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CORRELATION BETWEEN THE INTERNAL ELEMENTS OF THE CORPORATE SOCIAL RESPONSIBILITY CONCEPT

Abstract

The concept and practice of Corporate Social Responsibility (CSR) relates to the entire range of the company's activities which include internal and external relations with the environment. Positive and proactive activities of the companies in CSR implementation became common practice in developed countries, mostly due to the benefits for all involved stakeholders. Implementation of CSR is very demanding because of its complexity. It demands a combination of different elements on an internal and external level. Therefore, it is important to see if there is a correlation between those elements with a focus on internal CSR elements.

The theoretical part gives a review of relevant sources with the aim to create a framework for understanding the correlation between different elements of CSR. Research was conducted in the period from the beginning of February to mid-June 2018 in four companies from the food processing industry. Companies were in the category of small, medium and large. The sample included fifty employees of four companies. A highly structured questionnaire included four areas of study: the working environment, environment protection, relations with local community and strategic guidelines. The collected data were statistically processed with IBM SPSS 22 and IBM SPSS Amos 22 by using standard statistical methods. The research question was is there a correlation between the four selected internal CSR elements.

Research results may be used for better CSR implementation on the internal level within the companies because it confirmed a strong correlation between the four selected internal CSR elements. Therefore, the implementation process within the companies must focus evenly on these four internal CSR elements in order to gain a positive effect.

Keywords: Corporate Social Responsibility, working environment, environment protection, relations with local community, strategic guidelines

1. Introduction

The aim of this study is to point out the correlation between four internal elements of the CSR concept. It is important because the implementation of CSR is very demanding, and it may help companies in this process. The European Commission defines CSR as "the responsibility of enterprises for their impacts on society"[1]. This definition demands from companies to contribute to the growth and wellbeing of total society by CSR implementation (Moczadlo, 2015). CSR has a multidimensional nature covering different areas that may be categorized

as internal and external elements. On an internal level, CSR includes the working environment, relations with local community, strategic guidelines and environment protection (Matešić et al., 2015). Implementation of these elements may contribute to a better risk management, cost reduction, higher quality human resource management and increasing innovation. According to Kurucz et al. (2016), advantages of CSR implementation are reflected in four areas: risk reduction, competitive advantage creation that cannot be copied easily, positive reputation and public image and synergy in value creation in several areas.

CSR makes it possible to attract and retain highly qualified employees through measures such as lifelong learning, balance between professional and family life, equal salaries for men and women, non-discrimination practice regarding employment of minorities, older workers, long-term unemployed persons, etc. Employees are an important element here: with their knowledge, abilities and commitment they can, together with other stakeholders, create a competitive advantage (Tamm et al., 2010). Tamm et al. considers that human resource management and the internal dimension of CSR are directly related and can be measured through indicators such as "salary, career development opportunities, working hours, supervision, working conditions and relations with other employees" (Tamm et al., 2010).

Leko Šimić and Štimac (2011) explored which elements of the CSR concept related to human resource management matter the most to employees in the Republic of Croatia. They emphasized regular salaries, working hours and paid additional training and education as the most important elements. Dežmar Krainz (2015) conducted research which showed that companies committed to CSR implementation significantly enhance employee's wellbeing meaning well-balanced physical, psychical, emotional and social issues inside and outside of workplace.

Leko Šimić and Čarapić (2009) conducted research which showed that companies are more focused on external activities of the CSR concept because they are regarded as more visible and profitable. Vrdoljak Raguž and Hazdovac (2014) showed that CSR implementation in companies in the Republic of Croatia is mostly partial without being implemented in strategy. Porter and Kramer (2006) emphasized implementation on the strategic level which contributes to a company's competitive advantage.

Today many companies are implementing CSR but mostly partially without its incorporation in strategy and the company's culture.

2. Methodology

The research sample consists of fifty employees from four different companies from the food processing industry. A poll survey was conducted from February to mid-June 2018. The collected data were processed with IBM SPSS 22 and IBM SPSS Amos 22 software using standard statistical methods.

The food processing industry is selected because it is an important link between agricultural production, the chemical industry, logistics, retail and HoReCa as distribution channels for final products. This industry employs 4.2 million employees in the European Union, which shows its importance (Gaži-Pavelić, 2015). In year 2014, the food processing industry in the Republic of Croatia had a share of 4.0% in the Gross Domestic Product (GDP)[2]. Nevertheless, the food processing industry is facing numerous challenges which include a shortage and an increase in raw materials prices on the one hand, and due to a change in consumer behavior, constant claims for final products price reduction on the other. Therefore, companies must constantly look for new ways to reduce production costs and to retain the high quality of final products (Gaži-Pavelić, 2015).

The questionnaire consisted of 24 questions divided in four segments covering internal elements of CSR: the working environment, environment protection, relations with local community and strategic guidelines. It was developed according to the European Commission awareness-raising questionnaire-CSR[3]. The part related to the four internal CSR elements had closed questions with offered responses ranging from "completely disagree" to "fully agree".

All parts of the questionnaire were checked to see reliability of selected measures. The structure of all four parts related to internal elements of CSR in the questionnaire was confirmed by confirmatory factor analysis. In the process of estimation consistency of the assumed model with the collected data the following correlation indicators were used: the Chi-squared test, the CFI (Comparative Fit Index), the TLI (Tucker-Lewis Index), the NFI (Normed-Fit Index) and the RMSEA (Root Mean Square Error of Approximation).

3. Research results

3.1 Descriptive statistics

The first part of the questionnaire had information related to sociodemographic characteristics such as respondents' gender, age, education and organizational unit they work in. It can be seen in Table 1 that the majority of respondents are female (76%) and only 24% of respondents are male.

Table 1 Respondents' gender structure

Respondents' gender	Number of respondents	Percentage
Male	12	24.0%
Female	38	76.0%
Total	50	100.0%

Source: Author

Table 2 Respondents' structure related to their education

Education level	Number of respondents	Percentage
High school	12	24.0%
Bachelor's degree	4	8.0%
Master's degree	34	68.0%
Total	50	100.0%

Source: Author

Table 2 shows the respondents' structure related to their education level. In total, 68% of respondents have finished a master's degree, 24% have a high school education and 8% have a bachelor's degree. The respondents' structure is related to their age as shown by the largest percentage of employees (36%) who are in the category of 31 to 40 years old. A total of 32% of employees in this category are between 41 and 50 years old, 16% of employees in the category of 51 to 60 years old, and 12% of employees are between the 20 and 30 years old. The lowest percentage of employees (4%) is 60 years old and over.

Table 3 shows the respondents' structure according to organizational units.

Table 3 Respondents according to organizational units they work in

Organizational unit	Number of respondents	Percentage
Finances	1	2.0%
Human resources and legal affairs	3	6.0%
Global development	4	8.0%
Human resources management	2	4.0%
Marketing	11	22.0%
Maintenance department	1	2.0%
Quality management and sustainable development	1	2.0%
Legal affairs	1	2.0%
Sales department	9	18.0%
Production department	10	20.0%
Accounting department	1	2.0%
Development, investments and control department	1	2.0%
Warehouse	2	4.0%
Management	1	2.0%
Quality management	2	4.0%
Total	50	100.0%

Source: Author

The structure of employees related to organizational units they work in is scattered due to several reasons. Each company has a different organizational structure which depends on the size of the company. Large companies have separate organizational units for sales and marketing or human resources and legal affairs. Small and medium companies usually have one organizational unit covering two similar jobs such as marketing and sales. However, such structure contributes to objectiveness of gained results, by including perspectives from different parts of companies.

All parts of the questionnaire were checked to see the reliability of selected measures. Table 4 shows descriptive statistics for all four parts which are internal elements of CSR and Cronbach α. Reliability of all parts of the questionnaire (Cronbach α) is completely at a satisfactory level.

The structure of all four parts related to internal elements of CSR in the questionnaire was confirmed by confirmatory factor analysis. In the process of estimation consistency of the assumed model with the collected data the following correlation indicators were used: the Chi-squared test, the CFI (Comparative Fit Index), the TLI (Tucker-Lewis Index), the NFI (Normed-Fit Index) and the RMSEA (Root Mean Square Error of Approximation). Although the Chi-squared test is one of the oldest and basic indicators used in the confirmatory factor analysis

(Brown, 2014:238), it is recommended to use also other indicators (Bentler, 1990). In the vast number of conducted studies, recommendations by Hu and Bentler (1999) related to range are used for each indicator given. These authors stated that the values ≥ .95 for the CFI, TLI and NFI indicators and the .06 upper limit for the RMSEA indicate an excellent consistency of the assumed model with the data.

Table 4 shows descriptive statistics for each question in the part of the questionnaire related to the working environment.

Table 4 Descriptive statistics for questions related to the working environment

	M	SD
RO5 – The company encourages employees to develop new skills.	3.64	.851
RO6 – The company has measures to prevent any form of discrimination in the workplace and in the process of recruitment.	3.52	1.092
RO7 – The company includes minimally three times per year employees' representatives in the process of making decisions about all the important issues.	3.34	1.062
RO8 – The company has additional measures which are not obligatory by law related to health prevention of employees.	3.28	1.310
RO9 – The company has regulated with internal acts additional payed days in cases such as wedding, childbirth, etc.	4.44	.951
RO10 – The company regularly gives gift to employees' children until certain age.	4.54	.908

Source: Author

A part of the questionnaire related to the working environment contains six questions. Confirmatory factor analysis confirmed the one-factor structure of a part of the questionnaire related to the working environment [χ^2 (ss = 6, N = 50) = 8.611, p = .197; CFI = .97; TLI = .92; NFI = .91; RMSEA = .09], with acceptable correlation indicators of the assumed model with the collected data. All factor saturations are statistically significant ($p < .05$) and their standardized values range between .50 and .92.

Table 5 Descriptive statistics for the working environment

			Value	Std. Error
WE	Mean		3.7933	.10074
	95% Confidence Interval for Mean	Lower Bound	3.5909	
		Upper Bound	3.9958	
	5% Trimmed Mean		3.8167	
	Median		3.6667	
	Variance		.507	
	Std. Deviation		.71235	
	Minimum		1.83	
	Maximum		5.00	
	Range		3.17	
	Interquartile Range		1.00	
	Skewness		-.247	.337
	Kurtosis		.169	.662

Source: Author

The part of the questionnaire related to environment protection contains eleven questions which were checked with confirmatory factor analysis [χ^2 (ss = 44, N = 50) = 277.47, p < .001; CFI = .52; TLI = .40; NFI = .49; RMSEA = .33]. Five questions (ZO11_5, ZO14_1, ZO14_2, ZO14_3 and ZO14_4) were not included in analysis because indicators are pointing to a rather poor consistency of the assumed model with the collected data. These questions are related to sustainable transportation and informing stakeholders (consumers, suppliers, local community etc.)

about the impact that the company's product has on the environment. The final version of this part of the questionnaire contains six questions. Confirmatory factor analyses confirmed the one-factor structure of this final version regarding environment protection [χ^2 (ss = 9, N = 50) = 8.95 p = .44; CFI = 1.00; TLI = 1.00; NFI = .96; RMSEA = .01] with acceptable correlation indicators of the assumed model with the collected data. All factor saturations are statistically significant (p < .001) and their standardized values range between .55 and .96.

Table 6 Descriptive statistics for questions related to environment protection

	M	SD
ZO11_1 – The company constantly works on environment impact reduction by reducing energy consumption.	3.96	.807
ZO11_2 – The company constantly works on environment impact reduction in the segment of waste minimization and recycling.	4.18	.850
ZO11_3 – The company constantly works on environment impact reduction in the segment of pollution prevention.	4.02	.892
ZO11_4 – The company constantly works on environment impact reduction in the segment of nature protection.	4.08	.778
ZO12 – The company constantly works on ways to reduce the impact on the environment due to cost reduction.	3.86	.756
ZO13 – When new products are being developed, the company takes care that packaging may be recycled.	3.78	.887

Source: Author

Table 7 Descriptive statistics for environment protection

			Value	Std. Error
EP	Mean		3.9800	.09755
	95% Confidence Interval for Mean	Lower Bound	3.7840	
		Upper Bound	4.1760	
	5% Trimmed Mean		4.0093	
	Median		4.0000	
	Variance		.476	
	Std. Deviation		.68977	
	Minimum		1.83	
	Maximum		5.00	
	Range		3.17	
	Interquartile Range		1.00	
	Skewness		-.487	.337
	Kurtosis		.526	.662

Source: Author

The third part of the questionnaire contains six questions related to relations with the local community.

Table 8 Descriptive statistics for questions related to relations with the local community

	M	SD
OLZ15 – Last year the company employed workers from the local community.	4.16	1.076
OLZ16 – Last year the company employed people who have difficulties in finding a job, such as young people without work experience.	3.96	1.106
OLZ18 – The company encourages employees to participate in local community activities.	3.30	1.216
OLZ19_1 – The company regularly gives financial support to local community projects and activities through donations.	3.94	.978
OLZ19_2 – The company regularly gives financial support to local community projects and activities through sponsorship.	4.02	.892

Source: Author

The above items were checked with confirmatory factor analysis [χ^2 (ss = 8, N = 50) = 12.798 p = .119; CFI = .96; TLI = .92; NFI = .90; RMSEA = .111]. Several indicators were rather weak. Therefore, the question OLZ17 (The company buys raw material from local suppliers) was excluded from this part of the questionnaire because of low factor saturation.

As a result of this, the model was significantly improved [χ^2 (ss =4, N = 50) = 2.04, p = .73; CFI = 1.00; TLI = 1.05; NFI = .98; RMSEA = .001]. Correlation indicators show excellent composition of the assumed model with collected data. All factor saturations are statistically significant (p < .001) and their standardized values range between .52 and .87.

Table 9 Descriptive statistics for relations with local community

			Value	Std. Error
	Mean		3.8760	.11456
	95% Confidence Interval for Mean	**Lower Bound**	3.6458	
		Upper Bound	4.1062	
	5% Trimmed Mean		3.9311	
	Median		3.9000	
	Variance		.656	
RLC	**Std. Deviation**		.81003	
	Minimum		1.40	
	Maximum		5.00	
	Range		3.60	
	Interquartile Range		.80	
	Skewness		-.899	.337
	Kurtosis		1.133	.662

Source: Author

The final part of the questionnaire contains six questions related to strategic guidelines. The confirmatory factor analysis confirmed a one-factor structure of this part of the questionnaire [χ^2 (ss = 7, N = 50) = 14.55, p = .042; CFI = .96; TLI = .91; NFI = .92; RMSEA = .09], with acceptable correlation indicators of the assumed model with collected data. All factor saturations are statistically significant (p < .05) and their standardized values range between .30 and .84.

Table 10 Descriptive statistics for questions related to strategic guidelines

	M	SD
SO20 – Mission and vision are clearly defined in the company.	4.38	.780
SO21 – The company has clearly defined the company's values.	4.10	.886
SO22_1 – In communication with customers, business partners, suppliers and other stakeholders, the company's values are presented trough promotional material.	3.82	.941
SO22_2 - In communication with customers, business partners, suppliers and other stakeholders, the company's values are presented trough informal communication.	3.90	.863
SO23 – Your customers are familiar with the company's values.	3.82	.825
SO24 – Employees are familiar with the company's values.	4.00	.756

Source: Author

Table 11 Descriptive statistics for strategic guidelines

			Value	Std. Error
SG	**Mean**		4.0033	.09337
	95% Confidence Interval for Mean	**Lower Bound**	3.8157	
		Upper Bound	4.1910	
	5% Trimmed Mean		4.0352	
	Median		4.0000	
	Variance		.436	
	Std. Deviation		.66025	
	Minimum		2.17	
	Maximum		5.00	
	Range		2.83	
	Interquartile Range		.71	
	Skewness		-.436	.337
	Kurtosis		.327	.662

Source: Author

3.2 The correlation between internal elements of CSR

Correlations between all four variables or internal elements of CSR are mutually significant and highly positively correlated. This is shown in Table 12.

Table 12 Correlations between the internal elements of CSR

		Working environment	Environment protection	Relations with local community	Strategic guidelines
Working environment	**Pearson Correlation**	1	.649**	.758**	.576**
	Sig. (2-tailed)		.000	.000	.000
	N	50	50	50	50
Environment protection	**Pearson Correlation**	.649**	1	.487**	.713**
	Sig. (2-tailed)	.000		.000	.000
	N	50	50	50	50
Relations with local community	**Pearson Correlation**	.758**	.487**	1	.474**
	Sig. (2-tailed)	.000	.000		.001
	N	50	50	50	50
Strategic guidelines	**Pearson Correlation**	.576**	.713**	.474**	1
	Sig. (2-tailed)	.000	.000	.001	
	N	50	50	50	50

**Correlation is significant at the 0.01 level (2-tailed)
Source: Author

Employees who evaluated positively the strategic guidelines also evaluated positively their working environment, environment protection and relations with the local community. Employees that evaluated positively the working environment also evaluated positively environment protection and relations with the local community. Finally, employees that evaluated positively environment protection also evaluated positively relations with the local community.

The correlation between elements of the internal CSR model and respondents' socio-demographic data were analyzed and the results are presented in Table 13. We may say that only the respondents' age is significantly positively correlated with the working environment and environment protection. Older employees evaluate more positively the working environment and environment protection. Gender and education level are not related to each other and the four internal elements of CSR.

Table 13 Correlations between all variables included in research

Variable	1	2	3	4	5	6	7
1. Age	-	.08	-.01	.42**	.31*	.26	.21
2. Gender		-	.07	-.01	-.04	-.09	-.03
3. Education level			-	.16	-.08	.12	.03
4. Working environment				-	.65**	.76**	.58**
5. Environment protection					-	.49**	.71**
6. Relations with local community						-	.47**
7. Strategic guidelines							-

Note **p < .01; *p < .05.
Source: Author

4. Discussion

Previous research showed that companies are more focused on external activities of the CSR concept (Leko Šimić, Čarapić, 2009). Vrdoljak Raguž and Hazdovac (2014) conducted research which showed that CSR implementation in companies is mostly partial without implementation in strategy. Tamm et al. considers that human resource management and internal dimension of CSR are directly related and can be measured (Tamm et al., 2010). Porter and Kramer (2006) emphasized implementation on the strategic level. Luo and Bhattacharya (2006) confirmed a positive correlation between CSR, consumer satisfaction and the company's market value.

The research results confirmed that partial implementation of four internal elements is not recommended because of a strong positive correlation. Therefore, this research confirms previous research results and emphasizes implementation of all four internal elements of the CSR concept.

5. Conclusion

CSR implementation is a demanding and complex process. In this research, the focus was on internal elements of the CSR concept. The four internal elements included the working environment, environment protection, relations with local community and strategic guidelines. The sample consisted of fifty employees from four different companies in the food processing sector. The majority were female with a college education. The research sample was rather small because only fifty respondents from four companies were involved in the research. The main problem was to get permission from the management to conduct a survey in their company.

Therefore, conducting the same research on a larger sample should be considered in the future.

The questionnaire used in the research had closed questions, which do not leave an opportunity for additional explanations. Therefore, it is possible that respondents gave answers on issues on which they had insufficient information.

All companies were from the food processing industry, so the research results are relevant for this specific industrial branch. A recommendation for further research is to include qualitative methods such as structured interviews with employees.

The research results showed that correlations between all four variables are mutually significant and highly positively correlated. If we include sociodemographic characteristics, only respondents' age is significantly positively correlated with the working environment and environment protection because older employees evaluated these two elements more positively.

Employees' evaluation of strategic guidelines was more positive than that of the working environment, and equally positive as the evaluation of environment protection and relations with the local community. Their evaluation of the working environment was more negative than that of environment protection, while the working environment and relations with the local community were evaluated equally.

The main purpose of this paper is to emphasize that the stated benefits can be gained only by implementing all the elements. Therefore, it may be concluded that synergy in implementation and benefits for the company may be gained only by a combination and focus on all four internal elements of the CSR concept.

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Endnotes

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Vesna Vučemilović

Korelacija između internih elemenata koncepta društveno odgovornog poslovanja

Sažetak

Pojam i praksa društveno odgovornog poslovanja (DOP) odnosi se na cjelokupni raspon djelovanja i na sve odnose koje pri tom poslovni subjekt uspostavlja interno i eksterno sa širom i užom društvenom zajednicom. Pozitivno i proaktivno djelovanje poslovnih subjekata u implementaciji DOP-a je postalo ustaljena praksa u razvijenom svijetu, prvenstveno zbog višestrukih koristi za sve dionike. Implementacija DOP-a vrlo je zahtjevna zbog svoje složenosti. Ona zahtijeva kombinaciju različitih elemenata na internoj i eksternoj razini. Stoga je važno istražiti postoji li korelacija između tih elemenata i kako se to odražava na implementaciju DOP-a.

Teorijski dio daje pregled relevantnih izvora s ciljem stvaranja okvira za razumijevanje povezanosti različitih elemenata DOP-a. Praktični dio temelji se na istraživanju koje je provedeno u razdoblju od početka veljače do sredine lipnja 2018. godine u četiri poslovna subjekta iz prehrambene industrije u kategoriji malih, srednjih i velikih poslovnih subjekata. Podaci su prikupljeni na uzorku od pedeset zaposlenika iz četiri poslovna subjekta koji su dali odgovore na zatvorena pitanja iz četiri područja: radna okolina, zaštita okoliša, odnosi s lokalnom zajednicom i strateške odrednice. Prikupljeni podaci su statistički obrađeni s IBM SPSS 22 i IBM SPSS Amos 22 korištenjem standardnih statističkih metoda. Istraživačko pitanje glasi postoji li korelacija između četiriju odabranih internih elementa koncepta DOP-a.

Rezultati istraživanja mogu biti korišteni za bolju implementaciju DOP-a na internoj razini u poslovnim subjektima jer su potvrdili snažnu korelaciju između četiriju odabranih internih elementa DOP-a. Poslovni subjekti se u procesu implementacije DOP-a na internoj razini moraju jednako fokusirati na ova četiri elementa kako bi ostvarili pozitivne učinke.

Ključne riječi: društveno odgovorno poslovanje, radna okolina, zaštita okoliša, odnosi s lokalnom zajednicom, strateške odrednice