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INTERNAL CSR MODELS IN HUNGARY

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Abstract:
The aim of the first phase of present research was to identify a set of indicators to measure internal CSR performance of Hungarian medium and large size companies both from the processing industry and service sector. A set of performance indicators was developed through literature reviews, and the revision of relevant sustainability reporting standards and guidelines. For the validation of our proposed measurement system semi-structured interviews with both companies from processing industry and service sector were also carried out. The final set of indicators to measure the activity level of companies' internal CSR practices include: *employment, management-employee relationship, employee training and development, health and wellbeing, and workplace inclusion*. The task of the second phase of present research - currently under way - is to determine those relevant organizational conditions under which a high level of employee-oriented CSR practices occur.

Keywords: *employee-oriented CSR, internal CSR dimensions, organisational culture*

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1.   INTRODUCTION

There is mounting evidence that companies increasingly recognize the importance of identifying and measuring their employee-focused CSR activities. Consequently, it has become an important research question how to identify, group and measure internal CSR activities which reflect company commitment to address employee concerns. Internal CSR practices refer to employee-oriented CSR activities which are directly related to the physical and psychological working environment of employees concerning their health and well-being, their training and participation in the organization, equal opportunities and work-life balance [Turker, 2009]. The fundamental questions of current research are on the one hand how to measure internal CSR of companies and on the other hand to determine those relevant organizational conditions under which a high level of employee-oriented CSR practices occur. Following a meticulous literature review of a number of studies and policies which have been instrumental to the specification of internal CSR activities, semi-structured interviews have been carried out among private sector organisations both from the processing and service industries. Based on the literature review and the interviews, a pilot questionnaire was developed and tested encompassing 15 organisations. The final set of indicators to measure the activity level of companies' internal CSR practice are *employment*, *manager-employee relationships, health and wellbeing, diversity and inclusion, and training and development*.

2.   LITERATURE REVIEW

Although Corporate Social Responsibility (CSR) rose to prominence in the 1990s the basic questions underlying the social responsibility of organisations are as old as organisations themselves. One of these is how to define the purpose of organisations (Handy, 2002).

Fundamentally, the concern is whether the purpose of an organisation is for the benefit of its shareholders only or is it for the benefit of a wider group of stakeholders? Within the groups of stakeholders our research focuses on employees and those company activities which intend to benefit employees. The traditional also called narrow view regarding the purpose of an organisation is that *'what is measured is what counts'* (Handy, 2002). One of the main supporters of this view of profit maximisation or shareholder value expressed by share price as the main purpose of the organisation was Milton Friedman (1970). He claims that only individuals can have responsibilities. A *'corporation is an artificial person ... may have artificial responsibilities'* (Friedman, 1970). He suggests that pursuing the economic objective should be the main concern for companies and not exercising 'social responsibility'. The only acceptable reason for engaging in CSR is if it is *'motivated by self-interest and for the purpose of promoting the company's interest'*. His argument is underlined by his firm belief that it is the free market itself that will solve social issues. Davis (1973) also argues against the organisation exercising social responsibility. His first objection was based on the idea that managers simply lack the social skills to perform decisions regarding issues related to society. His second objection was that organisations should not be given power by acting in a socially responsible way. Hayek (1969) even suggested that being socially responsible as an organisation hinders it to keep its focus on its primary purpose which is profit maximisation.

Today we are increasingly aware of the consequences and costs of focusing solely on short-term financial gains. The argument for companies acting responsible towards employees derives from the fact that long-term viability of an organisation can only be secured by acting socially responsible because company value largely derives from its intellectual property provided by the skills, abilities and expertise of employees (Sweeney, 2009). The lack of organisational responsibility weakens or possibly even endangers the well-being and motivation of employees who devote much of their time and talent to the organisation they work for. Consequently, it is a company's self interest to be responsible towards its employees and not only towards those stakeholders who devote finances for the operation of the company in the hope of future earnings. Firms must be conscious of how their actions or rather the lack of them, impact their most salient constituencies the employees (Jong, 2011).

The argument supporting social responsibility of companies also holds that there is a long history of governments being unable to address social concerns effectively. Now we are at the stage where companies should be given the opportunity to use more self-disciplined regulations relying on their pool of resources such as capital and talent (Carroll and Shabana, 2010). By doing so companies would act proactively to social challenges including employees' interests and needs which would result

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in positive outcomes for both employees and companies. Drucker (1993) believes that although economic performance is vital to companies' survival it should not be the sole purpose of a company. Further arguments for internal CSR suggest the need to redefine the purpose of corporations. Porter and Kramer (2011) believe that the principle of *'creating shared value, not just profit per se'* is the solution for balancing high economic productivity and societal progress. According to their definition *'Shared value creation focuses on identifying and expanding the connections between societal and economic progress.'* Porter and Kramer's idea is very similar to the multi-stakeholder approach which also appears in some research as the notion of *'synergistic value creation'* (Kurucz et al., 2008) or as *'sustainable value'* (Wheeler et al., 2003). It is claimed that win-win outcomes can be reached by turning social problems into economic opportunities (Carrol and Shabana, 2010). It also shows that the traditional economic view that providing social benefits require economic sacrifice on behalf of the organisation is no longer viable. Instead, it recognizes that social harms, those effecting employees – poor working conditions, unmet needs of employee development, lack of balance between work and private lives, unequal treatment in the workplace - create internal costs for companies which in turn increase economic costs in the firm's value chain. Using new management approaches and practices in the field of Human Resources is one way of creating shared value and win-win outcomes for the benefit of both companies and employees (Al-bdour et al., 2010; Kurucz et al., 2008; Fuentes-García, et al., 2008; Nurn, Tan, 2010; Zairi and Peters, 2002).

The literature review suggests that the broad view of CSR supports the idea that there is a strong case for internal CSR policies and practices. The rationale or specific benefits – economic or legal – that result from CSR activities is evident and widely studied (Brammer et al., 2005; Carroll and Shabana, 2010; Kurucz, et al., 2008; Sharma et al., 2009). Ethical responsibilities on the other hand which extend beyond economic or legal considerations capture the essence of internal CSR. They are the voluntary actions a company takes to pursue social goals to promote the well-being of employees (Carroll and Shabana, 2010). Within the framework of current research employee-centred CSR is defined as the repertoire of initiatives followed by companies which are intended to have a positive impact on employees' physical and psychological environment (Davis et al., 2006). These initiatives and practices are directly related to the working environment of employees especially in issues such as health and well-being, training and participation in the organisation, equal opportunities in the workplace and work-life balance (Turker, 2009).

Being engaged in employee-focused CSR activities above the regulatory obligations such as laws, professional codes and requirements organisations are lead to a wide range of benefits. These benefits reduce the internal costs of companies because they allow them to enhance the organisation's ability
- to maintain good levels of staff attraction and retention,
- to ensure acceptable sickness and absence rates,
- to increase employee morale,
- to increase overall performance of engaged employees (Ali et al., 2010).

So, by engaging in employee-centred CSR activities companies are able to create shared value (Porter and Kramer, 2011) and seeking win-win outcomes (Carroll and Shabana, 2010) with a direct positive impact on their productivity. Consider, for example, what happens when a company introduces a program to help employees stop smoking. That company would save on health care costs – a drop on sickness rates and absenteeism - and would gain more productive staff.

3.   ANALYTICAL METHOD

Our research essentially follows a multi-method approach that combines quantitative and qualitative research design. The rationale behind using the multi-method approach was to gain direct access to information about employee-oriented CSR practices that companies are currently aware of, use or planning to use in the future.

The fundamental questions of current research are how to measure internal CSR of companies and whether there is a relationship between organisational characteristics, including corporate culture and the level of internal CSR activities a company initiates. Six semi-structured interviews were carried out with HR managers of Hungarian private sector organisations. About half of the organisations were from the service industry (financial services, consultation firm) and the other half were from the production industry (car manufacturer, printing-house, FMCG company. For each firm we carried out

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the interview with two managers or executive in charge of the Human Resources function who are also involved in CSR activities. The 5 interviews were conducted with a total of 10 managers. These interviews were organized around the 5 proposed performance indicators (Table 1).

All companies were selected based on previous studies such as webpage assessment so that the best practices of internal CSR could be collected. As a result of reviewing relevant literature, social responsibility standards and guidelines and carrying out interviews five groups of performance indicators of internal CSR activities have been identified as shown in Table 1. These are *employment, management-employee relationship, employee training and development, health and wellbeing, and workplace inclusion*.

Table 1: Proposed performance indicators to measure internal CSR

Performance indicators of internal CSR practices	Source of performance indicators
Employment - providing fair reward system and flexible working arrangements	- ISO26000; SA8000; GRI
Employee - management relations - performance assessment - symmetrical communication and actively seeking feedback from employees - communicating change and involving employees in change	- SA8000; GRI; IIP; AA1000
Employee training and development - creating awareness of issues influencing employees' lives - supporting employees' training and development in areas not directly beneficial to the company financially	- ISO26000; SA8000; GRI; IIP; AA1000
Health & Wellbeing - creating healthy and attractive working environment by taking preventative measures	- ISO26000; SA8000; GRI; IIP
Workplace inclusion - treating employees with respect and supporting them regardless of gender or ethnic background	- ISO26000; AA1000; GRI; IIP

The above performance indicators are proposed to measure internal CSR practices of companies. These performance indicators result from a literature review including scholarly articles on employee-centred CSR practices as well as standards and initiatives. These guidelines provide comprehensive references for firms and were excellent starting points. Here is a short list of standards and initiatives and their relevance to the research:
- **AA1000 Standard**
    - a broad-based, multi stakeholder framework focusing on how to design, implement, assess and communicate stakeholder engagement to achieve inclusivity
- **Social Accountability 8000** (SA8000)
    - it has its roots in the principles of human rights, but there are issues relevant to the research such as working hours, compensation and discrimination.
- **GRI** (Global Reporting Initiative) – Indicator Protocol Set Labour Practices and Decent Work
    - a guidance emphasising the dialogue between organisation and its employees; the well-being of employees; the enhancement of personal skills; the equal treatment and diversity
- **IIP** (Investors in People Framework)
    - an employee oriented quality framework to support companies through times of change and economic uncertainty; it follows the business-cycle through top and middle managers' evaluations
- **ISO26000** (Guidance on Social Responsibility)
    - the core subjects of the ISO26000 voluntary guidance relevant to the research are employment, work conditions and social protection, social dialogue, health and safety at work and employee development
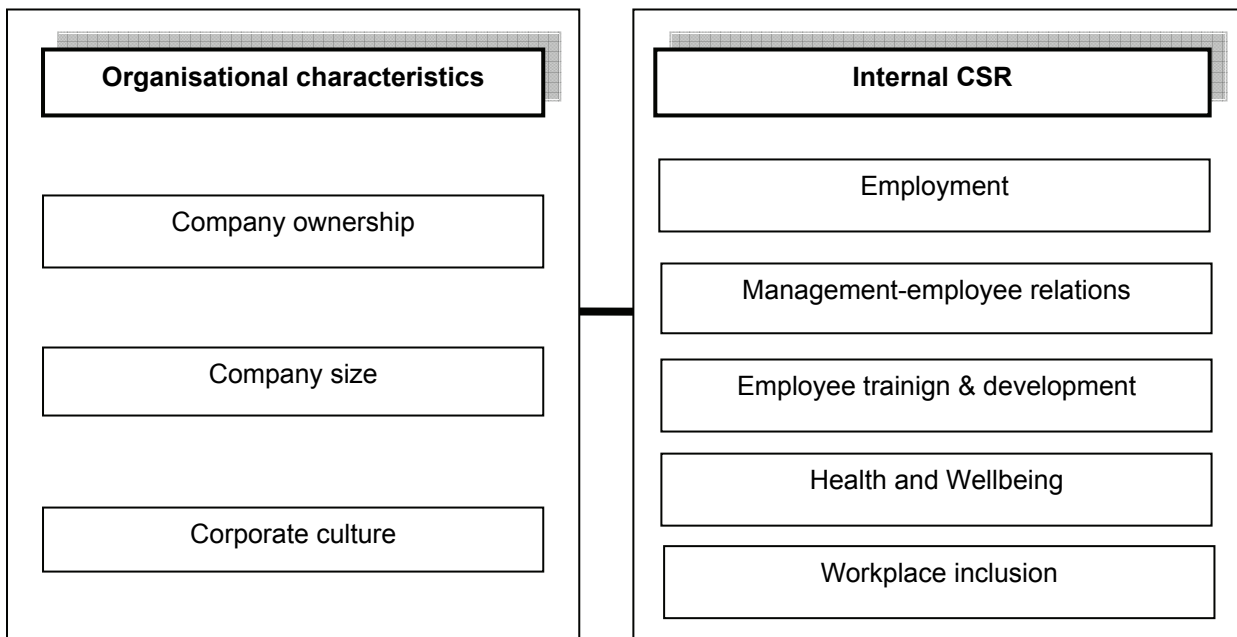
The *employment* dimension focuses primarily on issues related the monetary and other rewards (e.g. cafeteria) offered by companies to employees and the provision of flexible working arrangements (job

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sharing, working from home, part-time work, compressed hours, phased retirement etc.) that suit employees' needs better.   As far as the *management-employee relations* are concerned communication with employees is in the centre: the channels available for employees to express their opinion is investigated, and the ways the company values and uses this information; how change is communicated towards employees and how employees are included in change processes. The *employee training and development* dimension is to examine how systematically the company considers the needs of salient stakeholders, the employees in terms of their individual development without having a direct positive financial outcome for the company. Areas of consideration are for example work-life balance, training, life-long learning. *Health and safety* refers to the creation of a healthy and attractive atmosphere at the workplace. Some of these initiatives might be informal and not-reported and motivated by ethical-reasoning. Similarly to previous performance indicators direct financial gains or external reputation is not considered as motive for these practices. The last dimension focuses primarily on equality at workplace and actions taken to increase *inclusion* at workplace. These are practices used to encourage diversity and fair treatment of disadvantaged employee groups such as women, ethnic groups, entry-level employees or employees close to retirement age.

Based on the literature reviews and the interview outcomes a research questionnaire was developed and later tested. The questionnaire has three main parts. The first part covers the basic company information (e.g. size, form, activity etc.), the second includes questions aimed at the mapping of internal CSR practices used by the company. The last part includes the Cameron-Quinn competing values framework questionnaire (OCAI) that allows us to establish a typology of organisational culture along four dimensions (Cameron & Quinn, 2006). In the current stage of our research the final questionnaires are sent to medium and large private sector companies and statistical research software will be used to analyse the responses.

Based on above detailed process of determining performance indicators to measure internal CSR practices the following research model was formulated.

Table 2: Research model

Organisational characteristics	Internal CSR
Company ownership	Employment
Company size	Management-employee relations
Corporate culture	Employee trainign & development
	Health and Wellbeing
	Workplace inclusion

The research model relates the dependent variable of internal CSR practices to specific organisational characteristics including corporate culture. There are some researches focusing on measuring CSR activities in terms of their ethical aspects and the impact of CSR activities on corporate performance (Sweeney, 2009; Székely and Knirsch, 2005; Berényi, 2007; Karcagi-Kováts, 2011; Czigéné, 2008). But there is a research gap regarding the maturity of CSR activities so it was of major importance to have examined whether the research model and the proposed internal CSR performance indicators are viable and relevant in Hungary.

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4. RESULTS

In this section the interview results and the final performance indicators will be presented. The proposed performance indicators will be introduced in the following tables. Table 3 shows the first indicator, *employment*.

Table 3: Employment (the final elements of the indicator are bold and italic)

Performance indicator	Proposed contents of indicator

Employment	- Collective Bargaining Agreement (CBA)
	- ***working time regulations other than specifications in the Labour Code***
	- ***providing fair reward system; compensation policies***
	    - ***performance based wage system***
	    - ***employee benefits (cafeteria)***
	- ***providing flexible working arrangements (job sharing, working from home, part-time work, compressed hours, phased retirement)***
	- ***induction; outplacement***
	- ***the presence of management systems relevant for business operation (CSR standards, guidelines)***

The interviews revealed that most of the contents of performance indicators were acceptable and correct. Regarding the fair reward system originally two elements were included: performance based wage system and employee benefits. The interviewees suggested that when assessing and explaining the research results it should be taken into consideration that the regulations of *employee benefits* have been excessively changed lately as a result there have been serious cut backs on providing benefits. This issue is directly related to effects of recession which must be taken into consideration. The area of *Collective Bargaining Agreement* (CBA) was also strongly debated. In Hungary, trade unions have been weak for decades. They are mostly government supported, which means that they lack finances to represent and protect workers. Consequently, there are many sectors where CBA is virtually non-existent. I intended to test whether companies implemented/planning to implement *management systems* relevant to their operations. Although the interviewees did agree with the issue it was mentioned that HR managers might not know what management systems are implemented by their company. (The HR manager of one of the financial services company said that she had not heard about ISO26000 consequently she did not know whether her company implemented it or not.)

Table 4: Management-employee relations (the final elements of the indicator are bold and italic)

Performance indicator	Proposed contents of indicator

Management – employee relations	- ***symmetrical communication: providing information and actively seeking feedback from employees***
	    - ***channels of communication and consultation to upkeep dialogue with workers***
	- ***communicating change related to workers (structural change, instrumental change)***
	    - ***channels of two-way communication***
	- ***involving workers in change processes***

The importance of the various aspects of communication such as providing and actively seeking information on behalf of managers was agreed by all interviewees. There were suggestions though on what channels of communication should be included in the research questionnaire. The involvement of employees in the change process was also supported and considered highly relevant.

Table 5: Employee training and development (the final elements of the indicator are bold and italic)

Performance indicator	Proposed contents of indicator
Employee training and development	- ***supporting employee training and development in areas not directly beneficial to the company financially*** - ***learning languages, intranet learning facilities*** - ***creating awareness of issues influencing positively employees'***

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	lives - *career planning* - *individual development plans* - *performance assessment* - *initiating training* - *prepare leavers for retirement and encourage new interests* - *counselling* - *secondment*

According to the interviewed managers performance assessment should be added as a relevant factor of the training and development of employees. It is widely accepted among the interviewees that companies willingly support any employee trainings that would directly contribute to higher performance (the sooner the better). Trainings which enrich the lives of employees or help them lead a happier, healthier life is mostly neglected by employees and not considered as useful business investment. Another suggestion on behalf of interviewed managers was the question of who can initiate training in a company. It is considered a way of showing responsibility and fairness to allow employees to come up with ideas of training with other words they can be the initiators of training. Encouraging and preparing employees close to retirement to develop new interests was also suggested. For employees leaving the organisation due to restructuring should be provided counselling on financial management or career planning to help them find new workplace. One last item suggested to be included in the employment indicator is *secondment,* the temporary transfer of employees to another job role or assignment in order to widen their experience.

Table 6: Health and Wellbeing (the final elements of the indicator are bold and italic)

Performance indicator	Proposed contents of indicator
Health and Wellbeing	- *creating healthy and attractive working environment (good quality standard of workplace)* - *facilitating employee good health by taking preventative measures in health related issues (e.g. health screening; health advice programs; sport facilities/activities)*

There was an ongoing debate on contents of this indicator since the research never aimed to focus on classical Health and Safety issues simply because they are heavily regulated. Occupational Health is also an area not included in the indicator because OH provides services directly related to Health and Safety regulations (e.g. vocational rehabilitation programs). Compliance with laws is not in the scope of this research instead the voluntary actions taken by companies. There was an agreement among the interviewed managers that initiatives related to work-life balance should be included in this indicator.

Table 7: Workplace inclusion (the final elements of the indicator are bold and italic)

Performance indicator	Proposed contents of indicator

Workplace inclusion	- *implementation of various policies related to workplace inclusion (e.g. discrimination, equal opportunities)*
	  - *gender equality (women's roles as mothers and managers)*
	  - *employees with disabilities*
	  - *entry-level employees*
	  - *employees close to retirement age*

The question of workplace inclusion focuses mainly on diversity and equality. These two key issues were considered the most divisive ones both in the relevant literature and information gained from the interviewed managers. The main issue is the extent to which employee groups with possible disadvantaged status (ethnical groups, women, employees with disabilities, entry-level employees, employees close to retirement age) are embraced and supported within the company. Surprisingly, one of the interviewed believed that consciously 'keeping track' on various employee groups with disadvantaged status is in itself a sign of discrimination. It is best not 'listing' them and organising policies or programs for them. The performance of employees overrides any disadvantage they might have. There was a consensus regarding the significance of the support of women in their clashing

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roles of being a mother and having a career. Ways of ensuring equality between temporary and permanent employees was reported to be a pressing problem in one of the hotels where many students are employed as receptionists. There is a strong divide between them and permanently employed workers resulting from the fact that students are completely excluded from any information flow.

5. CONCLUSION AND LIMITATIONS

The growing number of research evidence supports the idea that there is a strong ethical argument for social responsibility as opposed to the solely monetary corporate gains. Out of the many foci CSR activities might be aimed at, we have chosen to bring the most salient internal stakeholders into focus, these are employees. On the one hand present research aims at finding a reliable set of indicators to identify and measure internal CSR activities in Hungary. In later stages of the research on the other hand the relations between organisational characteristics including corporate culture and the maturity of internal CSR will be examined. 5 indicators have been identified to measure employee-oriented CSR activities. The set of internal CSR indicators (*employment*, *management-employee relationship, employee training and development, health and wellbeing, and workplace inclusion*) was developed based on the survey of relevant literature, and the review of sustainability reporting standards and guidelines. To test the proposed indicators semi-structured interviews were carried out which will be followed by testing the research questionnaire to finalize the indicators set. In the current stage of research online questionnaires are being collected for examining the internal CSR initiatives and practices used by Hungarian medium and large sized companies. The task of the second phase of present research - currently under way - is to determine those relevant organizational conditions under which a high level of employee-oriented CSR practices occur.

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