted in recent decades shows that, in general, enterprises are moving away from the existing understanding of values of social responsibility, turning it into formal practice that does not create long-term value for stakeholders (Rajak, 2008; Cheshire, 2010), which leads to inducements to strengthen the moral dimension of CSR (Moratis, 2016; 2018). This is especially important given the fact that people spend a substantial part of their life at work. As Khan et al. (2020) state, CSR is a "key human life, social and economic development". CSR values are of particular concern to employees, to whom safe working conditions must be created. Social responsibility is defined as encompassing all aspects of the design and management of the work system that affect employees' interactions with the workplace (Searcy et al., 2016). As Neumann et al. (2014) claim, this can include "the physical design, including layouts and the built environment, division of labour, use of technology, supervisory structures, human resource management strategies, and co-worker interactions that can affect an employee's physical, mental, and emotional workload and determine the positive or negative outcomes of work for the employee". Working conditions play an important role, as they can affect work performance and psychological wellbeing of employees, and socially responsible actions can improve the identification of employees with the organisation (Gkorezis & Petridou, 2017). Because conflicts are practically inevitable in every organisation, everything must be done to mitigate their negative effects.

Normative documents of Western countries, describing working conditions, pay considerable attention to working conditions regulating employees' judicial guarantees and physical and psychological comfort; therefore, it is important that enterprises also understand the ethical aspect of the welfare of employees as stakeholders (O'Connor and Shumate, 2010). Employee welfare can be ensured by a healthy organisational climate characterised not only by the physical parameters of the safe environment created by the organisation but also by the psychological state, quality of internal communication, perception and experience of definiteness, and leadership ethics (De Roeck & Farooq, 2018; Hansen et al., 2016; Kuenzi & Schminke, 2009; Wang & Hsieh, 2013; Verdorfer et al., 2013). All of it gives meaning to the organisation's responsibility to meet the expectations of employees as stakeholders and strengthens their own propensity to greater social good (De Roeck & Farooq, 2018). On the other hand, shortcomings of participation in decision-making and of skills in resolving disagreements, inadequate safety, and emerging ambiguities regarding work tasks create a negative working environment.

Looking through the prism of CSR enables coping with the problems arising in the management of the organisation too. It should be added that, although there are opponents of CSR (see Chwistecka-Dudek, 2016), social responsibility also improves the climate in the organisation (Garavan et al., 2010) as well as causes some other positive effects; e.g., it reduces chances for mobbing occurrence (Lee, 2020). The probability that mobbing can be avoided is higher if organisations are trustworthy and behave ethically (Khan *et al.*, 2020). In turn, harmful organisational culture generates favourable conditions for occurrence of mobbing (Lutgen-Sandvik & Tracy, 2012).

Research also shows that the development of CSR commitments to internal stakeholders is an important condition for employees' physical and psychological wellbeing (Macassa et al., 2020; O'Connor & Shumate, 2010; Androniceanu, 2019). Other authors accentuate the ethical aspects of work organisation and interpersonal relationships (Akar, 2018; Leymann, 1990; McCarthy *et al.*, 2003; Ranki *et al.*, 2018). Although the concept of CSR provides for high standards of moral conduct, Rose (2007) concluded that additional ethics training had not significantly influenced the decisions of leaders of many organisations. That is not good, given that ethical leadership can stimulate employees' CSR engagement through creating a better employee-organisation fit (Nejati *et al.*, 2019). Therefore, formalised ethical norms are needed (Petrescu & Manghiuc, 2020). Nevertheless, McCarthy et al. (2003), who analysed studies on CSR, underline the lack of organisational awareness of incurred costs and benefits that would be obtained from more socially responsible actions. This problem is also highlighted by Androniceanu and Tvaronaviciene (2019).

Another issue raised by the researchers is the nature of activities undertaken by organisations. In addition, the nature of those activities determine the tasks imposed on employees, especially if they are related to change. It should be underlined, however, that that change itself is not at fault but inadequate management responses to change, going beyond the limits of norms, are blameworthy.

Given the deliberations presented, the following hypotheses were formed:

H1. Along with the improvement of factors related to employee relationships, the socially responsible organisation's behaviour is strengthening (improving).

H2. Along with the improvement of factors related to work management, the socially responsible organisation's behaviour is strengthening (improving).

H3. Along with the improvement of factors related to the working environment and working conditions, the socially responsible organisation's behaviour is strengthening (improving).

H4. Along with the improvement of factors related to the nature of tasks, the socially responsible behaviour of employees is strengthening (improving).

Materials and Methods

Procedure and Sample

The research sample was formed by choosing two geographically, historically and culturally close countries – Lithuania and Poland. Prior to starting the research, organisations were selected and managers and/or other responsible persons were addressed regarding the permission to conduct the survey in the organisations they led. The survey was conducted in 2019. The invitations to participate in the survey contained detailed description of the idea of the research and its purpose, and data protection was guaranteed. The researchers comprehensively protected the research participants' anonymity and guaranteed confidentiality. The study involved 823 employees from organisations of both countries. The questionnaire survey was conducted remotely; i.e., by distributing an electronic survey link.

Measures

To conduct the survey, the questionnaire survey method was chosen. The psychometric characteristics of the questionnaire are detailed in another article written by the authors (see: Vveinhardt & Sroka, 2020a, 2020b). We must note that the questionnaire used for the survey is valid and reliable. Correlation of the relationships between the subscales of the questionnaire, presented in Table 1, shows interconnectedness and statistically reliable relationships, except for work content vs. environmental responsibility. The factor structure of this research constructs was examined by means of exploratory factor analysis (EFA) (Table 2).

Table 1

					Corporate	e Social Res	ponsibility		
		he		-	FOSB	-		FE	SB
Scales and subscales		Acronyms of the subscales	Services and their quality	Customer information, health and safety	Environmental responsibility	Responsibility in relationships with the society	Responsibility in relationships with employees	Employee responsibility towards customers	Employee relationships with customers
	Employee	ECO	-0.412**	-0.408**	-0.233**	-0.336**	-0.408**	-0.370**	-0.154**
	communication	LCO	0.000	0.000	0.000	0.000	0.000	0.000	0.000
	Employee isolation	EIS	-0.455**	-0.462**	-0.274**	-0.372**	-0.458**	-0.403**	-0.169**
	Employee isolation	E13	0.000	0.000	0.000	0.000	0.000	0.000	0.000
	Employee reputation	ERE	-0.431**	-0.443**	-0.298**	-0.378**	-0.479**	-0.384**	-0.142**
		EKE	0.000	0.000	0.000	0.000	0.000	0.000	0.000
	Employee demography	EDE	-0.402**	-0.402**	-0.227**	-0.315**	-0.359**	-0.431**	-0.182**
EEID	Employee demography		0.000	0.000	0.000	0.000	0.000	0.000	0.000
FEIR	Employee views	EVS	-0.361**	-0.367**	-0.223**	-0.311**	-0.330**	-0.404**	-0.134**
	Employee views		0.000	0.000	0.000	0.000	0.000	0.000	0.000
	Damage experienced by	EED	-0.449**	-0.493**	-0.237**	-0.320**	-0.429**	-0.449**	-0.192**
	employees	EED	0.000	0.000	0.000	0.000	0.000	0.000	0.000
	Employees' emotional	EES	-0.455**	-0.506**	-0.348**	-0.387**	-0.529**	-0.387**	-0.159**
	state	EES	0.000	0.000	0.000	0.000	0.000	0.000	0.000
	Employee intentions	EIN	-0.509**	-0.555**	-0.408**	-0.442**	-0.590**	-0.405**	-0.187**
	Employee intentions	LIN	0.000	0.000	0.000	0.000	0.000	0.000	0.000
	Nature of tasks	WTA	-0.365**	-0.383**	-0.146**	-0.290**	-0.342**	-0.418**	-0.264**
		WIA	0.000	0.000	0.000	0.000	0.000	0.000	0.000
FNCA	Work content	WCT	-0.135**	-0.164**	0	-0.078*	-0.146**	-0.231**	-0.273**
INCA	work content	WCI	0.000	0.000	0.074	0.025	0.000	0.000	0.000
INCA	Work assessment	WAS	-0.430**	-0.448**	-0.224**	-0.378**	-0.452**	-0.443**	-0.213**
	WOIK assessment	WAS	0.000	0.000	0.000	0.000	0.000	0.000	0.000

Intercorrelations among Subscales

				ponsibility					
		the				FESB			
Sc	ales and subscales	Acronyms of t subscales	Services and their quality	Customer information, health and safety	Environmental responsibility	Responsibility in relationships with the society	Responsibility in relationships with employees	Employee responsibility towards customers	Employee relationships with customers
	Work organisation	WOR	-0.608**	-0.625**	-0.457**	-0.479**	-0.640**	-0.300**	-0.073*
FWOM			0.000	0.000	0.000	0.000	0.000	0.000	0.036
FWOM	Work management	WMA	-0.626**	-0.622**	-0.491**	-0.552**	-0.694**	-0.325**	-0.085*
	Work management	WMA	0.000	0.000	0.000	0.000	0.000	0.000	0.015
	Working onvironment	WEN	-0.588**	-0.589**	-0.523**	-0.534**	-0.621**	-0.341**	-0.124**
FPEC	Working environment	WEIN	0.000	0.000	0.000	0.000	0.000	0.000	0.000
FFEC	Working conditions	WCN	-0.616**	-0.623**	-0.565**	-0.585**	-0.673**	-0.301**	-0.084*
	Working conditions	WCN	0.000	0.000	0.000	0.000	0.000	0.000	0.016

Note: Spearman's correlation coefficient: 0.6 < r <= 0.8 (strong relations), 0.4 < r <= 0.6 (moderate strength relations), 0.2 < r <= 0.4 (weak relations), 0.1 < = r <= 0.2 (very weak relations).

Acronyms of the scales: FEIR - factors related to employee interrelationship; FNCA - factors related to the nature of tasks, work content and assessment; FWOM - factors related to work organisation and management; FPEC - factors related to physical working environment and conditions; FOSB - factors related to behaviour of socially responsible organization; FESB - factors related to behaviour of socially responsible organization; FESB - factors related to behaviour of socially responsible organization; FESB - factors related to behaviour of socially responsible organization; FESB - factors related to behaviour of socially responsible organization; FESB - factors related to behaviour of socially responsible organization; FESB - factors related to behaviour of socially responsible organization; FESB - factors related to behaviour of socially responsible organization; FESB - factors related to behaviour of socially responsible organization; FESB - factors related to behaviour of socially responsible organization; FESB - factors related to behaviour of socially responsible organization; FESB - factors related to behaviour of socially responsible organization; FESB - factors related to behaviour of socially responsible organization; FESB - factors related to behaviour of socially responsible organization; FESB - factors related to behaviour of socially responsible organization; FESB - factors related to behaviour of socially responsible organization; FESB - factors related to behaviour of socially responsible organization; FESB - factors related to behaviour of socially responsible organization; FESB - factors related to behaviour of socially responsible organization; FESB - factors related to behaviour of socially responsible organization; FESB - factors related to behaviour of socially responsible organization; FESB - factors related to behaviour of socially responsible organization; FESB - factors related to behaviour of socially responsible organization; FES

Table 2

Factor Loadings and Average Variance Extracted

Abbreviations	Construct	Factor loadings	Average variance extracted
ECO	Employee communication	ECO1 (0.810), ECO2 (0.823), ECO3 (0.867), ECO4 (0.823), ECO5 (0.849), ECO6 (0.775), ECO7 (0.807).	ECO = 0.822
EIS	Employee isolation	EIS1 (0.900), EIS2 (0.908), EIS3 (0.877), EIS4 (0.838), EIS5 (0.885), EIS6 (0.892).	EIS = 0.883
ERE	Employee reputation	ERE1 (0.750), ERE2 (0.865), ERE3 (0.893), ERE4 (0.863), ERE5 (0.842), ERE6 (0.824).	ERE = 0.839
EDE	Employee demography	EDE1 (0.827), EDE2 (0.791), EDE3 (0.850), EDE4 (0.880), EDE5 (0.824), EDE6 (0.832), EDE7 (0.805).	EDE = 0.830
EVS	Employee views	EVS1 (0.882), EVS2 (0.911), EVS3 (0.887).	EVS = 0.893
EED	Damage experienced by employees	EED1 (0.918), EED2 (0.917), EED3 (0.888), EED4 (0.857), EED5 (0.856).	EED = 0.887
EES	Employees' emotional state	EES1 (0.837), EES2 (0.825), EES3 (0.833), EES4 (0.815), EES5 (0.859), EES6 (0.864), EES7 (0.825), EES8 (0.816), EES9 (0.753), EES10 (0.729), EES11 (0.758), EES12 (0.739), EES13 (0.800), EES14 (0.849).	EES = 0.807
EIN	Employee intentions	EIN1 (0.876), EIN2 (0.933), EIN3 (0.936), EIN4 (0.881), EIN5 (0.916).	EIN = 0.908
WTA	Nature of tasks	WTA1 (0.566), WTA2 (0.821), WTA3 (0.878), WTA4 (0.862), WTA5 (0.820), WTA6 (0.799), WTA7 (0.793).	WTA = 0.791
WCT	Work content	WCT1 (0.838), WCT2 (0.917), WCT3 (0.910), WCT4 (0.831).	WCT = 0.874
WAS	Work assessment	WAS1 (0.880), WAS2 (0.908), WAS3 (0.923), WAS4 (0.910), WAS5 (0.899).	WAS = 0.904
WOR	Work organisation	WOR1 (0.806), WOR2 (0.881), WOR3 (0.875), WOR4 (0.871), WOR5 (0.861).	WOR = 0.859
WMA	Work management	WMA1 (0.843), WMA2 (0.845), WMA3 (0.897), WMA4 (0.885), WMA5 (0.898).	WMA = 0.874
WEN	Working environment	WEN1 (0.829), WEN2 (0.860), WEN3 (0.898), WEN4 (0.859), WEN5 (0.845).	WEN = 0.858
WCN	Working conditions	WCN1 (0.781), WCN2 (0.774), WCN3 (0.755), WCN4 (0.856), WCN5 (0.820).	WCN = 0.797

Notes: a. 1 components extracted. Extraction Method: Principal Component Analysis.

Results and Discussion

All the hypotheses were tested performing linear regression, choosing the socially responsible organisation's behaviour and the socially responsible employee's behaviour as dependent variables (Tables 3-4).

In the case of Lithuania, when such features as employee intentions to leave the job, the work content directed to extremes (work tasks exceeding employees' physical abilities and possessed qualifications; tasks degrading the employee's self-esteem; meaningless work tasks; tasks that keep changing too often; i.e., new tasks every time, etc.), biased work management, unsatisfactory working environment (e.g., working environment that does not correspond to ergonomic requirements), and poor physical working conditions are weakening and other variables remain unchanged, socially responsible organisational behaviour (FOSB) is strengthening. In turn, in Lithuanian organisations, as the negative nature of tasks is decreasing (i.e., tasks harmful to the employee's health, tasks not conforming to universally accepted moral norms, etc.) and other remaining variables remain unchanged, employees' social responsibility (FESB) is strengthening (Table 3).

Regression equations (Lithuania):

FOSB= 5.093 - 0.105 * EIN - 0.079 * WTA - 0.249 * WMA - 0.123 * WEN - 0.314 * WCN.

FESB= 4.100 - 0.136 * WTA.

In the case of Poland, when such features as employees' negative attitudes and intentions are weakening, while work organisation and management, the working environment and working conditions are improving, socially responsible organisational behaviour (FOSB) is also strengthening. Other variables have no significant effect on this. In the case of Poland, as employees' negative intentions and attitudes are weakening and the nature of tasks and working conditions become more adequate while other remaining variables are unchanging, the employee's socially responsible behaviour (FESB) is also strengthening (Table 4).

Regression equations (Poland):

FOSB= 5.536 - 0.076 * EVS - 0.185 * EIN - 0.096 * WOR - 0.090 * WMA - 0.147 * WEN - 0.205 * WCN.

FESB= 5.326 - 0.258 * EVS - 0.116 * EIN - 0.146 * WTA - 0.130 * WCN.

Having identified the cases of Lithuanian and Polish organisations separately, it further makes sense to compare

the two countries with respect to the analysed issue (Table 5). The table shows the relationships between the scale of Corporate Social Responsibility and employees' behaviour subscales.

When negative intentions of employees, inappropriate work management, unsatisfactory working environment and unsatisfactory conditions are one by one individually weakening and other remaining variables are unchanging, CSR in Lithuanian organisations is improving. Furthermore, when employees' negative intentions and negative attitudes are reducing, unsatisfactory working environment and inappropriate working conditions are one by one individually weakening while other remaining variables remain unchanged, CSR in Polish organisations is strengthening. Thus, the removal of three identified disturbances (I - employees' intentions; II - working environment; III - working conditions), between which statistically reliable differences were found in both countries, would contribute to a more effective implementation of Corporate Social Responsibility principles. However, seeking that the implementation of Corporate Social Responsibility in Lithuanian organisations meets the needs of employees, it is worth paying attention to work management, i.e., considering the strategy for changing work management. Meanwhile, in Poland, seeking that CSR implementation meets employees' needs, it is also worth focusing on employees' views (i.e., religious, political, and humanistic views).

Regression equations (Lithuania-LT and Poland-PL):

CSR (LT) = 4.596 - 0.090 * EIN - 0.105 * WMA - 0.113 * WEN - 0.117 * WCN.

CSR (PL) = 5.431 - 0.167 * EVS - 0.150 * EIN - 0.122 * WEN - 0.167 * WCN.

Table 3

Relationships between Corporate Social Responsibility Subscales and Employee behaviour Subscales in Lithuanian Organizations (N=410)

					Corp	orate Social	al Responsibility					
			Social	ly responsib behaviour		ation's	Socially responsible employee behaviour (FESB)					
			R	R^2	R ² revised	Reliabilit y	R	R ²	R ² revised	Reliabilit y		
·			0.779	0.605	0.591	0.000	0.314	0.098	0.064	0.000		
Independent variable			Non- Standardised Beta coefficient	Standardised Beta coefficient	t	ANOVA reliability	Non- Standardised Beta coefficient	Standardised Beta coefficient	Ţ	ANOVA reliability		
	(C	Constant)	5.093		31.550	0.000	4.100		18.868	0.000		
	Employee communication	ECO	-0.036	-0.030	-0.611	0.541	0.120	0.111	1.505	0.133		
	Employee isolation	EIS	0.050	0.048	0.768	0.443	0.004	0.005	0.050	0.960		
FEIR	Employee reputation	ERE	-0.052	-0.054	-0.927	0.354	-0.017	-0.021	-0.231	0.818		
	Employee demography	EDE	-0.014	-0.010	-0.193	0.847	-0.146	-0.115	-1.512	0.131		
	Employee views	EVS	-0.053	-0.043	-0.926	0.355	0.039	0.036	0.512	0.609		

			Corporate Social Responsibility								
			Social	ly responsib behaviour		ation's	Socially res	ponsible em (FESB		naviour	
			R	R ²	R ² revised	Reliabilit y	R	R^2	R ² revised	Reliabilit y	
-			0.779	0.605	0.591	0.000	0.314	0.098	0.064	0.000	
Independe	nt variable		Non- Standardised Beta coefficient	Standardised Beta coefficient	ţ	ANOVA reliability	Non- Standardised Beta coefficient	Standardised Beta coefficient	ţ	ANOVA reliability	
	Damage experienced by employees	EED	0.048	0.045	0.898	0.370	-0.087	-0.092	-1.221	0.223	
	Employees' emotional state	EES	0.007	0.009	0.134	0.893	0.052	0.067	0.692	0.489	
	Employee intentions	EIN	-0.105	-0.148	-2.720	0.007	-0.075	-0.119	-1.448	0.148	
	Nature of tasks	WTA	0.085	0.079	1.698	0.090	-0.136	-0.143	-2.031	0.043	
FNCA	Work content Work assessment	WCT WAS	-0.079 0.009	-0.070 0.011	-1.938 0.216	0.050 0.829	0.008	0.008	0.144 -1.567	0.885 0.118	
FWOM	Work organisation	WOR	-0.027	-0.030	-0.563	0.574	0.104	0.131	1.596	0.111	
FWOM	Work management	WMA	-0.249	-0.287	-5.258	0.000	0.038	0.050	0.601	0.548	
FPEC	Working environment	WEN	-0.123	-0.135	-2.778	0.006	-0.103	-0.127	-1.728	0.085	
TIEC	Working conditions	WCN	-0.314	-0.359	-7.580	0.000	0.079	0.102	1.425	0.155	

Note: R – set correlation coefficient; R^2 – aggregate coefficient of certainty (coefficient of determination); F – observed value of Fisher's statistics.

Table 4

Relationships between Corporate Social Responsibility Subscales and Employee behaviour Subscales in Polish Organisations (N=413)

			Corporate Social Responsibility									
			Socially responsible organisation's behaviour (FOSB)Socially responsible employe behaviour (FESB)									
			R	R ²	R ² revised	Reliabilit y	R	R^2	R ² revised	Reliabilit y		
			0.839	0.703	0.692	0.000	0.605	0.366	0.342	0.000		
Independent variable			Non- Standardised Beta coefficient	Standardised Beta coefficient	ţ	ANOVA reliability	Non- Standardised Beta coefficient	Standardised Beta coefficient	ţ	ANOVA reliability		
	(C	onstant)	5.536		53.936	0.000	5.326		35.889	0.000		
	Employee communication	ECO	0.038	0.041	0.750	0.453	0.002	0.002	0.023	0.982		
	Employee isolation	EIS	-0.015	-0.018	-0.273	0.785	0.092	0.107	1.138	0.256		
	Employee reputation	ERE	-0.056	-0.066	-1.187	0.236	0.008	0.009	0.114	0.910		
FEIR	Employee demography	EDE	-0.001	-0.001	-0.015	0.988	0.000	0.000	0.006	0.995		
	Employee views	EVS	-0.076	-0.084	-1.975	0.049	-0.258	-0.290	-4.648	0.000		
	Damage experienced by employees	EED	-0.047	-0.055	-1.406	0.161	0.003	0.004	0.065	0.948		

			Corporate Social Responsibility									
			Socia	• •	sible organ our (FOSB)		Soci	• •	onsible emp our (FESB)	loyee		
			R	R ²	R ² revised	Reliabilit y	К	R ²	R ² revised	Reliabilit y		
			0.839	0.703	0.692	0.000	0.605	0.366	0.342	0.000		
Independe	ent variable		Non- Standardised Beta coefficient					Ţ	ANOVA reliability			
	Employees' emotional state	EES	0.047	0.059	1.206	0.228	0.081	0.104	1.440	0.151		
	Employee intentions	EIN	-0.185	-0.275	-5.571	0.000	-0.116	-0.174	-2.413	0.016		
	Nature of tasks	WTA	0.022	0.029	0.563	0.574	-0.146	-0.197	-2.637	0.009		
FNCA	Work content	WCT	-0.031	-0.035	-0.938	0.349	-0.082	-0.094	-1.711	0.088		
	Work assessment	WAS	-0.025	-0.039	-0.790	0.430	-0.050	-0.076	-1.066	0.287		
FWOM	Work organisation	WOR	-0.096	-0.122	-2.721	0.007	-0.015	-0.019	-0.296	0.767		
	Work management	WMA	-0.090	-0.105	-2.195	0.029	0.038	0.046	0.650	0.516		
FPEC	Working environment	WEN	-0.147	-0.181	-3.899	0.000	-0.098	-0.123	-1.810	0.071		
	Working conditions	WCN	-0.205	-0.246	-5.441	0.000	-0.130	-0.158	-2.379	0.018		

Note: R - set correlation coefficient; R² - aggregate coefficient of certainty (coefficient of determination); F - observed value of Fisher's statistics.

Table 5

Relationships between Corporate Social Responsibility Scale and Employee behaviour Subscales in Lithuanian and Polish Organizations (N=823)

				Dependent	variable – (Corporate	Social Resp	onsibility (C	CSR)	
				Lithuania, N	N=410	1		Poland, N	=413	
			R	R^2	R ² revised	Reliability	R	R^2	R ² revised	Reliability
			0.622	0.386	0.363	0.000	0.814	0.663	0.650	0.000
Independe	ent variable		Non- Standardised Beta coefficient	Standardised Beta coefficient	ţ	ANOVA reliability	Non- Standardised Beta coefficient	Standardised Beta coefficient	÷	ANOVA reliability
		Constant)	4.596		33.542	0.000	5.431		58.474	0.000
	Employee communicatio n	ECO	0.042	0.051	0.833	0.405	0.020	0.025	0.433	0.665
	Employee isolation	EIS	0.027	0.038	0.492	0.623	0.038	0.052	0.758	0.449
	Employee reputation	ERE	-0.035	-0.053	-0.729	0.466	-0.024	-0.034	-0.565	0.572
FEIR	Employee demography	EDE	-0.080	-0.083	-1.312	0.190	0.000	0.000	-0.004	0.997
	Employee views	EVS	-0.007	-0.008	-0.139	0.889	-0.167	-0.219	-4.805	0.000
	Damage experienced by employees	EED	-0.020	-0.027	-0.439	0.661	-0.022	-0.030	-0.725	0.469
	Employee emotional state	EES	0.030	0.050	0.628	0.531	0.064	0.095	1.817	0.070

				Dependent	variable – (Corporate	Social Resp	onsibility (C	CSR)	
				Lithuania, N	N=410	•		Poland, N	=413	
			К	R ²	R ² revised	Reliability	R	R^2	R ² revised	Reliability
			0.622	0.386	0.363	0.000	0.814	0.663	0.650	0.000
Independe	nt variable		Non- Standardised Beta coefficient	Standardised Beta coefficient	÷	ANOVA reliability	Non- Standardised Beta coefficient	Standardised Beta coefficient	÷	ANOVA reliability
	Employee intentions	EIN	-0.090	-0.187	-2.750	0.006	-0.150	-0.263	-5.006	0.000
	Nature of tasks	WTA	-0.026	-0.035	-0.610	0.542	-0.062	-0.098	-1.795	0.073
FNCA	Work content	WCT	0.044	0.056	1.256	0.210	-0.057	-0.076	-1.885	0.060
	Work assessment	WAS	-0.041	-0.073	-1.115	0.266	-0.038	-0.067	-1.289	0.198
FWOM	Work organisation	WOR	0.038	0.063	0.934	0.351	-0.055	-0.083	-1.740	0.083
FWOM	Work management	WMA	-0.105	-0.178	-2.621	0.009	-0.026	-0.035	-0.694	0.488
FPEC	Working environment	WEN	-0.113	-0.182	-3.007	0.003	-0.122	-0.179	-3.601	0.000
TTEC	Working conditions	WCN	-0.117	-0.197	-3.335	0.001	-0.167	-0.237	-4.907	0.000

Note: R - set correlation coefficient; R² - aggregate coefficient of certainty (coefficient of determination); F - observed value of Fisher's statistics.

The analysis conducted allows to state that:

H1. Along with the improvement of factors related to employee relationships, the socially responsible organisation's behaviour is strengthening (improving). **Hypothesis H1 was rejected.**

H2. Along with the improvement of factors related to work management, the socially responsible organisation's behaviour is strengthening (improving). **Hypothesis H2** was confirmed in both countries.

These findings are in line with the research results of Kundu and Gahlawat (2016). Analysing 563 respondents from 204 organisations in India, they have revealed that "*investments in socially responsible HR practices on the part of organisation are positively perceived by the employees, which, in turn, encourage them to the same through display of positive work-related attitudes*".

H3. Along with the improvement of factors related to the working environment and working conditions, the socially responsible organisation's behaviour is strengthening (improving). **Hypothesis H3 was confirmed in both countries.**

It can be then stated that our results in terms of H2 and H3 support the findings of Searcy et al. (2016). They stated that greater attention by companies to working conditions could benefit employees, as the socially responsible organization as a rule is more beneficial for its employees. Our study is in line with findings of Coller et al. (2015) who stated that CSR was perceived as an opportunity to improve working conditions (p.151), which improved the economic performance of companies and their competitiveness (p. 162). Our findings also confirm the results of Kabir et al. (2018) who stated that negative workplace was associated

with an abnormal decrease in shareholder value. They also added that it had a more pronounced negative effect on firm value in the present environment than previously. In turn, in relation to H1, our findings are in opposition to the results of Searcy et al. (2016).

H4. Along with the improvement of factors related to the nature of tasks, the socially responsible employee's behaviour is strengthening (improving). **Hypothesis H4** was confirmed in both countries.

Interestingly, the results of our survey were very similar in both analysed countries, especially in the light of analyses conducted by other scholars. Kliestikova and Janoskova (2017) have analysed consumer profiles depending on countries. Their surveys have revealed that Slovakia and Czech Republic were grouped in different clusters. It might be surprising because both countries belonged to one country; i.e., to Czechoslovakia for a dozen of years (in the 20th century). Whereas Poland and Lithuania, though being linked through historical and cultural heritage, were in the same situation hundreds of years ago. It must be added, however, that our research focused on other issues.

Conclusions

This study improves the understanding of socially responsible behaviour of organisations and shows how changes in internal processes and working conditions of organisations can increase employee social responsibility and CSR of the organisations themselves. The results of the study allow us to draw several conclusions, which are closely interrelated. First, fulfilment of commitments to employees as internal stakeholders should not be treated only as a certain indicator of social responsibility. Employees respond sensitively to leadership content and working conditions that are an important factor determining the quality of their own behaviour; therefore, positive changes in the internal environment can be a strong stimulus that also increases outward-directed corporate social responsibility. At the same time, this complements the understanding of the stakeholder theory by showing the existing links between the organization's internal policies towards employees and the socially responsible behaviour of employees themselves. In practice, this means that organizations that have improved working conditions and work organisation can expect that the behaviour of employees in the eyes of customers will further confirm good intentions of the enterprise declaring CSR. In our opinion, this can be a significant argument for enterprises as to why they should pay more attention to internal stakeholders. Employees in this case can be treated as certain agents who indirectly inform external stakeholders about the enterprise's responsibility. Second, implementation of internal changes would reduce the gap observed in the scientific literature between declared CSR and actual practice. That is, in practice, CSR is often understood as a certain marketing strategy; therefore, implementation of change would contribute to greater confidence in CSR. Third, to implement the practice of internal change of CSR, one should analyse the attitudes of employees working in organisations of a specific country, which can reduce costs of implementing corporate social responsibility. Our study has demonstrated that it is beneficial to first evaluate how employees respond to existing leadership, work tasks, and working conditions.

Organisations should in principle consider the strategy of work management, specifically of work content, namely paying attention to the adequacy of tasks given to employees and the time allocated for their performance, avoiding duplication of work and changing of tasks in the course of carrying them out. The physical working environment and assurance of ergonomic working conditions are obligatory for all organisations regardless of their CSR status. However, the results of the study demonstrate that organisations show insufficient concern for employees' physical well-being and safety.

It is likely that the results of the study could affect corporate social responsibility towards improvement when more attention is paid to the employee, because the organisation's social behaviour is directly related to the socially responsible employee.

In addition to what has been mentioned above, our paper contributes to science in the following way. First, its international aspect, which is much more interesting (and valuable) than a one-country analysis, must be emphasised. This can be seen as an important advantage of the study as it provides new knowledge needed for a better understanding of CSR in Central and Eastern Europe. To our knowledge, CSR practice in such aspects has not been investigated in this region. Moreover, our study analyses a sample consisting of 823 respondents employed in both private and public organisations, ensuring a sufficient number of respondents in each country, which allows extrapolating the results to both populations. Second, it improves our understanding of variables affecting employees' behaviour in socially responsible organisations. Considering that, an opportunity to improve CSR policies of individual organizations is created.

When undertaking the study, we did not set ourselves the objective of discovering differences between the two countries; i.e., our aim was to identify independent variables in the case of each of two geographically, historically, and culturally close countries. Therefore, we propose that in the future, research studies of two or more countries are compared, especially the ones that are not geographically, historically and culturally close to each other.

Of course, our paper is not without limitations. The first is that it is of a quantitative nature, and we believe that a qualitative survey could also bring interesting feedback on the topic being analysed. The second limitation refers to the countries analysed. As stated earlier, two historically and culturally close countries were chosen for the analysis. Hence, it could have been assumed - at least to some extent - that the findings would be similar. This assumption was soundly confirmed by the findings obtained. Given this fact, it could have been assumed that the results would be different when analysing culturally different countries; e.g., those of different continents. Third, the perception of CSR and employee's behaviour is constantly evolving in time. For example, Hamzaoglu et al. (2021) pointed out that societal culture and employee knowledge of what behaviours can be treated as mobbing influence individuals' levels of mobbing perception. This was not assessed in this study, and the increasing employee awareness of ethical behaviour may change the findings. That is why cyclical research conducted every 5-10 years would assist in observations of the direction in which the said phenomenon evolves. Furthermore, our study shows only what influences better employee attitude towards CSR, but in the future it would make sense to examine in more detail how this affects customer satisfaction and their opinion about the organization's social responsibility. It would also be meaningful to assess the additional influence of social and demographic factors. It must be noted that this study provides only an overall picture that would be better detailed by gender and age factors, and it would also be beneficial to investigate private and public sectors separately.

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