THE CSR AND GREENWASHING CONCEPTS KNOWLEDGE AND PERCEPTIONS AMONG EMPLOYEES OF POLISH ORGANIZATIONS – A PILOT STUDY

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Purpose: The involvement of enterprises in corporate social responsibility (CSR) reporting is one of the most important aspects of contemporary business ethics. The purpose of the study is to examine the perception and knowledge of employees who work in enterprises declaring and to record their observations in case of CSR, its reporting and greenwashing phenomenon.

Design/methodology/approach: The article presents a pilot study. A partially categorized interview method was used. The interview was divided into three parts: Part I – Employee satisfaction with work in an organization that declares to act socially responsible. Part II is connected to an employee's view of the corporate social responsibility of the organization in which he works. Part III – the concept of corporate social responsibility and greenwashing. Additionally the survey was conducted. All data was collected and conclusions were drawn. The research sample consisted of 10 people who were interviewed and among whom a survey was conducted. All respondents work in enterprises that declare and report corporate social responsibility.

Findings: The vast majority of employees of enterprises are aware of issues related to CSR reporting. They also know the concept of greenwashing. However, the soft aspects related to informing employees about CSR and reporting are problematic.

Research limitations/implications: The main limitation of this paper is research sample, which was 10 respondents/participants of survey/interviews. However, it should be remembered that this is a pilot study that is to initiate research on a larger scale.

Practical implications: The results of the study proposed in the article, which would be conducted on a larger scale, may provide a picture of the insights of employees directly involved in the business process declared as socially responsible. This may allow determining the most important factors for the organization, which determine the satisfaction and commitment to work of people employed in socially responsible enterprises. Also their work efficiency, commitment to building organizational culture and conviction to the values well-established in the company can be improved

Originality/value: On the basis of the literature analysis, it can be noticed that research on the perception of CSR mainly relates to building the non-financial value of enterprises or consumer perceptions/attitudes. On this basis, a research gap was identified in the field of knowledge and

CSR perception and job satisfaction of employees actively participating in socially responsible business processes or CSR reporting.

Keywords: CSR, CSR reporting, CSR perception.

Category of the paper: Research paper.

1. Introduction and literature review

Reporting non-financial data and issues related to their reporting are an integral part of the work of many companies operating in the markets of developed or developing countries. Corporate social responsibility reporting (CSR) is primarily aimed at the public (Buhman, 2013). CSR reporting has become a presentation of activities and efforts undertaken by the company in relation to the environment in which it is located. Key aspects, such as the pursuit of the sustainable development goals, make the company attractive to creditors, customers, shareholders and all stakeholder groups (Knebel and Seele, 2020; Szczepankiewicz and Mućko, 2016; Shauki, 2011). Based on the analyzed literature (Śledzik, 2013; Szczepańska, 2018; Titko and Shina, 2017; Tschopp and Heufner, 2014; Wolniak, 2015, 2018; Fisher, 1995; Mctaggart and Gillis, 1998), it was concluded that the majority of publications and research on CSR reporting concern issues related to the quality of published reports, public opinion, non-financial value of enterprises and their perception by individual groups of stakeholders. A research gap was found in the field of researching the knowledge and perceptions of employees of enterprises declaring and reporting CSR. It is worth considering the role of enterprise employees and their participation in building socially responsible organizations and reporting non-financial data. The organization is primarily people who build its culture, values, and establish and fulfill ethical standards (Lee et al., 2012; Shen and Zhang, 2019).

The presented article focuses specifically on the attitude of employees working in enterprises declaring their social responsibility to the work performed and their observations on CSR in the organization. During interviews and survey authors tried to collect data on the level of respondents knowledge in case of CSR and greenwashing therm. Also the topic of greenwashing and its impact on the possibility of publishing less reliable CSR reports was also discussed.

It becomes important to consider aspects related to the comfort of work and overall perception in organizations declaring CSR and reporting corporate social responsibility. During the analysis of the literature focused on employment in enterprises declaring CSR, attention was paid to the involvement of employees. The following types of employees of socially responsible organizations were distinguished due to their attitude to the undertaken work (Rodrigo and Arenas, 2008):

- Accepting of new concept of the organizational social role.
- Identificating with the organization.
- Feel importance of the performing work.
- Having sense of social justice.

In analyzed publication, the division can also be made for attitudes towards the organization and attitudes towards society.

Corporate social responsibility should be present at all organizational levels of the enterprise. This may be ensured by building or rebuilding the foundations of the company's organizational culture, which so far has not been oriented towards socially responsible activities (Lee et al., 2013; Remišová and Búciová, 2012; Costas and Kärreman, 2013; Singhapakdi et al., 2015). On the basis of the analyzed literature, the aspects that turned out to be important from the point of view of a person employed in a socially responsible enterprise were also distinguished. In the analyzed publication the following factors were distinguished (Remišová and Búciová, 2012):

- Compensation issues.
- Health and safety.
- Work conditions and corporate social politics.
- Collective bargaining.
- Work dignity and protection against discrimination.
- Individual work relations and internal communication.
- Enforcing employee rights.

The second aspect that the authors of the publication decided to examine is the awareness of the greenwashing phenomenon, knowledge about this phenomenon, as well as the possibility of its impact on reporting corporate social responsibility. The research gap was identified on the basis of the analyzed foreign and Polish literature (Brazilier and Vauday, 2009; Mahoney et al., 2013; Lee et al., 2018; Wolniak, 2015, 2016; Świątek-Barylska, 2016; Kurpierz, 2020; Wu et al., 2020). It turned out that the published research results mainly concern the impact of greenwashing on CSR reporting, organizational culture and treat greenwashing as a threat to the reliability of CSR reporting.

It is important to pay attention to the knowledge and the employees' perspective on greenwashing in organizations. This is due to the fact that people who create an organizational culture focused on corporate social responsibility should be aware of the possibility of omissions, mistakes and inconsistencies in CSR reporting. It is an important issue for the quality of the resulting CSR reports and the truthfulness of the information presented in them. It should be noted that the knowledge and awareness of CSR, its reporting and greenwashing may turn out to be helpful and make the employees previously engaged in work in their positions a valuable source of data and proposals for improvements in the CSR reporting process in the enterprise, and data processing, as well as their reliable presentation.

2. Research methodology

The methodology of the study was divided into two parts. First of all a partially categorized interview tool. The second part is a questionnaire that employees received after the interview. The interview was structured in such a way that it contained 3 parts. The first two contained 8 thematic areas. Part 3, on the other hand, contained 5 areas. Part 1 focused on employee satisfaction with work in an organization that declares corporate social responsibility. Part 2 is the employees' view and thoughts on corporate social responsibility and its reporting by the organization in which they are employed. Part 3 was referred to as "The concept of social responsibility and the greenwashing phenomenon".

The research sample of pilot study was 10 employees. Participants came from various regions (cities) of Poland. The study was not limited to an enterprise from 1 industry, but 10 people from 10 different enterprises operating in various industries were surveyed. All enterprises declare that they conduct their business practice in a socially responsible manner and report their corporate social responsibility. Table 1 presents issues raised during different parts of the partially categorized interview.

Table 1.
Issues discussed during 3 parts of interview

Interview	
Part	**Issues**
Part I – Employee satisfaction with work in an organization that declares socially responsible activities.	1. Industry and job position. 2. CSR and the employee – benefits for people employed in enterprises declaring their social responsibility (general focus on the issue). 3. CSR and family – benefits/approach/additional benefits/help/flexibility of working time for employees of enterprises declaring their social responsibility. 4. CSR and personal development – opportunities for personal development, and work in enterprises that declare their social responsibility. 5. CSR and professional development – the possibility of developing your professional interests and involvement in work in a socially responsible organization. 6. CSR and assistance in acquiring and deepening hard and soft skills of employees. 7. CSR and fair remuneration for work. 8. CSR and work atmosphere – relations with superiors, colleagues, issues related to counteracting mobbing.
Part II – Employee's view on the corporate social responsibility of the organization in which they work.	1. Declaration of corporate social responsibility and the subjective feeling of the company's organizational culture. 2. Direct translation of the declared corporate social responsibility of the organization into the welfare of employees. 3. Employee awareness and satisfaction of participating in a socially responsible business process. 4. Employee involvement in the implementation of the sustainable development goals and their knowledge. 5. Additional obligations for the employee resulting from the implementation of the sustainable development goals by the organization. 6. Employee participation in CSR reporting in the enterprise (Yes/No, role in creating the report – collecting data, reporting the results of the organizational unit in which the employee is employed). 7. Trainings, lectures, broadening the knowledge on the awareness of corporate social responsibility and its reporting in the enterprise. 8. Observations and comments on reporting non-financial data in enterprises.

Cont. table 2.

Part III – CSR concept and greenwashing	1. Knowledge of the concept of greenwashing. 2. Knowledge of greenwashing strategies, forms and tools. 3. The impact of greenwashing on corporate social responsibility reporting. 4. Examples of greenwashing. 5. CSR reporting as a tool for promotion and advertising of the enterprise. 6. Greenwashing as a way for companies to gain unfair competitive advantage.

Source: authors' own work.

The next step was to ask each participant to fill in the questionnaire, the empty form of which is presented in table 2.

Table 2.
The project of survey questionnaire

Metrics	Survey questionnaire					
Gender	Male	Female				
Education	Base school	Mid school		University		
Workplace						
Type of workplace						
City						
Survey						
Are you familiar with the corporate social responsibility (CSR) term?	Yes		No			
Where did you meet this term for the first time?	During lessons	In internet	In media	I was told by my colleagues	Neither of these	Other
Which of presented definitions describing the term of CSR most accurate? (please mark in scale 1 to 5 where 1 – not accurate, 5 – most accurate)	This is only part of their promotion.			1 2 3 4 5		
	In this way they try to distract the society from problems and breaking the law in the company.			1 2 3 4 5		
	They realize that a purely economic approach to business is not enough to be successful in today's world.			1 2 3 4 5		
	Companies are sensitive to social needs.			1 2 3 4 5		
	It is hard to describe			1 2 3 4 5		
Do you pay attention to whether the product you are buying meets the safety standards?	Never					
	Rarely					
	Often					
	Always					
In your opinion, companies engage in social activities because (please mark in scale 1 to 5 where 1 – it is not the reason, 5 – it's the important reason)	This is only part of their promotion.			1 2 3 4 5		
	In this way they try to distract the society from problems and breaking the law in the company.			1 2 3 4 5		
	They realize that a purely economic approach to business is not enough to be successful in today's world.			1 2 3 4 5		
	Companies are sensitive to social needs.			1 2 3 4 5		
	It is hard to describe			1 2 3 4 5		

Cont. table 2.

What are, in your opinion, the main reasons for breaking ethical principles in business? (please mark in scale 1 to 5 where 1 – it is not the reason, 5 – it's the important reason)	Fierce competition	1	2	3	4	5
	Bad regulations	1	2	3	4	5
	Lack of positive role models	1	2	3	4	5
	No public opposition	1	2	3	4	5
	Too little publicity of unfair behavior of companies in the media	1	2	3	4	5
	Willingness to make easy and quick profit	1	2	3	4	5
Does your company carry out any of the following activities?	Philantropic activities	1	2	3	4	5
	Employee volunteering.	1	2	3	4	5
	Activities for environmental protection.	1	2	3	4	5
	Actions for equal opportunities.	1	2	3	4	5
	Engaging in social campaigns.	1	2	3	4	5
	Cooperation with non-governmental organizations.	1	2	3	4	5
Size of enterprise	Micro: 1-10 employees Small: 10-50 employees Medium: 50-250 employees Large: more than 250 employees					
Brands	Same as in interviews					

Source: authors' own work.

The issues for the interviews and the questionnaires prepared in this way were conducted among the survey participants. Subsequently, the obtained results were compared and the data were analyzed.

3. Results

10 participants took part in the study. Five women and 5 men. Four people had secondary education, while 6 – higher education. Seven participants were 20-30 years old. They were young and professionally active people. One person aged 40-50 and 2 people aged over 50. Below in table 3 there is a list of the cities where the workplaces of the people participating in the interviews and survey were located.

Table 3.
Cities and brands/workplaces, where participants work

City	Voivodeship	Amount of participants	Brand
Gliwice	Upper Silesia	3	Automotive, Healthcare, Energetics
Siemianowice Śląskie	Upper Silesia	1	Recycling
Tarnowskie Góry	Upper Silesia	1	Game industry (software development)
Kraków	Małopolskie	1	Services (telemarketing)
Radomsko	Łódzkie	1	FMCG (Fast moving Consumer Goods – trainee)
Warszawa	Mazowieckie	1	Finances (data mangement specialist)
Pilzno	Podkarpackie	1	Logistics and Transport (manager)
Wrocław	Dolnośląskie	1	Healthcare

Source: authors' own work.

3.1. Results of interviews

In the course of the conversation related to the first part of the interview, the following questions were asked within the selected areas:

- Do you derive any benefits, apart from financial, from working in a company that engages in socially responsible activities?

To this question, only 3 person replied that they felt satisfaction with the actions taken. Others were rather skeptical about this issue. According to them, they do not receive any non-financial benefits.

- Do you think there are any additional benefits (apart from financial) for people employed in socially responsible enterprises?

Eight of 10 participants answered that yes, there are benefits for people working in socially responsible enterprises. The most common answers were simply "personal development", "widening horizons"

- Does the company you work for provide additional opportunities for personal development (sport, pursuit of passion, etc.)?

Seven out of 10 interviewees answered positively. Most often, enterprises help to pursue interests related to sport. Another area is language courses, non-vocational technical training, etc. Positive responses came from people working in the following industries: Automotive, Recycling, Energetics, Services, FMCG, Software development, Finances.

- Does the company you work for, offer career development opportunities (promotion, training, etc.)?

During the conversation on this subject area, all participants responded positively. In all sectors (enterprises) presented in this study, there is a possibility of promotions, training, etc. employees were enthusiastic about professional development in their companies.

- Does the company you work for offer employees fair remuneration for work and commitment to the development of the company?

In most cases, 7 out of 10 participants felt they were receiving decent wages. 1 person was not sure if they were properly and adequately remunerated for their involvement in the work and development of the enterprise, while 2 persons were completely dissatisfied with the amount of remuneration received for their work. These were the sectors: Medical and financial. An employee in the transport sector (logistics) was more or less satisfied with the amount of salary received.

- Does the company you work for offer a friendly atmosphere for employees and appropriate relations with superiors (no mobbing etc.)?

In the vast majority of 9/10 cases, employees replied that they were satisfied with the relationship with their superiors and the atmosphere at work. The healthcare worker had a different opinion. In his opinion, mobbing is prevalent at work and his workplace is solely income-generating.

The second part of the interviews was focused on the employee's perception of the corporate social responsibility of the organization in which they are employed and participation in its reporting. Below are the questions that were asked within the individual thematic areas and the answers of the interviewees:

- In your opinion, is an enterprise declaring socially responsible activities characterized by a more developed and better established organizational culture of the enterprise?

Eight out of 10 respondents answered this question unanimously. On the other hand, 2 people (healthcare and software development) denied it.

- Do you feel satisfied with participating in business processes declared socially responsible?

Six out of 10 people said yes, they had some satisfaction from participating in business processes. On the other hand, 4 people did not feel satisfied with this fact. These people work in enterprises belonging to the following industries: energetics, healthcare providing, software development, finances.

- Are you aware of and committed to the implementation of the sustainable development goals in the enterprise where you are employed? (if so, please specify what these goals are)

Half of the interviewees (5 of 10) admitted that they are consciously committed to the implementation of the sustainable development goals or actions undertaken by the company. An automotive industry employee talked about the reduction of scrap, the logistics and transport manager is involved in climate protection, the recycling specialist knows that his company is involved in building a circular economy. A service sector employee knows that the company is committed to protecting the climate and the environment. On the other hand, an FMCG employee is involved in an action carried out by his company aimed at reducing the amount of waste – in particular, transport packaging.

- Have any additional duties in your position resulted from your company's involvement in corporate social responsibility?

Only 1 person from among the respondents claims that additional obligations related to corporate social responsibility resulted for them - this is an increased number of documentation (health care sector).

- Was you or your organizational unit in the company responsible for the preparation of the CSR report or its fragment (data, etc.) in the company?

Only 1 person from among the interviewees - an employee of a recycling company is aware of the participation of they organizational unit in CSR reporting. An additional duty of the employees was to collect and provide data.

- Does your company run an educational or reporting campaign for employees?

Eight out of 10 employees replied that their company does not run any information campaign for employees that would be related to the implementation of the sustainable

development goals or CSR reporting. The only industries among the surveyed whose employees declared that they are informed about issues related to CSR and its reporting are: recycling and healthcare.

- Do you have any additional insights on CSR reporting?

None of the respondents wanted to say anything about the topic of the conversation.

In the 3rd part of the interview, participants were asked about their knowledge of the concept of greenwashing and their opinions on the impact of this phenomenon on the reliability of CSR reporting. The following questions were asked and answers were taken:

- Do you know the concept of greenwashing?

Six out of 10 respondents replied that they knew the concept of greenwashing. People employed in automotive, FMCG, service and software development industries did not have knowledge of this concept.

- Do you know the forms, tools and strategies of greenwashing?

Most of the people participating in the study (8) were not familiar with this subject. 1 person tried to mention several forms of greenwashing. However, they did not know the strategies and tools. In turn, the second person was able to categorize the given examples (hints), but could not name these things by themselves.

- Do you think that practicing greenwashing may affect the falsification of corporate social responsibility reports submitted by enterprises?

Six out of 10 people answered during the interview that greenwashing may be the cause of incorrect and unreliable CSR reporting. People from the automotive, healthcare, FMCG industries did not know whether the greenwashing phenomenon could adversely affect CSR reporting. A service worker argued that greenwashing did not affect non-financial reporting.

- Can you give any examples of greenwashing?

An employee of the transport industry gave an example of documentation issued electronically under the guise of caring for the environment, when in fact it is about saving. A worker in the recycling industry pointed out gluten free corn flakes, while corn is gluten free. A health worker identified organix shampoos and some eco-pea producers. The rest of the interviewees were not able to give an example of greenwashing.

- Do you think CSR reporting can be a tool for promoting and advertising a company?

7 out of 10 respondents answered that CSR and its reporting can be used as an element of enterprise promotion. Only 3 respondents from the sectors of finance, software development and services denied.

- Do you think greenwashing is a way for companies to gain an unfair competitive advantage?

7 out of 10 respondents answered that greenwashing serves to unfairly gain a competitive advantage of the company. Only 3 respondents from the services, FMCG, and automotive industries denied.

- Does your company run an information campaign on greenwashing/does it declare activities free from unfair business practices, etc.?

All interviewees denied it.

3.2. Survey results

Table 4 summarizes the results obtained in survey conducted after the interviews. The participants, age structure, gender etc. are the same as for the interviews. The number of votes is given in brackets.

Table 4.
Survey results

Survey								
Are you familiar with the corporate social responsibility (CSR) term?	Yes (6)			No (4)				
Where did you meet this term for the first time?	During lessons (3)	In internet	In media (1)	I was told by my colleagues (1)		Neither of these (5)		Other
Which of presented definitions describing the term of CSR most accurate? (please mark in scale 1 to 5 where 1 – not accurate, 5 – most accurate)	Striving to maximize profit.			1 (3)	2 (2)	3 (2)	4	5 (3)
	The pursuit of profit in accordance with the applicable law and ethics.			1 (1)	2 (1)	3 (2)	4	5 (6)
	Conducting business in accordance with the principles of ethics and commercial activities of a nature pro-social and pro-ecological.			1 (1)	2 (1)	3 (2)	4	5 (6)
	Running a business in accordance with the rules, ethics and building long-term relationships with environment.			1 (1)	2 (1)	3 (2)	4	5 (6)
Do you pay attention to whether the product you are buying meets the safety standards?	Never (2)							
	Rarely (1)							
	Often (6)							
	Always (1)							
In your opinion, companies engage in social activities because (please mark in scale 1 to 5 where 1 – it is not the reason, 5 – it's the important reason)	This is only part of their promotion.			1	2	3 (2)	4	5 (8)
	In this way they try to distract the society from problems and breaking the law in the company.			1 (2)	2 (2)	3 (2)	4 (1)	5 (3)
	They realize that a purely economic approach to business is not enough to be successful in today's world.			1	2	3	4 (2)	5 (8)
	Companies are sensitive to social needs.			1 (4)	2 (4)	3 (1)	4 (1)	5
	It is hard to describe			1 (7)	2 (3)	3	4	5

Cont. table 4

What are, in your opinion, the main reasons for breaking ethical principles in business? (please mark in scale 1 to 5 where 1 – it is not the reason, 5 – it's the important reason)	Fierce competition	1	2	3 (3)	4 (5)	5 (2)
	Bad regulations	1	2 (3)	3	4 (4)	5 (3)
	Lack of positive role models	1	2	3 (5)	4 (4)	5 (1)
	No public opposition	1 (2)	2	3 (1)	4 (1)	5 (6)
	Too little publicity of unfair behavior of companies in the media	1	2 (2)	3	4 (1)	5 (7)
	Willingness to make easy and quick profit	1	2	3	4 (2)	5 (8)
Does your company carry out any of the following activities?	Philantropic activities	1 (2)	2 (3)	3 (3)	4	5 (2)
	Employee volunteering.	1 (6)	2	3 (3)	4 (1)	5
	Activities for environmental protection.	1 (4)	2 (1)	3 (2)	4	5 (3)
	Actions for equal opportunities.	1 (3)	2 (3)	3 (4)	4	5
	Engaging in social campaigns.	1	2 (3)	3 (5)	4 (2)	5
	Cooperation with non-governmental organizations.	1 (3)	2 (2)	3 (5)	4	5
Size of enterprise	Micro: 1-10 employees (1) Small: 10-50 employees Medium: 50-250 employees (6) Large: more than 250 employees (3)					
Brands	Same as in interviews					

Source: Authors' own work.

4. Conclusions and discussions

By analyzing the data collected during the interviews, you can learn many interesting things about the insights of employees working in organizations declaring CSR. First of all, employees are rather aware of the benefits for them of declaring CSR by enterprises. Most employees see an opportunity for personal development or broadening their horizons. Many companies facilitate the realization of sports passions, family entertainment, etc. Most often it takes place in plants dealing with recycling, automotive, energetics, services, FMCG, software development and finances. However, it is worth paying attention to the fact that employees often do not notice (are they indifferent?) these activities and benefits in the enterprises in which they work. They are aware of them, know about the idea itself and possible benefits, but do not notice them in the enterprise, where they actually work. Perhaps the frequency of these activities is too low, or they are only declarations and promises made to employees and written in CSR reports. It is also likely that the people taking part in the survey are not interested in such activities. Due to the low research sample, it is impossible to say. It is noteworthy that, according to the employees participating in the interviews, there are considerable opportunities to fulfill their own professional ambitions and expand their competences. It is also important that 7 out of 10 participants are satisfied with decent remuneration for work declared by the companies they work for. Among the interviewees, only 1 person complained about the atmosphere in their workplace (mobbing).

Part 2 of the interviews showed that employees believe in a better developed organizational culture of enterprises declaring CSR. They are also able to trust the employer who declares that they run their business in a socially responsible manner. The feeling of "higher" organizational culture of enterprises translates into satisfaction and contentment with work. More than half of the interviewees said they were more satisfied with participating in socially responsible business processes. Half of the interviewees are aware of and can name the activities they undertake at their workplace or which are undertaken in their organizational unit to achieve the goals of sustainable development. Only 1 person acutely felt the imposition of additional CSR obligations and was not satisfied with this fact. Also 1 person was assigned an additional task related to CSR reporting by the company he works for. Unfortunately, the study shows that it is much worse in terms of soft aspects related to CSR and its reporting. 8 out of 10 employees say that their companies do not run any information campaigns for employees. They do not inform about the actions taken to create non-financial value of the enterprise, they do not explain why such actions are taken, nor what are the objectives currently being implemented by the enterprise in this respect. There are also no campaigns to inform or promote reliable CSR reporting.

The interviews also showed that despite partial knowledge of the greenwashing phenomenon, employees are not able to name its forms, strategies used by the company or tools. The interviews showed that employees try to respond more by sensing the subject than using knowledge in this area. Their opinions were also divided regarding the possible impact of greenwashing on the reliability of the resulting CSR reports. There is also a problem in the aspect of training, education in reliable reporting of non-financial data and gaining a fair competitive advantage.

Analyzing the results of the survey, it can be seen that 6 out of 10 people are familiar with the concept of CSR. The staff found that:

- "The pursuit of profit in accordance with the applicable law and ethics "," Conducting business in accordance with the principles of ethics and commercial activities of a nature pro-social and pro-ecological "and" Running a business in accordance with the rules, ethics and building long-term relationships with environment "best describe the term" corporate social responsibility".

- Six out of 10 respondents pay attention to signs regarding compliance and safety placed on product packaging. Eight out of 10 respondents believe that commitment to corporate social responsibility results from the desire to promote companies and a purely economic approach today It is not enough to be commercially successful.

- According to employees of socially responsible enterprises, fierce competition, lack of positive models on the market, insufficient publicity of dishonest behavior and lack of public opposition, as well as the desire to make easy and quick profit, are the most common reasons for breaking ethical principles in business.

Analyzing the subject of employee involvement in reporting non-financial data, it is worth noting that there is not much research on this issue. Similar publications in this regard concern job satisfaction in relation to CSR in conjunction with the age of employees (Wisse, 2018). Another interesting issue is the attempt to create a model expressing the correlation between CSR practices within the company and employee satisfaction (Vinerean et al., 2013). It can therefore be said that the issues combining job satisfaction and CSR are not new, but usually focus on narrow and selected aspects of such. In the presented publication, it was decided to try to obtain more information by sending questions directly to employees (interview) and by supplementing them with a questionnaire survey. The proposed pilot study may be repeated in the future with the use of a more extensive survey and addressed to a larger group of respondents. Then the results will be much more reliable.

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