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Management Culture and Corporate Social Responsibility

*Authored by Pranas Žukauskas,
Jolita Vveinhardt and Regina Andriukaitienė*



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Vveinhardt** and **Regina Andriukaitienė**

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Preface

This monograph focuses on the level of management culture development in organizations attempting to disclose it not only with the help of theoretical insights but also by the approach based on employees and managers. Why was the term “management culture” that is rarely found in literature selected for the analysis? We are quite often faced with problems of terminology. Especially, it often happens in the translation from one language to another. While preparing this monograph, the authors had a number of questions on how to decouple the management culture from organization’s culture and from organizational culture, how to separate management culture from managerial culture, etc. However, having analysed a variety of scientific research, it appeared that there is no need to break down the mentioned cultures because they still overlap. Therefore, it is impossible to completely separate the management culture from the formal or informal part of organizational culture. Management culture inevitably exists in every organization, only its level of development may vary.

For that purpose, the instrument was created, and research was carried out in order to primarily determine the level of management culture in organizations. Secondly, quite often organizations that declared corporate social responsibility are analysed, but very rarely the time when organizations are preparing to become socially responsible is mentioned. During the preparation stage, according to the authors of the book, the level of management culture development is of enormous importance, as well as the establishment of links with the behaviour of current socially responsible employee and socially responsible organization.

Having done a thorough analysis of the scientific literature, a hypothetical model emphasizing a four-step sequence (information collection, evaluation, decision-making and changes) was created; then, when the shareholders decide to assess the situation, managerial staff and employees are included, and external consultants are attracted maintaining feedback connection at all stages.

Instruments formed on the basis of theoretical analysis for quantitative and qualitative research were inspected during expert evaluations. The inspection of the instrument meant for quantitative research was carried out with the help of expert practitioners, and qualitative research instrument was evaluated by expert scientists.

The quantitative instrument is designed to reveal employees’ and directors’ approach to management culture, covering formal and informal organizational culture elements and their organization readiness to become socially responsible with respect to the following criteria: managerial staff culture, managerial processes organization culture, the culture of management working conditions, the documentation system culture, behaviour of a socially responsible organization and a socially responsible employee. Having done the evaluation

analysis of practitioners—experts—and the relevant corrections on the basis of their observations, this instrument was tested again during exploratory study. Providing that further studies using this instrument can be conducted in the organizations in any sector, a public sector organization was deliberately chosen for the observation study with the purpose to develop a versatile instrument, suitable for both sectors with respect to different sample sizes. The results of the exploratory study revealed high methodological and psychometric characteristics of the instrument, which was confirmed as its suitability for further research.

The qualitative instrument is designed for top-level managers, where the issues connected with management culture reveal it just as part of formal organizational culture and strategies to elaborate organization's readiness to have a socially responsible strategy, organizational structure, rules and regulations, technology processes, information systems, control and incentive aspects.

Using a quantitative instrument confirmed by expert evaluation and tested in exploratory research, further studies were conducted in two private sector company groups, which involve 12 production profile organizations. Two company groups were selected with the objective to compare how similar organizations performing similar activities in order to become socially responsible themselves assess their readiness for such a move and what level of development of the management culture exists in the current period. In the quantitative study, the answers of the staff and low- and mid-level managers are compared with the speeches of top-level managers received during qualitative study. On the basis of scientific literature analysis and research results, the managerial decision model is presented at the end of the monograph that enables to capture weak positions of management culture and to strengthen it by appropriate means. The model is intended for practical implementation, aiming to become more socially responsible organizations, in a successful transition of organization, processes, analysis, decisions and change stages.

We sincerely hope that the materials presented in this book will serve not only to scientists, analysing the links between management culture and corporate social responsibility, but also to practitioners—managers who seek that the organizations they lead would successfully prepare for the implementation of corporate social responsibility.

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Introductory Chapter: The Level of Management Culture Development When Aiming for Implementation of Corporate Social Responsibility

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Additional information is available at the end of the chapter

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1. The relevance of the study

Corporate social responsibility in recent decades, a priori, is seen as an important progressive business evolution vector. The initial idea that began a heated debate to compensate market imperfections is evolving in social stability and harmony; favorable environment creation trajectory to the existence of society and development becomes an integral part of the corporate culture management and strategy. Particular attention to these processes is paid in the European Community countries in the formulation of sustainable development goals of the social environment, but leaving a vast field of creative performance and initiatives. However, the concept formed in the last century remains the key challenge for business organizations and the public. Developing corporate social responsibility processes demonstrates not only the qualitatively growing requirements of customers, business partners, state authorities, wide sections of society, active participation and influence in the construction of the social environment but also the growing business organization flexibility while responding to changes. However, corporate social responsibility is an evolving concept, which is influenced by differences in social, cultural, political and economic environment in which businesses are created and operated. Globalization and business internationalization processes require even greater flexibility and insight. These requirements become especially apparent in Central and Eastern European societies where natural social and business processes were interrupted for several decades, and corporate social responsibility evolving from these relations is still developing. For example, the first Lithuanian companies that joined the United Nations Global Compact [1] network count only a decade, the search for sustainability is slow and complicated, despite the rapidly increasing economic efficiency and international competitiveness. Nevertheless,

these processes only emphasize the variety of goals for corporate social responsibility concept development and complexity and give a good opportunity one more time to examine anew the conditions in which the trajectories of corporate relationships with stakeholders are changing and the management culture of those companies is developing.

It has to be admitted that although more and more businesses join the national and international socially responsible corporate networks, a corporate social responsibility statement (a public declaration) does not mean social responsibility per se. It can be stated that scientific research intended for the development of corporate social responsibility and processes is particularly important in order to understand the stimuli of this development, its benefits and prospects. Various studies show that this movement was formed as business reaction and response to the society requirements that became mature in historical civilization development processes. The society is more sensitive and demanding when evaluating the issues such as discrimination, exploitation, product safety, healthy and clean environment, global warming and others. Expectations and reactions of subjects interested to behavior of companies stimulate them to be socially responsible not only in own countries but also in foreign countries in which they are operating. These processes are relevant for opening new branches abroad and encourage to choose partners in a more responsible way in those countries, which are attractive because of cheap, often illegal and exploited labor force. That is why, while shifting social responsibility values and principles, corporate social responsibility is acquiring a more global image. It is significant that corporate social responsibility inspired by the impact of processes taking place in societies is developing in the contexts of multifaceted business strategies. Therefore, there remain relevant debates not only on what economic benefits corporate social responsibility gives to the companies themselves, when the statements about social responsibility are only fiction or a marketing element, what stakeholders have to be chosen and how to develop relations with them, but also what are the conditions of the process for becoming a socially responsible company.

In scientific literature, the content of corporate social responsibility is widely analyzed and discussed, and this discourse highlights the cultural development process. The organization is a single socio-cultural body. Culture permeates the entire organization-employee relations, manager's relations with employees, communication, organization and so on. However, one can miss a more detailed analysis of factors empowering the process of cultural development, i.e. the initial conditions under which the organization could be ready to incorporate sustainable corporate social responsibility in its strategy by active managerial actions, as well as evaluation of these conditions and design of solutions. Therefore, in the cultural context, we highlighted organizations' management culture, which is an integral part of organizational culture. Management culture plays an instrumental-functional role. It is a certain managerial art which accumulates in itself management skills, the ability to organize processes, to create a working environment, etc., which together help to create the sense of identity with the organization, to maintain good organizational climate at a cultural level and to increase the sustainability of the organization when solving emerging crises and seeking the progressive development towards the selected direction. Diagnostics and analysis of the level of development of management culture as an instrument can serve for more successful corporate social responsibility implementation into practice, since management culture can be regarded as a methodological basis for the systematic implementation of corporate social responsibility.

Management culture is closely associated with corporate social responsibility, which will continue to be argued in this book by both theoretical research and empirical research. Nevertheless, still insufficient attention is given to the analysis of management culture and its links with corporate social responsibility in Lithuania, where the study is conducted, and internationally as well. The enthusiasm for the implementation of corporate social responsibility can be identified as a challenge to cultural traditions that arose in organizations, which requires changes in thinking of both managerial staff and employees as well as changes in the organization's management culture. For example, in Lithuania, the international standards ISO 9001 and ISO 14001 [2], which require a substantial change in the organization's attitude towards management, have gained maximum popularity in recent years. However, the implementation of one or another standard requires assessment of the situation in a particular organization: how much the prevailing management culture is developed, if it is consistent with the principles of corporate social responsibility and what its relevant changes are. These management quality standards should be used when implementing ISO 26000 [3] (guidance on social responsibility) and should define social responsibility guidelines. It is recognized that even in the developed countries, both the public and the companies are in favor of corporate social responsibility values, but their implementation in practice not always is smooth and sometimes it is even complicated. It is not surprising that there are even greater challenges in developing countries. A search for social harmony is a challenge for developing economies that have been evolving in free market conditions since the last decade of the last century, which, in response to the global market processes, cause additional difficulties. The incorporated models that were designed in other socio-cultural environments, including corporate social responsibility, do not operate as successfully as one might expect: this is shown by the situation in Lithuania and the neighboring countries where social responsibility development is very slow, and some companies that linked social responsibility policy to marketing and expected quick economic success are disappointed.

Slow regional corporate social responsibility development is displayed by the changes of the United Nations Global Compact [1] network data in the associated countries. For example, while discussing the Baltic countries region, in the beginning of 2014 this network included a total number of 86 organizations in Lithuania, 11 in Latvia and 5 Estonian companies, and in a year, this ratio changed negatively. The network includes the organizations that are committed to follow the 10 principles of corporate social responsibility formulated by the United Nations Global Compact, but slow presentation of reports speaks about a superficial approach to corporate social responsibility values.

Social responsibility development in organizations in the region has not acquired greater speed, which can be explained by the maturity trends of the public and the organizations themselves. Although the organizations gain social responsibility certifying standards, this in itself does not guarantee high levels of activity standards that are related to the internal perception of social responsibility and decisions dictated by values.

Several trends have been noticed in the research. Private capital companies most often get into the horizon of the researchers, the attention is focused on the activities that are aggressive to the environment, as well as on the problems of profit increase, product security and human rights. Although the ideas of social environment sustainability and social responsibility first

evolved as a reaction to industrial and economic factors, social responsibility is not less important for public sector, too, i.e. state and municipal companies, public institutions, budgetary organizations and others.

Empirical studies in Lithuania, as well as in the region are slow. They are quite narrow by nature, and the results are not very promising when expecting faster corporate social responsibility development. Theoretical scientific literature studies are often performed as well as the analysis of the content of organizational reports (annual, on websites, etc.). There is lack of broader empirical research on corporate social responsibility. In addition, traditionally, the companies that have declared the status of corporate social responsibility are analyzed rather than those seeking to become such organizations. Even more rare are the studies on corporate social responsibility and cultural links of the organization, and the role of management culture development for preparation of the companies to become socially responsible is a new field of research. The question of how much the organizations are actually prepared to live according to all the requirements raised for corporate social responsibility is fairly sensitive and is an integral part of the management culture development level.

This scientific monograph developed by the authors differs from other studies and publications by the fact that there is an active attempt to develop the concept of management culture in relation to corporate social responsibility implementation process. As the study is done by Lithuanian organizations operating in the region, a lot of attention is focused on the analysis of the situation in Lithuania and neighboring countries; the studies performed by the authors of these countries are analyzed. The results of this study are important not only in Lithuania but also in neighboring countries in the region, dealing with sensitive issues of corporate social responsibility implementation and development.

2. The research problem and level of its exploration

The research problem: what should be the level of management culture development aiming for corporate social responsibility and how, having determined it, to prepare for the implementation of corporate social responsibility.

The term of management culture in the works of Lithuanian [4–6] and foreign [7–13] authors is found quite rarely, but the organizational culture studies where management culture or its individual components are indirectly examined are found in the works of these authors: [14–22] and others. For the proper implementation of corporate social responsibility, in the context of this study, an especially important role is given to decision-making. In the general sense, there is a significant amount of scientific sources analyzing the solutions, but the managerial decisions in many cases are touched upon indirectly [23–28]. There are not many authors directly analyzing management solutions in relation with the management culture [7], social responsibility [29–33].

Lithuanian scientists explore corporate social responsibility in various aspects. Adomavičiūtė et al. [34] examine social entrepreneurship in non-governmental organizations, Astromskienė

and Adamonienė [35] present the factors influencing corporate social responsibility initiatives and Augustinienė and Abromaitienė [36] examine the expression of social responsibility in the context of expectations of future social pedagogues. Bagdonienė and Paulavičienė [37] present the connections of corporate social responsibility and management system, and Banytė et al. [38] discuss green marketing expression when the concept of corporate social responsibility is discussed. Butkevičienė [39] analyzes public attitudes on social policy through the prism of the state, the individual and the family, forming social welfare in the Lithuanian state. Čepinskis and Sakalauskaitė [40] provide the operational analysis of socially responsible companies in Lithuania and assess corporate social responsibility changes in the conditions of economic crisis and its impact on companies' performance indicators. Česnyienė et al. [41], while analyzing social responsibility with respect to the employees, state that application of social responsibility initiatives in relation to the employees in Lithuanian private and public sector organizations faces a growing gap between the objective needs and subjective non-recognition. The authors discuss the aforementioned gap between Lithuanian private and public sector organizations analyzing the state of social responsibility initiatives implementation with respect to the employees, the obstacles and the potential impact on human activity indicators. Čiegis and Norkutė [42] examine corporate social responsibility and sustainable development concepts and assess banking practices in these areas in Lithuania. Dagilienė [43] establishes the social information level disclosure in annual reports of Lithuanian companies. Dagilienė and Bruneckienė [44] deal with the connections of voluntarily disclosed information with corporate social responsibility, and assess the level of social information disclosure in financial reports of a specific company and on a website. Gižienė et al. [45] clarify the role of the state in the process of social responsibility in connection with the knowledge economy. Guogis [46] provides analytical materials in his article related to the state welfare creation and its current 'retreat' problems. Guzavičius and Bruneckienė [47] investigate social responsibility interests by providing asymmetric information. Jasinskas and Simanavičienė [48] assess the corporate social responsibility in relation with genetically modified products. These are only some of the studies by Lithuanian scientists demonstrating a wide range of corporate social responsibility problems.

A number of foreign researchers [49–61] and Lithuanian scientists [5, 40, 62–84], analyzing corporate social responsibility, indicate the relevance of these themes in both scientific and practical terms. However, only a few studies conducted in Lithuania [85, 86] focus on the connections of organizational culture and corporate social responsibility. It should be emphasized that the organizations that have declared the status of corporate social responsibility are mostly analyzed, but the phase of the company's readiness to become socially responsible is still not analyzed in scientific works. So, there still is a relevant research gap of management culture expression, aiming to implement corporate social responsibility, which should be filled.

3. The research object, aim and objectives

Research object: The level of management culture development when aiming for implementation of corporate social responsibility.

Research aim: To determine the level of management culture development and create the model of management culture level determination when aiming for implementation of social responsibility.

In order to achieve the aim set, the following objectives have to be accomplished:

1. Having analyzed management culture content from a theoretical point of view, to develop management culture assessment criteria.
2. Having analyzed corporate social responsibility problems from a theoretical aspect, to develop corporate social responsibility assessment criteria.
3. Having developed management culture and corporate social responsibility assessment criteria, to substantiate management culture as a factor conditioning corporate social responsibility.
4. Having formed management culture development level instruments aiming to implement corporate social responsibility, to set up management culture level determination model.
5. Having studied practical application of management culture level determination model, to formulate and present management decisions for corporate social responsibility implementation.

The monograph discusses the following problematic questions: What is the role of management culture aiming to implement corporate social responsibility? What kind of management culture development level should be there to consider the organization ready to pursue the implementation of corporate social responsibility? What should be management culture expression, as the formal and informal part of organizational culture, in order to implement corporate social responsibility with respect to employees? What is management culture expression, as the formal part of organizational culture, aiming to implement corporate social responsibility with respect to top-level managers? What managerial solutions could help to raise management culture level, aiming to prepare for the implementation of corporate social responsibility?

4. Research methods

Having analyzed the scientific literature, a complex conceptual model for determining management culture level and describing corporate social responsibility formation was constructed. For quantitative research, a universal questionnaire was created determining the state of expression of management culture as the formal and informal part of the organizational culture in the organization, as well as preparation of companies to aim for social responsibility. For qualitative research, interview questions were formulated enabling the determination of the expression of management culture as a formal part of organizational culture aiming for corporate social responsibility with respect to top-level managers. Quantitative and qualitative research instruments were verified by carrying out expert assessments.

Quantitative studies were performed by using Microsoft Excel and SPSS 20 software. The data were put into matrices and statistical methods such as correlation and multidimensional statistical methods such as multivariate regression were used to process them. To compare means of two independent samples, a Student test (*t*-test) was used, and to compare three or more independent groups, mentioning a specific group, one-way ANOVA including Tukey's HSD (honest significant difference) test amendment was used. The methodological quality characteristics of the questionnaire were revealed by using Cronbach alpha coefficient, Spearman-Brown coefficient; factor dissemination was explained by using the minimum factorial weight (L), item total correlation (*r*/itt), principal components and alpha factoring methods.

A qualitative study was carried out by encoding text elements (statements), dividing them into units, grouping the coded units, distributing and connecting them into new formations, analyzing and comparing the latter. Calculations for qualitative research were used only when doing some work related to the analysis.

The studies tested the methodological attitudes of management culture level determination and corporate social responsibility formation model.

5. The research limitations

The monograph analyses corporate social responsibility only with respect to management culture which represents both the formal and informal parts of organizational culture and how much this could be significant to organizational changes. Management culture and social responsibility analysis are grounded on the value aspects as the base, and thus are not expanded specifically in detailing of, e.g., environmental, philanthropic and other aspects. The work was based on management culture paradigm formulated by Zakarevičius [4].

The study is limited to organizations which declared the ambition to become socially responsible only within the organization, but they have not yet claimed this ambition to be their aim to be realized. Therefore, it is important to determine management culture level which, after being diagnosed, could then lead to the realizable stage design in the organizations, which could be the subject for further research. Two groups of companies were chosen for comparison purposes (employees from 12 companies took part in the survey). Balance between academic society and business practitioners' audiences was sought with the help of the text structure and style.

6. Theoretical and practical significance of the accomplished research

Theoretical significance of the accomplished research:

- Scientific literature and research on management culture and corporate social responsibility issues were systemized.
- Management culture and corporate social responsibility assessment criteria were identified.

- Management culture as the factor determining corporate social responsibility was grounded.
- According to scientific sources and empirical studies, the importance of cultural management for organizations was grounded aiming to implement corporate social responsibility.
- Management culture determination model aiming to implement corporate social responsibility was formed.
- A versatile instrument for quantitative research was formed revealing the management culture as the formal and informal part of organizational culture.
- An instrument for qualitative research was formed revealing the management culture as a formal part of organizational culture.
- Managerial decisions model of management culture development level, aiming to implement corporate social responsibility, was formed.

Practical significance of the accomplished research:

- Management culture and corporate social responsibility measurements show close connection between them.
- The created instruments will help the organizations to identify strong and weak positions of management culture and corporate social responsibility.
- The results of the carried out empirical studies allow assessing of the level of management culture in the organizations and characteristics for readiness to become socially responsible.
- The formulated management culture level determination model will help the heads of the organizations to determine the status of the management culture in the organizations.
- The formulated managerial solutions will help to prepare properly for the implementation of corporate social responsibility.

7. Directions for further research

The authors of this monograph provide the following directions for further research:

The marketing benefit of corporate social responsibility is often emphasized, but lack of long-term studies and calculations in the context of Lithuanian organizations remains a significant scientific problem. In addition, in future research, the influence of management staff social capital development on corporate social responsibility should be evaluated and methodological corporate social responsibility assessment, as well as development guidelines for state capital companies and other public sector organizations should be prepared.

Although more emphasis is given to legal aspects, greater emphasis on ethics and philanthropy would broaden public discourse. In the accomplished research, the focus is often on certain areas of economic activity, but not including the national economy, and considering

the fact that the organizations do not always communicate their socially responsible activities, even based on the content analysis, the image of corporate social responsibility remains quite fragmented and incomplete.

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The Theoretical Aspect of Management Culture as Part of Organizational Culture

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Abstract

This chapter introduces the theoretical concept of the management culture. The management culture is discussed as an integral element of organizational culture, which ensures a qualitative functionality of the processes within the organization and enables the changes in the organizational culture and the competitive advantage. Management culture is not identical to organizational culture, as it covers certain parts of formal and informal organizational culture. Management, educational, information, communication, standardization and regulatory, and other functions of the management culture and the categories comprising this phenomenon of the organization are distinguished.

Keywords: management culture, organizational culture, formal culture, informal culture, organization management, managing personnel

1. Introduction

Relevance of the research. Certain personal, value, business, and professional competencies are characteristic of management staff of the organization. They allow speaking about a certain culture, characteristic of the management staff, and its activities. On the one hand, according to Ayçan et al. [1], the model of culture fit postulates that the sociocultural environment affects the internal work culture, which in turn influences human resource management practices; on the other hand, both the sociocultural environment and certain management traditions foster the interest in which determinants of management distinguish one organizations from the other, in order to highlight general instrumental criteria. Although the term management culture is not entirely new and is used in various discourses [2, 3], and some of the elements of this phenomenon are usually discussed in the context of organizational

culture, one can miss a more precise definition of the phenomenon. When speaking about the organizational culture, its formal and non-formal elements are being identified usually. The analysis of scientific literature that focuses on the topics of managerial staff and the policy they implement highlights both non-formal [4–8] and formal [9–11] aspects. But does this mean that the management culture can be identified only as one of expressions of organizational culture characteristic of the managerial staff, or as quite an independent, instrumental factor? It is clear that the management culture is an integral part of the organizational culture. However, it can also be examined as a specific phenomenon, enabling to form a distinctive organizational policy, which distinguishes some organizations from others and, when purposefully developed, can bring more efficiency to the organization. However, at primary stages of the process of formation and development of the management culture, first of all, it is necessary to define the components or, in other words, the structural elements of this content. Finally, what does this analysis give to the organization and to understanding of its culture? So the problem question is raised: what is the essence of the management culture and how to distinguish it from the non-formal and formal part of the organizational culture?

Object of the research: management culture as a part of organizational culture.

Purpose of the research: to analyze the theoretical aspects of management culture as a part of organizational culture.

Objectives of the research: (1) to discuss the concept of the management culture in the context of organizational culture; (2) to analyze the management culture as a part of the non-formal organizational culture; and (3) to analyze the management culture as a part of the formal organizational culture.

Methods of the research: This chapter is prepared by using the methods of analysis and synthesis of academic literature. The analysis of academic sources and the citation follows the chronology according to the publishing year of the source. The methods of comparison and analogy are also used, and the authors' insights and generalizations are provided.

2. Management culture

According to Benedict [12], culture is the ideas and standards that people share. Organizational culture is defined as a model of shared, not expressed in words, assumptions recognized in the group only after it solves the problem of external adaptation and internal integration, and it is quite reasonably grounded; therefore, it is suitable to train new members as an appropriate way to perceive, reflect, and feel those problems [13]. Lithuanian scientists analyzing organizational culture often emphasize the organization's identity, because it is the organizational culture that distinguishes organizations from others [7, 14, 15] and the instrumental role in achieving the objectives and changes [14, 16–18]. The latter aspect probably receives the greatest attention paid to the analysis of the conditions of changes in the organizations.

In most cases, discussion about organizational culture is based on visible and invisible organizational culture levels indicated by French and Bel [19]. It is popular to describe organizational

culture by using the iceberg metaphor or three-tier model, vividly illustrating the composition of the organization's culture—the most visible although difficult to decode part (“top of the iceberg”).

Many studies employ Schein's [13, 20, 21] system aiming to determine the dimension of organizational culture in companies of different countries. Schein believes that for preparing organizational culture changes, one of the conditions is the identification of artifacts and processes. This is the first, most visible level that includes the organization's physical environment, technology and products, styles, myths and stories about the organization, the declared values, rituals, ceremonies, etc. The authors focusing on changes in organizations usually pay attention to the visible aspects.

According to Jucevičius [22], the objective characteristics of organizational culture are everything that exists independently of its members' thoughts. These are all its physical attributes, ranging from buildings to ceremonies and rituals. Subjective aspects are approaches, a way of thinking, and assumptions. The qualitative aspect is the way people interpret, define, and perceive this culture. The quantitative aspects, on the contrary, express what people say about organizational culture. The assessment of the same company organizational culture by two people can vary a lot since, as noted by Mockaitis [16], organizational culture is not an innate but acquired set of values common to a group of people, influencing the group's lifestyle, their perceptions (beliefs, attitudes), and behavior, and separating one group of people against another.

According to Paulauskaitė [23], the concept of organizational culture shows that human behavior in organizations and their decisions are mostly influenced by the standard fundamental beliefs of the members. Even under changing the organization's environment, its members are likely to make such decisions, which suited in the past, i.e., out of habit. Members of the organization do not consider those beliefs because they are generally accepted and remembered as the undisputed truth. The aim of the organizational culture is to install social reality perception favorable for management of the organization into schemes interpreted by the employees; behavior characteristic to the company and its employees, mind-set, and external shape (for example, organizational structure, symbols, and so on) were formed by employees communicating with each other and with the outside environment, and were expressed by attitudes, beliefs, and values characteristic only to the employees of that company [15].

Customs, rituals, procedures, ceremonies, common history, and many other things unite all members of the organization [24]. According to the author, well-established values and norms that commit the employed staff to behave and act according to certain rules integrate into the community. A specific relationship atmosphere is formed in each organization. These are not just legal and administrative obligations how to handle internal interactions and relations with the external environment. In most cases, scientists, analyzing the communication and dissemination of organizational culture, examine the behavior, language, and other informal aspects that need to be monitored, understood, and interpreted. However, at least parts of the elements are (should be) registered in certain public or internal documents of the organization [25].

Management culture is the concept rarely used in scientific literature (e.g., in comparison with the cultural management, organizational culture, which cannot be regarded as equivalent neither in content nor in meaning). The increasing globalization has led to a large number

of acquisitions and mergers. This means changes within the organization and the problems with the implementation process in a new organization. The integration of the participating companies is a very important thing for knowing and identifying the characteristics of different management cultures. Management culture is the way by which the company is managed and influenced by the surrounding culture. Management culture is something that has often been in development since its origin and penetrates into the spirit of the company [26, 27]. However, the author looked into the problem with respect to problematic aspects of companies operating in other cultures. The term of management culture in scientific debate was further developed by Zakarevičius [7], but over the last decade, the concept remains in the development stage. This is a specific area in managing organizations, which requires further discussion. In the studies of organizations and their cultures, the management culture has not always been given the attention it deserves as one of the conditions for changes. Management culture is usually studied by analyzing the issues of staff work organization, optimization of managerial processes, the formation of working conditions, organizational design, etc. [7, 28, 29]. Lundin and Söderholm [26, 27] stated that the theories focused on the management culture model with five dimensions: relationship, orientation, decision making, motivation, and loyalty. However, approaches by different authors do not oppose management culture perception but complement each other. It is significant that the management culture not only guarantees the functionality of the processes in the organization, but also enables cultural innovation. General management culture improves organization, simplifies and reduces the cost of management processes, determines the accuracy and consistency, and increases work discipline. Management culture is a key factor in the overall organizational culture, influencing directly the results of the organization's performance [30]. In addition, management culture, as the way of realization of vital human forces, determines the striving of management staff objectives in managerial activities, encourages creativity, expansion, and deepening of the knowledge gained and acquisition of new knowledge by communicating, and searches for new ways and methods in management activities. Management culture stimulates the activity, initiative, and managerial personnel responsibility for their actions and their consequences. This enables the achievement of the set aims in a shorter period of time by planned or better economic effectiveness [31]. Management culture components are often dealt with in the context of organizational culture, identified by one term organizational culture. In the works of Zakarevičius [7, 28], Melnikas [32], and Vveinhardt [33], when analyzing the problems of culture, two concepts are distinguished: "organization culture" and "organizational culture," because their contents are different. This distinction is important not only in the theoretical but also in the methodological sense. Often the concepts "organization culture" and "organizational culture" are used to describe the same characteristics of the organization—the whole of its members, the provisions, beliefs, and norms, so it is necessary to clarify the essence and the meaning of the two concepts, and use them for defining different parameters. This distinction allows knowing the discussed objects deeper and understanding their role within the organization, especially when planning qualitative changes. Zakarevičius [7] recommends to use the term "organization culture" when examining the whole of attitudes and beliefs of the organization as a group of people. The author based his idea on the fact that the organization is one of the components of a socioeconomic system, and if defining the concepts of other components, we use the terms "the nation's culture" and "the culture

of humanity,” and by analogy, we use “the organization’s (a specific group of people) culture.” In other words, a wide context of organization is included. However, in this context a management element that shapes the conditions for the expression of organization’s culture and initiates certain changes, both positive and negative, can be (and must be) distinguished. Organizational culture is an artificial, deliberately developed culture. The term “organizational culture,” according to Zakarevičius [7], is acceptable when describing the management processes and management performance culture. Management culture should be the basis for all organization culture. Understanding of management staff activities, management staff relations, value system that they are using, technical maintenance of material management processes, and the policy of formation of staff working conditions shows the general management culture [30]. The function of management culture is twofold: formed and forming. In addition, management culture performs the following functions: training, information, communication, and standard control. The educational function is realized in order to develop modern, qualified, and spiritually rich management staff. This is the key management culture function, which determines the implementation of all other functions. The information function is used in managerial activities, and it is reflected in the management culture from generation to generation. This function enables the transfer of the accumulated management experience vertically, from generation to generation, and horizontally, from one management staff to another during the planned period. With the help of management culture information function, the exchange of knowledge, skills, and abilities in the field of organizational management is carried out [31]. The managers are responsible for the coordination of organizational resources and ensuring that the organization’s objectives are successfully achieved. The managers use their skills in order to steer the organization’s response to pressures from both inside and outside of the organization [34].

Due to the fact that the informational function of culture in the managerial process appears where people come together, it has close links with another, communicative function. The standardization, the regulatory function of management culture, is implemented by using heterogeneous forms; the assimilation and compliance of which in the managerial process lead to immediate adaptation of the managerial process participants to the prevailing circumstances and operational success. Management culture standardization is expressed in a number of requirements, which are assigned for management personnel that organizes the work process. Requirements of moral character of management activity in practice are documented in recommendations, rules, and business conduct codes. Practical culture normalization requirements are natural regulators of the management staff performance [31]. The concept of management culture is revealed by the following elements: management staff culture, managerial processes organization culture, culture of management working conditions, and the documentation system culture [7, 28]. So, to summarize briefly, the management culture concept highlights and identifies the phenomenon and helps to avoid confusion.

For a number of years, the Lithuanian organizations’ management culture has been analyzed in the context of the organizational culture, but in order to increase the efficiency of organizational activities and interaction with the clients, customers, and other social environment, it is necessary to give more attention to the content of management culture. In addition, the significance and need for the latest knowledge in management are increasing, as well as in

knowledge sharing, approach to innovation and the use of information technology for organizing managerial processes [35–39], transformations, as processes of positive changes [20, 21, 40–44], creative approach to management [7, 38], making physical and psychological welfare of the staff [7, 45, 46], and the values that are meaningful. The values system that the managerial staff is guided by is formed, on the one hand, in the context of the basic common values of the organization; on the other hand, it determines their composition and essence. All values of the organization are selected and evaluated by the managerial personnel, and only after such selection, they instill them, making sure that they overwhelm the employees' consciousness [30]. In addition, according to Melnikas [32], in order to get to know better the processes ongoing in the modern world in the area of management and management culture changes, it is appropriate to evaluate the circumstances influencing the contemporary management, which reflects the effects of historically formed lifestyle and stereotypes occurring in management activities. Although Hofstede [47] wrote about "the collective programming of the mind which distinguishes the members of one group of people from another," as the meaning of the term "organizational culture," which is an interesting way of understanding the concept, and although at that time he "discovered" four areas of work associated with differences in values (power distance; uncertainty avoidance; individualism/collectivism; masculinity/femininity), but in 1992, Hofstede [48] used the term "practices" while speaking about social and cultural phenomena, and in Hofstede's view, it is important enough to move the values kept deeply by organization's members into the very center of organizational culture. In reality, in terms of some of the members of the organization, these values can be considered to be so deep that it will be impossible to change them at all [49].

Culture is not static, but it is dynamic and constantly developing in nature; in today's modern world with modern travel and communication technologies, cultural identity cannot exist in isolation, but it is constantly changing in response to the external influences of macro-environment and property [50]. Management culture reflects the development level of the organization's managerial system. It is the level on which it depends in terms how the innovation will be implemented in the management of the organization and whether it will be implemented at all. Compliance of ethical and legal acts shows the level of personal culture, awareness, and organic self-perception in the social system. Hoskins [51] believes that in general the company code of ethics should be the beginning of the evaluation of the company's values. Recent studies have shown strong evidence that companies with a code of ethics work better (financially) than those that do not have it. Ethical codes are found in most large companies, but, as the author notes, the presence of the code of ethics is getting worse as the company's size is increasing.

Management culture is more accepted by the organization's staff and clients whose assessments related to the organization distinguish one organization from the other most. According to Jancevskij [52], management culture is one of the components of the competitive advantage. The acquisition of recent management, marketing and innovation knowledge, and skills leads to business success factors. This is manifested in terms of product quality, service, the staff, partners, business risk, organization of activities in accordance with the requirements of the standards, in terms of the initiative, creativity, and the successes and failures.

As can be seen from the information presented in **Table 1**, the level of management staff culture is determined by analyzing management science knowledge, taking into account the

Categories	Subcategories	Authors who did research according to individual subcategories
Management culture as a formal and informal part of organizational culture		
Management staff culture	Management staff culture includes such constituents as management staff general culture, management science knowledge, managers' personal and professional characteristics, and the ability to manage	Research of personal and professional conduct of Myers-Briggs-type management practices indicator correlates in two cultures [5]; study of commonalities and differences in middle-level managers' managerial work [6]; organizational culture perception effect on the relationship between participation in budget deliberations and management performance results [53]; study of the employees' attitude to culture change in the long-term managerial supervision [54]; study of management culture, workplace culture and current educational programs in organizational learning [55]; study of leadership style and institutional control [56]; study of staff, creating an organizational culture [57]; study of the search for a superb manager in terms of work and personal life balance and manager's job [8], etc.
Managerial processes organization culture	The organizational culture of managerial processes consists of rational organization of management work, optimal regulation of processes modern computerization of managerial processes, dealing with visitors, conducting meetings, telephone conversations, and other forms of culture reflecting factors	The significance of work culture in developing countries in operation management [7, 58, 59].
Management working conditions' culture	Culture of management working conditions consists of work environment (including such criteria as workplace interior, lighting quality, temperature, cleanliness), workplace organization, work and rest regime, relaxation opportunities, work security, socio psychological microclimate	Study of working conditions and use of working time [60]; working conditions and early retirement: study of retirement from work behavioral perspective [61]; study of innovation, working conditions, and labor relations in the local production system [62]; study of duality theory and changes of organization form in management [7, 63].
Documentation system culture	Documentation system culture includes the following parts: culture of official registration of documents, document search and access system, use of modern information technology, and the storage system of archival documents	Study of information organization and management with respect to personal attitude [7, 64].
Management culture as a formal part of organizational culture		
Strategies	Clearly defined, transparent, and can be formulated in documents	[9–11, 13, 20, 21, 65–73]
Organization structure	Company organization, management	[9, 11, 13, 15, 20, 21, 74–78]
Regulation	Rules, regulations	[7, 13, 20, 21, 79, 80]
Technologies	IT, intellectual, technical capital, technical provision	[7, 13, 18, 20, 21, 81–83]

Categories	Subcategories	Authors who did research according to individual subcategories
Processes	Management, production, creativity, socialization, etc.	[7, 13, 20, 21, 80, 84–86]
Information systems	Provision of all levels of staff with the necessary information, information systems	[7, 13, 18, 20, 21, 82, 83]
Control	Organization norms and rules, production, and management control methods	[13, 18, 20, 21, 59, 77, 79, 80, 87–94]
Incentive	System of award and incentive	[9, 13, 20, 21, 59, 70, 95, 96]

Source: Compiled by the authors.

Table 1. Management culture categories and subcategories.

staff personal and professional characteristics and identifying the leadership style of organization managers' leadership style and their ability to manage. In order to determine the expression of organization culture of managerial processes, it is necessary to diagnose how reasonable managerial work organization is, how optimal managerial processes regulation is, if computerization of managerial processes is modern enough, etc. The level of management working conditions culture is determined by assessing the working environment, the level of workplace organization, work and rest regime in the organization, presence/absence of opportunities for employees' relaxation, and issues of work security and sociopsychological climate. The level of documentation system culture is determined by analyzing the culture of official registration of documents, exploring the optimality of document search and access, rational use of modern information technology, and rationality of the system of document storage in the archives.

When analyzing what unit of measurement is proposed to measure organizational culture, several positions were revealed: Robbins and Coulter [97] suggest that organizational culture components should be measured by degrees (**Figure 1**)—low-high; Hall [98] proposes to measure by high and low context and contexts contradictory to each other, the latter has a similarity with Trompenaars' [50, 99] "universalism" (low context) and "particularism" (high context). Trompenaars and Hampden-Turner [50] provide such classification of cultural dimensions: universalism versus particularism; individualism and communitarism (communal); achievement versus allocation (indication); neutral versus emotional; specific versus diffusive (scattered); human-nature relationship (internal/external control); and human-time ratio.

2.1. Management culture as part of the informal organizational culture

This section briefly discusses the management culture as part of informal organizational culture. On the one hand, Cohen [4] defined the organizational culture as the combination of formal and informal systems, processes, and interactions. On the other hand, according to

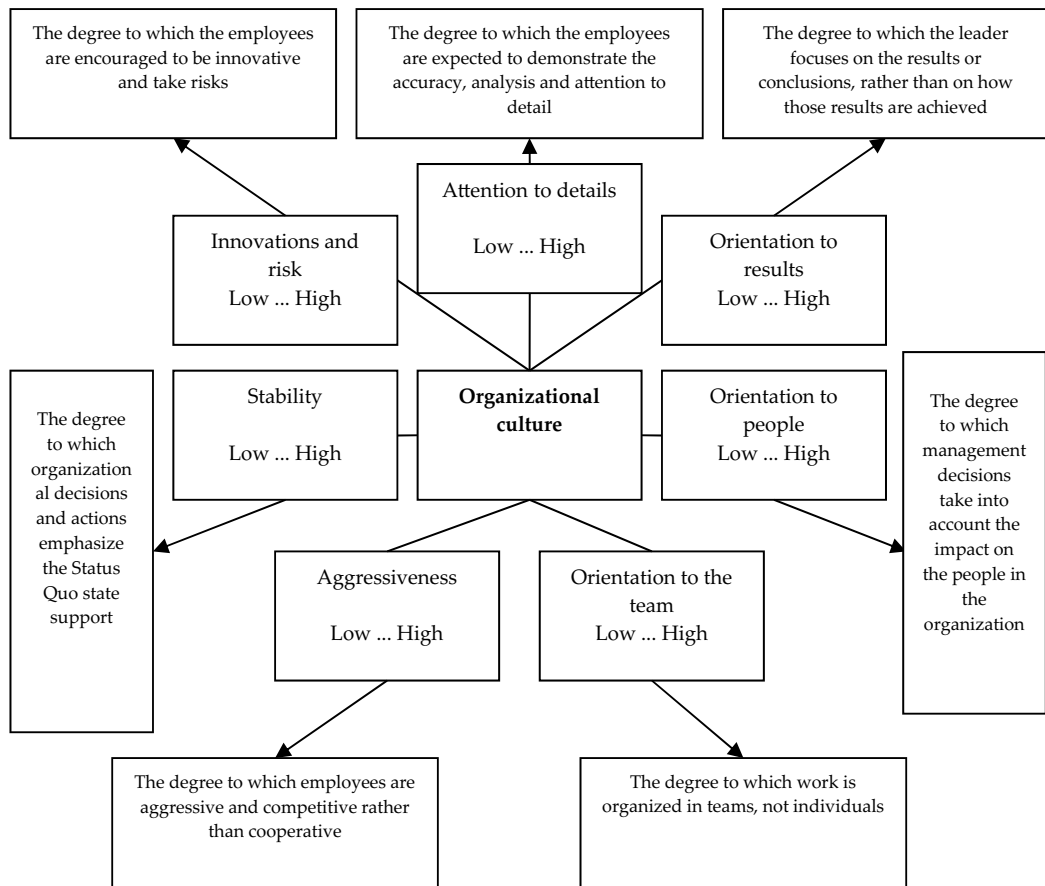


Figure 1. Dimensions of organizational culture. Source: Robbins and Coulter [97].

Bush and Coleman [100], organizational culture generally is more associated with informal rather than official aspects. When speaking about organizational culture and its effects, different authors distinguish such elements as artifacts, behavior models and norms, attitudes, values, commitments, fundamental assumptions, and others. Some of these elements (e.g., artifacts and symbols) are easily noticeable, susceptible to formalization and definition, or may even be regulated in the organization's documents, but others may persist for a long time being unnoticed.

It is no coincidence that Kirkbride [101] noticed that organizational culture is usually seen as the "atmosphere" of the organization, or the attitudes, feelings, and beliefs of employees. This atmosphere, which often involves the organization's climate as well, can be broadly and differently interpreted, and result in a clearer way under particular situations, for example, related to changes or crises. However, as Baker [102] noticed, the informal, non-material, interpersonal part of organization's culture as the basis for cooperation and commitment of the members of the organization is becoming more important than the formal, material elements

of culture. Since the informal culture is associated with deep interactions of the members of the organization, they originate from them, influence them, and promote corrections of values and attitudes. It creates a strong atmosphere of trust and longevity in employee relations and is ultimately the most robust route to maintaining a sustainable competitive edge [103].

Such informal organizational culture factors as organizational commitment, moral norms, organizational ethics, values, attitudes, group norms, socialization and acculturation manifesting itself in human resources management, etc. affect both management culture and the social responsibility state in the company. Therefore, the research ascertains relations of managerial staff valuable categories to organizational climate, employee reactions and well-being [104], creativity, innovation, individual and group behavior [105], employee behavior when sharing knowledge [106], motivation, incentives and education, having direct relevance to the competitiveness of companies [107], and so on. Informal organizational culture is the organizational culture layer that is recognized and interpreted by analyzing the behavior of the organization and its members, in internal and external communication with all stakeholders. It can both confirm and question the declared values, norms, principles of the organization, ordinary employees, and managers. The organizations develop their own internal informal culture as well as this part of culture is strongly influenced by the society cultural, subcultural environment, and its differences. For example, Cohen's [108] study showed that in different types of organizations operating even within the same national cultural environment, there exist strong and significant differences that are revealed through organizational commitment, the values, and behavior of the members of the organization. Another study showed the dependence of employees' well-being and organizational commitment on the organization's cultural differences [109]. Therefore, when we talk about the informal culture of the organization, we deal with a wide range of impact that affects the organization from inside through individual values, norms, attitudes of employees, and managers, and values, norms, and expectations of related external entities.

The research by various authors shows a strong informal organizational culture influence on the members of the organization, human resources management, and the way the society stakeholders perceive and evaluate the organization. Based on the research, **Table 2** reviews some of the characteristics of functional informal organizational culture elements that affect both the company management and social responsibility.

The analysis of the role of informal cultural elements can be broadened and deepened, but the discussed examples show the organization's culture elements' interconnectivity and a wide range of impact and coordination of interests. As such, morality is closely related not only to the ethics of organizations [111] but also to more formal elements needed to express the targeted organization's maturity [117]. While the market is primarily related to egoism and morality concerns with a personal view of what is moral, fair, or unfair, welfare economic theory and its applications cannot proceed very far without the assistance of moral codes [118]. Of course, the moral company culture changes could take considerable time, the more that there are still discussion questions if formal company intervention in determining the codes of ethics does not inhibit the rights of employees to moral autonomy [111] and how it affects the resistance of the members of the organization. Besides, Hofstede [119], who studied the

Elements of informal organizational culture	Function in the organization	Authors
Moral norms	Impact on public confidence, there exists a link between moral culture and ethical leadership, employee identification and company maturity	[110, 111]
Organizational ethics	The company's responsibility is developed, the risk of fraud and abuse is decreasing, but also can improve organizational innovation, behavior, strategic, and process innovation in practice	[112, 113]
Values	Influence attitudes and norms, behavior of employees, organizational climate	[104, 114]
Group norms	Values, norms, and beliefs that play a role in creativity and innovation can either support or inhibit creativity and innovation depending on how they influence individual and group behavior	[105]
Socialization	The influence on social integration, a positive relationship between democratic organizational culture, socio-moral climate, and better professional socialization is established	[115, 116]

Source: Compiled by the authors.

Table 2. Functional characteristics of informal organizational culture elements.

attitudes and values of employees in the context of the organization's culture, stated that employee attitudes were found to be clearly distinct from employee values. According to the author, perceptions of organizational practices were unrelated to values and only overlapped with attitudes where both dealt with communication.

Disagreement arises not only because of differences in values, but also because of subjective differences in communication. In this case, attention is paid to the values, norms dominant in society, and the resulting behavior and expectations. Therefore, it can be said that the emphasis on informal organizational culture influence on many aspects of activities, including the increased operating efficiency and profitability, and egoistic interests of company shareholders aiming for profit in the market, may be the object of reaching consensus while combining stakeholder interests (this is further discussed in other chapters of this book). Naturally, there is a need to highlight or, in other words, to formalize the object or objects of discussions. Thus, the problem of formal organizational culture aspect is emphasized, which is discussed in the next section.

2.2. Management culture as part of formal organizational culture

Management culture can be relatively described as part of formal organizational culture. Management culture elements, i.e., management staff culture, managerial processes organization culture, working conditions culture, and documentation system culture, are associated with formal organizational culture elements through the following factors: strategy, processes, organization structure, objectives, regulation, written documentation, technology, information systems, and control and incentive. Formal organizational culture within the individual elements was studied, in addition to the aforementioned authors, by Albert and Silverman [81], Carroll and Harrison [84], Townsend [89], Higgins and Mcallaster [67], Gallivan and

Srite [82], Franklin and Pagan [90], Cooke [59], Naor et al. [91], Jagajeevan and Shanmugam [68], Laulusa and Eglem [76], Bushardt et al. [70], Ling [85], Krasulja and Radojević [95], Hu et al. [71], Popović and Habjan [83], Grote [79], Dahlgaard et al. [80], Lee and Widener [92], Haber [11], Taylor [73], and Dupuis [86].

When analyzing the meaning of the connection between strategy and objectives as the elements of management culture, factors determining strategy planning and implementation success are evaluated in researchers' works. Business objectives should be translated into more concrete goals to guide and direct the manager's work, and general leadership style philosophy statements should also be translated into concrete managerial behaviors, activities, and roles to lead and direct the way in which management gets the work done through people. The benefit of human resources staff, who start using this extra step behind the broad philosophy statements' generation, is as follows: all the employees will share common management philosophy and values system; all leaders will think and communicate using a common set of managerial activities and roles that they are guided by in their behavior; management effectiveness culture will emerge, which serves as a strong influence on the future leaders conduct and activities. As a result, all the organization managerial resources will work in such an environment that was formed to achieve consistency [81]. Bushardt et al. [70] emphasized the importance of the managers' attitude—the heads should assess the organizational culture as a strategic planning process, when the aims and objectives gradually merge with the culture. In this process, it is important to properly direct the efforts of the staff. Taylor [73], Higgins and Mcallaster [67] named organizational culture as one of the most important factors shaping and implementing the strategy. Successful management of the organizational culture is realized through cultural artifacts, rituals, ceremonies and symbols, and certain physical characteristics such as interior and exterior design, and equipment. Higgins and Mcallaster [67] indicate that all changes of cultural artifacts help to strengthen the new strategy, so, when making strategic changes, it is important not to forget to change your cultural artifacts, i.e., to make the necessary changes in the organizational structure and the management of systems and processes, to correct the leadership for the staff style. According to Jagajeevan and Shanmugam [68], good organizational culture not only gives direction to the organization and directs individuals to achieve the organization's goals, but also promotes the processes of changes. The authors summarized the contribution of rituals and team orientation to organizational culture. Haber [11] refers to the importance of staff participation in developing of the strategies and striving for results and highlights the motivation of the employees, significance of hierarchical flexibility, and partnership in decision-making process. Hu et al. [71] established impact of managers' actions on employees' behavior, by emphasizing how important it is to understand the connection among leadership, organizational culture, and employee cognitive processes aiming to develop managerial staff culture. The authors believe that a very significant activity of the managers is to be able to manage and control the behavior of employees and to guide them for achieving the objectives.

When discussing the processes, as one of the management culture elements, the complexity of process management is highlighted, as well as the importance of their coherence pursuing the organization's aims. Dahlgaard et al. [80] believe that procedural management enhances the managerial processes organization culture and makes it possible to develop the culture

of managerial staff. Process management methodology gives an opportunity for the owners to select process analysis comparative data and information as well as identify the areas of improvement of processes. Management style, sociodemographic structure, and socialization processes strengthen the common cultural level. Carroll and Harrison [84], having analyzed the processes of the organizations' demographic structure and cultural level of socialization, and Dupuis [86], having established the correlation of culture and management styles in different intercultural environments and effects on employees' socialization, confirmed the influence of these factors on procedural management. Ling [85] evaluated the competency development process correlation with organizational culture. The communication process based on solidarity and trust creates a favorable environment for sharing knowledge and ensures the efficiency of competence development processes.

Discussing the structure as one of management culture elements, the effect on managerial processes is designated in the scientists' works depending on the type of structure and the specificity of determining subordination relations in each organization. Laulusa and Eglem [76] state that the organization's structure is an essential formal cultural element conditioning management processes when, depending on the nature of the structure, the actions of employees and relationships with stakeholders are formed. Haber [11] found that each formal organizational structure model is distinguished by sharing responsibility, competencies assigned to job places, and the system of payroll and corporate communications within the organization and outside, also established the role of formal and informal structures in order to implement the tasks undertaken, and pointed out that the differences in management decisions are related to the company's legal form and company size.

When discussing technologies/information technologies as one of the management culture elements, intensity and options in modern technology development and deployment to business process management are emphasized. Albert and Silverman [81] introduced the management culture improvement model, which includes programs for the formation of change aims, development of changes, and program integration into human resources management, and stages, at each of them planning changes in technology and in the final stage creating a human resources support program. Gallivan and Srite [82] summed up the research of organizational culture and information technology applications. The scientists researched a variety of communication technologies, including e-mail, electronic meetings support systems, video conferencing, and a new-generation systems' cultural implications on decision-making process; they indicated that the technologies ensure cultural compatibility, facilitate integration of employees from different cultures, and the systems help to enable the standardization of the business processes. Organizations, where the applied IT technology integrates and unites the workforce, are using information technology to achieve the company's advantage. Comprehension of the IT role in shaping the culture at managerial level can have a positive result on staff activities, favorable attitude to technology instillment by integrating into the planning, design, and management processes, and strengthens the overall management culture. Popović and Habjan [83] state that the higher the quality of the information presentation, the higher level of decision-making culture dominates in the organizations and the relations with stakeholders are stronger. Dahlgaard et al. [80] state that the process-based management, using different techniques and tools (Lean, Six Sigma, etc.), optimizes the

standardized management of processes, helps to pay special attention to customers and suppliers, and enables the possibility of improvement of activity processes. Grote [79] discusses the development of safety management systems in many industries and indicates the key activities to any organization: safety management of employees, safety management quality, and safety regulatory regime, reflected in the standards and procedures.

The main role of management is to achieve the company's goals by using a certain number of employees, management methods, and control means. Naor et al. [91] point out the advantages of quality management practices and procedure application in process management, and production efficiency enhancement processes highlight the importance of cultural elements in management practice and activities. Townsend [89] researched the problems of control resistance and employee work satisfaction, and brought up an assumption that a different employee behavior dominates in organizations with distinctive culture, distinctive according to management style and size of the organization, but active opposition to the employers' control is characteristic to employees of all levels. Franklin and Pagan [90] researched the causal links between formal and informal cultural factors and the choice of employee discipline strategies, pointing out that the actions of the manager when choosing a formal disciplinary nature are conditioned by the written documents of an organization, timely and detailed references, organizational structure, which provides hierarchical nature, organization of labor discipline training, and employees' socialization experience in the organization, and when implementing labor discipline control, the consistency of all managers is desirable.

However, according to Bergheim et al. [120], there is such a variety of factors that can alter or affect learning and behavior, so it can be stated that a lot of small steps, independent and also established, may have occasional reactions in learning or cultural changes.

Lee and Widener [92] researched the opportunities for application of culture and management control systems in order to determine the type of culture and the proper development of business processes and create process improvement action programs on the basis. Cooke [59] introduced management culture improvement activities, including staff capacity-building, which includes quality improvement schemes implementing ISO standards, continuous production processes improvement, innovation implementation, and employee participation in these processes, which is implemented through structured employment procedures and rules, incentive and disciplinary, health and safety procedures, and other descriptions of behavior norms in workplace. Cooke [59] considered that one of the major cultural aspects is the company's orientation to well-being of employees, which includes working condition's quality improvement and application of motivation measures. Bushardt et al. [70], Krasulja and Radojević [95] refer to the importance of creating remuneration and award system aiming to create the system of employee satisfaction with work, regardless of the intercultural environment the organization operating in, as rapid technological change and political changes provide not only new opportunities but also the feeling of insecurity, so the aspects of motivation, incentive, and award are important in human resource management.

Partly formulated management culture concept coincides with visible or known as the "strong" culture elements isolated by Schein [13, 20, 21], but not identical. Management culture concept distinguishes and highlights the physical environment, management, processes

organization, personnel management activities, etc. This is what makes the content of the management work. Management culture is a set of organization's achievements and performance of managerial processes, regulation of operational processes, the use of techniques in management, as well as requirements that are defined by public morality, ethics, aesthetics, law norms, principles, and are required for management system and employees [30]. In addition, the management culture [31] is of great importance and conditions successful managerial decisions of many social-economic tasks of the company. Effective activities of managerial apparatus, structural units, and individual managerial staff are possible in market economy conditions only at high management/managerial culture level. In modern conditions, the compliance of management culture requirements helps to achieve a clear and coherent managerial staff level, the rational usage of working hours, and physical and spiritual forces, and raises the professional level of the staff in the company.

The aspect of related and relevant management culture is influenced by the country's general sociocultural context on management, which is more or less unique. It can be distinguished by comparing management cultures of different countries. For example, Hofstede and Hofstede [121] compared the United Kingdom and Sweden. The authors stated that the United Kingdom and Sweden are culturally similar in this respect, but statistically Swedish organizations are more likely to give priority to consulting management culture in which many people are involved in decision-making. In the Swedish workplace, the Swedish PDI value is less than in the United Kingdom, which results in more decentralized organizational structures and informal relations of "use of the first name" between superiors and subordinates. The salary ranges generally between the low PDI in societies such as Sweden; the salaries are believed to have reduced the gap between the employees in the best and worst jobs. At that time, Lundin and Hällgren [122] drew attention to Swedish and the US management culture similarities, but they stressed that American management culture can be characterized as based on four characteristics: competition, focus on profits, individualization, and professionalism. American management culture is permeated with short-term thinking and is characterized as having a more formalized organizational structure than in Sweden. Their high level of individualism can explain the competitiveness that exists among employees, and their personal career ambitions are emphasized. Management culture is different in different countries mainly because of the goal identifying differences related to business practices among cultures, and it is necessary to draw attention to the fact that potential errors may occur when there is a lack of awareness or understanding of other cultures [123].

As this book is not intended to reveal the peculiarities of different management cultures, it is already the subject of a new study, but by summarizing, we will note that management culture is a system developed by managerial actions, because, as stated by Albert and Silverman [81], an organization or its unit desire to create a unique management culture. It is as a context in which all organizational objectives are achieved, they also provide a system to anticipate and respond to the opportunities and threats from the outside of the organization. At a certain level, when all the company or unit heads take part in this activity and behavior, and perform them effectively, a new management culture will be developed. However, the management culture is not created in a vacuum, but is actively influenced by the cultural environment to which it more or less coincides.

This means that a unique instrument is needed to know and measure an individual country's management culture, an instrument, which among other things, has to consider the fact that reactions of employees of different cultures differ. For example, when it comes to computerization, information technology possession, and use, in a developing country, a few years old, second-hand computer equipment can be identified as "new" or "modern," especially if the employee hasn't used such equipment at all. In organizational management practices, you can still hear leaders who welcome innovation—the fact that workplaces are equipped with second-hand computer equipment. At the same time, it shows the level of the investment and their return understanding. So, as Lefterache [123] stated, management culture is influenced by national culture. In addition, the lack of attention to this belief can create difficulties in business, because the understanding of other cultures and perception of differences allegedly contribute to business success.

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Corporate Social Responsibility as the Organization's Commitment against Stakeholders

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Abstract

Depending on society culture, traditions, and era, understanding of companies' social responsibility might vary. In this part, we distinguish definitions of companies' social responsibility and discuss the roles of stakeholders. Relations between the stakeholders are discussed in the context of social capital development. We emphasize that commitment against the interested subjects can be a long-term company policy, dictated by values of an organization, rather than the strategy in the activity market. Often in the implementation practice of companies' social responsibility, there can be attention focus on one or even several very significant activities, which indicated that the organization has not yet assimilated the valuable content of this idea and is developing its activity by ignoring a very important principle of inner maturity.

Keywords: corporate social responsibility, relationship, stakeholders, commitment

1. Introduction

Relevance of the research. Sustainable development of society and business has become a magical formula in solving both social problems and the problems of preservation of the safe environment, necessary for human existence, in the context of which the ideas of social responsibility are highlighted. Although the history of the ideas of corporate social responsibility lasts for almost hundreds of years, however, both the concept of social responsibility and the relationship with the stakeholders remain a relevant subject of debate for scholars and practitioners. First of all, due to the fact that the main objective of the organization is to generate profits for shareholders, the payoff for investment in corporate social responsibility is still in doubt. As Smith and Langford [1] note, allocating attention and resources to corporate social

responsibility may not be as advantageous as investing in the improvement of core human resource practices, when the goal is to improve employee engagement. Although other studies provide a more optimistic view, Aguinis and Glavas [2] say that corporate social responsibility expands the notion of work to go beyond a task, job, intraindividual, intraorganizational, and profit perspective and provides an ideal conduit for individuals to seek and find meaningfulness through work. However, as differences in opinions exist, it can be assumed that it is no coincidence that companies tend to invest in such more “tangible” constructs as the image of the company, relating it to social responsibility. Second, as a part of the voluntary initiative, it significantly depends on fairness, aims, values, philosophy of the company, national culture, as well as on how the stakeholders analyze their expectations, creating often not always visible pressure on the companies. On the other hand, both the societies and individual companies are not homogeneous in the context of social responsibility, as shown by various studies carried out in different countries over the past decades [3–5], indicating the gap between business and society [6]. The more so noticing that corporate social responsibility deals inadequately with the two key characteristics of the spirit of capitalism: security and fairness: by disregarding individual security and tangible rewards for workers who play decisive roles in enacting the spirit [7]. Some of the researchers’ critical approach to the practices of application of corporate social responsibility, or even the disappointment by the promises of these ideas promotes a new revision of the concept, paying attention to values and responsibility in relationships with stakeholders.

The problem of the research is raised by the question: how the concept of corporate social responsibility changes, and how corporate social responsibility reveals itself in relationships with stakeholders?

Object of the research: Corporate social responsibility in the context of commitments to the stakeholders.

Purpose of the research: To analyze theoretical aspects of corporate social responsibility as a commitment to the stakeholders.

Objectives of the research: (1) To discuss the evolution of the concept of corporate social responsibility; (2) to analyze corporate social responsibility as a commitment to stakeholders.

Methods of the research. In this chapter, it is aimed to reveal the approach of different authors to the concept of corporate social responsibility, application practices, and the context of commitment to stakeholders. General scientific research methods (logical analysis and synthesis of academic literature) were used for the theoretical research. Logical generalization and comparison methods were used as well.

1.1. Corporate social responsibility

Corporate social responsibility (CSR) was first mentioned after World War I. Windsor [8] stated that since the 1920s, business leaders have taken to comply with certain social responsibility practices. However, the broader scientific interest in this idea was received only in the 5th–6th decades of the last century. The concept development is associated with Bowen [9] who defined corporate social responsibility as a social obligation. Bowen, who is also known

as the father of corporate social responsibility theory, formulated the frames of the concept which, despite occasional criticism and doubts about the benefits of the frequent practice for the companies themselves [10], has remained unchanged until now. Corporate social responsibility is defined by some authors as a "social obligation" to carry out this policy in decision-making and acting in accordance with the values accepted in society [11, 12].

Many scientists agree that social responsibility embodies human values aimed at organization's (shareholders') benefit and harmony in public interest [13–17]. Business cherished values and ethics realized in organizational culture are cornerstone principles of corporate social responsibility [18–24]. Ethical issues call for a debate on corporate social responsibility weaknesses. Weisband [25] states that corporate social responsibility focuses on the importance of learning and accountability. Well-meant practices, tied by the broad forms of common consistencies or very honest ethical obligations, remain alien norms, outside "normal" business operations. This prospect presents a natural appeal, gentler capitalism developed on the basis of corporate social responsibility standards, but it has no future, because it lacks morality based on ethical principles and eudaimonic dimensions required for cosmopolitan capitalism. Gunningham et al. [26] defined corporate social responsibility as a social license. It is based not on compliance with legal requirements (although the offense involves risk to lose this license), but on the fact to what extent the company and its activities are acceptable to the local communities, the wider public and various groups. Relations with the public are perhaps the most common structural element of the concept definition. At the same time, it is one of the latest criteria of corporate social responsibility definition [27]. However, there is tension in this relationship. The tension rises between corporate social responsibility concept form, as a common normative culture form supporting integrated identity formation processes in companies, and among their stakeholders as opposed to forms of disparate values meeting the openness of the system meant to incorporate several different perspectives [28]. At the beginning of the concept development, there were intense debates over what the main goal of the company is: to make profits for shareholders or to give a portion of the profits to charity and other activities. A strict position on the issue was expressed by Friedman [29] who stated categorically that the main task of the company is to represent the interests of shareholders, that is, to achieve bigger profits. Having generated enough research, Post [30] presents arguments that it is not justified to respect only the shareholders' requirements. This echoes Davis' opinion [31], who, as opposed to Friedman, emphasized that the company's responsibility should be considered and the questions, not belonging to the narrow economic, technical, and legal requirements of the company, answered.

Nevertheless, after almost half a century, the question of corporate social responsibility remains controversial, however, the opinions shift to how much the companies must invest and what should the change be (or is). Although the debate about profitability, according to Erhemjants et al. [32], leaves controversial issues, the studies show that socially responsible activities are positively related to investment and organizational strategies. Companies implement corporate social responsibility by increasing profitability, making use of several strategies: reverse strategy, the aim of which is to confirm the commitment of people working in it; "external risk" strategy, designed to enhance reputation; and "integrated open system strategy" which groups together their efforts to promote the best practices, learning, and

positive social factors throughout the commercial chain [33]. In addition, the indirect impact of social responsibility on the company's activity results is emphasized: through the organization's reputation and customer satisfaction [34]. But, we cannot underestimate the risks mentioned by Baron [35]. It is stated that although the companies should take advantage of every opportunity to apply socially responsible practices, by behaving in an altruistic way, they can worsen the results of their financial performance, and stock market mechanisms can react to this.

Corporate social responsibility is also defined as an advanced corporate management model (entrepreneurs, managers, and directors), it has responsibilities that include their depositaries obligations to the owners, carrying out similar depositary duties to all company stakeholders [36]. **Table 1** provides the classic corporate social responsibility definitions by foreign authors that reflect various aspects of the concept.

The analysis of CSR definitions shows that over time the focus is not on completely new ideas or (why not?) the questioning of fundamental concept principles, but there is a strong orientation to details and applicability in different areas of companies' activities which really only explains and partly supplements the classic CSR definition. On the one hand, it confirms the self-regulated functionality of the social systems. However, it is far from a philosophical question whether the idea of CSR can actually depend on the size of the company (small, medium-sized company, an international corporation), the origin of the capital (private or state), and the cultural environment.

Table 2 presents the concepts used by Lithuanian scientists. In Lithuania, the perception of corporate social responsibility is closer to the European concept, emphasizing the values and social harmony; the aspect of practical realization is highlighted. The formulated and used definitions of responsibility demonstrate the versatility of the concept and the desire to maintain harmonious relations between the parties concerned.

Extracts of these examples distinguish such keywords as volunteerism, sustainable development, business strategy, orientation to values, moral standards, sense of community, environmental protection and social issues, and responsibilities in different aspects of performance.

Thus, corporate social responsibility standards are consolidated in the agreement by both the business communities and international institutions. Essential guidelines of corporate social responsibility are represented by standard ISO 26000 [58]. The standard core is the organization's responsibility for the consequences of their decisions, the activities in the society and the environment, which contributes to sustainable development, including health and social welfare. Activities based on transparency and ethical behavior, are integrated and applied in practice, they are in line with law and international standards, take into account the stakeholders' expectations [59]. The concept of social responsibility in the scientific literature is extremely complex, involving corporate citizenship, sustainable development, stakeholder management, environmental management, business ethics, and the results of corporate social performance. On the other hand, the contemporary scientific literature on corporate social responsibility issues basically emphasizes the connection between socially responsible activity and company profitability [60]. Despite the arising debate, McAdam and Leonard [61] state that corporate social responsibility is characterized by multiplicity, encompassing such areas

Source	Social responsibility definitions	Dimensions
Rhodes [37]	Values, creation mode: at the expense of other motives and values.	<i>Value</i>
WBCSD [38]	Corporate social responsibility is the commitment of business to behave ethically and contribute to economic development, improvement of labor, family, local community, and society quality of life.	<i>Ethical behavior</i>
European Commission [39]	A concept whereby companies voluntarily decide to contribute to society welfare and cleaner environment.	<i>Initiative</i>
McWilliams, Siegel [40]	The result between supply and demand ratio. Influenced by external circumstances, it can be used in the company's strategic policy in solving competition matters.	<i>Supply-demand ratio</i>
Aaronson [41]	Business decision-making is linked to ethical values, in compliance with legal requirements and is based on respect for people, communities, and the global environment.	<i>Morality</i>
Wales forum of business leaders [41]	Open and transparent business practice that is based on ethical values and respect for employees, communities, and the environment. It is designed to ensure consistency to the society and the benefits to shareholders.	<i>Transparency</i>
Mazurkiewicz [42]	Corporate social responsibility includes the responsible business organization with respect to stakeholders (shareholders, employees, customers, and suppliers), the business relationship with the state (local and national) institutions and standards, the business as a responsible member of society in which it operates, and the global community aspects. Businesses need to be managed so that the activities meet or exceed the ethical, legal, commercial, and public expectations.	<i>Coordination of interests to ensure harmony</i>
Grundey [16]	Corporate social responsibility is a voluntary, not predetermined by law, commitment of business organizations to take account of and align their interests with customers, employees, all shareholders, the environment, their communities, and other relevant parties' interests in all its activities.	<i>Volunteerism</i>
Evans and Davis [43]	Corporate citizenship affecting work.	<i>Citizenship</i>
Young and Thyil [44]	Corporate social responsibility paradigm proponents believe that corporations should have a big variety of wide commitments to stakeholders inside (employees, managers, board) and outside (community, government representatives, customers).	<i>Obligation</i>
European Commission [45]	Implementing social responsibility, companies need processes integrating social, environmental, ethical, human rights, and consumer issues into business operations. The main strategy: to have close cooperation with stakeholders.	<i>Integrating processes</i>
Pérez and del Bosque [24]	Corporate social responsibility: is altruism. The concept associated with a broad business strategy or investments into solution of social problems.	<i>Altruism</i>
Costas and Kärreman [10]	Corporate social responsibility appears as a managerial control system.	<i>Managerial control</i>
Wokutch [46]	According to Japanese point of view, corporate social responsibility is a solution of social problems focusing on occupational safety and health, organizational processes, balanced stakeholders interests coordination seeking the welfare for employees and shareholders as well as other social groups (foreigners, racial and ethnic minorities, women, etc.).	<i>Wealth creation balancing interests</i>

Source	Social responsibility definitions	Dimensions
Sheehy [47]	Private business self-regulation form is debatable.	<i>Private initiative</i>
Kazmi et al. [7]	CSR is discussed as a new spirit of capitalism. CSR is presented as a step to secure the continuity and growth of corporations, society, and future generations and as a new way of organizing fairness, which makes top management a direct beneficiary of CSR-driven change.	<i>Capitalism transformation</i>

Source: Compiled by the authors.

Table 1. Corporate social responsibility definitions by foreign authors.

Source	Social responsibility definitions
Gruževskis et al. [48]	Corporate social responsibility is the voluntary efforts of businesses to incorporate social and environmental concerns into their overall activities and relations with stakeholders.
Kleinaitė [49]	Corporate social responsibility is the practical application of harmonious development principles in its activities.
Jušcius et al. [50]	Corporate social responsibility is a fast-changing business strategy; it is a response to globalization and the global expansion of multinational corporations.
Pučėtaitė [51]	Corporate social responsibility is already realized normative commitments, values, and obligations.
Bernatonytė et al. [52]	Socially responsible business is the company's contribution to sustainable development, that is, economic growth, social development, and environmental protection.
Šimanskienė and Paužuolienė [53]	Realization of higher standards in social life and environmental protection in daily activities.
Šimanskienė and Paužuolienė [53]	Corporate social responsibility is part of the organizational culture as well as the values existing in the organization.
Šimanskienė and Paužuolienė [54]	Corporate social responsibility is the question of moral standards compliance, rather than opportunities to invest, especially in small businesses, which need less expensive manufacturing equipment.
Jušcius and Šneiderienė [50]	Corporate social responsibility practice helps to get "a public license to operate," to take into account environmental and social issues, to create the success measurement instruments, to strengthen the brand, to improve the company's financial operations, to attract and retain the best employees, to increase productivity, to improve product and service quality, to avoid legal breaches, to attract capital, to avoid public discontent.
Paužuolienė and Viningienė [55]	Socially responsible marketing, following the environmental and ethical requirements which achieved better image of the organization, strengthened organization's attractiveness for investors, increased sales and market share.
Paužuolienė and Daubarienė [56]	Socially responsible organization not only helps the environment protection, but also makes a significant contribution to creation of improved society living conditions, improves the working conditions of the employees, attracts and retains the best professionals, conducts transparent business.
Augustinienė et al. [57]	Community members' voluntary assumption of responsibility to society and the environment for their activities and decision influence, on moral principles, democratic and sustainable development values, a whole of transparent and ethical behavior, characterized by voluntary active participation, to address stakeholders' needs by developing socially responsible behavior and a commitment, and comply with the laws and international rates.

Source: Compiled by the authors.

Table 2. Social responsibility concepts used by Lithuanian scientists.

as employee welfare, environmental concerns, and corporate sustainability. Considering the wide range of corporate social responsibility competence, there are two perspectives. First is ethics and how to behave morally, the second is the emphasized instrumentalism. In terms of corporate social responsibility, Carroll's [62] pyramid, based on economic responsibility, is usually referred to [27, 63–66]. Carroll's [62] corporate social responsibility pyramid consists of four dimensions: economic obligations (to be profitable, i.e., the foundation for all the rest); legal obligations (compliance with the law, that is, "the law is the codification of the public good and evil"; this dimension refers to "following the rules of the game"); ethical obligation (to be ethical, that is, the commitment to do what is right and fair: to avoid damage); philanthropic obligation (to be socially responsible, that is, to allocate the resources to the community, to improve the quality of life).

Corporate social responsibility of both the public and private sector is itemized in the United Nations Global Compact Network principal provisions providing directions which are used to operate an organization belonging to the network. These directions are realized by 10 aspirations of recommendatory nature: (1) support and respect for human rights in their sphere of influence based on the international principles; (2) a guarantee that the organizations will not support the violation of human rights; (3) promotion of freedom of associations and recognition of the right to effective general negotiations; (4) abolition of any mandatory or compulsory labor; (5) abolition of children's labor; (6) abolition of discrimination in respect with employment and profession; (7) promotion of prevention programs ensuring environmental protection; (8) taking initiatives to promote greater environmental responsibility; (9) the development of environmentally friendly technologies and the increasing prevalence; and (10) the fight against all forms of corruption.

It should be noted that many of the principles related to human, employees rights are formalized in the country's legal system, with the exception of corruption, which is discussed only in the context of public sector organizations (United Nations Global Compact). It is significant that corporate social responsibility is a broad-spectrum process covering the entire product/service production/development cycle and related environmental protection, social, financial, and ethical aspects. Corporate social responsibility can be seen as application of ethical, sustainability, and responsibility principles in everyday activities of the organization [67]. Stereotypical thinking is still extremely vital, often raising unilateral requirements for the organization to fulfill the socially responsible behavior concept in the hope that it will pay off. On the other hand, is an organization behaving honestly with partners, the state, its employees, taking care of their welfare, but not having money for charity, less responsible than the international corporation, donating solid amounts to philanthropic purposes, but using 21st century slave labor in third world countries? Western European companies are sensitive to media reports about cases of exploitation, because the society has reached a certain level of civic maturity, which makes it possible to raise higher moral requirements for both private and public sector organizations.

Analyzing the importance of corporate social responsibility to the organization, often the aspects of marketing, competition, profit, influence on consumers' decisions are emphasized [66, 68–71]. In essence, the ideas of corporate social responsibility in both public sector and private capital organizations systematically overlap. External environment of the organizations, society force them to become more responsible [72]. However, there are features of

the content. Public sector service user does not have the possibility to choose a provider, but because of that, the service provider's role is not decreasing for social and environmental sustainability which is conditioned by moral and ethical criteria [68, 70, 73–76]. According to Guogis [77], public sector organizations are not satisfied with 3E model (economy, efficiency, and effectiveness). Therefore, equity is added [77–79] which is particularly relevant in Eastern Europe [77] and other developing countries, according to Jamali and Mirshak [80], for strengthening planning and cross-sectoral cooperation, orienting each managerial solution to corporate social responsibility [69]. In a democratic society, the public sector must have accountability and openness [81], and the basis of social responsibility: personal and moral responsibility: moral motivation determines the degree of social responsibility [76].

However, the corporate social responsibility concept is not constant (e.g., this is reflected in the European Commission's decision to renew the definition of corporate social responsibility) and far from ambiguous. Christensen et al. [82] state that the majority are trying to speak about corporate social responsibility from various points of view, in terms of social norms and expectations to formulate a variety of definitions, to identify ideals, to establish principles to challenge the standards, to announce visions, to present plans, to promote positive social change, even when it is not fully reflected in the organizational practice. Finally, Frederik [83] proposed a formula "from CSR1 to CSR2", that is, from corporate social responsibility (CSR) to corporate social response (CSR). According to Frederick [83] "Business was thrust violently into a social maelstrom that led many to question not only its legitimacy but its very right to exist. That onslaught on business institutions created receptivity within business for the notions of social responsibility (CSR1) and social responsiveness (CSR2) and, not so incidentally, lent a legitimacy to business-and-society inquiry" (p. 165). However, the concept of social responsibility in scientific literature is extremely complex, involving corporate citizenship, sustainable development, stakeholder management, environmental management, corporate social performance results, etc.

1.2. Corporate social responsibility: Relations and commitments

1.2.1. Relationship among stakeholders

The axis of corporate social responsibility concept is the harmonious relationship among stakeholders and compromise among individual benefits for greater opportunities of general social benefits, ensuring sustainable economic and social development. There are different points of view about the organization's relations with stakeholders, but there is a general provision that the organizations must combine their activities not only with the existing norms and standards, but also with values established in society: a factor which is more a call, but not a direct, institutionalized regulatory obligation.

Corporate social responsibility confirms legitimate stakeholder involvement, citing the fact that corporate profitability demands responsible strategies reflecting social problems [25]. Corporate social responsibility managerial system is distinguished by stakeholder participation in order to balance the conflict of interests and to create a relationship of trust between the company and stakeholders.

The practice of contractual corporate social responsibility is considered to be implemented if the participation of the intermediary becomes a part of company management, relationship of trust is created and the company reputation is developed in line with the commitments discussed in corporate social responsibility agreement [84]. Susnienė and Vanagas [85] state that in terms of total quality management, a modern organization in long-term context must act in such a way that all its stakeholders' needs and expectations would be satisfied. In addition, according to Weisband [25], based on stakeholders' efforts to reform corporate managerial structures, corporate social responsibility shows how to create a strong brand identity incorporating social values, especially those that are popular or promote market.

Stakeholders (subjects or parties) are named as the company's shareholders (owners), managers, middle management staff, local community, state authorities, the national society, humanity, which is directly or indirectly affected by organizations' activities [25, 33, 36, 68, 86–88]. Stakeholder groups can be divided into at least three dimensions, the functions of which are unique in the social dialog and at the same time complement each other: the indirect impact of the external environment, the direct impact of the external environment and internal environment (**Table 3**).

Jones [89], who studied the problems of economic and ethical synthesis, states that corporate relations with stakeholders should be based on trust and cooperation, as honest, reliable, ethical behavior is motivated by high returns. Corporate social responsibility encouragement policy, in particular, should be directed to companies and stakeholders relations in order to ensure each of their respective behavior and the overall interests of stakeholders, not just the interests of the company [88]. However, this perception, according to Post [30], is determined

Functions	Dimensions	Group structure
World practice formation Sharing knowledge Common human values development	The external environment of the indirect impact	Global society Humanity International structures of business, politics, and NGO Science
National practice formation Beliefs and civic regulation Search of market relationship balance	The external environment of the direct impact	Society in the state Science Institutions, standards Nongovernmental organizations Community Clients, partners
Personal and social relations coordination Coordination of internal and external interests Coordination of relationship in the workplace Profit-making and social investment	Internal environment	Employees and their representatives Middle-level management staff Managers The shareholders (owners)

Source: Compiled by the authors.

Table 3. Extended presentation of stakeholder groups and functions.

by the awareness of new management culture, and personal ethical competence of management and shareholders which changes the ratio of both the internal and the external environment of the organization. This is two-way communication with stakeholders and it is the base for the organization's openness [90, 72].

Certain dynamics is characteristic to stakeholder subjects and their groups. Schmeltz [91] analyzed the reactions of young people to the values of social responsibility. The study showed that the majority of respondents are focused on personal and community profits and much less concentrate on the global aspects, such as the preservation of the planet. Strautmanis [92] drew attention to the gender and job differences affecting valuable differences, and underlined the importance of ethics study for businessmen. Tobey and Perera [93] evaluated the national context imposing corrections. Aguilera et al. [68] analyzed corporate social responsibility at various levels of motives (individual, organizational, national, and transnational), and highlighted a control at individual level, a sense of justice, which is related to job satisfaction, commitment, meaningful existence and hierarchy, etc.. Moral motives imply the need for a meaningful existence, management interest, high value, corporate responsibility, and altruism.

In any case, it takes time to gain stakeholder groups' trust and guarantee favorable reactions. This can be regarded as a response to organizations that link corporate social responsibility with the activities of marketing in an excessive way, that is why, they remain disappointed by the idea itself, because they underestimate the created social capital.

1.2.2. Commitment to stakeholders

The commitment to stakeholders is one of the most important factors in the CSR context, however, integration of confidence determining mechanisms into corporate practice remains a challenge. Its solution depends not only on the discipline selected for application, but also on the personal stimulus, determining an internal commitment to follow the values of one or another kind and the ability to align personal values with the organization's goals as well as stakeholder values and expectations.

The commitment to stakeholders can be defined as an unwritten social contract, based on moral relation of company shareholders and managers with the declared values and a commitment to them. This is the first and most important act, in the perspective of which (the moral obligation) the relation with subjects operating in the social environment and the quality of their relationship is possible to examine. In addition, the commitments to stakeholders appear depending on how much the moral relationship is natural and strong, both formal and declared, as well as informal, as the company's moral expression, not necessarily taking on formal structures in communication.

On the one hand, the concept of the word commitment includes formal regulations and agreements; on the other hand, the commitment is the most important factor and the function in the processes of social capital building at the same time.

Often, the company and the stakeholders as well as their relationship are spoken about (as well as perceived) impersonally; or, in other words, it is perceived mechanically, which can

be partly illustrated by Pavlov's [94] experiments known in psychology that confirmed the influence of conditional reflexes on the behavior of living organisms. That is, when by certain company actions, it is targeted to develop retaliatory reactions of the target audience (stakeholders).

Without rejecting the influence of these mechanisms, the commitment to CSR and in closely connected context of social capital development is also personal. In this case, it is significant to draw attention to hazards of organizational management approaches actualized by Drucker [95] arising from the formed discipline assumptions, what it is worth paying attention to and what to ignore. According to the author, the history shows that despite the importance of discipline, assumptions are rarely analyzed, rarely examined, rarely doubted, and rarely clearly positioned. It is the trait of thinking determined by human nature: to look for the simplification, the usual, stereotypical, and easily adaptable schemes, not always assessing the nature and the whole of the subject.

The way how the social contract with stakeholders will be carried out on behalf of the company depends on the people who form the company and determine its operating policies with personal relationship values which they have and which they declare. That is, will it remain a declaration or will it be natural practice of company activities in all areas of activity, without doubts and disappointments, starting with a relationship with the company's employees, customers, and clients, and ending up with the general public?

Therefore, guided by this principle, orientation selectivity often noticeable in companies' CSR practice (e.g., only to the environment protection, only to philanthropy, etc.) shows lack of valuable CSR maturity which does not allow to start a strong social contract on the basis of commitment and also expect an adequate, strong, and stable stakeholder response. In this case, again, we should remember the psychological and social mechanisms underpinning the creation of social capital. This is indicated by various research. It was found that the perceived social capital is positively associated with greater commitment among employees [96]. In addition, another study confirms a positive and a significant impact of the two dimensions of social capital: cognitive (shared values) and relational (trust) on both commitment and cooperation [97].

Commitment to stakeholders in the context of CSR can be defined as a long-term and stable company policy, responding to stakeholders' values and the resultant expectations. Watts and Holme [98] present a definition that has become classical as the permanent business commitment to behave ethically and contribute to economic development while improving the quality of labor force, quality of life for their families, and contribute to the community and the general public welfare. Therefore, the perception of interests harmonization can be interpreted as a kind of mutual commitment exchange, the benefit of which is mutual satisfaction of expectations.

CSR is revealed as a multidimensional phenomenon, forming relationships with various stakeholders. Organization's responsibilities may have a similar feedback. Wilson [99] believes that strong commitment can develop positive relationships with stakeholders, as well as reduce the price of relations with customers and other stakeholders. In addition, Dhanesh's [100] study results demonstrate how CSR can be used as managerial strategy in relations with the employees, strengthening relationships between the company and employees. The ongoing

CSR practice had a positive relationship with such aspects as employee trust, commitment, and job satisfaction [100–102].

In this context, the study of Bhattacharya et al. [103] has to be considered where the authors revealed the psychological mechanisms that drive individual stakeholder responses to CSR activity. They drew the means-end chain framework to articulate and implicate the types of benefits stakeholders derive from CSR initiatives (i.e., functional, psychosocial, and value-satisfaction) as a fundamental determinant of their reactions to such initiatives. In addition, the authors say that the quality of the stakeholder-company relationship resulting from a CSR initiative depends on the type of benefits stakeholders obtain from it. The commitment is often associated with stakeholder expectations in an environment in which businesses operate. Cruz et al. [104], who examined CSR policy of exporting companies, drew attention to the differences between societies. According to the authors, exporters that target countries with strong orientation toward sustainability also require a stronger commitment to developing a CSR-based differentiation strategy at the firm level, as the more demanding institutional environments suggest that trust-building activities must pass more stringent requirements. However, other authors argue that stakeholder expectations should not be interpreted in a differentiated evaluation of different countries and cultures. According to Werther and Chandler [105], legitimacy is an important value in all countries. This idea can be extended in terms of other values under the disposition of the CSR concept.

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Regional Tendencies of Corporate Social Responsibility

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Abstract

Based on the theoretical and empirical studies carried out in eight countries (Estonia, Latvia, Finland, Belarus, Lithuania, Poland, the Ukraine, and Denmark), tendencies of corporate social responsibility (CSR) in the region are presented. Similarities and differences in training of managerial personnel, ethics of activities of organizations, fostering of corporate social responsibility in the government policy, corporate involvement and expectations, communication with stakeholders, and in other aspects are highlighted. In spite of the different tendencies of political and social development, corporate social responsibility formed in the countries of the region and some common problematic tendencies are highlighted.

Keywords: corporate social responsibility, social development, UN Global Compact, ethics, government, communication

1. Introduction

Relevance of the research: the differences between the practices of corporate social responsibility (CSR) are perhaps best revealed in the policies of globally operating companies [1, 2]; when strategies in different markets are applied selectively, taking into account the expectations of the local stakeholders, the rules of functioning are provided by the state. Schmeltz [3] argues that companies are experiencing an increasing legal and public pressure to which they must respond by communicating with various groups. However, pressure on companies and requirements raised depending on society's maturity and established cultural traditions; therefore, Bass and Milosevic [4] also proposed to apply ethnographic research method that helps in better understanding of how particular culture affects corporate social responsibility. On the one hand, the analysis of corporate social development aspects, which are

highlighted in countries with both similar and different experience of historical and social development, contributes to the general understanding of the development of this phenomenon. The Baltic states (Lithuania, Latvia, and Estonia) are traditionally attributed to Eastern Europe, usually having in mind the historical context. On the other hand, such generalizations of the region characterized by a significant cultural diversity can also be quite risky, as they do not reveal the complex internal social and cultural dynamics, which is even more highlighted when comparing the countries of both similar and different fate. Finally, not only the trends of development of corporate social responsibility, but also the areas of their research are different.

Problem of the research: the problem of the research is raised by the question, what are the trends of the development of corporate social responsibility in the Baltic and neighboring countries, and what specific problem aspects are highlighted in the context of Lithuanian organizations?

Object of the research: regional trends of corporate social responsibility.

Purpose of the research: to analyze regional trends of corporate social responsibility.

Objectives of the research: (1) on the basis of the studies carried out to compare the trends in corporate social responsibility in the region and (2) to distinguish the problem aspects of the development of corporate social responsibility in Lithuania.

Methods of the research: when analyzing regional trends of corporate social responsibility, the following methods of analysis were used: logical analysis and synthesis of academic literature sources, analysis of legal documents, and comparison and generalization.

2. Corporate social responsibility study fields in the Baltic region and the countries concerned

This section discusses regional CSR development trends and the main problems faced by individual countries. Each country's feature is significant for both companies operating in it, as well as for planning activities; moreover, in this way, it can be possible to capture both the commonalities and the differences that exist even in relatively geographically close countries, not to mention the much more global aspect of company's activities. For example, Cruz et al. [5] drew attention to the fact that internal resources, international market exposure, and environmental and social institutional pressures significantly affect product-level CSR. Differences, as well as operational characteristics, are affected by both social and economic development, and cultural trends that have an impact on the perception of CSR and development. Government has a great influence on these processes [6] though the State's role might be debatable, especially when discussing how a particular government itself understands own policy on issues of corporate social responsibility.

This section first of all reviews how the situation in the Baltic region and the countries concerned reflect the scientific research carried out in the last decade. Further, the comparison on how the companies participate in CSR activities will be presented. In this part of the monograph, the research and trends are itemized according to three groups to which the authors

conditionally have divided the countries. The first group includes the countries that were in the former Soviet Union dependency and sphere of influence, such as Latvia, Estonia, Lithuania, and Poland, which have integrated into the European Union. In order to facilitate the comparison, the second group includes the bordering former Soviet Union republics, such as Belarus and the Ukraine, and the Nordic countries that have covered the way of different historical and social developments, such as Denmark and Finland.

2.1. Corporate social responsibility research

The experience of Lithuania as well as neighboring states historically and geographically belonging to the region can greatly serve the cognition and expansion of corporate social responsibility development processes. This is important in several aspects. First, the Soviet ideology influence that lasted for half-century left a distinct mark on the public self-consciousness and in business relations, the traditions which were restored just a quarter-century ago and developed under extreme conditions. This is the generation that experienced public property privatization when a private initiative manifested on the ruins of the former state capital, as well as significant frustration of part of the public that suffered from privatization, which encouraged certain distrust related to business representatives.

It should also be taken into consideration that the experience of Western societies as well as the achievement in the area of corporate social responsibility became available to regional societies only after the fall of the iron curtain. The paradox is that the soviet ideology itself was built on the foundation of social equality and social welfare, but the market and the so-called wild capitalism epoch that began after the Soviet Union had collapsed, showed that post-Soviet space societies had to learn social dialog, to accept differences of opinion, to accept different social and national interests, and to master the basics of democracy, often without frustration and unrest. The going processes, discussions about corporate social responsibility and its application, social dialog and analysis of these processes are still little advanced, because stereotypes are changing more slowly than market relations develop. As stated by de Oliveira and Jabbour [7], while the literature on this subject is in the embryonic stage, we lack systematic, integrated analytical frameworks that can improve our understanding of the role that governance of clusters plays in addressing CSR concerns in small to medium-sized enterprises (SMEs) in developing countries. It is purely due to the fact that societies often lack information about social responsibility and core principles of corporate social responsibility activities, sustainable development, cooperation of different sectors representatives, experiences, and practices of social dialog between the business sector and stakeholders [8, 9]. These processes are slow enough. This allows companies to manipulate statements of social responsibility issues, and the public is prevented from refusing a skeptical attitude to such initiatives, to evaluate them carefully, in accordance with unfavorable, established stereotypes. In addition, there are particularly significant tendencies of working-age population emigration in the region during these decades, even a few of the economic crisis were experienced sensitively, which not only split but also matured the public and promoted internal dialog. Secondly, the experience gained in the short term in comparison with countries that gained longer experience in public relations harmonization may be of importance to Western societies concerned with corporate social responsibility issues.

Below we will discuss the circumstances of corporate social evolution in the countries of geographical proximity having similar historical experience though significantly differing culturally: Lithuania, Poland, Latvia, and Estonia. We looked at the spectrum of corporate social responsibility problems, which was examined by scientific society of Belarus, the Ukraine and Finland, for comparison. Besides, the experience of involvement into global pact initiative by the United Nations [10] (with reference to the number of the companies involved) will be one of the starting-points. Partly, this experience shows the formal (marketing-oriented) presentation problem not only in Lithuania, but also in companies belonging to the region's states. Statistical data are presented in **Table 1**.

These are the states that are quite different in size and economic capacity, having significant cultural differences. For example, in Lithuania and Poland, the Catholic religion dominates, in the Ukraine and Belarus—Orthodox, and Latvia, Estonia, Finland, and Denmark are Protestant countries.

Most companies that joined the initiative are in Denmark, and experience of companies in this country in the organization is one of the highest. As shown by the World Bank initiated research, Latvian and to a lesser extent Estonian companies perceive more risks related to the adoption of CSR practices than Lithuanian companies do [11]. On the other hand, although the number of organizations in Lithuania, compared to some larger neighboring countries, is very distinctive, it should be noted that a considerable number of affiliated organizations are associations and public sector organizations (similarly as in the case of Latvia). The size varies from small and medium to large business representatives (for example, in the case of Estonia small and medium business dominates), a number of companies are branches of foreign capital, foreign banks. In addition, some organizations have not correctly submitted a progress report, indicating orientation to declarative position with regard to corporate social responsibility. Elms [12] pointed out that the implementation of CSR in Central and Eastern Europe (CEE) should be targeted not to charity, marketing, and public relations, but first, it should be understood as a social responsibility to stakeholders. Therefore, CSR awareness in general should change significantly.

Country	Population (million)	UNGC members	Beginning of participation (years)
Estonia	1.3	5	2009
Latvia	1.9	9	2002
Finland	5.4	54	2003
Belarus	9.3	47	2006
Lithuania	2.9	71	2005
Poland	38.4	76	2004
The Ukraine	42.6	181	2006
Denmark	5.6	316	2001

Note: Official statistics presented by the UN Global Compact [10] and the countries is used.

Table 1. Participation of region states in the UN Global Compact.

Comparing research data carried out in different countries some differences are revealed. For example, what differences exist in the training of specialists, familiarizing them with business ethics in different levels of educational institutions. For instance, the Lithuanian colleges (institutions of non-university higher education) have fewer chances of setting up CSR teaching disciplines than the universities since there is a lack of suitably qualified college teachers working in this field. Current situation shows that there are fewer colleges which are oriented to disciplines of CSR than universities. However, those that are oriented often review CSR more widely and pay more attention to it not only in business management (e.g., a separate study module of “Corporate Social Responsibility”), but also in industrial production (e.g., a discipline under a study module of “Furniture Design”) study areas. Corporate social responsibility is not offered on the level of the vocational schools in Poland [13].

Also, you can see general tendencies, such as slow development of corporate social responsibility concept, engagement, low population awareness of what socially responsible behavior principles are, and orientation to separate social responsibility fields. Besides, they have to solve similar problems as stated in the research which covered the Estonian, Latvian, and Lithuanian corporate approach to CSR. The aggregated results of the country-to-country surveys of firms in the Baltic countries indicate that their attitudes concerning the role of the company in society and the concept of socially responsible behavior are largely similar.

As illustrated by the information, there is a general convergence of views on the most important factors encompassed by the term “CSR”; namely, that CSR involves behaving ethically, assuring environmental protection, addressing stakeholders’ concerns, and being transparent. Equally important is the shared attitude concerning what does not constitute CSR (correcting social inequalities, public relations, establishing simple stakeholder partnerships, and simply following regulations) [11]. On the other hand, researchers did not reveal significant differences with Poland.

Another survey examined the relationship of job satisfaction with CSR in three Baltic countries. The expected results were received showing that when there are CSR initiatives, the staff satisfaction should be higher, but there are enough interesting nuances that are important in the development of the CSR policy. Employees’ assessments on various aspects of their job are noticeably higher in firms that are perceived as more engaged in CSR activities both toward their internal and external stakeholders. A further outcome of the study emphasizes the negative link between firm size and corporate social responsibility, thus, reflecting that smaller firms tend to show higher assessments regarding CSR. Similar relationships are also found between firm size and job satisfaction [14]. On the other hand, valuable data on existing tendencies are presented by Capell et al. [15] in a study, which surveyed public sector employees from four countries: the old EU (OEU) members (Germany and Norway) and the new member states (NEU) (Lithuania and Estonia). The results show differences in value orientation between the two groups of countries: the public sector in the OEU member states appears to be more ethically and less pragmatically oriented than in the NEU member states. Findings show that in the new member states, value congruence is very high across demographic groups, in contrast to the situation encountered in the OEU member state.

The research carried out by the group of authors in the four Nordic countries is significant (Denmark, Finland, Norway, and Sweden), as it highlighted the urgent problems. According to Midttun et al. [16, p. 464], more recently, CSR has increasingly attracted governments' attention, and is now promoted in public policy, especially in the European Union. Conflicts can arise, however, when advanced welfare states introduce CSR into the public policy. The reason for such conflict is that CSR leaves key public welfare issues to the discretion of private business. This voluntary issue assignment contrasts apparently with advanced welfare states' traditions favoring negotiated agreements and strong regulation to control corporate conduct. From interviews of 55 officials of government ministries, non-governmental organizations, labor unions, and employer associations, the authors conclude that tension indeed exists between CSR public policies and advanced welfare state traditions in all four countries. Whereas CSR's aims are compatible with Nordic institutional traditions, the means promoted in CSR is in conflict with such Nordic traditions as corporatist agreements and rights-based welfare state regulation of social and environmental issues. There are no similar surveys where the situation could be compared in such countries as Estonia, Latvia, Lithuania, and Poland, but the problem attracts the attention of the societies of the latter countries. In general, it should be noted that there is a lack of studies where corporate social responsibility situation were analyzed and compared in the same section and using the same methodological approaches, for example, in the Baltic region states.

2.2. Corporate social responsibility research and tendencies in Latvia

The research carried out in Latvia revealed that the survey shows understanding and CSR applications at a very early stage of development. Minimization of external social costs is unknown to most respondents [17]. Zilans [9] survey results indicate that deficiencies in governance such as knowledge about sustainable development, policy integration, inter-sector cooperation, municipality and stakeholder cooperation, and urban management practices contribute to development policies and outcomes that are weakly supportive of sustainable development and act as barriers to the mainstreaming of sustainable development. Although in this case the public sector is more affected, this reflects general tendencies of idea development. In this case, the pursuit of social dialog is important where Latvian society is somewhat distinguished from neighboring countries. The belief that dialog makes CSR practices more relevant is held most strongly by Latvian companies followed by Lithuanian companies, and then Estonian companies [11]. Nevertheless, other studies highlight a number of problems. A significant number of organizations have made public commitments to the financial, social, and environmental impact of their operations. However, CSR promotion in Latvia is in the stage of development and media plays significant role explaining CSR significance to society and providing with information about benefits of CSR activities. Unfortunately, there are still several misconceptions on the media side about CSR activities and importance [18].

Awareness of corporate social responsibility is an important factor that should be actively developed through various measures. Study by Fedotova et al. [19] showed that majority of companies have no opinion on the importance of the CSR concept, while only 20% are aware of the scope of this concept. Because of the shortage of information and understanding of CSR in companies as well as in general public, there is risk that the consolidation to social

responsibility can be delayed. As will be demonstrated later, this problem is particularly relevant for Lithuania and other countries in the region. In addition, in Latvia it is necessary to endorse the understanding of the private sector and the public, and to increase their support for the significant role that CSR plays in company development and growth of public welfare, to enhance the integration of CSR in the strategies of Latvian companies and to gain support for best CSR practices. It is necessary to encourage reporting of non-financial information, referencing the appropriate international practice [20, p. 64].

2.3. Corporate social responsibility research and tendencies in Estonia

Estonia experiences similar problems for corporate social responsibility development as other countries in the region. The UN Report [21] states that the subject of corporate social responsibility (CSR) has seen a more active approach in Estonia only in the recent years. The analysis of survey results shows that although Estonian enterprises are not aware of CSR issues, social responsibility in itself is not alien to entrepreneurs. Unfortunately, its strategic implementation, which would provide additional value to the enterprises and Estonia in general, is still out of the question. At the same time, studies also show that some enterprises are practicing CSR without acknowledging it. Although 85% of Estonian SMEs are interested in finding out more about CSR and its advantages and there are 74 organizations certified according to OHSAS 18001, there are no organizations certified according to SA 8000.

The corporate social responsibility research carried out in Estonia complements the overall mosaic of the region and expands the knowledge about social responsibility. Lithuanian studies revealed close links between organizational culture and corporate social responsibility and the impact on it. The results of the research carried out in Estonia in the services sector could not statistically confirm the hypothesis that strong organizational culture characterizes higher CSR performers, but results are inconclusive in this respect. On the other hand, there was no evidence that organizations with higher CSR are more relationship- than task-oriented; however, relationship orientation was more strongly correlated with most CSR elements [22, p. 6].

The impact of economic recession is assessed in the same way, because the cases of crisis highlight the weakest sides of organizations. Jaakson et al. [23] concluded that in the scope of researched population dominant type of organizational culture in the organization did not predict all its CSR practices, but described rather well how adaptation in the sphere of CSR took place as a result of economic downturn. This shows that CSR activities that relate to dominant organizational culture types are less likely to be reduced in a recession; moreover, some were even intensified [23, p. 202].

In terms of organizational culture, historical, cultural, and economic similarities of the countries are emphasized. For example, speaking about corporate social responsibility and organization culture types, Übius and Alas [24] noted that a clan culture type dominates in Estonia and Finland. According to the authors, the clan, hierarchical, and adhocracy cultural type describes two aspects of general corporate social responsibility, that is, company's activities related to social problems and the company's approach to employees' interests.

The banking sector studies attracted considerable attention. The attention for this sector was especially strengthened by the latter financial crisis and recession following it. The study which examines the activities of international banks (the Baltic countries are dominated by foreign banks) states that, as expected, CSR disclosure scores of international banks in 2013 were significantly larger than in 2005. Despite addressing the legitimacy gap after the 2008 crisis, significant room for improvements remained in the context of sustainable products, implementation of environmental management policies, and introduction of CSR initiatives [25].

Another study showed that as expected, Nordic banks' headquarters' disclosure quantity and readability outperforms those of their Baltic subsidiaries/branches. However, no convergence of intra-group CSR disclosure practices is detected. Banks' response to the legitimacy gap seems to depend on CSR reporting strategy: passive superficial (Baltic subsidiaries/branches, ABLV), passive thorough (Swedbank), and intermediate (Danske Bank) and active (SEB) [2, p. 47]. This study was also one of the first studies of the banking sector in the context of CSR.

2.4. Corporate social responsibility research and tendencies in Poland

Lewicka-Strzalecka [26] identified the main problems encountered in Poland as a post-communist country and discussed the ways to solve the rising problems. According to the author, the main obstacles of CSR are negative image of business, dysfunctional legal background, corruption, weakness of the third sector, difficult economic situation of many companies, the lack of ethics and ethical standards, and difficult situation on the job market. The main opportunities are contacts of the companies with the foreign partners, self-regulation trends of business, and good economic growth rate (p. 440). The Polish case demonstrates once again that the need for information about socially responsible activities standards in the region is significant and dissemination of this information is not satisfactory. Kołodkiewicz [27], who surveyed corporate social responsibility concept implementation within 5 years, noted that there is progress in this area. However, domestic companies are still plagued by lack of knowledge and familiarity with instruments facilitating the effective implementation of the standards and principles of responsible business [27, p. 48].

While corporate social responsibility is primarily understood as a personal initiative of the companies to be socially responsible with different stakeholders, the role of the latter is undeniable. However, it is debatable how much pressure, in particular, the state administration intervention, may be justified, and what its limits are. In the case of Poland, Faracik [28] provides a number of suggestions regarding state policies, strategy, 'leading by example' approach and relevant institutional frameworks, which aim at encouraging CSR practices among companies and involve civil society organizations. These, due to their very nature and purpose, could be a state's natural ally in this quest, particularly in the area of multi-stakeholder engagement, ensuring mechanisms of verification and raising awareness. On the other hand, the mandatory requirements do not always guarantee quality. Hąbek and Wolniak [29] compared how companies from different countries submit reports. The results are quite interesting and worthy of further study. In Poland, as yet, few companies are choosing to report on CSR performance. Reporters are mostly big companies. Poland is also the only member state

in the sample in which additional mandatory requirements that go beyond those arising from the transposition of the European Modernization Directive have not yet been implemented. Despite this fact, the quality of Polish reports is higher than the British and Danish reports [29, p. 18]. However, the organizations of different sectors prefer different messaging strategies. For example, such organizations as Polish banks, Krasodomka [30] present CSR information in diverse manner, focusing mainly on community involvement. Furthermore, the quality of CSR disclosures in 2011 was higher as compared with 2005.

However, the private initiatives can be effective enough. For example, one of the most exclusive problematic areas of CSR is decision related to the coal mines: both on the environmental protection and on employees' health and mortality. The study of Szczepański et al. [31] showed that companies and managers are little familiar with the principles of corporate social responsibility in the region of coal mining, although there were some examples of social responsibility. These companies are enterprises with significant foreign capital, which proves the theory that CSR is a new kind of idea and consciousness coming into Poland (and Upper Silesia) from abroad. Small to medium-sized enterprises (SMEs) that belong to the Polish citizens are characterized by an unconscious mode of CSR. There are also examples of building a CSR model in the local perspective among SMEs through European projects. One project called "Inherit the Job" had a goal which was to have local companies recruit the long-term unemployed for internships and practices and at the end of the program to employ them [31, p. 62]. Therefore, in 2012, CSR info and Polish Association of Stock Exchange Issuers began partnership in the campaign for promoting responsible business among stock Exchange companies. In 2012, partners are to undertake together a series of activities popularizing the idea of CSR in this environment [32, p. 398].

2.5. Corporate social responsibility research and tendencies in Belarus

Although geographically Belarus is the center of Europe, traditionally it is referred to as the Eastern European country. This attribution of the country bordering with Latvia, Lithuania, Poland, the Ukraine, and Russia has not only a historical but also a strong social and cultural context. Often, the Belarussian political system is referred to as Europe's last dictatorship, and the state domination, despite the existing market economic relations, is strongly pronounced. In addition, there remains a strong communist value system heritage which has an impact on today's relations of socioeconomic subjects. Pankov and Bayley [33] wrote almost two decades ago that there persisted a community of interest between the state authorities and the directors of the larger industrial enterprises, irrespective of whether they were in state ownership or nominally privatized, i.e., for the large enterprises in the industrial sector of the economy, political and economic considerations are intertwined. It is different for the smaller enterprises in the trade and servicing sectors, where there is a striving for the minimization of state regulation (p. 56). And after a decade Rees and Miazhevich [34] noted that the influence of the central planning system remains evident in the prevalence of a paternalistic type of management, with the hidden existence of a feudal type of leadership with its system of order, where subordinates have responsibilities not accompanied by rights. Many organizations do not have a well-defined system of responsibilities, and also Belarussian business culture is characterized by the pervasiveness of

double ethics while dealing with the state, the importance of informal networks and low work motivation (pp. 57–59). Dual values that are applied to business, to a greater or lesser extent, are residual phenomena of former political-social system, and to a greater or lesser extent are characteristic of the post-soviet space and partly complicate the tendencies of corporate social responsibility values implementation. It is true that comparing Belarus and the Baltic countries, there is more focus on more significant and more rapid social and cultural changes in the latter.

There are not many studies published in internationally recognized scientific journals under review, where corporate social responsibility in Belarus could be examined fully and in various sections. Manzhynski [35], having examined 310 general managers from Belarussian companies, concludes that the main obstacles are weak awareness among key stakeholders regarding the potential benefits of and incentives for responsible business, the absence or failure of social and governance factors in strategic and operative plans, and uncertainty over how future economic policy can contribute to CSR. Some international companies operating here could be assessed as examples of deeper corporate social responsibility content perception. For example, the Belarussian division of the company “Siemens” emphasizes business ethics, executable by programs dealing with relevant public issues the spectrum of which is from environmental protection and public health to philanthropy. It is therefore no coincidence that experience of the EU companies and implemented practice is presented as a target sample. According to Andrianova and Yeletsikh [36], the European societal marketing experience can act as a mechanism for further integrating corporate social responsibility principles into business practices in Belarus. This depends on the aptitude of the companies for social innovation, the level of stakeholder involvement, and the governmental support for corporate social responsibility policy creation. However, the authors draw attention to the interference at the state political level, which disturb social harmony and complicate relations with stakeholders. The state’s discursive practices not only reinforced the antagonism of entrepreneurs toward the state but also, by fostering an environment of general hostility within society, provoked the multiplication of out-groups within the business community itself. In this way the state propaganda machine constrained the potential of business people to create a shared field, thus reducing them to a fragmented group with an uncoordinated response [37, p. 1346].

However, some authors analyzing corporate social responsibility in the post-Soviet space find not only differences with Belarus but also similarities. For example, both Lithuanian and Belarussian business companies dominate the view that CSR is an important and necessary element of public relations, and charity confers importance [38]. In addition, although both countries recognize the principle of voluntariness while implementing corporate social responsibility, Lithuanian business mentions the government’s failure to promote initiatives as a major obstacle to concept development, and Belarussian representatives specifically blame the unfavorable tax policy. The opinions that the state should intervene more in promoting corporate social responsibility exist among Belarussian scientific community [36]. Thus, one can discern certain attitude similarities and some internal contradictions: in one as well as in the other country the government support is being looked for, although, as has already been mentioned, formally corporate social responsibility is considered as a private initiative sphere. In this way, the idea of social harmony, as a value, as if moves to the background, yielding the place to mercantile public relations directed to narrow, separate valued areas favorably welcomed in the society.

2.6. Corporate social responsibility research and tendencies in the Ukraine

The Ukraine does not have a direct border with Lithuania, but as with Poland and Belarus, there are old and deep historical ties and cultural heritage. By the nineteenth century, part of the country was closely associated with the federal Lithuanian and Polish Two Nations' Republic, and in the early 1990s of the last century freed themselves from the Soviet Union. However, the country's economic, social, and political development of recent decades was and remains extremely difficult. In both ethnic and religious (part of the Orthodox Church is subordinate to the Moscow metropolitan and a part to Kiev) aspects, the country is heterogeneous; there exist significant regional differences between the West (being part of Poland before the Second World War) and the East that belonged to the Soviet Union. Only after the so-called "Orange Revolution" (Ukr. *Помаранчева революція*) in 2004 and the events in 2013–2014 that triggered the political changes, the mood of European integration strengthened, and the realized Russian aggression led to the development processes of national identity. All this had and continues to have an impact on both the public sector as well as business culture, on which a considerable part of corporate social responsibility development depends. Herasymovych and Nørreklit [39] analyzed the ideological society liberalization assumptions. The results suggest that there is a move away from Soviet and orthodox ideology toward liberalism. However, the discourse analysis also suggests that the manager controls are based on pre-modern features embedded in the orthodox ideology and to a certain extent in the shadow ideology of the Soviet system (p. 158). Therefore, a lot of attention and support is given on the part of the EU, and in particular the neighboring countries belonging to the community. In 2004–2010, Georgia and the Ukraine were the only countries in the Eastern neighborhood that have received increased material benefits in return for their relative progress in terms of political reform. In the rest of the cases, the EU has provided increased benefits despite stagnation or opposite trends in terms of democratization [40, p. 249].

Zadek [41] concluded that responsible business practices can contribute to national and regional competitiveness, and that without such links corporate responsibility impacts are likely to remain limited. The research made in various economic activity sectors shows that interest in corporate social responsibility in the Ukraine is growing, and the society welcomes these initiatives. For instance, Chernov and Tsetsura [42] analyzed the reputation of more than a hundred companies and articles in periodicals concerned with corporate social responsibility published in the Ukrainian and Russian languages from 2007 to 2010. The interpretive analysis demonstrated that the Government of the Ukraine and businesses try to establish standards for CR and CSR. The framing analysis showed that some publications in the Ukrainian tend to report on CR and CSR in a positive light, suggesting that the media should promote these concepts in economic life.

The favorable public attitude is a strong incentive for corporate social responsibility values to be incorporated into the company's culture. However, this study did not analyze the values and policies of companies with regard to social responsibility, relations with stakeholders, and so on. Especially because some scientific studies highlight topical problems of lack of human resource competence. For example, Fuxman [43] noted that most Ukrainian companies are suffering difficulties due to the lack of qualified managers. This shortage of managerial talent affects many firms,

regardless of their size and origin. To solve this problem, small/entrepreneurial firms as well as medium size firms rely mainly on their own managerial talents, while larger organizations turn to consulting management. Consulting management in the Ukraine is still in its infancy and suffers from the lack of managerial and restructuring experience in a free-market economy (p. 28). It can be assumed that these circumstances have influence on how fully corporate social responsibility is perceived.

Studies made during various years show selective application of corporate social responsibility values in the companies' activities and in relations with stakeholders. According to Polyakova [44], the basic problem of the Ukrainian segment of corporate social responsibility is absence of faithful idea about social responsibility of business at most companies. Politics of social responsibility will be realized fragmentarily, only conception of realization of social responsibility is absent in companies. Moreover, the following trends are revealed, conversion of corporate social responsibility activities into public relations campaigns [42], and foreign companies operating in the country (survey was carried out in the banking sector) carry out proactive corporate social responsibility policy and practice [45]. This is associated with greater economic capacity of foreign companies: the possibility of allocating more funds to organize various activities.

Many Ukrainian organizations are taking seriously the issue of building and maintaining their business reputation. Activities to maintain the reputation are rather costly, and that is why they are carried out mostly by representatives of large foreign businesses [46, p. 72]. However, this approach may prove to be too narrow, so Hrytsenko and Vysochyna [47] provide a more complete list of problematic aspects: failure of legislation, lack of financial resources in small- and middle-sized companies for providing philanthropic activities, skeptical attitude of the governors to this problem, corruption, and bribes. The authors believe that there are some measures that can help to solve these problems: development of the national strategy of distribution of the concept, tax reform, and synchronization of national and international standards that governs main aspects of the concept. All these measures can help to improve the current situation, ensure sustainable development for the country, and give impetus for improving level of life.

Thus, the studies show that practical implementation of corporate social responsibility and the concept development have difficulties while working their way or CSR values are understood too one-dimensionally. Elms [12] dealt with corporate social responsibility situation in the Middle Central and Eastern Europe and came to several conclusions which in general are important for the whole region, without excluding any one country. The author suggests that CSR should be understood as corporate responsibility to stakeholders, rather than as corporate philanthropy, public relations, or marketing, and that limitations associated with corporate responsibility in CEE are associated with limitations in stakeholder responsibility. It proposes that in a market in which stakeholders place value on ethical behavior, corporate responsibility becomes endogenous (p. 203). This suggests that the problems of the whole region are partly reflected in the Ukrainian business value system.

2.7. Corporate social responsibility research and tendencies in Denmark

While Denmark does not have land succession of walls with Lithuania, after the restoration of independence this country played a significant role in the democratic processes. In addition, in 2015 social and labor reform model presented to the government by the Lithuanian

scientists caused many discussions and is often compared with the Danish one. On the other hand, the analysis of research carried out by different authors at different times at a first glance revealed significant public and corporate policy differences between the Central, Eastern European countries, and Denmark. First of all, it should be noted that the country's development success is often associated with a unique and flexible employment model. According to Madsen [48], on the one hand, the legislation provides a low level of employment protection, on the other hand, through their social protection system and active labor market programs Denmark recalls other Nordic welfare states by providing social guarantees to its citizens. Not accidentally economic potential and social welfare encourages migration to promote significant social processes. In general, while characterizing the Danish society it is stressed that this society used to have a very homogenous culture; everybody was Lutheran and there were only very small groups of ethnic minorities. However, since the 1960s the immigration of foreign workers and refugees has created substantial minority groups of people who are very different ethnically, religiously and linguistically [49, p. 470]. In addition, Mouritsen [50] drew attention to the fact that Denmark's development represents a civic-egalitarian nationalism, embedded in the welfare state, which was never challenged, but recently politicized with Muslim immigration.

The second important feature is active policy on sustainable development and social dialog culture. The concept of sustainable development requires a consistent approach to various areas, including environment protection that takes a significant place in corporate social responsibility perception. Therefore, quite high demands are raised for companies, for example, for biodiversity conservation, even if it is not particularly valuable at the same time urging the government to impose stricter requirements [51].

Branum et al. [52] compared the situation in the European Nordic region (including Denmark) and the California state, the USA. According to the authors, California and the Nordics have similar market economies where sustainable development is largely driven by a private sector. However, the role of government more directly influences sustainable development in the Nordic region. The egalitarian culture in the Nordic region manifests in more focused and quicker adoption of sustainable development policies. Although the European Union promotes corporate social responsibility, a number of problems, according to Midttun et al. [16], appear because the basic principles of public welfare are left to the companies themselves to be solved. In Denmark, Sweden, Norway, and Finland there were analyzed the conflicts and compatibilities arising when advanced welfare states introduce CSR, focusing on how the two traditions diverge and on how conflicts are reconciled. The authors conclude that tension indeed exists between CSR public policies and advanced welfare state traditions in all four countries. Whereas CSR's aims are compatible with Nordic institutional traditions, the means promoted in CSR is in conflict with such Nordic traditions as corporatist agreements and rights-based welfare state regulation of social and environmental issues (p. 464). In general, the Danish case is different, because the government and the social partners play an important role in the development of corporate social responsibility [53].

However, while comparing public and private sector companies there were established a number of differences. Lauesen [54] believes that the barriers to corporate social responsibility in publicly owned enterprises stem from the legal regulatory framework, which dictates

efficiencies, price, and cost reductions and limits the ethical investments of the publicly owned enterprises. In addition, there are considerable differences between the way how communication with stakeholders is perceived by big and small companies. It is observed that small- and medium-sized companies pay less attention to communication with external entities [55], and social responsibility initiatives are generally motivated by ethical considerations and aspirations to create attractive workplaces and retain the staff.

The initiatives are particularly directed toward employees' health and the psychosocial issues and in most cases are not applied strategically. External reputation outside the local community is not a motive [56]. Pedersen [57] concluded that CSR activities directed toward the supply chains still remain the privilege of a small group of SMEs with quite advanced CSR systems. The results indicate that there may be a need for more differentiated initiatives to promote CSR that will enable smaller enterprises to address CSR issues in the supply chain.

Companies' communication with different parts interested in the process is highlighted by the meaning of identity of values of companies and users. For example, the attitudes and values of young consumers in response to communication messages of the companies were researched. The survey shows that consumers are interested in and expect more explicit corporate social responsibility communication than currently assumed by corporations and academics alike. They favor communication that is personally relevant and factually based, and consumer skepticism is not as high as suggested by current literature. The findings reflect that the value system guiding corporate social responsibility evaluation and perception is not based on moral aspects and social, society-centered values. On the contrary, consumers' focus tends to be on competence and personal, self-centered values, which has implications for the challenge of communicating corporate social responsibility [58, p. 29]. Another study has shown that the range of values declared by the companies is not extensive, but the differences are fairly distinct. According to Schmeltz [59], even though the companies studied work with the CSR concept in a strategic and systematic manner, they are operating with two quite separate systems of values with no apparent correspondence between corporate identity values and CSR values. The author believes that the reasons for the misalignment between values systems are explained by the complexity of companies' role in society today, a lack of implementation, a lack of coordination between key players within the organization, the national sociopolitical culture in which the companies are embedded, and the industry to which they belong.

2.8. Corporate social responsibility research and tendencies in Finland

Perhaps the specific aspects of corporate social responsibility are best revealed in comparison. For example, Amberla et al. [60], having compared corporate social responsibility in forest industry in Finland and the USA, lacked stronger environmental protection highlights, but found some significant differences between the two countries. The respondents from Finland, compared to the USA, trust more corporate social responsibility reports. The USA respondents show more positive views on social responsibility, especially those connected with stakeholder relations, than their Finnish counterparts. This suggests some different strategies in communication with stakeholders. Companies understand responsibility as a

duty to act responsibly toward their stakeholders and corporate social responsibility reporting as a response to stakeholders' expectations and demands [61]. The research carried out by this author showed that especially corporate characteristics such as industry group and internationalization stage as well as general contextual factors such as social and cultural context affect voluntary corporate social responsibility reporting. It shows that the large Finnish companies define corporate social responsibility as being based on Elkington's triple bottom line model (p. 176).

On the other hand, employees and their representatives and the multinational corporation itself perceive social aspects of corporate social responsibility differently [62]. In particular, the perception of employees, that is the stakeholders inside the companies, is very different. Nevertheless, in Finnish companies, according to Mattila [63], too often corporate social responsibility is aimed only toward the "outsider" stakeholders. Therefore, the "internal" stakeholders receive too little attention. Besides, a sufficiently limited arsenal of possible internal communication measures is used to promote corporate social responsibility ideas [64].

On the one hand, such problems identified by the authors could determine attention concentration to marketing decisions characteristic to companies in a number of countries, related to the success of economic activity. On the other hand, this may be affected by strong influence of external stakeholders, which together encourages companies to cooperate more closely with governmental and non-governmental organizations. For example, Hämäläinen et al. [65] analyzed the biomass production and utilization issues in the context of sustainability criteria development, addressing these issues with stakeholders. The conclusion was reached that the Finnish stakeholders generally agreed that they should actively participate in the development of sustainability criteria both at international and local levels. That is, the study showed that the stakeholders may express a strong opinion. However, another study results suggest that pressure of stakeholders in different sectors is not the same. Vinnari and Laine [66] observed a decrease of environmental protection reports by companies in the municipal water sector. The authors link this with organizations' internal factors and the reduced pressure of external entities. This shows the relationship between the stakeholders' active participation and motivation of companies.

Another important issue was touched by Myllylä and Takala [67] whose research aim is to focus on the legitimacy problems faced by the Finnish forest industry in the Brazilian context, specifically from the perspective of the region's indigenous communities. The authors concluded that the legitimacy of the Finnish companies becomes questionable due to the unethical tactics of their Brazilian business partner. In their opinion, when the company takes its "marginal" stakeholders' demands seriously and commits itself to them in diverse ways (economically, ecologically, etc.), corporate social responsibility becomes a reality. The search for legitimacy also requires the company to change its corporate knowledge production systems, and also requires a willingness on the part of the company to encounter different types of knowledge that are locally attached (p. 42).

Juholin [68] survey results suggest that the prominent driving force behind corporate social responsibility is companies' long-term profitability, supported by company leadership and efficiency, competitiveness, and the ability to anticipate the future. According to the author, the

long evolution of Finnish companies since the eighteenth century has created fertile ground for responsibility. Despite the absence of significant moral or ethical guidance, the thinking of the participating companies was for the most part business-oriented. The management and organization of CSR appeared to be professional and efficient (p. 20).

3. Trends of corporate social responsibility studies in Lithuania

Though the debate about corporate social responsibility in Lithuania has been continuing for the second decade, most of the studies carried out in the country are of theoretical nature and only some of them analyze individual aspects of social responsibility. Greater attention was paid to private sector organizations. Matkevičienė [69] examined the peculiarities of social responsibility activities expression of Lithuanian alcohol producers, Šimanskienė and Paužuolienė [70] analyzed the organizational culture and corporate social responsibility connection: the study involved 55 companies that have proclaimed themselves as socially responsible. Virvilaitė and Daubaraitė [71] studied the expression of corporate social responsibility shaping the image of the private sector organization, Juščius and Jonikas [72] analyzed the integration of corporate social responsibility into the value formation chain, Navickas and Kontautienė [73] highlighted the shortages of businessmen's attention and competences in the implementation of social responsibility innovation, Korsakienė and Marcinkevičius [74] found that the cost of philanthropic responsibility does not affect the profit. Arlauskienė and Vanagienė [75] researched the representation of corporate social responsibility in companies' advertising campaigns. According to Juščius and Snieška [76], the company creates its own social responsibility philosophy by acceptable criteria, and social responsibility is defined as a company's management tool, a new social partnership phenomenon, which can and should be applied not only in the private sector, but also in the state governance. Thus, corporate social responsibility principles and experience of business organizations can be successfully adapted to public sector organizations, too.

Socially oriented market provides the freedom for initiative to seek for social relations harmony between the private and communal interest, unlike the political-economic systems based on state administration. Although the level of awareness of Lithuanian society is rapidly rising, there is lack of wider public debate on the topics of corporate social responsibility concepts. According to Juščius [77], however, in spite of the growing number of publications on corporate social responsibility issues, the research of business social responsibility role in today's society is still in its infancy. This was influenced by objective reasons: after the restoration of independence, a free rather than social market was developed in Lithuania [78, 79], and this resulted in a distinctive business culture; greater businessmen attention and competence are required for smoother corporate social responsibility innovation dispersion [73]; in conditions of economic crisis, the business reduced all possible costs, as well as, for socially responsible activities.

Guogis [80] states that in the twenty-first century world, the concepts of social justice, "social quality," and the new public management are essential in explaining the social market economy theory and practice, and social policy is a key instrument for the development of the welfare state, having the ability to enhance the loyalty of the citizens in respect to their national

state [78, 79]. More than two decades ago, the freedom of private initiative gained in Lithuania also implied new social relation objectives based on agreement that are analyzed in the discourse of the concept of corporate social responsibility. In this context, corporate social responsibility often accepted as a marketing tool [81–84] raises a number of discussions relating to the uncertainty of the concept.

However, corporate social responsibility is becoming part of successful business strategy, the company's concern in the name of realization of economic as well as social objectives [85], application of responsible business practice can help an organization to create a competitive advantage to have a positive impact on their reputation, employee loyalty and employment, operational efficiency, and sales volumes [86]. In addition, corporate social responsibility practice [87] helps to get a “public license to operate”, to take into account environmental protection and social issues, to create the success measure instruments, to strengthen the brand, to improve the company's financial operations, to attract and retain the best employees, to improve productivity, to improve the product and service quality, to avoid legal violations, to raise capital, and to avoid public discontent. It is stated that Lithuanian businessmen, in order to successfully compete in international markets, should adopt new knowledge about corporate social responsibility standards faster. Integration and globalization provided many new opportunities to companies, but also increased the complexity of their management and organizational problems; especially the increased expansion abroad encourages greater responsibility and its global scale understanding necessity [88]. The concept of corporate social responsibility is customizable internationally and matched to the company's characteristics [87], but corporate social responsibility can become only a declaration and only a marketing tool if its provisions are not implemented in practical business practices [81], as it is a business ideology, policy, and practice, reflecting the behavior when social and environmental protection issues are voluntarily involved into some of the activities and when the relations with all stakeholders of society, business, and government representatives are guided by the valuable principles of respect for people, society, and environment [89]. It is evident that business organizations when undertaking socially responsible activities (working places creation and ensuring staff training, quality requirements observation, and following ethical norms) as well as presenting themselves as a civic and socially responsible organization seek their basic aim: the economic benefit [90]. Analyzing the research carried out in Lithuania, some trends are emerging that are summarized in **Table 2**.

Although a number of authors state that there is a strong organizational culture impact on CSR, common exceptions indicate that the problem is still not fully researched. This can be related to individual countries or certain areas of activity, as reflected in the study of Jaakson et al. [22], conducted in Estonian service sector companies, or another study carried out in the economic crisis conditions [24]. To confirm or deny this assumption, further data is necessary, but even the individual cases show that CSR and organizational culture relationship is not unambiguous and can be influenced by various factors. Similarly as in the cases of workers' reactions to companies' initiatives of CSR implementation. Although there are cynical rejection reactions [146], the entire company context should be assessed, associated with management, awareness and so on. Though **Table 2** presents separate aspects of CSR research, existing internal relation between them, that even in analyzing a narrow aspect of the problem, a whole context has to be taken into account.

Research object	Problematic aspects	Source
Organizational social responsibility issues in crisis conditions	The companies operating in the crisis conditions tend to reduce attention to CSR or there is a need to rethink initiatives	Čepinskis and Sakalauskaitė [85], Juščius [82], Brilius [91]; Jaakson et al. [23], Rodríguez [92], Lauesen [93], Sarantinos [94], etc.
Social responsibility in the context of sustainable business and development of society	CSR mission aspect is undervalued. It is possible to achieve greater competitiveness while maintaining the stability and sustainability by deeper feedback understanding and management of non-financial activities risk	Juščius [81], Ruževičius [95], Ruževičius [96], Jonkutė et al. [97], Nicolopoulou [98], Čiegis and Norkutė [89], Sheehan et al. [99], Wong [100], Elving et al. [101], Luu [102], etc.
Corporate social responsibility focused on the ecology	In order to enhance greater sustainability in the ecology area, such obstacles as poor stakeholder understanding and support are revealed, lack of clear processes management and communication priorities, and the problem of investment and adequately expected return perception	Fenwick [103], Ruževičius [95], Ruževičius [96], Banytė et al. [104], Jasinskas and Simanavičienė [84], Žičkienė et al. [105], Wong [100], Parker et al. [106], etc.
Human resources development, relations with employees and their expectations	Employee involvement has a positive effect, but strategic changes in companies are necessary, focusing on the changes in management and leadership in CSR. Contribution of human resources development to sustainability increase in the context of CSR is not yet well understood in companies	Vasiljevas and Pučėtaitė [88], Juščius [77], Mėlynytė and Ruževičius [107], Hargett and Williams [108], Česynienė et al. [109], Augustinienė et al. [110], Elving et al. [101], Ardichevili, [111], Sheehan et al. [99], etc.
Role of corporate social responsibility in the economic activities of the organization and marketing. Impact of socially responsible marketing on organizations.	Social responsibility is becoming a part of growing popularity of marketing strategy. However, the actual problem of insincerity and gap of declared principles with practice in the context of organizational culture assesses stakeholders' sensitivity to declared values	Sirgy and Lee [112], Juščius and Snieška [76], Kārnā et al. [113], Juščius and Šneiderienė [87], Šimanskienė and Paužolienė [70], Šimanskienė and Paužolienė [114], Paužolienė [115], Virvilaitė and Daubaraitė [71], Valackienė and Micevičienė [116], Juščius and Šneiderienė [87], Paužolienė and Vinginiienė [117], Debeljak et al. [118], Patino et al. [119], etc.
Communication of corporate social responsibility to society groups	The impact of properly organized communication on stakeholders is significant, but there is a tension between the real and communicated values	Guzavičius and Bruneckienė [120]; Dagilienė and Bruneckienė [121], Dagilienė [86], Žičkienė et al. [105], Debeljak et al. [118], Christensen et al. [122], Blombäck and Scandeliuss [123], Elving et al. [101], etc.
Role of public sector and state organizations	The companies subordinate to public sector are less flexible and lack behind the private business organizations in the CSR activities area. This is associated with the differences of legal regulation and organizational culture, which is expressed by public sector company founders approach to CSR	Marčinskas and Seiliūtė [124], Astromskienė and Adamonienė [125], Lauesen [126], Kovaliov et al. [77], Kovaliov et al. [78], Raipa and Giedraitytė [127], Butkevičienė [128], Raynard et al. [129], Rutledge et al. [130], Lauesen [54], etc.

Research object	Problematic aspects	Source
Knowledge and innovation	The development of knowledge transfer, human resources and relationships with stakeholders should be promoted, creating a strong psychological contract with employees	Gižienė et al. [90], Guadamillas-Gómez and Donate-Manzanares [131]; Nicolopoulou [98], Navickas and Kontautienė [73], Luu [102], etc.
Social Responsibility ISO 26000, as a new strategic institutional practice, implementation in an organization's activities.	The standard promotes a clear moral view of business responsibility before the public, but there are seen shortcomings related to companies management. In addition, it is emphasized that CSR instruments should not be treated as separate alternatives but rather as complementary to each other	Helms [132], Zinenko et al. [133], Moratis [134], Hahn and Weidtmann [135], etc.
Consumer reaction to the brand and the importance of CSR associations branding.	CSR initiatives encourage more favorable consumer attitudes and loyalty	Debeljak et al. [118], Torelli et al. [136], Blombäck and Scandellius [123], Martínez et al. [137], Lauritsen and Perks [138], etc.
Responsible investing	A connection must be maintained among responsible leadership, innovations, internal and target sustainability in society, in which investments are made. The amount of investment in CSR depends on the maturity of the company, but the CSR principles require a responsible attitude toward shareholders as stakeholders' expectations	Rakotomavo [139], Zabala [140], Waite [141], Bradly [142], etc.
The importance of integration of ethical principles into the company's management and communication with the staff implementing CSR policy and practice	The lack of perception of ethical role in leadership and the assessment provokes a risk to the success of CSR	Mostovicz et al. [143], Guadamillas-Gómez and Donate-Manzanares [131], Mason and Simmons [144], André [145], Sarantinos [94], etc.
Corporate social responsibility influence on employees' behavior change with respect to orientation to the client	Both direct and indirect. Positive effect is made on employee identification and performance of their functions, but employees may resist or reject CSR values	Costas and Kärreman [146], Korschun et al. [147], Shen and Benson [148], Raub and Blunschi [149], etc.
Expression of organizational culture and social responsibility	Conflicting data on the influence of organizational culture on CSR. In addition to established connections, the influence proved not in all cases, however, the intermediary role of organizational culture on employee loyalty in the context of CSR	Jaakson et al. [22], Debeljak et al. [118], James [150], Paužuolienė and Daubarienė [151], IpKin and Jennifer [152], etc.
Employer and employee awareness of corporate social responsibility, employee participation in the CSR decision-making process	Weak organizational culture, lack of employee awareness, training, understanding of voluntary involvement conditions and sustainable leadership can impede the realization of the decisions in CSR implementation processes	Ardichvili [111], McCallum et al. [153], Waite [141], Ditlev-Simonsen [154], etc.

Source: Compiled by the authors.

Table 2. Trends of corporate social responsibility research.

Thus, the mentioned and other studies show that state initiative is often expected to accelerate the introduction of the concept in order to keep up with foreign companies that have gone through these processes naturally over a long period of time, and business pragmatics. It should be emphasized, however, that corporate social responsibility is based on a voluntary basis and the initiatives of the companies themselves to achieve social harmony by sustainable development principle in response to the stakeholders' (parties) expectations (state institutions: only one part of the interested parties).

As well as state participation, economic reasons in developing Lithuanian society will be highly relevant for a long time. This research guideline can be regarded as evidence, encouraging policy for businesses to become more socially responsible. However, analysis according to separate areas of economic activity, the number of which exceeds two dozens, presents a very fragmented view. For example, there can be determined such environmentally sensitive areas as mining, chemical industry, agriculture.

Legal corporate social responsibility is the responsibility of the markets in relation with customers and competitors which are also important, and this gets comparatively little attention. However, despite formally defined corporate social responsibility standards enshrined in international agreements, there are moral categories, the changes of which in a particular society have an impact on the concept of corporate social responsibility in the development of practical ups and downs. In addition to the state and organizations, there is a third: sociocultural environment dimension, which not less than standardization of organizations activities promotes certain corporate social responsibility development guidelines. Lithuanian society perceives civic initiative rather locally narrowly. This is demonstrated by the events of the last few years, when the shale gas exploration plans, the construction of regional waste dumps, and waste incineration plants received a larger community reaction.

The society is getting more interested in the use of chemical additives in food and this has led food manufacturers to change their tactical approach by offering new products. Corporate social responsibility describes the organizations' care about society, taking responsibility for their actions' impact on customers, suppliers, employees, shareholders, communities, and the environment [85] and, according to Guzavičius and Bruneckienė [120], the direct public participation in creating added value or public goods, the principle of voluntariness and activities of social companies are the social responsibility distinctive features of economic interests groups.

The concept of corporate social responsibility includes the dynamics of public relations. However, the most complex and not fully answered question: social responsibility duality: the relationship between economic interests and the public interest still remains [90, 120]. If public sector social responsibility is defined worse by public (society) interest, a business context remains an object of broad public discourse, which depends on the society civil consciousness development degree and valuable maturity. A catalyst for consensus between business and society can become public sector [77, 78, 155]. Although huge expectations are related to public sector organizations in the promotion of socially responsible activities, the public sector organizations themselves remain in the shadow. You can pose a rhetorical question: what should be social responsibility level of state organizations in order to become a leader in the movement?

3.1. Results of empirical studies in Lithuania

Having analyzed more than 40 (2008–2013) scientific research works by Lithuanian authors, it has to be noted that most of them are meant for theoretical study of corporate social responsibility, and a small part analyzes practical activities of organizations, in particular: in the organizations which are considered to be in the public sector. The research of social responsibility in the public sector can be divided into two areas: public sector organizations and organizations acting under the LR Law on Joint Stock Companies. This distinction is relevant to the fact that the latter organizations fall into public regulation field which is performed by the public interest representing structures.

The practical issues of corporate social responsibility are reflected by the general social responsibility, as a valuable system and concept in society. According to Virvilaitė and Daubaraitė [71], it is believed that the company that wants to create a positive public image should focus on compliance with fair legal norms and ensure economic social responsibility expression. Support, charity, and other ethical and philanthropic social responsibility forms are less significant. Philanthropy is more characteristic of the banks [89]. In addition, it is not appropriate to emphasize different aspects of social responsibility to consumer groups that are distinguished by different sociodemographic characteristics [71], and the companies of the same economic activities area, for example, banks [82], formulate and represent their values differently. It is believed that this approach highlights the relevant problems of Lithuanian private sector organizations: norm of the law and ethics is still not the norm of life, relevant application of selective ethical standards and valuable duality that justifies corporate social responsibility use in marketing exclusively or using vague legal regulations [84, 85, 109], the uncertainty of the concept [156]. Organizations participating in corporate social responsibility movement are no exception. Pučėtaitė [157], who interviewed representatives of companies involved in the movement, noted that insufficient attention is paid to the training of employees in social responsibility; different employees are not treated equally fairly and correctly. What is more, the increasing tendency is characteristic to the division between the organization's policy and employees' expectations. The survey of the future specialists studying in higher education institutions [110] showed that their expectations are linked with altruism, public interest, professionalism, social responsibility, and accountability for actions.

In business practice the concept of corporate social responsibility is not sufficiently known and adequately understood, as is shown in the study by Česynienė and Neverkevič [158]. 47% of small- and medium-sized companies' managers were unfamiliar with the social responsibility term. The main obstacles to the implementation of corporate social responsibility are the failure to realize the increasing value of the company, the importance of promoting long-term profits, and inconsistent approach to social responsibility. It is, therefore, no coincidence that most of the managers of the organizations in the country tend to traditionally transfer the problem of social responsibility to the state, thus belittling the role of private initiative. In addition, the deficiency of long-term vision strategy [114, 158] is emphasized, and representatives of small and medium businesses, according to Simanavičienė et al. [156], fear of a surge in costs and because of that emerging possibilities of unequal competition with major entrepreneurs; that is why social responsibility practical application is evaluated negatively. However,

while corporate social responsibility is generally promoted by large-scale companies [85], the essential differences between the companies of Lithuanian and foreign-owned capital were not established.

So, there is still a clear problem of complex, integral approach to corporate social responsibility and its perception in practice. The most pressing areas for which it is appropriate to draw attention to developing corporate social responsibility in practice, are presented in **Table 3** by analyzing empirical studies carried out in Lithuania.

Public sector organizations include the social function, too, but the essence of corporate social responsibility awareness, according to Marčinskas and Seiliūtė [124], is the problem of the organizations not only in private but also in a public sector. The problem is that, on the basis of JSC “Economic Consultations and Research” study (2012), in general there are no socially responsible activity reporting guidelines in Lithuania prepared for the public sector. Česnyrienė et al. [109] note that application of social responsibility initiatives in relation to the employees in Lithuanian business and public sector organizations face a gap between the growing objective their application needs and subjective nonrecognition of the importance of these initiatives, and sometimes nonrealization. Because, as Raipa and Giedraitytė [127] state, manifold social responsibility of organizations in public administration process can be successful only to a certain level (degree of maturity) of public interest climate and the emergence of civil

Problem	Source	Threats
Social responsibility simulation	Moir [159]	Due to the lack of values, the idea is becoming a business instrument and not a socially responsible activity.
The implementation of socially responsible activities is chaotic.	Marčinskas and Seiliūtė [124]	Systematic errors can lead to disappointment of the organization in corporate social responsibility concept as such.
There is close connection between the awareness of corporate social responsibility idea and education.	Juščius et al. [82]	The problem is relevant to organizations that employ low-skilled or unskilled workers, in particular, when importing the low-skilled labor force. Besides, neglecting the principles of corporate social responsibility or installing them separately, there may be a conflict with expectations of employees having higher education.
Incomplete awareness of socially responsible performance.	Dagilienė [86]	Systematic internal and external communication problems of the organization are displayed, complicating the understanding of corporate social responsibility of the employees and threatening the organization's reputation in the presence of both workers and the public.
While implementing the social responsibility, the companies usually do not comply with all the social responsibility principles laid down in the standard.	Šimanskienė and Paužulienė [114]	There are limited opportunities for efficient investment in corporate social responsibility, so the change can be questionable.
There is a link between the critical incidents related to companies' activities and CSR.	Engen et al. [160]	Critical incidents have become a catalyst for a new CSR policy.

Problem	Source	Threats
Because of the uncertainty of corporate social responsibility concept, business representatives are often prone to abuse consumers' trust and use it for marketing purposes.	Simanavičienė et al. [156]	There is a danger to devalue corporate social responsibility idea and lose the confidence of consumers and employees; management of the organization and general culture deepening problems are possible.
It can be assumed that the values declared by the managers differ from the demonstrated behavior.	Česynienė et al. [109]	There is a conflict of values, confidence in the organization is diminished, as well as the employee's loyalty, promoting employees' negative feedback both internally and externally.
Socially responsible innovation is already introduced in Lithuanian companies, but for smoother dispersion of corporate social responsibility innovation greater attention and competence of businessmen is required.	Navickas and Kontautienė [73]	The development may be hampered by the prevailing unique business culture, characteristic to small- and medium-sized companies, which focus on investment in competencies that bring a direct benefit, not specifically orientating to further prospects and lack of understanding of social integrity principles.
Companies that do not apply the principles of CSR activities, tend to avoid taxes.	Hoi et al. [161]	Culture conditioned by corporate social responsibility principles encourages paying taxes honestly. Companies, not integrating social responsibility practices, have more tax evasion.
CSR uses fragmentation in the context of the whole market.	Potašinskaitė and Draugelytė [162]	On the one hand, business entities do not understand CSR generated benefits, so they are not likely to change well-established business management practices and to invest to CSR concept integrated implementation. On the other hand, the public refuses to ignore the so far existing behavior of business entities that shows indifference to synergistic solution of environmental and social issues as well as questions relevant to all stakeholders.
The negative influence of absence of written form of CSR commitments on human resources management.	Berber et al. [163]	Organizations that do not have written CSR formulations have lower level of human resource management operational programs to specific groups of employees.
Dialectical problem of selfishness and selflessness	Dhanesh [164]	It is believed that corporations do not appear to follow either a philanthropic, ethical model prompted by a trusteeship mentality or a purely liberal model prompted by narrow, economic motives, but instead they traverse complex interconnections between both ethical and liberal models articulated as inclusive growth.

Source: Compiled by the authors.

Table 3. Threats arising due to lack of corporate social responsibility.

society when the behavior vectors of local government organizations as well as civil servants and citizens are directed toward the functioning of sustainable social system, the qualitative consolidation of the system rules, norms, and elements of the parameters. This principled

approach is relevant for business organizations, too, only by the essential public and private sector corporate social responsibility principle. As has already been mentioned, Guogis [165] identifies social justice next to efficiency, economy, and effectiveness as a constant of the public sector. The truth is that not always this methodological public interest emphasis is put on the analysis of the public sector companies, most of which fall into the state or municipal sphere of regulation and/or are monopolies, for example, in the study of water companies [105].

Dealing with the corporate social responsibility problems emerging in the organization's activity practice, the country's science provides recommendations. Bagdonienė and Paulavičienė [166] suggest consolidating the concepts of corporate social responsibility and total quality management in the activities of the companies, because the integrated management system implemented in the organization is one of the alternatives, enabling easier integration of social responsibility and the management system in order to become a sustainable and socially responsible organization. Raising organizations' management culture is positively associated with corporate social responsibility [167]. According to Juščius [81], corporate social responsibility can become only a declaration and a marketing tool if its provisions are not implemented in practical conduct of the companies.

3.2. Development of corporate social responsibility in Lithuania

Lithuania regained its independence only a little more than two decades ago, it is therefore necessary to consider the fact that even a few generations, whose values and attitudes were influenced by the Soviet system, so pervasive in many areas of life, are active in corporate governance structures, decision-making practices or influence them, are business owners. According to Gjørberg [168] and Kovaliov et al. [169], corporate social responsibility expression is strongly influenced by the social policy model and the macroeconomic environment. In addition, it is necessary to assess cultural aspects, too; therefore, the study results achieved by Keltikangas-Jarvinen and Terav [170] should be emphasized: comparing the behavior of Estonian young people who grew up in the Soviet culture and their peers from Finland, significant differences in social responsibility were revealed. Lower degree of social responsibility was found among Estonian respondents, which is associated with culture and the education system. Although it was impossible to find similar comparative studies carried out in Lithuania, certain parallels with the experience of Estonian society may be drawn. As Česynienė et al. [109] stated, in general, the region is characterized by specific factors that hinder the realization of corporate social responsibility initiatives: the unfavorable business image, tense situation in the labor markets, corruption, and lack of maturity of the civil society. Astromskienė and Adamonienė [125], having examined the development of corporate social responsibility initiative by 2009, identified three main phases: (1) 2003–2004—creation of a legal basis, (2) 2004–2005—dissemination of corporate social responsibility ideas, and (3) 2005–2007—dispersion of corporate social responsibility initiatives. Over the past 3 years, the number of members of “Global Compact” organization in Lithuania increased due to the companies, in whose activities the principles of social responsibility are implemented and socially responsible activity image is formed.

The National Network of responsible business companies was established in Lithuania in 2005, and in 2013 it united about 130 companies and company groups operating in Lithuania and non-governmental sector organizations. In 2013, according to Lithuanian Department of

Statistics, there were 65,779 companies. True, associations incorporated into company groups are part of the network (e.g., the concern “Achema Group,” “Klaipeda Terminal Group,” JSC “Western Wood Group,” and “All Time Group”), the association of socially responsible companies, which includes more than a dozen companies operating in Šiauliai region, but this is not a critical mass yet. According to the list submitted by the Ministry of Social Security and Labor, one-fifth of the companies that are connected to the network are foreign or mixed capital ventures. The other part is comprised of the capital of public companies, public institutions, and public organizations. In 2009, the Lithuanian Republic Government approved the National Corporate Social Responsibility development program for 2009–2013, which was provided with more than one million euros in 2010–2011 allocated by the European Social Fund. According to annual activity reports of the Lithuanian National Responsible Business Network, in 2008 this network united 57 Lithuanian companies and organizations, in 2009—61 companies, and in 2010—65 companies [171]. However, there is no breakthrough of the concept of socially responsible company, as one can see. The discussed period coincided with the global financial crisis and economic recession that struck the country, but in this context the insights of the study of 2007 remain relevant and were published as “Legal framework analysis of the Republic of Lithuania on factors promoting and impeding corporate social responsibility” [172]. The lawyers who carried out the study stated that there is lack of a well-coordinated, consistent, long-term state policy involving all sectors. Corporate social responsibility promotion measures are often designed and implemented in isolation from each other in individual sectors of a responsible ministry or institution, disregarding the capacity of the civil servants themselves to implement and coordinate corporate social responsibility principles.

Despite the objective circumstances which led companies to recalculate expenses, low efficiency of state programs is influenced by inertia that is characteristic to the public sector and the problems of innovative thinking.

In conclusion, it should be stated that the initiative of organizations who decided to engage themselves into the international network of socially responsible companies has been slow in recent years, and in the context of the whole country did not play any significant role.

4. Problem highlights of corporate social responsibility development

Slow development of social responsibility is determined not by favorable or unfavorable economic environment but by other objective and subjective reasons. It would be inappropriate to underestimate the societal attitudes with regard to corporate social responsibility. Consumers do not take the company’s reputation in the area of social responsibility when choosing what to buy, most of them are quite indifferent to various eco-labels and awards related to corporate social responsibility (Baseline study of corporate social responsibility situation in Lithuania, 2007) [173]. The results of World Bank study allow the comparison of the attitude differences of the three Baltic countries (Lithuania, Latvia, and Estonia). According to the opinion of the representatives of the Baltic States companies, the local initiatives could be most suitable when motivated by certain incentives and recognition. The leaders of the Polish firms claim that the most promising are the macro and national level factors (regulation reform, dialog with the

country's government, and banking measures) (What is the companies' opinion on corporate social responsibility, 2005) [174]. The researchers note that the differences in approach may be influenced by the size and the state, too.

Thus, although the concept is associated with the business organization benefits, the pragmatic aspects surplus may bring more harm than good, especially if the organization declares its social responsibility as securities contradictions cause the conflict, encourage the stakeholders distrust, and devalue the corporate social responsibility idea itself. According to Vaitkevičius and Stukaitė [175], the activity of the company is rational only when the public perceives corporate social responsibility. Having exceeded the limit of this perception, even if it is done on altruistic basis, the company conflicts with the social environment which is not yet ready to understand and support this step. For example [84], an organization that delays in the payment of staff salaries, but actively supports social events, cannot be called socially responsible.

Rather the opposite: the implementation of corporate social responsibility first begins with meeting the internal (e.g., employees and shareholders) rather than external (e.g., customers, vendors, and the public stakeholders') expectations and interests. It is obvious that philanthropic activities cannot be considered as social responsibility which is compensated by tax reduction. Rather, it can be called tax redistribution, giving the initiative to the organization, as this is done on the account of the rest of society which were not included into the philanthropist horizon. According to Čepinskis and Sakalauskaitė [85], the concept of corporate social responsibility in Lithuania is more related to the concept of humane or responsible business. According to the authors, each organization being socially responsible seeks to increase their benefits, a socially responsible company makes costs that will benefit in the long term. This is a significant factor that can be more effectively used for the concept development, primarily having eliminated gaps between scientific thought and practice inherent to Lithuanian population.

The main assumption of corporate social responsibility type policy application in Lithuania was belonging to the international company. In addition, the market tends to undervalue the social costs and give priority to short-term financial rather than long-term social benefits (Baseline study of corporate social responsibility situation in Lithuania, 2007) [172]. So, as Česnyienė et al. [109], claimed the idea of social responsibility, which is based in "Global Compact" of 1999 [10], is still making its way in Lithuania. People of prosperous Western countries demonstrate new initiatives of social responsibility by making accents on principles of environmental protection, transparency, etc. This is partly reflected in the corporate social responsibility research that has not covered a wide spectrum of problems so far.

The main difference between corporate social responsibility development in Lithuania and foreign countries, according to Arlauskienė and Vanagienė [75], lies in public pressure. In Lithuania such pressure is felt very weakly, so the local companies take the initiative only because of foreign partners' pressure. This system in Lithuania works only within the company. This can partly explain the shortage of information on socially responsible activities emphasized by various researchers. On the other hand, even if the information is presented, it is not detailed enough.

Thus, it should be stated that the Lithuanian organizations do not yet feel potentially strong public pressure to act in accordance with corporate social responsibility concept, so there is a twofold, interrelated issue: first, organizations, even those that implement corporate social responsibility principles, do not communicate socially responsible activities enough; second, shortage of information about orientation of companies toward social responsibility impedes the formation of a strong opinion in the society that could encourage organizations to implement corporate social responsibility. Therefore, due to the lack of communication, the society suffers, and the organization does not receive sufficient feedback from social innovations.

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Integrating Role of the Values in the Context of Management Culture and Corporate Social Responsibility

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Abstract

This chapter defines an integrating role of values in the context of the management culture and corporate social responsibility (CSR). Although similar types of organizational culture predominate in the countries with similar historical, cultural, social and economic characteristics, three levels of values are highlighted, the significance of their integration and management standards oriented towards values congruence is substantiated. The developed axiological prerequisites of corporate social responsibility for managerial changes and the conditions of the formation of the value basis based on the idea of congruence are presented.

Keywords: corporate social responsibility, culture, values, values congruence, standards, stakeholders

1. Introduction

Relevance of the research and the level of problem exploration. Research that deals with corporate social responsibility (CSR) values often focuses on the relationship of the company and its external stakeholders. Usually, a huge attention is given to the capacity of management to relay social responsibility values [1], as well as to the openness of enterprises, as according to Verma and Singh [2], sincere and honest social reporting can harness a better relationship with all stakeholders. But corporate social responsibility values are no less significant for the processes within the organization. Costas and Kärreman [3] substantiate critical engagement with the interactions between corporate social responsibility, employees and

management control within organizations, and Ohlrich [4] has shown the influence of organizational values and corporate social responsibility programmes on recruiting and retaining staff in the context of talent management. On the other hand, it is stated that socially responsible human resource management, defined as corporate social responsibility directed at employees, underpins the successful implementation of corporate social responsibility [5]. Some of the other studies show that there is a significant connecting link between corporate social responsibility and management (leadership) [6, 7].

So, given corporate social responsibility objectives, it is emerging as a distinctive dynamic construct based on universal values which is relevant both for establishing links with external stakeholders and for organization of the internal processes of the company. However, there remains a number of unanswered questions, for instance, how corporate social responsibility itself can contribute to the development of management culture and what the role of values in this context is. If corporate social responsibility programmes can be used instrumentally within an organization, it can be assumed that values serve as certain 'glue' for organizational culture which enables greater mutual understanding and interaction, as well as greater effectiveness of management. However, the people and their understanding of values are quite different, as well as the organizations are different, when values often become a cynical part of the communication strategy, not necessarily matching the true values of the organization and its leaders. There is also no consensus on how to ensure the identity of values within the organization itself. Some authors argue that organizations have to select the employees who match their values [8], others speak about value congruence as a dynamic, mutual relationship between the organization and its members [7, 9, 10] Tang et al. [11] identified even several significant areas. Their results show: a positive relationship between ethical leadership and leader-follower value congruence; a significant moderating effect of collectivism on the relationship between ethical leadership and leader-follower value congruence; a negative relationship between leader-follower value congruence and employees' intention to leave; and a significant mediating effect of value congruence on the relationship between ethical leadership and employees' intention to leave.

The problem of the research: is raised by the question: what role do values play in the processes of formation of corporate social responsibility and management culture?

Object of the research: values in the context of management culture and corporate social responsibility.

Purpose of the research: having found common value principles of corporate social responsibility and management culture, to highlight the integrating role of values in the context of management culture and corporate social responsibility.

Objectives of the research: (1) to discuss prerequisites of value corporate social responsibility for managerial changes and (2) to define the principles of formation of the value basis in the context of social responsibility.

Methods of the research: General research methods (comparative and systematic logical analysis of academic literature) were used when investigating and analyzing the integrating role of values

in the context of management culture and corporate social responsibility. Grouping and comparison methods have been used to process and organize information.

2. Management culture in the context of corporate social responsibility

In the previous parts, we discussed the essential management culture and its components, the reflection of which demonstrates a valuable connection of these two concepts which can be analyzed not only individually but also systemically. The more so that various studies show strong CSR and organization's management relations [3, 5] that have a significant impact on employee behavior. Orientation towards socially responsible organization requires fundamental changes in management culture that are not limited to formal managerial staff orders, regulations and their implementation-performance control. Human relations, although there are a lot of research and practical recommendations, are still not known to the end and present an extremely complicated area, especially, when we speak about large organizations where inevitably there are collisions of a variety of attitudes, preconceived provisions, values. We also have to raise questions about the social competences of the members of those organizations, solving and combining different interests of individuals. These issues are related to the transformations of attitude towards management and the implementation of values and their development. Therefore, we will briefly discuss the problem of instrumental role of management culture values in the context of implementation of corporate social responsibility.

3. Valuable assumptions of corporate social responsibility for management changes

Valuable content of organizational culture integrates corporate social responsibility ideas that could be described as higher and target standards of business organization, avoiding objections for society-accepted norms of morality and taking responsibility for the functioning of society. Joyner and Payne [12] state that ethics, values, honesty and responsibility are required in working environment of modern organizations to achieve business success. A significant impact on corporate social responsibility implementation is given by inter-related aspects, such as personal values of managers [13], organization's philosophy [14], two-way communication with stakeholders, that is, the organization's openness [15, 16], dimensions of profits, political, social requirements and ethical values [17], organizational justice and corporate management [18, 19].

Distinctive business standards existing in different countries, regional, cultural peculiarities, differences of companies, as well as public pressure and so on have an impact on the organizations' efforts to comply with the norms of corporate social responsibility and liability expression forms [20–23]. Specific organizational culture types, characteristic to different culture organizations, affect the behavior of managers and corporate social responsibility should also be assessed. For example, having carried out the research of eight countries' organizational

culture types in the context of corporate social responsibility, Übüs and Alas [24] argue that similar types of organizational culture dominated in countries with similar historical, cultural and/or economic tradition.

Thus, organizational culture is closely related to the basis of corporate social responsibility values that reflect the organization's philosophy, managerial methods, ethics, openness or reticence, and form the quality of relations both within the organization and with external stakeholders. Differences in organizational cultures of different companies are significant both in relation to corporate social responsibility values and in integrating them in management activities. In this regard, the national culture context, in which the organization functions, should be emphasized, as a significant impact on the consolidation of corporate social responsibility processes. In this case, it can be expected that despite individual differences, in the companies functioning in the same cultural context, it is possible to detect certain characteristics which are based on values naturally established or formed under various agreements, standards.

Substantial social responsibility guidelines are represented by standard ISO 26000 [25]. The standard core is the organization's responsibility for the consequences of their decisions, the activities of the society and the environment, which contributes to sustainable development, including health and social welfare. The activities are based on transparency and ethical behavior, are integrated and applied in practice, they are in line with juridical and international norms, and take into account stakeholders' expectations. Socially responsible activities integrate community, take into account the interests of consumers and take care of the work environment and human rights. Corporate social responsibility is not possible without a holistic approach to the organization and its environment. In other words, the idea of social responsibility is based on the human values the dominance of which allows the achievement of harmony and sustainability.

Having reflected on corporate social responsibility origins again and again, we state that this is corporate ideology, policy and practice, reflecting such behavior of companies when they voluntarily integrate social and environmental issues into their work, and in relations with all, stakeholders of society, business and government representatives are guided by valuable principles of respect to humans, society and environment. A socially responsible company applies sustainable development principles in practice. Nevertheless, it must be acknowledged that in the activities of companies, the ratio of the organization's and general (social) values often experience greater or smaller crises which have a significant impact on the relationship not only of consumers, market participants, partners and employees with the organization that provided the jobs. In such cases, we are talking about the incongruence of organization's and staff values.

There exist three levels of values: social, organizational and individual. Personal values represent all that is the most important and significant to the person, with respect to social, psychological, morality or beauty point of view: the desired objects, the states, aims and forms of behavior are applied as normative standards. Meanwhile, the organizational values are the belief and moral principles, which lie in the organizational culture and give meaning to the norms and conduct standards in it. A significant impact on formation of personal values is made by moral

criteria accepted generally in society, culturally entrenched and passed on to members of society, which guarantee the stability of society and the common well-being. However, many individual and social values are the same. The congruence of individual and organizational values is a natural and at the same time artificial process which, as a culture-forming component, must be maintained and developed by the management representing the organization. Individuals and organizations, in a broad sense, follow the values characteristic for socioculture, on the basis of which the relationship among individual systems is constructed [10, 26, 27] state that the organizational culture and corporate social responsibility are linked through values that exist in every organization. Therefore, corporate social responsibility implementation in companies is based on the congruence organization and society values. The congruence of values means that the goals of employees and the organization are more or less the same. With respect to total quality management, a modern organization in the context of a longer perspective must act in a way that would satisfy the needs of all its stakeholders and expectations [28], and the organization's orientation towards universally acceptable values favorably affects the internal working conditions, relationships with customers, consumers [10].

So, to briefly summarize, it should be stated that, firstly, the values comprising the content of corporate social responsibility concept represent the general moral, ethical principles of society, and secondly, the congruence theory of values could be taken as the basis when implementing social responsibility principles in an organization.

4. Formation of valuable basis in the context of social responsibility

Today, we face the need to rethink an attitude that quite recently was considered as being progressive in developing countries stating that only maximally free companies, oriented towards the generation of profit, can ensure the growth of the society, and the solution of social problems is solely a matter of the government. The processes of globalization and the dissemination of values significantly change the attitudes of the society and employees at the same time. As a result, social responsibility ideas, the need to focus on the group's interests in developing countries are becoming more and more popular. The consensus of interests is probably the main aspect of corporate social responsibility, causing a sensitive reaction to groups and dynamics of their interests. However, Ledwidge [29] points out that corporate social responsibility is only an addition rather than an integral part of the organization's basic strategy. The author's highlight is significant in the way that in practice, we see quite a lot of companies disappointed in the social responsibility idea and hoped to get quick 'interest'.

Corporate social responsibility is the concept that is dynamic in practice as well, involving different tactics. Wood [30] proposed the model of corporate social responsibility realization which measures the results of companies, as well as of corporate behavior (**Figure 1**).

The model can be considered to be universal, but the content can survive the changes which adjust the results to be achieved, organization's social policy and implemented programmes. Rajak [31] drew attention to the fact that international corporations have moved away from traditional values such as philanthropy, generosity towards 'community participation', partnership,

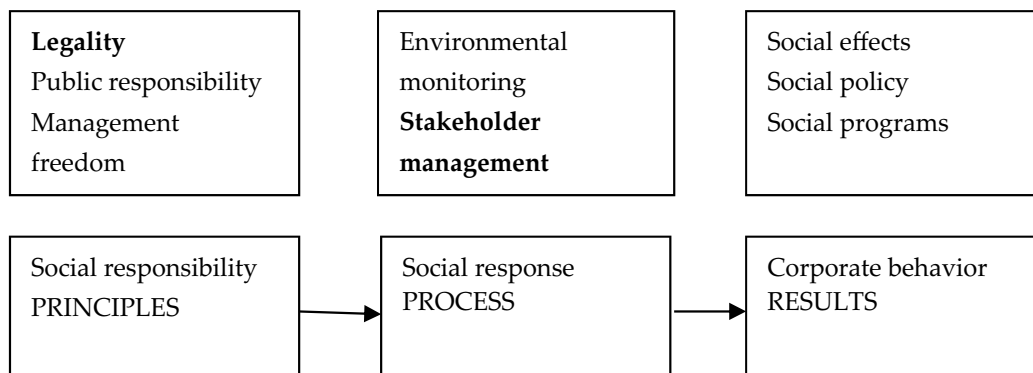


Figure 1. Corporate social responsibility management. *Source:* Wood [30].

empowerment and ‘social investment’ which is given more attention. However, various studies show that the change of tactics does not influence the survival of essential motives, values, or, in other words, the incentives of employees as one of the stakeholders, changing their intensity and combination. Schmeltz [32] analyzed the reactions of young people to the values of social responsibility.

The study showed that the majority of respondents are focused on personal and community benefits and give much less attention to more global aspects, such as the preservation of the planet. Strautmanis [33] drew attention to the sex and working places differences affecting valuable differences, and underlined the importance of ethics study for businessmen. Tobey and Perera [34] also evaluated adjustments by introducing a national context. Aguilera et al. [18], analyzing social responsibility at various levels of motives (individual, organizational, national and transnational), highlighted control at individual level, as well as sense of justice which is related to job satisfaction, commitment, etc., meaningful existence and hierarchy. Moral motives reason the need for a meaningful existence, managerial interest, high value, corporate responsibility and altruism.

It is significant that social responsibility of the organizations is the process of broad spectrum, which includes not only the entire cycle of product creation and marketing but also interpersonal relationships. They are developing not only according to formal norms established by the organization or state laws but also with reference to the basis of personal values.

Declaring the specific values, for instance [35], the organizations presenting themselves with public statements (on web sites, in the brochures and the media), aim to highlight their core values with the words ‘honesty’, ‘dedication’, ‘sincerity’, ‘understanding’, ‘integrity’, ‘respect’, ‘responsibility’, ‘reliability’, ‘dynamics’, ‘innovation’, ‘courage’, ‘ability’, ‘accountability’, ‘transparency’ and so on. Such coding of key organizational values has a strong emotional charge through which there are attempts to make contact with interested groups.

Valuable change is a complex process that is connected with the corrections of hitherto conventional ways of operating and persuasion of the members of the organization to recognize these values and to identify themselves with them.

Thus, having renewed the organizational culture content, it is required to recode the signs, in other words: the internal 'language' of the organization. In the contexts of both corporate social responsibility and management culture, the harmonization or, in other words, the congruence of values of the organization, its employees and society is relevant. When discussing the congruence of the organization and the individual values, the focus is on corporate social responsibility values that represent human, social harmony and values of relation sustainability between the organization and the environment. Synergistic effect of values congruence is emphasized. Corporate social responsibility is a significant change in the organization's thinking, to achieve which the appropriate management culture expression is necessary. Many of the management culture and corporate social responsibility aspects should be ensured by the legislation under which the organizations operate. However, the practice shows that following legal norms is impossible without high civic responsibility and management culture strengthening.

Corporate social responsibility is strongly influenced by the civil self-consciousness, consumer culture and the selected state economic model. Corporate social responsibility in valuable and functional aspects shall notify the development level of the contemporary management culture. Implementation of corporate social responsibility processes depends largely on management culture. The organization's management culture expression is related to social responsibility expression in the feedback. Corporate social responsibility perception, closely related to the management culture development [36, 37], is an organization's managerial tool, performance management tool, that is why it should be applied not only in business but also in any organization [38]. In other words, the organization's ability to implement corporate social responsibility values depends on the strength of management culture expression. The stronger the management culture expression, the easier the implementation of corporate social responsibility principles. On the other hand, corporate social responsibility values are reference points in helping to develop management culture.

While discussing why corporate social responsibility development is not as rapid as we would like, it is necessary to assess objective circumstances, too. Business culture that was formed on the basis of national culture, the cultures of individual branches and organization are an important and heavily denied factor which conditions the vitality of social responsibility ideas. Corporate social responsibility is associated with the management culture in many aspects although both of these phenomena are very often dealt with separately. On the one hand, the cultural characteristics are recognizable by the distinctive features according to which the organizations position themselves, become identifiable and/or interpreted by the personnel, customers, clients, etc. [39], the culture can encourage employees to work productively, and it will be the best motivation, but the problem is that the culture must not only be created but constantly be maintained and developed in response to the changes taking place in the organization and its environment [40], involving [26] social responsibility. On the other hand, the cultural environment and the companies' culture determine social innovation successes and failures.

In terms of management culture as an integral part of organizational culture, the following criteria are often emphasized: special relations and relationships among the members of the organization [41], model of core beliefs [42], common motives, our usual behavior [43],

ideology characteristic to all companies, beliefs and values that dictate how people should work in those organizations, attitudes [44–46], organization's customs and traditional way of thinking and activity mode [47, 48], behavior characteristic to the company (its employees), mindset and external shape (e.g., organizational structure, symbols and so on) [49], managerial method [50] and others. The abundance of descriptions that distinguish various elements shows the complexity of organizational culture, and the combination of these elements forms a distinctive image of each organization and management behavior model. In this case, a significant role is given to management culture as a formal part of organizational culture, the changes of which can be combined with corporate social responsibility principles.

Transformation of organizational values and the coding of new values is a rather long and complicated process that requires knowledge. Management science is offering a variety of technologies currently, such as coaching, neurolinguistic programming, etc. [51–54], but management wisdom or management talent remain significant. Therefore, social innovation in the context of organizational values is becoming more relevant to the organizations.

As Hamlin et al. stated [55], changes managed by organizations become a driving force, but the organization's changes are possible only through personal changes, changing the way of thinking and perceiving new opportunities [56], because, according to Ledwidge [29], the organization's success is determined by how much human resources are motivated to work and collaborate towards a common vision.

In response to stakeholders' expectations, corporate social responsibility policy includes organizational actions and ethics, for which the manager is responsible [57], who has to overcome various barriers of the employee values and behavior. So it is often stressed that the company's human resources development overcoming the existing barriers of behavior can significantly contribute to the implementation of CSR [58]. According to Ardichvili [59], who highlighted the importance of human resources management, CSR, corporate sustainability and ethics are parts of the same organizational subsystem, shaped by a complex interaction between human capital, individual moral development, habitus (mindsets and dispositions), organizational practices and culture, and external situational factors. According to the author, human resource development is the generative mechanism, or engine, driving the development and change of organizational culture, consists of power relationships that are shaped by specific figurations of various types of human capital (social, cultural, economic and symbolic). Not accidentally, socially responsible human resource management is identified as one of the crucial factors. According to Shen and Benson [5], socially responsible human resource management, defined as CSR directed towards employees, underpins the successful implementation of CSR.

Thus, while evaluating corporate social responsibility studies, in the process of organizational values transformation the content of communication values level is included, where feedback is emphasized, by enabling the assessment of the appropriateness of tactics, success, and which gives the possibility to adjust effective corrections. Values (content) are encoded in symbols (codes) that are essentially unchanging in the organization's culture. Values are passed by simplified, easily understandable, recognizable and interpreted-decoded symbols in an unambiguous manner. Organization's history, heroes, and other characters carry a powerful, suggestive emotional, valuable charge. This valuable cultural content, transferred by

internal communication channels, is aggregated and only then transmitted into the outside of the organization. The values not accepted and survived by the members of the organization will not ensure optimal communication with external stakeholders.

Despite the emerging information carriers, the most important role of a personal example, leadership still remains, which has a decisive influence on changing the organization members' attitudes and advantage over administrative measures. This means that the organization values declaration is inseparable from their application in daily management activities, that is why the constant relevant issue is the organization's management staff culture, including not only refreshment of management technologies, knowledge, but also a personal management staff culture. The concept of leadership involves both members of the organization and the organization itself.

Recognizing that social responsibility is part of the strategy, the changes begin with the analysis of strategy, aims and current situation, that is, inventory of a valuable content, how much the content is appropriate to the aims. This means that organizational values must be inventoried, the new ones initiated according to the stakeholders' needs, and at the same time, the symbols of organizations are adjusted, new meanings given. A significant role is given to management wisdom, or, in other words, the management talent, as the dimensions of management culture. Transformation of values is presented as partially controlled, constantly ongoing process, maintained by formal and informal contacts with feedback, enabling efficient control and correction, partially controlled because the staff reactions can only be affected by valuable, moral stimuli, to develop wisely appropriate valuable attitudes, but not to change the available ones. It can be argued that the organization's valuable content oriented towards social responsibility reflects the socioculture, and transformations affect only its separate elements and ways of design techniques for members of the organization.

Thus, two aspects of the problem should be identified: firstly, how much the organizations are ready to actually implement corporate social responsibility principles in their activities and what state of corporate social responsibility is; secondly, most often corporate social responsibility issues are analyzed in the context of business organizations, but no less attention has to be given to public sector organizations as well whose activities condition a number of social and economic processes in the state. The starting position introducing the concept of corporate social responsibility is the organization's readiness, that is, the level of corporate social responsibility, which is associated with the management culture expression. Management culture expression can be regarded as a methodological basis and instrument for organic, systematic integration of the concept of social responsibility in the activities of the organization.

Thus, in summary, it could be stated that the logic of management culture assessment and development in order to implement corporate social responsibility is based on the analysis of management culture, social responsibility content, relationships among stakeholders and their relationship functional communication which is based on the practical realization examples explication. Management culture is a wide discourse, but in Lithuania, it has been structured and conceptualized in Zakarevičius' works [60–62]. This concept has not been widely developed yet, but in scientific literature of other countries, the component parts of management culture content are analyzed in the overall concept of organizational culture. The scientific literature uses the terms of the organization's culture, organizational culture,

management culture; however, their distinction is meaningful not only in the agreement or linguistic values, because the latter directs its attention by its semantics to the organization of procedural organization's activities, management aspects. In other words, it reflects the organization's management culture and its formation principles. Management culture discourse object is all management staff of the organization, regardless of the functions and organizational structure. Qualitative performance parameters of management staff are also included, and that can be varied in the development of the organizations that respond to new challenges, embrace management education trends, standards, use the emerging new technical possibilities. Regardless of what management theories are guided in practice, the core principles of management culture are the culture of management personnel, consisting of personal values, managerial competence, qualitative parameters of processes organization, ability to create a work environment, the flow of information, data documentation and management.

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Philosophy and Paradigm of Scientific Research

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Abstract

Before carrying out the empirical analysis of the role of management culture in corporate social responsibility, identification of the philosophical approach and the paradigm on which the research carried out is based is necessary. Therefore, this chapter deals with the philosophical systems and paradigms of scientific research, the epistemology, evaluating understanding and application of various theories and practices used in the scientific research. The key components of the scientific research paradigm are highlighted. Theories on the basis of which this research was focused on identification of the level of development of the management culture in order to implement corporate social responsibility are identified, and the stages of its implementation are described.

Keywords: philosophy of scientific research, paradigm, epistemology, artifacts, values and beliefs, basic beliefs, formal and informal factors

1. Introduction

1.1. Relevance of the research

Scientific research philosophy is a system of the researcher's thought, following which new, reliable knowledge about the research object is obtained. In other words, it is the basis of the research, which involves the choice of research strategy, formulation of the problem, data collection, processing, and analysis. The paradigm of scientific research, in turn, consists of ontology, epistemology methodology, and methods. Methodological choice, according to Holden and Lynch [1], should be related to the philosophical position of the researcher and the analyzed social science phenomenon. In the field of research, several philosophical approaches are possible; however, according to the authors, more extreme approaches can be delimiting. Only intermediary philosophical approach allows the researcher to reconcile philosophy, methodology, and the problem of research. However, Crossan [2] drew attention to the fact that sometimes

there is a big difference between quantitative and qualitative research philosophies and methods, and triangulation of modern research methods is common. It is therefore very important to understand the strengths and weaknesses of each approach. This allows preparing for the research and understanding the analyzed problem better. The theories of research philosophy and paradigms, on the basis of which the research in the monograph focuses on identifying the level of development of the management culture in order to implement corporate social responsibility, are presented in figures that distinguish the levels of organizational culture and their interaction, that is, corporate social responsibility stages, which reflect the philosophy and paradigm of this research.

The problem of the research is raised by the following questions: what are the essential principles of research philosophy and paradigm? and how to apply them to form the research position?

The level of problem exploration. The chapter presents the thoughts of the authors who analyze research philosophy [3–8] and paradigm [3, 9–11], relating them to the key researches of this monograph.

The object of this study is to understand essential principles of research philosophy and paradigm.

The purpose of the research is to analyze the essential principles of research philosophy and paradigm, substantiating the position of the key researches of this monograph.

The objectives of this research are (1) to discuss the fundamental aspects of research philosophy and paradigm; and (2) to substantiate the position of culture management and corporate social responsibility research.

Methods of the research. The descriptive method, analysis of academic sources, generalization, and systematization were used as the methods in this study. Graphical representation and modeling methods were used to convey the position of the research.

2. Philosophy and paradigm of scientific research

2.1. Scientific research philosophy

Each researcher is guided by their own approach to the research itself. It is said that Mill [12] was the first who called representatives of social sciences to compete with ancient sciences, promising that if his advice was followed, the sudden maturity in these sciences would appear. In the same way as their education appeared from philosophical and theological frames that limited them. Social sciences accepted this advice (probably to a level that would have surprised Mill himself if he were alive) for other reasons as well [3, 13]. Research philosophy can be defined as the development of research assumption, its knowledge, and nature [7]. The assumption is perceived as a preliminary statement of reasoning, but it is based on the philosophizing person's knowledge and insights that are born as a product of intellectual activity. Hitchcock and Hughes [4] also claim that research stems from assumptions. This

means that different researchers may have different assumptions about the nature of truth and knowledge and its acquisition [6]. Scientific research philosophy is a method which, when applied, allows the scientists to generate ideas into knowledge in the context of research. There are four main trends of research philosophy that are distinguished and discussed in the works by many authors: the positivist research philosophy, interpretivist research philosophy, pragmatist research philosophy, and realistic research philosophy.

Positivist research philosophy. It claims that the social world can be understood in an objective way. In this research philosophy, the scientist is an objective analyst and, on the basis of it, dissociates himself from personal values and works independently.

The opposite to the above-mentioned research philosophy is the interpretivist research philosophy, when a researcher states that on the basis of the principles it is not easy to understand the social world. Interpretivist research philosophy says that the social world can be interpreted in a subjective manner. The greatest attention here is given to understanding of the ways through which people experience the social world. Interpretivist research philosophy is based on the principle which states that the researcher performs a specific role in observing the social world. According to this research philosophy, the research is based and depends on what the researcher's interests are.

Pragmatist research philosophy deals with the facts. It claims that the choice of research philosophy is mostly determined by the research problem. In this research philosophy, the practical results are considered important [5]. In addition, according to Alghamdi and Li [14], pragmatism does not belong to any philosophical system and reality. Researchers have freedom of choice. They are "free" to choose the methods, techniques, and procedures that best meet their needs and scientific research aims. Pragmatists do not see the world as absolute unity. The truth is what is currently in action; it does not depend on the mind that is not subject to reality and the mind dualism.

Realistic research philosophy [5] is based on the principles of positivist and interpretivist research philosophies. Realistic research philosophy is based on assumptions that are necessary for the perception of subjective nature of the human.

2.1.1. Scientific research paradigm

The scientific research paradigm helps to define scientific research philosophy. Literature on scientific research claims that the researcher must have a clear vision of paradigms or world-view which provides the researcher with philosophical, theoretical, instrumental, and methodological foundations. Research of paradigms depends on these foundations [14]. According to Cohen et al. [6], the scientific research paradigm can be defined as a wide structure encompassing perception, beliefs, and awareness of different theories and practices used to carry out scientific research. The scientific research paradigm is also characterized by a precise procedure consisting of several stages. The researcher, getting over the mentioned stages, creates a relationship between research aims and questions. The term of paradigm is closely related to the "normal science" concept. Scientists who work within the same paradigm frame are guided by the same rules and standards of scientific practice. "That is how the scientific community supports itself," claims Ružas [15] citing the French post-positivist Kuhn [16].

The scientific research paradigm and philosophy depend on various factors, such as the individual's mental model, his worldview, different perception, many beliefs, and attitudes related to the perception of reality, etc. Researchers' beliefs and values are important in this concept in order to provide good arguments and terminology for obtaining reliable results. The researcher's position in certain cases can have a significant impact on the outcome of the research [11]. Norkus [17] draws attention to the fact that the specialists of some subjects of natural science are able by using free discussion to come to general conclusions the innovations of which are really "discoveries," some of them are significant and some are not. Such consensus is difficult to achieve in social sciences. Academic philosophers claim this fact by the statement that "multi-paradigmatism" is characteristic to the humanities and social sciences, i.e., the permanent coexistence and competition of many different theoretical paradigms.

Gliner and Morgan [9] describe the scientific research paradigm as the approach or thinking about the research, the accomplishing process, and the method of implementation. It is not a methodology, but rather a philosophy which provides the process of carrying out research, i.e., directs the process of carrying out research in a particular direction. Ontology, epistemology, methodology, and methods describe all research paradigms [3, 10, 14]. Easterby-Smith et al. [18] discuss three main components of the scientific research paradigm, or three ways in order to understand the philosophy of research (Table 1).

The three paradigms (positivist, constructivist, and critical) which are different by ontological, epistemological, and methodological aspects are also often included in the classification of scholarly paradigms [19]. In addition, Mackenzie and Knipe [20] present unique analysis of research paradigms with the most common terms associated with them. According to Mackenzie and Knipe [20], the description of the terminology is consistent with the descriptions by Leedy and Ormrod [21] and Schram [22] appearing in literature most often, despite the fact that it is general rather than specific to disciplines or research. Somekh and Lewin [23] describe methodology as a set of methods and rules, on the basis of which the research is carried out, and as "the principles, theories and values underlying certain approach to research." In Walter's [24] opinion, methodology is the support research structure, which is influenced by the paradigm in which our theoretical perspective "lives" or develops. Mackenzie and Knipe [20] state that in most common definitions, it is claimed that methodology is a general approach to research related to the paradigm or theoretical foundation, and the method includes the systematic ways, procedures, or tools used for data collection and analysis (Figure 1).

Components of research paradigm	Description
Epistemology	General parameters and assumptions associated with an excellent way to explore the real world nature.
Ontology	General assumptions created to perceive the real nature of society (in order to understand the real nature of society).
Methodology	Combination of different techniques used by the scientists to explore different situations.

Source: Easterby-Smith et al. [18].

Table 1. Three components of scientific research paradigm.

Research paradigms	Terminology often associated with basic research paradigms*	Basic methods**	Data collection measures (examples)**
Positivist / Postpositivist	Experimental Half experimental Correlating Reductionism Theory examination Causal relative Determination Regulatory	<i>Quantitative.</i> "Although this paradigm can use a qualitative method, usually quantitative methods dominate..." (Mertens, 2014) ²⁵	Experiments Half experiments Tests Scales
Interpretivist / Constructivist	Naturalistic Phenomenological Hermeneutic Interpretivist Ethnographic Many participants value The social and historical interpretation Theories creation Symbolic interaction	Qualitative methods dominate although quantitative methods can be used, too.	Interview Observation Document study Image data analysis
Transforming	Critical theory Neo-Marxist Feminist Critical race theory Based on the philosophy of Freire Promoting participation Emancipating Defense The overall picture Focused on empowerment problem Focused on changes Interventionistic Nonstandardized sexuality theory Depending on race Political	<i>Qualitative, quantitative and mixed methods.</i> Contextual and historical factors are described, especially how they are related to oppression (Mertens, 2014) ²⁵	A wide spectrum of measures, a special need to prevent discrimination, for example, sexism, racism and homophobia.
Pragmatist	Action consequences Focused on the problems Pluralist Focused on the application in the real world Mixed methods	<i>Qualitative and/or quantitative methods can be used.</i> They are conformed to concrete research questions or aim.	There can be used measures from positivist as well as from interpretivist paradigm, for example, interviews, observations, testing and experimentation.

Figure 1. Paradigms: terminology, methods, and means of data collection. *Source:* Adapted by the authors: Mackenzie and Knipe [20], Mertens [25], Creswell [10].

Mackenzie and Knipe [20] state that it is the paradigm and the research question that should determine which data collection and analysis methods (qualitative/quantitative or mixed) would be the most appropriate for research. In this way, the researchers do not become “the researchers of quantitative, qualitative or mixed methods,” but they adapt the data collection and analysis method that is most suitable for a specific research. According to the authors, the use of several methods may be possible to adapt to any and all paradigms instead of having one single method that could potentially dilute and unnecessarily limit the depth and richness of the research project.

The scientific paradigm refers to a range of problems, by presenting ways of their solutions. The methods are detailed and compared in **Table 2** with regard to the basic paradigms.

Although the paradigm has already been mentioned, but for the researcher, in order to understand different combinations of research methods, it is necessary to analyze the basic concepts and to perceive the philosophical position of research problems.

Paradigm	Ontology	Epistemology	Research methods
↓	↓	↓	↓
The whole of theoretical and methodological assumptions (adopted by the scientific community), a specific research of which is based on	Existence theory, focused on what exists, is based on a particular paradigm assertions about reality and truth, and it is a theory about the nature of reality	The theory interested in how the researcher can gain knowledge about the phenomena of interest to him, namely, examination of what separates a reasonable assurance from the opinion	They include systematic ways, procedures, and tools used for data collection and analysis
Constructivism	Relativistic reality is socially or experimentally based, local, and specific in nature	The knowledge consists of mental structures that are surrounded by the relative agreements	Case studies, interview
Interpretivism	Researcher and reality are inseparable	Knowledge is based on the abstract descriptions of meanings, formed of human experiences	Case studies, interviews, phenomenology, ethnography, ethnomethodology
Symbolic interpretivism	Research and reality intertwine	Knowledge is created through social interactions and their resulting meanings	Grounded theory
Pragmatism	The reality is ambiguous, but based on the language, history, and culture respect	Knowledge is derived from experience. The researcher restores subjectively assigned and “objective” meaning of other actions	Interview, case study, surveys
Positivism	The reality is objective and perceived	Acquisition of knowledge is not related to values and moral content	Survey, experiment, quasi-experiment

Source: Adapted by the authors according to Hitchcock and Hughes [4], Kuhn [16], Mackenzie and Knipe [20], Walker and Evers [26], Brewerton and Millward [27], Delanty and Strydom [28], Bagdonas [29], Phiri [30], etc.

Table 2. Comparison of the main paradigms with regard to ontology, epistemology, and research methods.

Kuhn [16] introduced the concept of paradigm (gr. paradeigma—example model) in the science philosophy. Kuhn calls a paradigm a generally accepted scientific knowledge achievement which provides the scientists with problem raising and solving methods for a period of time. According to the author, when some old ideas are being replaced by the new ones, i.e., better, more advanced, etc., then the progress in science is stated. In natural sciences, this is going on confirming the hypothesis by logical arguments and empirical research. When the scientific community reaches a consensus, there appears accepted theory on its basis [16]. Bagdonas [29] describes a paradigm as the whole of theoretical and methodological regulations, that is, regulations adopted by the scientific community at a certain stage of development of science and applied as an example, the model, the standard for scientific research, interpretations, evaluation, and hypotheses to understand and solve objectives arising in the process of scientific knowledge. The transition from one competing paradigm to another is the transition from one non-commensurable thing to the other, and it cannot go step by step, promoted by logical and neutral experience [31].

A more detailed discussion of ontology requires the emphasis of the insights of various scientists. Hitchcock and Hughes [4] state that ontology is the theory of existence, interested in what exists, and is based on assertions of a particular paradigm about reality and truth. Other authors [28] simply identify it as a theory about the nature of reality. Hatch [32] notes that ontology is related to our assumptions about reality, i.e., whether reality is objective or subjective (existing in our minds). The most important questions that differentiated the research by far are threefold and depend on whether differences among assumptions are associated with different reality construction techniques (ontology) where, according to Denzin and Lincoln [33], the majority of questions asked are “what are the things in reality?” and “how do they really happen?”. Ontological questions are usually associated with real existence and operation matters [33], varying forms of knowledge about reality (epistemology), since epistemological questions help to ascertain the nature of relationship between the researcher and the respondent, and it is postulated that in order to make an assumption about the true reality, the researcher must follow the “objectivity and value distancing position” to find out what things are in reality, how they occur [33], and certain reality cognition techniques (methodology). With the help of methodological questions, the researcher mostly tries to figure out ways by which he can get to know his concerns [33].

Further analysis of the epistemology terminology presents different interpretations by various authors. For example, according to Brewerton and Millward [27], epistemology refers to the examination of what separates reasonable assurance from the opinion. According to Walker and Evers [26], generally speaking, epistemology is interested in how the researcher can receive knowledge about the phenomena of interest to him. Wiersma and Jurs [11] describe epistemology as a research which attempts to clarify the possibilities of knowledge, the boundaries, the origin, the structure, methods and justice, and the ways in which this knowledge can be obtained, confirmed, and adjusted. Hitchcock and Hughes [4], talking about the impact on epistemology, emphasize that it is very big for both data collection methods and research methodology. Hatch [32] highlights the idea that epistemology is concerned with knowledge—specific questions presented by the epistemology researchers are how people create knowledge, what the criteria enabling the distinction of good and bad knowledge are, and how

should reality be represented or described? Epistemology is closely related to ontology, because the answers to these questions depend on the ontological assumptions about the nature of reality and, in turn, help to create them. Sale et al. [34], Cohen et al. [6], and Denzin and Lincoln [33] note that epistemological assumptions often arise from ontological assumptions. The former encourage a tendency to focus on methods and procedures in the course of research. Šaulauskas [35] points out that, in general, modern Western philosophy is a “pure” epistemology establishment, and its systemic dissemination vector is basically the reduction of the whole theoretical vision of gender in epistemological discussion.

It is said that in order to understand the reality there are three main types of paradigms to be employed, namely positivism, interpretivism, and realism. The conception of positivism is directly related to the idea of objectivism. Using this philosophical approach, the researchers express their views in order to assess the social world, and instead of subjectivity, they refer to objectivity [36]. Under this paradigm, researchers are interested in general information and large-scale social data collection rather than focusing on details of the research. In line with this position, the researchers' own personal attitudes are not relevant and do not affect the scientific research. Positivist philosophical approach is most closely associated with the observations and experiments, used for collection of numerical data [18]. In the sphere of management research, interpretivism can still be called social constructionism. With this philosophical point of view, the researchers take into account their views and values so that they could justify the problem posed in the research [18]. Kirtiklis [37] notes that while positivistic philosophy critical trend encourages strict separation of scientific problems solved by research from “speculative” philosophical problems and thus rejects the philosophy, the other trend, called interpretivism, on the contrary, states that philosophy cannot be strictly separated from social sciences, but it must be incorporated or blended into them. With the help of this philosophy, the scientists focus on the facts and figures corresponding to the research problem. This type of philosophical approach makes it possible to understand specific business situations. Using it, the researchers use small data samples and assess them very carefully in order to grasp the attitudes of larger population segments [38]. Realism, as a research philosophy, focuses on reality and beliefs existing in a certain environment. Two main branches of this philosophical approach are direct and critical realism [39]. Direct realism is what an individual feels, sees, hears, etc. On the other hand, in critical realism, the individuals discuss their experience in specific situations [40]. It is a matter of social constructivism, as individuals try to justify their own values and beliefs.

Analyzing other types of paradigms, in a sense, not qualified as the main, constructivism, symbolic interpretivism, pragmatism should be mentioned. The constructivism paradigm in some classifications of paradigms is called the “interpretative paradigm” [19]. There is no other definition in ontology, epistemology, and methodology; both approaches [41] have a common understanding of the complex world experience from the perspective of the individuals having this experience. The constructivists point out that various interpretations are possible because we have multiple realities. According to Onwuegbuzie [42], the reality for constructivists is a product of the human mind, which develops socially, and this changes the reality. The author states that there is dependence between what is known and who knows. So, for this reason, the researcher must become more familiar with what is being researched.

Analyzing symbolic interpretivism through the prism of ontology, it can be said that it is the belief that we cannot know the external or objective existence apart from our subjective understanding of it; that, what exists, is what we agree on that it exists (emotion and intuition: experience forms behind the limits of the five senses). Analyzing symbolic interpretivism through epistemological aspect, all knowledge is related to the one who knows and can be understood only in terms of directly related individuals; the truth is socially created through multiple interpretations of knowledge objects created in this way, and therefore they change over time [32]. Pikturnaitė and Paužuolienė [43] note that scientists in most cases when analyzing organizational culture communication and dissemination examine the behavior, language, and other informal aspects that need to be observed, understood, and interpreted. Pragmatism, as a philosophy trend, considers practical thinking and action ways as the main, and the criterion of truth is considered for its practical application. However, as noted by Ružas [15] who analyzed Kuhn's approach [16], since there are many ways of the world outlook and it is impossible to prove that one of them is more correct than the other, it should be stated only that in the science development process, they change each other.

The theories, according to which this research concentrates on the management culture development-level setting for the implementation of corporate social responsibility, are presented in **Figure 2**, which distinguishes organizational culture levels and their interaction. **Figure 3** defines corporate social responsibility stages that reflect the scientific research philosophy and the paradigm of this survey.

In order to relatively "separate" management culture from organizational culture, one must look into their component elements of culture. For this reason, below organizational culture levels and components forming them are discussed in detail.

According to Schein [45, 46], artifacts are described as the "easiest" observed level, that is, what we see, hear, and feel. The author presents a model that if you happen to go to organizations, you can immediately feel their uniqueness in the way "they perform the work," that is, open-space office against closed-door offices; employees freely communicating with each other against the muted environment; and formal clothing against informal clothing. However, according to the author, "you should be careful by appealing to these attributes when deciding whether we like or do not like the organization, whether it is operating successfully or unsuccessfully, as at this observation stage it is not clear why organizations present themselves and interact with one another in such a particular way." Schein [45, 46] elaborates the supported values by considerations that "in order to better understand and decipher why the observed matters happen on the first level, people within the organization should be asked to explain that. For example, what happens when it is established that two similar organizations have very similar company values recorded in documents and published, principles, ethics and visions in which their employees believe and adhere to – i.e., described as their culture and reflecting their core values – for all that, the natural formation and working styles of the two organizations are very different, even if they have similar supported values?" According to the author, in order to see these "imbalances," you need to realize that "unhindered behavior leads to a deeper level of thought and perception." In shared mental models, for understanding this "deeper" level of culture, one should study the history of the organization, that is, what were

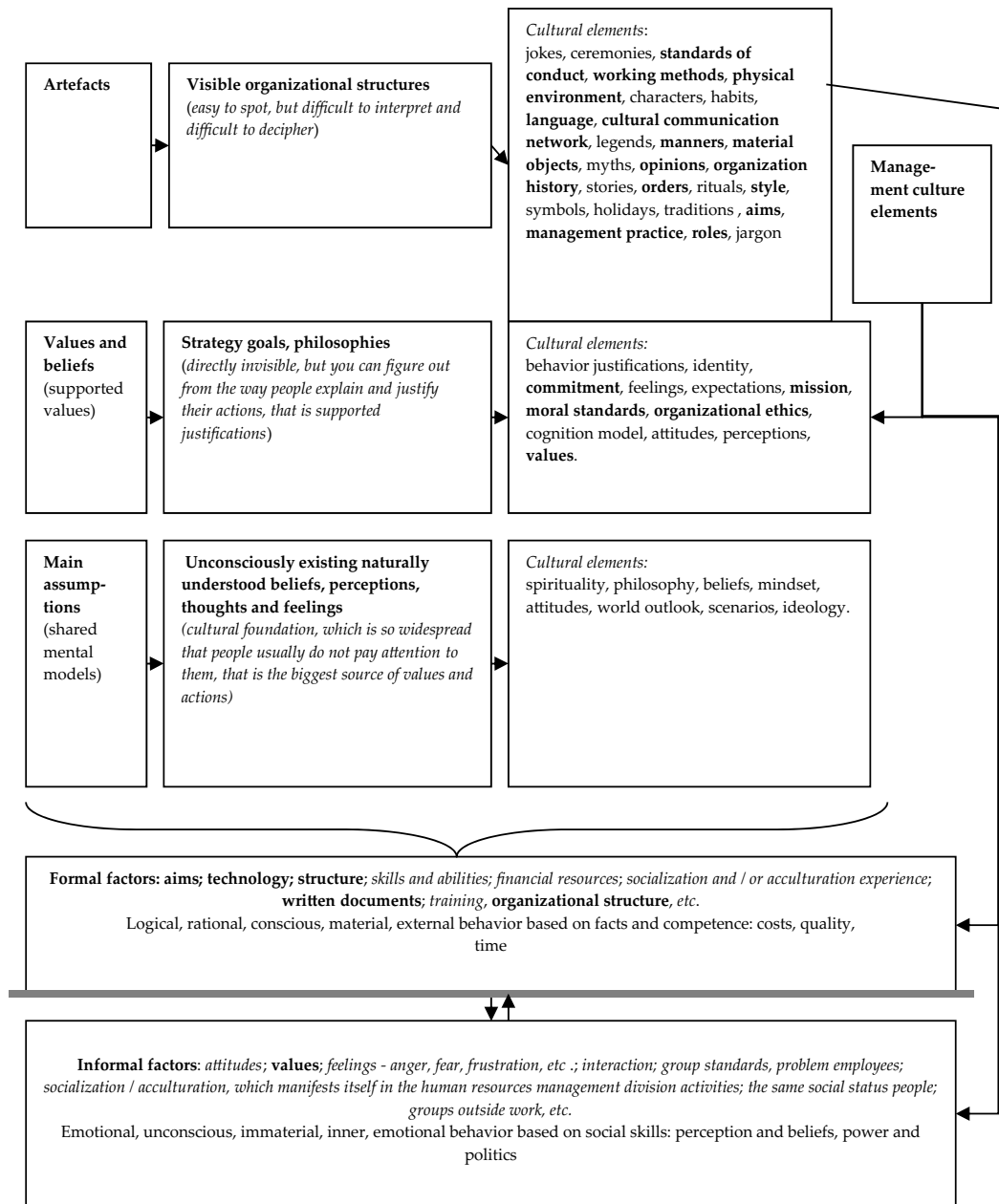


Figure 2. Management culture in the context of organizational culture. *Source:* Adapted by the authors according to French and Bel [44], Schein [45, 46], Ott [47], Bounds et al. [48], Krüger [49], Franklin and Pagan [50], etc.

the original values, beliefs, and assumptions of its founders and key leaders, which led to the success of the organization? Over time they have become common and are accepted as self-evident as soon as new members of the organization realized that the original values, beliefs, and assumptions of its founders led to organizational success, that is, through common

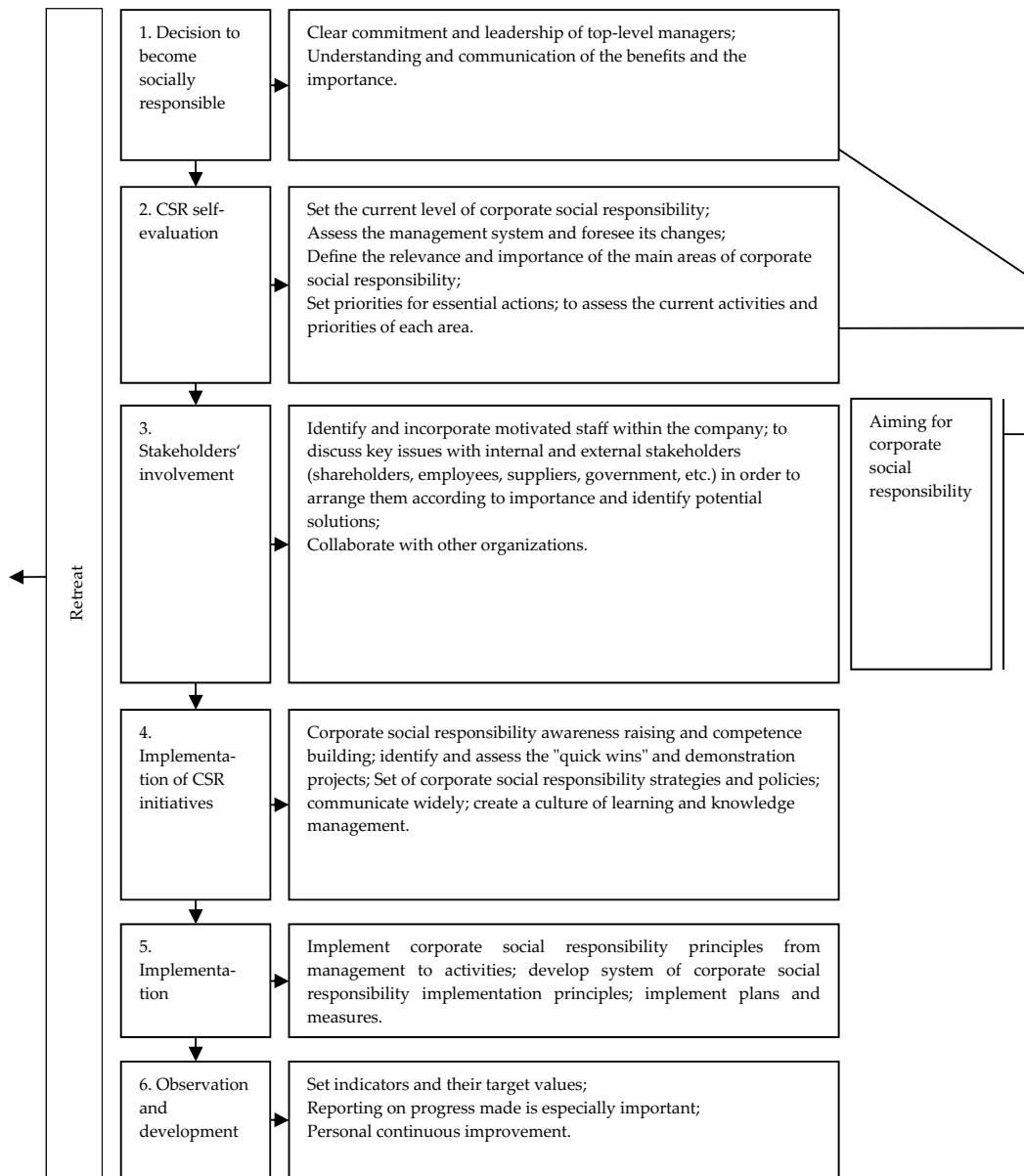


Figure 3. Corporate social responsibility stages. *Source:* Adapted by the authors according to Ruževičius [52].

cognition/assimilation of "correct" values, beliefs, and assumptions. Cultural levels distinguished by Schein [45, 46] can be "transferred" to the organizational culture iceberg levels formed by French and Bel [44]. According to the authors [45–48, 51], visible organizational structures consist of ceremonies, communication, heroes, habits, management methods, and so on. French and Bel [44] distinguish between these formal and informal elements of organizational culture: formal—aims, technology, structure, skills and abilities, financial resources;

informal—approaches, values; feelings—anger, fear, frustration, etc.; and interaction group rates. Franklin and Pagan [50] detail the formal and informal structure of organizational culture factors, allocating them into tangible and intangible factors. Tangible factors (formal or officially authorized) are socialization and/or acculturation experience (if the organization takes care of timely and detailed orientation, it is more likely that the manager will use the process of formal discipline); written documents (if the manager is presented with the relevant policy and relevant procedures, it is more likely that the manager will use the formal discipline process); training (if the organization organizes training on discipline issues, it is more likely that the manager will use the formal discipline process); and structure of the organization (if the organization provides the power to the manager and if the manager has more control, it is more likely that the manager will use the formal discipline process). Intangible factors (informal or informally developed) [50] include problematic employees (if the employee does not have good professional skills or high position, it is more likely that the manager will use the formal discipline process); socialization/acculturation which manifests itself in the human resource management subdivision activities (if the manager's solutions are supported and not devalued by organizational management, it is more likely that the manager will use the formal discipline process); the same social status people (if other managers focus on formal discipline process, it is more likely that the manager will use the formal discipline process); groups outside work (if systems of values, partly overlapping, cherished by groups outside, strengthen the organizational culture-supported expectations, it is more likely that the manager will use the formal discipline process). Krüger [49] formed the change management iceberg which deals with both visible and invisible barriers in the organization. With the help of this iceberg, there is an attempt to force the management to look into the hidden challenges that need to be overcome in order to implement changes in the organization. Iceberg model is relevant to the submitted research presented in this book in the way that implementation of corporate social responsibility is considered as a strong change in the activities of the organization. As stated by Krüger [49], the change management iceberg is best perceived by managers who understand that the most obvious change obstacles that need to be overcome, such as cost, quality, and time, are only the top of the iceberg, and more complicated obstacles, which have more influence, lie below. The foundation of change management theory is based on the fact that many managers tend to focus only on the obvious obstacles, instead of paying more attention to more complex issues, such as perceptions, beliefs, power, and politics. The theory also distinguishes implementation types (based on what change must take place) and the strategy that should be used. Another aspect of this theory is the people involved in the changes and to what extent they can promote changes or contradict them. So, Krüger [49] argues that the basis for change is directly related to the management of perceptions, beliefs, power, and politics. If managers understand how this is related to the creation of obstacles, according to the author, they will be able to better implement the changes that they want to perform in their organizations.

It is not enough to analyze only a single component of management culture without evaluation of the entirety. Management culture analysis and changes require a systematic approach, on the basis of which management culture system is presented in the research and its diagnostics is carried out. Having discussed the management culture through formal and informal

organizational culture elements, it is appropriate to introduce imputed corporate social responsibility development stages. **Figure 4** presents the corporate social responsibility implementation guidelines and corporate social responsibility application plan [52], together with the supplements of the authors of the book that extend implementation guidelines identified in the plan for the preparation aiming for corporate social responsibility establishment and management system evaluation, which are significant in further process of corporate social responsibility implementation.

Although the plan recommended by Ruževičius [52] is meant for the companies managed by the public sector, it is estimated that it was prepared in accordance with standards applied in companies operating in the free market, regardless of the origin of the capital. Control system evaluation, which is associated with the previously discussed management culture, is an

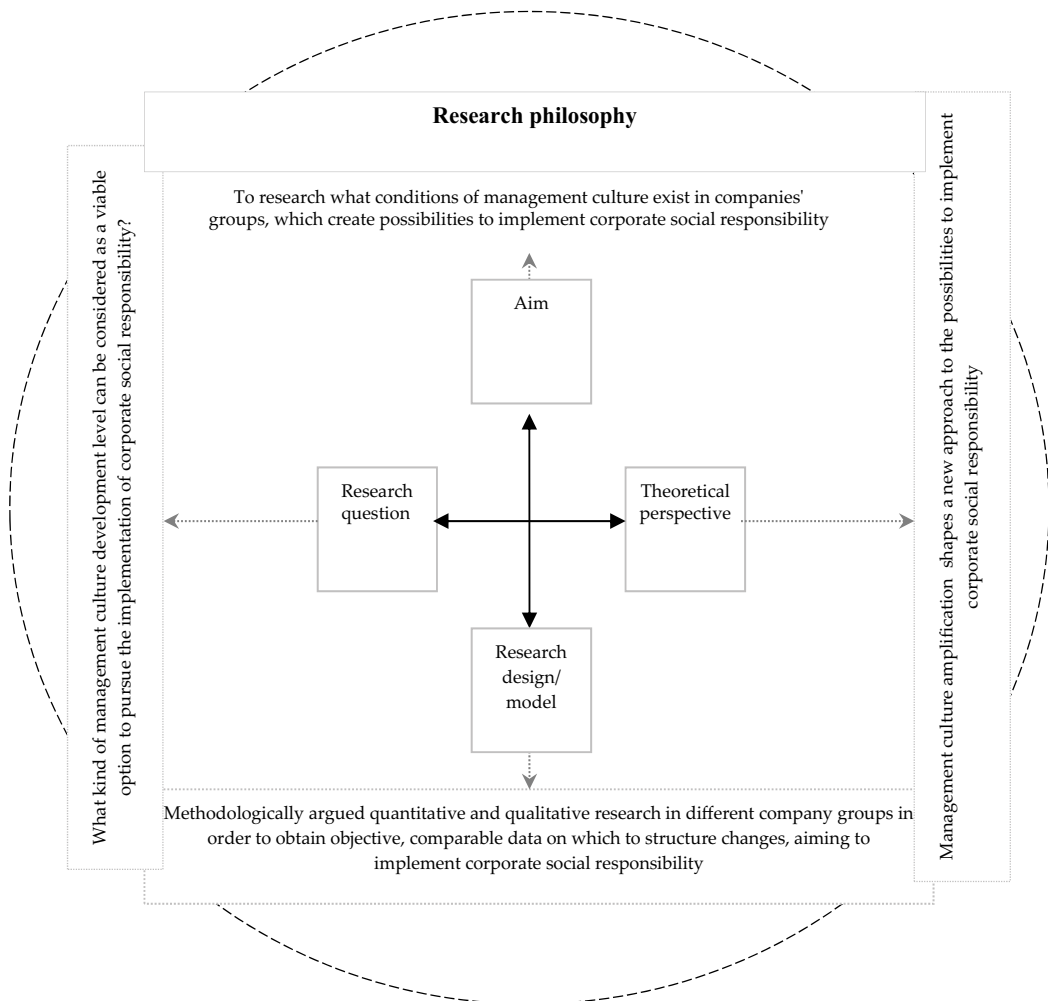


Figure 4. Research philosophy: the main aspects of the research. *Source:* Adapted by the authors according to Flowers [53].

important process chain because the volume of resource use, cost amounts, and timing as well as ultimate effect depend on its functionality. In addition, it is proposed to assess the possibility of the organization's retreat from corporate social responsibility (shareholders' change, company restructuring, economic conditions and other relevant circumstances, changes influencing decisions), but it could be part of separate research that this study does not develop.

The research position. Guba and Lincoln [3] pointed out that the fragmentation of paradigm differences can occur only when there is a new paradigm which is more sophisticated than the existing ones. It is most likely, according to the authors, "if and when the proponents of different approaches meet to discuss the differences rather than argue about their opinion holiness." All supporters' dialogue with each other will provide an opportunity to move toward congenial (like-minded) relations. In this research, considering its versatility, one strictly defined position is not complied with. There is compliance with the principle of positivism when a scientist is an objective analyst, isolates himself from personal values, and works independently; in addition, thought and access freedom provided by pragmatism philosophical system is evaluated. **Figure 4** summarizes the main elements of the study. The main aim of the research presented in this book is to define the management culture development level which creates an opportunity for organizations to pursue the implementation of corporate social responsibility. The analysis has shown that there is a lack of theoretical insights and empirical research, systematically linking management culture and corporate social responsibility aspects; still this work is not intended to cast a new challenge to already existing theories, but they are connected.

When preparing the research, it was based on academic literature and the insights of experts by using the original questionnaires made by the authors. The employees of two groups of companies, having different socio-demographic characteristics, occupying different positions in organizations are interviewed, and the data obtained are analyzed statistically and interpreted. In this study, the reliability of a specially developed research instrument is argued, and the main focus is on the factors of management culture that influences the implementation of corporate social responsibility at organizational level, as well as evaluating the corporate staff reactions and participation in processes. During the interviews with managers, the management culture as a formal expression of the organizational culture aiming at implementation of corporate social responsibility is revealed.

In this book, great attention is paid to statistical verification of instruments and model in order to be able to make recommendations to the organization management practitioners.

Philosophy of expert evaluation is based on the increasing demand of the versatility of the compiled instrument, and its content suitability for distinguished scales and subscales. The target of this research is to determine the surplus statements, not giving enough necessary information, as well as setting the statements where the content information not only verifies the honesty of the respondent, but also obviously reiterates. Philosophy of expert assessment is based on the research instrument content quality assurance, so that it would consist of statements, revealing in detail the research phenomena and enabling the achievement of the set goal of the research.

The philosophy of expert evaluation is based on the need to increase the versatility of the compiled instrument and its content suitability for derived scales and subscales. This research aims to determine the methodological and psychometric characteristics of the questionnaire with respect to a relatively small sample size, representing the situation of one organization. After eliminating the documented shortcomings during the exploratory research, the aim is to prepare an instrument featuring high methodological and psychometric characteristics, suitable for further research analyzing the cases of different sample sizes and different organizations.

The basic (quantitative and qualitative) research philosophy is based on perception of research data significance, importance for the public, and the principle of objectivity. In order to minimize subjectivity and guarantee reliability and the possibility of further discussions, quantitative research findings are based on conclusion (statistical generalization) and qualitative contextual understanding (analytic generalization). Both research results are presented in detail, openly showing the research organization and implementation process.

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Research Ethics

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Abstract

Research ethics is closely related to the ethical principles of social responsibility. This research covers a wide context of working with people, so the researchers raised a task not only to gain confidence in the respondents' eyes, to receive reliable data, but also to ensure the transparency of the science. This chapter discusses the theoretical and practical topics of research, after evaluation of which ethical principles of organization and conducting the research are presented. There is a detailed description of how and what ethical principles were followed on the different stages of the research.

Keywords: research ethics, ethics code, research, social responsibility, respondents

1. Introduction

Relevance of the research: transparency of research, reliability of results, and the reputation of the researcher in the academic community are extremely important criteria, which determine both the prestige of science itself and the possibilities of successful use of new knowledge in practice. Therefore, the research ethics is not a mere "formality," which is required by academic journal editors, but it is a significant part of research, which is influenced by both the general trust in scientists, data protection, anonymity, and confidentiality, and the ability to build trust-based relationship with the respondents and retain it. Research ethics is not just requirements written in a digest or code of ethics, but also the researcher's philosophical and value position, as well as the discussion continuing for many decades and learning from painful mistakes, as shown by the review of the history of research. In this context, the dual question is constantly relevant: is the respondent and/or informant only a source of scientific knowledge, or also a unique personality, to which the relationship with the research or the person who conducts the research does not end with a filled questionnaire or the thoughts

expressed during the interview. Depersonalization of the relationship with subjects of research is comfortable for the researcher, but not for the subjects of research. It is quite understandable, but when publishing research results, it is quite often limited by a few sentences, which mention the ethical principles, which were followed when conducting the research. There are different opinions in the debate on the research ethics, for example, according to Guillemín et al. [1], who have interviewed Australian researchers, despite the considerable time devoted to ethics review, ethics committees and research guidelines were not seen as valuable resources for researchers undertaking research in the field. Wiles et al. [2] maintain that the increased regulation of research needs to enable researchers to attend reflexively to the social context in which consent takes place. However, the fact that the researchers and those who have expressed the consent to participate in the research are in unequal positions cannot be denied, as, for example, those subjects of research participating in the research for the first time do not have the same knowledge and skills the researchers have, and in this context, it limits the possibilities of the decision of the research subjects. Attention is also given to the differences between the theoretical considerations and practical applications and the role of the influence of the researcher's subjectivity [3, 4], which can affect the ethical approach in every individual case.

Problem of research: the problem of the research is raised by the question, how are the ethical problems of the research revealed and how to solve them in the research of the level of management culture development when aiming for implementation of corporate social responsibility.

Object of the research: research ethics.

Purpose of the research: having defined the key ethical principles of research to present management culture and corporate social responsibility research ethics.

Objectives of the research: (1) to define the fundamental principles of research ethics and (2) to present management culture and corporate social responsibility research ethics.

Methods of the research: this chapter is prepared by using the methods of analysis and synthesis of academic literature.

2. Ethical aspects of the research

In this section, ethical aspects of the research, which are important not only for this monograph, but can also be valuable in other studies in methodological terms are discussed more extensively. The problem is that, for example, Lithuania lacks a unified, rigorous scientific community agreement, and different academic communities use different agreements. The problem is more acute in commercial studies, so often there is doubt in the research organization, conduct, data reliability, and objectivity of interpretation. For example, there occurred such curious cases when, having carried out the research, it was announced that the publication for housewives is the most popular among middle-level corporate managers. Such examples do not reinforce common reliability of the researchers in the eyes of the public, regardless of whether the financed order is carried out or the research is held on the scientists' personal initiative and expense. On the other hand, there is some progress in this area, such as the creation of Ombudsman's office

caring for research ethics and the examination of unethical conduct facts and the public debate contribute to improving the transparency of research activity.

Scientific research ethics in a sense is a unique part of professional ethics as “high-quality” science requires ethical practice [5]. Many scientists [6–11] identify the following scientific ethics principles: honesty, objectivity, morality, prudence, openness and respect for intellectual property, confidentiality, responsible publication, responsible management, respect for colleagues, social responsibility, anti-discrimination, competence, legitimacy, and security of people involved in the research [12].

It was aimed to reveal the problems of corporate social responsibility analyzed in the monograph by questioning a large number of employees and managers of various levels. It was planned to carry out different, i.e. qualitative and quantitative research. Therefore, during the preparation for the research, special attention was paid to the specifics of working with people during the survey, and at the same time, especially, big attention was paid to the ethical organization and implementation of the research.

Observance of research ethical standards when working with people is relevant in several senses. Most scientific researches with people are meant for the welfare of mankind, promotion of knowledge and understanding, and/or social and cultural dynamics research. This task is taken up for a variety of reasons, such as to facilitate human suffering, to ground social or scientific theories, to dispel ignorance, to analyze and evaluate policies, and to understand human behavior and the evolving human situation [8]. Stern and Elliott [5] noted that research ethics in sense is a unique part of professional ethics, as “high-quality” science requires its ethical practice. Research projects designed to examine social identity difference in organizations are driven by a passion to affect positive change that ultimately leads to a more just society rather than one which enables status quo power perpetuation and continues to marginalize certain people and inhibit them from achieving personal and career goals [5], p. 25.

Resnik [13] states that first, the existence of ethical standards contributes to achieving the aims in scientific research—knowledge, honesty, and error avoidance. For example, prohibition to falsify or misinterpret research data promotes fairness and helps to avoid mistakes. Basic definitions describing misconduct in science are fabrication, falsification, and plagiarism. However, they are confused by some less clear professional misconduct categories, such as “different questionable behavior” or “other offenses” [5]. Second, according to Resnik [13], as the execution of scientific research work often requires close cooperation and coordination among many different people and institutions, ethic norms promote values that are necessary to work together—trust, accountability, mutual respect, and fairness. For example, a lot of scientific research ethical standards (such as copyright guidelines, copyright and patenting policy, data exchange policy, and rules on confidentiality applied for colleagues’ assessment) are for the intellectual property interests protection and promotion of cooperation. On the other hand, as noted by Kardelis [14], there is no single finally prepared answer on how the researcher should behave in one or other matter related to the ethical decision—it depends on the researcher’s ability to find a balance among problem areas.

Continuing Resnik’s [13] insights, many scientists wish to be mentioned and evaluated for their contribution, but do not want their ideas to be stolen or made public prematurely. Most of the ethical standards help ensure scientists accountability to the public, such as policy for

negligence in carrying out scientific research, conflicts of interests, the protection of people involved in the scientific research, and care of animals used for scientific purposes; all this is needed in order to ensure the scientists', whose research is funded by public funds, accountability to the public. Implementation of scientific research in accordance with ethical standards promotes public support—people look more favorably at financing of such scientific research projects, the quality and integrity of which can be trusted. Finally, a large part of scientific research ethical standards encourage other important moral and social values: social responsibility, human rights, animal welfare, compliance with the law and health, as well as safety. Therefore, a researcher working with people requires ethical approval. Ethical approval for research is necessary for the following reasons [8]:

- to protect research participants' rights and welfare, and reduce the risk of physical and psychological discomfort, damage, and/or threats appearing because of research procedures;
- to protect the rights of the researchers to carry out a lawful research and reputation of the university implementing or supporting research;
- to reduce the probability of claims for negligence against specific researchers, universities, and all cooperating persons or organizations;
- because research funding agencies and scientific journals in their applications for getting research funding, or as a condition necessary for publication, are increasingly demanding ethical principles wording.

William [10] argues that there are some basic concepts of research ethics. CCCU [8] distinguish the following basic principles. First, autonomy (respect for individuals is expressed in recognition that their autonomy and self-determination right are based on their ability to make decisions themselves and choose). The voluntary participation principle forbids making people participate against their will. It is particularly relevant where previously the researchers searched for participants to conduct their research in such institutions as prisons, universities, etc. Basically, this means that potential research participants must be informed about the procedures and the risks associated with them and obtain their consent [10]. Second, the free and informed consent (awareness, volunteerism and understanding). Ethical standards also prohibit the creation of such conditions in which the respondents could run the risk of physical or psychological harm [10]. Third, honesty (honesty is also very important for the informed consent process, because without it the research participants cannot use their right to informed consent, fairness, and honesty). Fourth, respect for vulnerable people (elderly people, minors, the sick, or people with mental disabilities). Fifth, privacy and confidentiality. Sixth, justice and inclusion (it is necessary that honest and transparent methods were used in the ethical aspects evaluation process, that research protocols evaluation standards and procedures existed, and that this process could actually be independent). Seventh, harm and benefit (harmless damage, benefit increase) [8].

William [10] notes that in order to protect the privacy of research participants, two standards are used. Usually, the confidentiality of subjects is guaranteed, ensuring that the information about their identity would be available only to the persons directly involved in the research. The anonymity principle is stricter of the two, which basically means that the identity of the subjects during the entire research period will remain unknown even for scientists themselves. There is no

doubt that the principle of anonymity provides stronger privacy guarantees, but in some cases, it is quite difficult to comply with it (especially when it is necessary to perform measurements at different times, for example, at baseline and at the end). Increasingly, scientists are faced with the human right to the service problem. Good research practice often requires the imposition of a control group—this is the group of research participants that is not involved in the research program. Scientists and scientific research ethics committees must recognize that there are situations in which research might conflict with the interests of subjects. This is especially true in the social sciences and humanities research areas seeking to examine a certain policy or organization [8].

According to William [10], even when there are clear ethical standards and principles, there are cases where the need for exact scientific research intersects with the rights of the potential participants. No set of ethical standards can anticipate all possible circumstances, which is why it is necessary to put procedures in place to ensure that researchers, formulating research plans, would consider all the relevant ethical issues for their research. It is for this reason that in most institutions and organizations there exist institutional supervision boards, composed of specialists who assess the conformance of projects submitted for receiving grants with ethical standards and decide whether it is necessary to take additional actions for ensuring the research subjects safety and rights. When assessing research proposals, the institutional supervision boards help protect researchers too and institutions conducting the research from potential legal implications because of the possible negligence solving important ethical issues of the research participants.

In fact, the scientific research ethics is based on common human moral values. Morality is a public system in the sense that at the fundamental level, it is a series of commonly understood but rarely discussed rules about how we treat each other [5]. However, it should be emphasized that it is not enough for the scientist to know the research ethics postulates. As the research by Novelskaitė and Pučetaitė [15] performed in Lithuania shows, although the scientists know the scientific ethics requirements, they do not always follow them in practice. So, there is not only risk that inaccurate data will be operated, but the colleagues will be confused citing false data, the quality of other research will suffer, the trust in the scientific community will grow weaker.

Stern and Elliott [5] argue that moral problems are not isolated from each other, and ways of solving ethical problems in science cannot contradict the ways of solving these problems beyond. It cannot be considered morally acceptable for scientists to cheat or break promises without good reason. Since morality is a public system, then how we choose to deal with a certain moral problem affects everyone.

Besides damage to the authority of the scientific community, scientific research ethics failure can result in direct negative economic consequences for companies and other subjects' health and quality of life, when one becomes the consumer of certain products. For example, according to Resnik [13], ethical breaches in scientific research can be harmful to both humans and animals that are research subjects, as well as students and society: for example, a scientist, falsifying clinical research data, can harm patients or even make fatal injuries and, by not complying with radiation and biosafety guidelines and regulations, endanger both their own and other staff and students' health and safety.

Table 1 contains the generalized summary of ethical principles identified in the codes.

Ethical principles	Definition
Honesty	It is a must to achieve honesty in all science-related communication. The scientist must honestly present information on the data, results, research methods and procedures, and publication status. It is prohibited to falsify and distort the data, to deceive colleagues, agencies aiding grants, or the public.
Objectivity	Partiality should be avoided in the formulation of the research stages plan, analyzing and interpreting data, as well as evaluating the work of colleagues, recruiting the staff, writing applications for the award of grants, giving expert testimony, and other aspects of the scientific research where objectivity is essential. It is recommended to try to avoid partiality and self-deception. The researcher must disclose any personal or financial interests that might influence the scientific research.
Morality	The researcher must comply with the promises and agreements, be honest and seek the sustainability of thoughts and actions.
Prudence	The researcher must avoid careless errors and omissions. It is important to evaluate carefully and critically both own and colleagues' work. It is proposed to collect/ systematize good, research-related activity (e.g., data collection, planning research stages and correspondence with agencies and journals), notes.
Openness	The researcher must share the data, ideas, tools, and resources, be open to criticism and new ideas.
Respect for intellectual property	The researcher must respect patents, copyright rights, and other forms of intellectual property, not to use unpublished research data, methods, or results without permission, quote where you must cite and thank properly for their help in the research. It is strictly forbidden for the researcher to plagiarize.
Confidentiality	The investigator must save confidential information, such as articles submitted for publication, records of employees, professional or military secrets and the records of patients' health stories.
Responsible publication	The researcher should publicize the results of the research for the sake of science and scientific research and not for the benefit of his career. The scientist should avoid unnecessary publication or republication.
Responsible management	The researcher should help educate students, guide and advise them in order of their well-being, and allowing themselves to make decisions.
Respect for colleagues	The researcher must respect his/her colleagues and deal with them honestly.
Social responsibility	The researcher must promote social welfare and try to avoid harm or reduce it through research, public education, and advocacy activities.
Anti-discrimination	The researcher must avoid discrimination against students or colleagues of sex, race, nationality, or other factors unrelated to scientific excellence and honesty.
Competence	The researcher must maintain and improve own professional competence through lifelong learning, and take measures to promote competence in science.
Legitimacy	The researcher must have knowledge of relevant laws for his/her work as well as institutional and government policies and comply with them.
Security of people involved in scientific research	Conducting scientific research with human beings, one must strive to minimize the damage and the risks and maximize the benefit. The researcher must respect human dignity, privacy, and autonomy. The researcher must take special precautions, working with vulnerable populations, and seek a fair distribution of the research benefits and burdens.

Source: Compiled by the authors according to Shamoo and Resnik [11].

Table 1. Generalized summary of ethical principles.

According to Smith [6], not so long ago, academics avoided public discussion of the ethical dilemmas that they faced with in the research and academic work, but the mentioned situation is changing. The author, citing George Mason University psychologist Dr. J. Tangney, who says that “psychologists, working in an academic environment, increasingly ask for their colleagues’ advice on various issues, from leadership to students to sensitive research data management. Over the past ten years, there has been a big change and people began to speak more often and openly about different kinds of ethical dilemmas,” states that researchers face numerous ethical requirements, such as being able to carry out research with human beings, and they must conform to professional, institutional, and federal standards. Besides, while such strict requirements are not applied to social science researchers, for example, in Lithuania, there are norms formed by a legislator guaranteeing data protection, protecting personal privacy, protecting minors against the negative effects, and so on. The law affects and regulates the progress of research with humans and standards in many ways (e.g., privacy and data protection, confidentiality, intellectual property), and human rights legislation prohibits discrimination on various grounds. All researchers should ensure their research compliance with the existing research statutory requirements [8]. In various directives, according to Kardelis [14], it is stated that all the information about the human’s mental or physical condition is not a public affair; each person or a group has the right to decide how much and under what circumstances, how widely to express the views, fears, or to say nothing at all.

According to Smith [6], the researchers often still supervise the works of students who they teach, solve authorship problems, and so on. The author proposes to protect oneself by employing five strategies of scientific research ethics according to five recommendations presented by the American Psychological Association Science Directorate [16] in order to help the scientists avoid delicate ethical situations (**Table 2**).

Strategies	Description
Open discussions about intellectual property	The aim is to guarantee the rights of authors to their research, assess in a fair way the contribution into teamwork, by mentoring student research work and so on. In addition, it helps to avoid possible disputes on intellectual property after the work is published. Discussions, when trying to find consensus, distinguish, and create conditions, allow discovering the paths and solve the problematic issues.
Perception of multiple roles	The research organizer or organizers in relations should not abuse their influence, which might give rise to abuse or other damage. There must be respected the right of choice and self-determination which commits the researcher at the same time to provide full information needed to realize this right.
Compliance with the rules of consent based on information	In line with scientific ethics, informants/research participants must be informed about their rights, the conditions of participation, and guaranteed protection. The researcher undertakes to ensure that the respondent (s) clearly understood the conditions for participation in the research.
Respect for confidentiality and privacy	The researcher commits not to disclose the data that would identify research participants.
Using ethical resources	It is necessary to be aware of their ethical obligations and use ethical resources purposefully.

Source: Compiled by the authors according to Smith [6].

Table 2. Strategies of scientific research ethics.

Although the recommendations are based on the principles formulated by the American Psychological Association Science Directorate, they are no less urgent for representatives of other scientific fields. Smith [6] elaborating strategies in her article offers an open discussion about intellectual property, because the mentality prevalent in academic environment “publish or die” can easily call the trouble for copyright. The best way to avoid disagreements over who will be mentioned in the list of authors and in which order is to discuss at the beginning of the working relationship, even if many people feel uncomfortable speaking about it. Novelskaitė and Pučėtaitė [15] noted that the ethical dilemmas can arise in any phase of the research of any field of science, starting with selection of the researched problem or formulation of major research question (e.g., inappropriate solution of conflicts of interests), and ending with research results presentation to the scientific community (e.g., enforced authorship) and/or the public.

Smith [6] highlights that one can take credit only for the work carried out by the researchers themselves, or greatly contributed to their performance, and mentioning the name in the author's list should accurately reflect the above contribution. For minor assistance during the research or preparation of the research, text for publishing should be expressed via gratitude in the introduction or in a footnote. The same rules are applied to students. If they have contributed substantially to the development of the concept, the idea development, execution, or analysis of research data and interpretation, their names should be listed. Purely technical contributions do not give grounds for the person to be mentioned as the author. This principle has been enacted in the Republic of Lithuania Act on Copyright and Related Rights [17], the mandatory rules of which apply to any intellectual production. The legislator indicates that the person is not considered as coauthor if they rendered material, technical or organizational assistance in the development of the work. As a result, people who provided technical assistance, consulted during the research, and preparation of research results presentation cannot lay claim to joint authorship. It is, therefore, worthwhile to discuss these principles and clearly declare material and technical assistance providers before the start of the research. The researcher assumes the moral responsibility for the fact if cooperation conditions were presented in a proper and understandable way. MEK [18] highlights, *inter alia*, that the advice and comments and the provided aid (technical, editing or otherwise) are expressed via gratitude. The order of names in the publication is discussed and agreed by the contributors themselves.

Smith [6] proposes to understand the multiple roles, i.e., the American Psychological Association Code of Ethics [19] states that psychologists should avoid relationships which create conditions for abuse or damage and could harm the efficiency of performance of professional duties. It is also noted that the very existence of multiple relationships is not unethical as long as there is no reason to believe that it will lead to undesirable consequences. Nevertheless, psychologists should think twice before starting multiple relationships with any persons or groups (for example, hiring their students or patients to become the scientific research participants under their own direction, or while studying the shares of some company, to examine the effectiveness of its products). For example, when recruiting first-year psychology students to become participants of the experiment, it is necessary to emphasize that participation is voluntary. If it is a compulsory component of the subject taught, it is

necessary to mention it in the program and ensure that the participation should have educational value, such as providing detailed information about the research to enable students to better understand it. Probably one of the most common multiple roles for researchers is to be a mentor, a laboratory supervisor, and teacher at the same time. Experts of ethics believe that researchers must be particularly careful and prevent abuse of power preponderance among themselves and students.

In different sources special attention is paid to human dignity safety [8, 18]. Respect for human dignity is the most important ethical principle underlying the scientific research ethics, and the purpose of which is to protect the individual's interests and the physical, psychological, and cultural integrity. This, in turn, reflects a number of important ethical principles, which should underpin all research with human beings [8]. The scientific study, when the object is people, is based on a voluntary basis, is carried out without human dignity humiliation and respect for fundamental human rights. The findings of such study must remain anonymous and has to be used only for research purposes [18]. This is the standard formed in the international scientific community that Smith [6] presents by recommending to follow the rules of consent based on information, i.e., the consent process carried out discreetly, ensures that the entities are involved in the study on a voluntary basis and are aware of the potential risks and benefits. According to this principle, the researchers undertake to inform the participants about the research aim, expected duration and procedures, the participants' right to refuse to participate, and the right to withdraw from the study after it has started, as well as the expected consequences of such actions; factors likely to influence the participants' willingness to participate, such as the possible risks, side effects or inconvenience, any of the expected benefits of the research, confidentiality limits, such as data coding, destruction, storage, and sharing rules, and cases where confidentiality will be broken, incentives for participants, other people that could be contacted in case of confusion by participants who have questions. It is also proposed to consider the likelihood and size of benefits and damage, reminding the subjects that their participation is voluntary.

Thus, the researcher must consider the fact that the study participants do not have experience in this field and may be unaware of their rights; even with the agreement to participate in the study before considering those matters and not interpreting their (the participants') rights and freedom of self-determination might affect the quality of the survey results.

In the selection of data collection methods, there may arise a number of ethical issues, for example, in studies where the secret data collection methods are essential (e.g., secret observation of participants). These methods should be used only in rare cases when the data cannot be obtained otherwise. Also, during any interview, the researchers must show that they understand the potentially existing power relation among them and the study participants and to take steps to overcome it [8]. Furthermore, a wise social researcher considers the needs of others carefully to try to find the right thing to do, and is not manipulative in understanding others emotionally, intellectually, or otherwise [20]. It is compulsory for scientists to respect the confidentiality and privacy, i.e., to foster the individual's right to confidentiality and privacy [6]. According to Kardelis [14], this principle is derived from the human right to decide freely and researcher's promise to guarantee the confidence of maintaining private data in secret. For example, it is inappropriate to try to get contact data of a support group

attending people in order to offer them to participate in scientific research, but you can ask a colleague, who manages this group, to hand out a letter to its members with exposed information on scientific research and your contact details so that the interested ones could contact the researcher [6]. Other steps to be taken by the researchers are presented in **Table 3**.

The scientists are recommended to use the resources of ethics. According to Smith [6], one of the best ways in which researchers can resolve ethical dilemmas or avoid them is to know their ethical obligations and what resources are available to them.

According to Novelskaitė and Pučėtaitė [15], the focus of research ethics increased after World War II, when judging war criminals (specifically, doctors), the Nuremberg Code was formulated. William [10] argues that we live in a time when perception of applied scientific research conduct ethics in the social sciences is changing fundamentally. In the period since the end of World War II up to the early 1990s a consensus was gradually formed on the fundamental ethical principles, obliging to create the basis of any scientific research activities. Among numerous mentioned cases, two events symbolize this consensus best: the Nuremberg war crimes tribunal that took place soon after the end of World War II, during which the publicity emerged that German scientists carried out the most horrific scientific tests with prisoners of war, and in the sixth and seventh decades “Tuscegee syphilis experiment” was organized when the information about the existence of an effective treatment option was concealed from syphilis infected African-American patients. Such events led to revision of ethical standards and gradually

Stages	Description
Discuss confidentiality borders	The participants are informed about how their data will be used (file materials, photos, audio, and video recordings); participants' consent to use the data is received.
Know the law	All the research related laws are studied in detail, especially those that impose restrictions (e.g., it is forbidden to give questions to children without parental consent) or the obligation to report possible misconduct. In such situations, there are possibilities to consult with professionals (general practitioners, psychologists and lawyers) on the best action plan.
Take practical security measures	It is ensured that confidential data will be stored in a secure location with limited access. Whenever possible, the information allowing the determination of the identity is removed from the data. The reasons are considered when confidentiality may be compromised (room without sound insulation, participants writing down their names on invoices, etc.).
Reflect on the sharing of data before starting the research	It is considered how the research data will be shared with the third parties. It has to be mentioned in the consent process, specifying how the information will be shared, and whether it will remain anonymous. The data can be a valuable resource, but if the researcher did not get the permission to share information before the start of the research, it would be unethical to do so. Methods to protect confidentiality are provided for sharing data, e.g., data coding to conceal identity. It is difficult; it may be impossible to do, when, for example, video or audio recordings are associated with larger databases.
Understand the Internet restrictions	As Internet technologies are constantly evolving, the researcher must be very well aware of them while collecting information and sharing of confidential data in an electronic form. It is ensured that the third parties would not access the data.

Source: Compiled by the authors according to Smith [6].

Table 3. Confidentiality and privacy: the researcher's commitment.

helped to reach the general opinion that scientific research participants must be protected from becoming “guinea pigs” for scientists. According to Pont [21], the essential problem is the belief that the public interests are higher than some of the individual interests of some members of the public. While philosophers have reflected more fully on the nature and character of a good human life, they have not tested their theories of well-being in the public domain or confronted their accounts of the “good” with the values of ordinary people [22], p. 830.

According to Novelskaitė and Pučėtaitė [15], the processes led to passing many other international documents of advisory and regulatory nature. However, all of them are directed to regulation of scientific research ethics issues exclusively in one—biomedical science—area. But gradually the importance of research ethics began to be emphasized in other areas, such as social sciences, where the research involving humans often contains components of certain risks (e.g., damage and responsibility).

However, as suggested by Sieber [7], in empirical research ethics, the term ethics in the broad sense is defined as “support of such values as respect for people and their communities, and providing benefit to individuals and society.” Based on this author’s opinion, Novelskaitė and Pučėtaitė [15] argue that ethics covers both the validity of the carried out research and the full respect to research participants and their communities as well as useful social policies development and effective dissemination and installation of research findings.

The problems of scientific research ethics are illustrated by the public debate. According to William [10], from the beginning of the 1990s, the circumstances have changed significantly. Oncological patients and people with AIDS launched a public battle with medical research bodies for the fact that the study, the aim of which was to find a cure against fatal diseases, confirmation and process lasted a very long time. In many cases, because of the reluctance to speed up this process, it was possible to blame the previous three decades of ethical assumptions. After all, it is better to delay treatment until such time when it is sufficiently clear whether it will be of benefit than risk the health of innocent people (as was the case in Nuremberg and Tuscegee cases). But unlike then, people suffering from deadly diseases now themselves have applied to become test subjects, even in quite risky, experimental conditions. There appeared several patient groups that expressed their wish to participate in such research and spoke against the ethical system of their evaluation, regardless of the fact that this system was designed to protect their rights.

So, as Kardelis states [14], there rises a number of ethical problems that can stem both from the tested problems and from the methods used. According to William [10], although the latter years of scientific research in the area of ethics have been stormy, it is already becoming clear that a new consensus will be reached with active participation of the most affected stakeholder groups by the problem in the preparation of scientific research guidelines. While, it is not entirely clear at the moment what the new consensus will be, it can almost be certain that it will not be attacked to the extreme, neither prohibiting by any cost nor allowing anyone to become a scientific research subject.

In short, it can be said that scientific research ethics in the broad sense is not just a generalized set of provisions. There are inevitable unique cases in scientific research practice where you have to act in new, previously unspecified conditions. Corporate social responsibility is based

on the fundamental moral principles of the society that is why significant attention is given to moral aspects in this research. In addition, this research covers a broad context of working with people, so researchers were given the task not only to gain confidence in the eyes of the respondents, but also to ensure academic prestige. This is a complex task, accomplishment of which requires research ethics.

This study was conducted and presented in accordance with the Scientist's Code of Ethics [18] adopted by the Lithuanian Academy of Scientists on the basis of the international scientific community ethical obligations and the principles formulated by the Republic of Lithuania Copyright and Related Rights Act [17]. Also the insights of Lithuanian and foreign representatives of the academic community relevant for research in the social sciences area and providing the basic principles are assessed.

During expert evaluations respect for individual's dignity, justice principles, comprehensive information for study participants was ensured. The experts had the right to decide independently on voluntary participation in the research, also had the right to terminate their participation at any time and/or refuse to share information and to submit questions in case of doubt. The experts were fully aware of the expert evaluation aim and objectives, familiar with the data collection methods, and future results publicity. The experts, having been informed in advance and after receiving their consent, were not assured about the confidentiality of personal information about an expert.

During the exploratory study, the ethical principles were met with respect to the respondents, and the principles of respect to the person's dignity and justice were followed. The respondents were guaranteed the protection of personal data, ensuring that the results of the study will be presented in a summary form and filled in questionnaires will be stored in researchers' personal archives without transferring them to the third parties. The respondents were provided with detailed instructions on how to collect data from the survey and the length of the survey and the duration of the whole study. Also, the aim of the study, the use of the intended results of the research were thoroughly explained. The study participants had the right at any time to terminate their participation in the study, to refuse to provide information that, they believe, may have violated their privacy. The respondents were provided with detailed instructions on the data collection methods, the duration of the study, the aim of the study, as well as the future use of the results.

Before the main quantitative study, the agreement of the managers of the groups of companies and guarantees of noninterference in the process were obtained; it was ensured that the results of the research will be publicly presented without naming the data that could be used to identify specific companies. As the questionnaire was sufficiently large, the study was conducted in such a way as to avoid disturbing the production processes, i.e. without abusing employees' free time. Therefore, with respect to time, the survey lasted longer than anticipated. The respondents were explained (in a written form in the questionnaire and orally) the aim of the study, the conditions of the voluntary participation principle. They were also guaranteed anonymity. The questionnaire sets were distributed and collected personally by the researchers, giving a possibility to leave them in the sealed boxes that were opened only at the end of the survey. The questionnaire does not specify personal data, but in order to ensure the safety of the respondent that he would not be identified according to socio-demographic criteria, questionnaire protection measures were created to prevent from getting into the hands of other individuals.

Before carrying out qualitative research, the top-level managers of the two groups of companies were addressed to obtain their consent to carry out the survey. After the consent was received, the top-level managers were informed that the interview will be recorded in the Dictaphone and having transcribed the text, the electronic media will be deleted. It was also ensured that the research results will be publicly presented without naming the data that could be used to identify specific areas, businesses, products, or their managers. All informants were explained the topic and aim of the research, with anonymity guaranteed.

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Structure of Research Design: Expert Evaluation

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Abstract

This chapter presents the research design/plan. Methodological choice of quantitative and qualitative research is substantiated, and principles of design and verification of the research instrument are described. Individual stages of the research are presented in detail by describing their consistency in respect of the main objective. Statistical calculations to substantiate the reliability of the research instrument are presented and key aspects of the organization of research are described.

Keywords: research design, research instrument, expert evaluation, research, organization of research, statistical analysis

1. Introduction

Relevance of the research: optimal formation of research design is a much larger problem than a simple choice from a broad spectrum of instruments, which every researcher solves in either the usual way, or by looking for the individual option of the solution. Buchanan and Bryman [1] believe that it is difficult to argue that the choice of methods depends only on relationships with the research purposes, as the choice involves a more complex, interdependent set of considerations. Each scientist, in addition to knowledge, has personal beliefs and ontological relation to the phenomenon because of the influence of which it is difficult to avoid subjectivity. There are a number of arguments for coordination of mixed methods in social research in order to enhance objectivity and evaluate the potential and limitations of each of the methods. In particular, in the cases where complex problems are discussed, the aim is to reveal the layers of the phenomena being researched and interactions of members of the organization. These processes are complex, but too often researchers simplify their research based on one method. Especially, while researchers and practitioners together solve organizational problems, methodological flexibility and diversity are necessary aiming at meaningful

results [2]. Kozlowski et al. [3] argue that direct quantitative approaches, largely represented by computational modeling or agent-based simulation, have much to offer with respect to illuminating the mechanisms of emergence as a dynamic process. Of course, quantitative studies are quite precise and effective in the research of both management of organizations and corporate social responsibility. There are a number of instruments used to conduct such research independently. However, considering the novelty of the management culture construct and searching for its interaction with corporate social responsibility, there arises the need not only to carry out the analysis of studies conducted previously and the instruments used in them, but also to develop a new sensitive instrument intended to analyze the interactions, in which involvement of qualitative research also helps. In this case, one has to appeal to colleagues for help in the organization of expert assessment, together forming the criteria, based on which the reliability of selected experts is evaluated. This method is not very often used in the management culture and corporate social responsibility research, but it may be valuable in developing new research instruments to deal with problems in this area of research.

Problem of the research: the problem of the research is raised by the question, what should be the optimal management culture and corporate social responsibility research design and how to ensure the suitability of content of the qualitative research instrument with the assistance of experts?

Purpose of the research: having presented the structural elements of the research design and carried out expert assessments to substantiate the suitability of content of the qualitative research instrument on management culture and corporate social responsibility.

Objectives of the research: (1) to present structural elements of research design; and (2) by using expert assessment, to substantiate the suitability of content of the qualitative research instrument.

Methods of the research: this chapter is prepared by using the scientific literature analysis, synthesis, and generalization methods. Expert assessment method has been chosen to evaluate the suitability of content of the qualitative research instrument.

2. Structure of research design

According to Calfee [4], design is a research plan that in quantitative research context means testing of independent variables, qualitative research, situations, or the context research. According to William [5], a scientific research project structure consists of well-known components—beginning, middle, and end. The main phases of the research project are included into the research structure. Some important distinctions of scientific research are also presented: different questions that may be presented in the research project, research project key parts and components. Shavelson and Towne [6] noted that the researcher should raise questions that could be researched empirically, combine study with theory, use the methods that would allow a direct deal with the question raised, provide a consistent and clear motivation, repeat and summarize several studies, and disclose research in order to encourage professional examination and criticism. This should be reflected in the construction of the research plan for each individual case.

To study corporate social responsibility, a quantitative research method is generally employed, and questionnaires are prepared [7–13] for data processing using statistical methods. Šimanskienė and Paužolienė [9] when exploring the organizational culture and corporate social responsibility connection performed a questionnaire survey and the analysis of statistical data. The organizational culture research is carried out with the help of various techniques, including questionnaires [14–16], etc. On the basis of Schein [17], Šimanskienė [18] notes that the use of questionnaires while studying organizational culture is debatable, because researchers use questionnaires before facing a particular culture, so they cannot represent the current culture. However, this method is the most commonly used because other methods would occupy a lot of time that the researcher should spend in the organization in order to feel orientated to some extent what is happening there, and to question. In addition, it is proposed to carry out the organization employees' survey or expert interviews in order to know the opinion what is most important for the company, to compare the employees' and managers' responses [18, 19]. In this study (the employees of 12 company groups took part in the survey), the sample is large enough so a quantitative survey was selected. Besides, it was taken into consideration that the most tangible part of the organizational culture was researched and identified as a management culture. The choice of this study method was determined by the aim to set management culture and social responsibility correlation through models (this option extends the range of the study). However, it is recommended to combine several methods in such type of research that is why interview questions to interview managers of groups of companies were developed.

2.1. Quantitative research methodology

Considering the problematic issue at what level of development of management culture the organization can be considered ready to aim for corporate social responsibility implementation, on the basis of the problematic question, objectives and theory analysis of the following theoretical assumptions were formulated:

1. Management culture is usually addressed by analyzing the staff work organization, management process optimization, and organizational design issues [20–23], etc. Summarizing the management culture content that is treated quite differently, it can be stated that management culture elements are: management staff culture, managerial processes organization culture, culture of management working conditions, and culture of documentation management [24]. There are not many authors directly naming the concept of management culture in their studies, but management culture, as some part of formal and informal organizational culture, is analyzed quite often.
2. The “iceberg” metaphor of organizational culture implies that quantitative research involves the aspects revealing the management culture. At the lower part of organizational culture “iceberg” closed or hidden aspects are identified, namely, informal aspects of organizational life which include general concepts, attitudes and feelings, a basic understanding of human nature, the nature of human relationships. The informal components of the organizational culture “iceberg” are value orientation, understanding of individual roles, power and influence interrelationship, satisfaction and efficiency of development, individual and group relations, standards; emotional mood, desires and

requirements; trust, openness, risk-taking; effective relationships between managers and employees; personal approach to the organization and authorities [25].

On the basis of the aforementioned prerequisites, the following quantitative research categories were identified: management staff culture, managerial processes organization culture, management working conditions' culture, and documentation system culture.

The following are the characteristics of the distinguished categories:

1. Characteristics of the management staff culture: management staff general culture level; management science knowledge level; managers' personal and professional characteristics; the level of the ability to manage.
2. Characteristics of the managerial processes organization culture: optimal managerial processes regulation; rational organization of management work; modern computerization level of managerial processes; culture of visitors' reception, conducting meetings, phone calls.
3. Characteristics of the management working conditions' culture: working environment level (interior, lighting, temperature, cleanness, etc.); level of organizing working places; work and rest regime, relaxation options; work security and sociopsychological microclimate.
4. Characteristics of the documentation system culture: culture of official registration of documentation; optimal document search and access system; rational use of modern information technologies; rational storage system of archival documents.

2.2. Qualitative research methodology

In one of the raised problematic issues, the cultural expression of management culture as formal part of organizational culture is highlighted aiming to implement corporate social responsibility in terms of top-level managers.

On the basis of the problematic question, objectives and theory analysis, the following theoretical assumptions providing the foundation for qualitative research instrument making were formulated:

1. Some aspects of organizational culture are clear, however, others are less visible. On the surface of the organizational culture "iceberg" clear or, in other words, open aspects are highlighted [25].
2. The formal components of the organizational culture "iceberg" include: organizational goals, technologies, organizational structures, skills and abilities, financial resources [25], the mission, hierarchical levels, efficiency indicators, work assignments and methods, and so on.

On the basis of formulated assumptions, qualitative research instrument categories were identified: strategies; structure of the organization, regulation, technologies, processes, information systems, control, and encouragement. The study plan was divided into four major sections, or, in other words, phases; some of them were divided into subphases, trying to achieve the set task for each phase. The study design structure is presented in **Figure 1**.

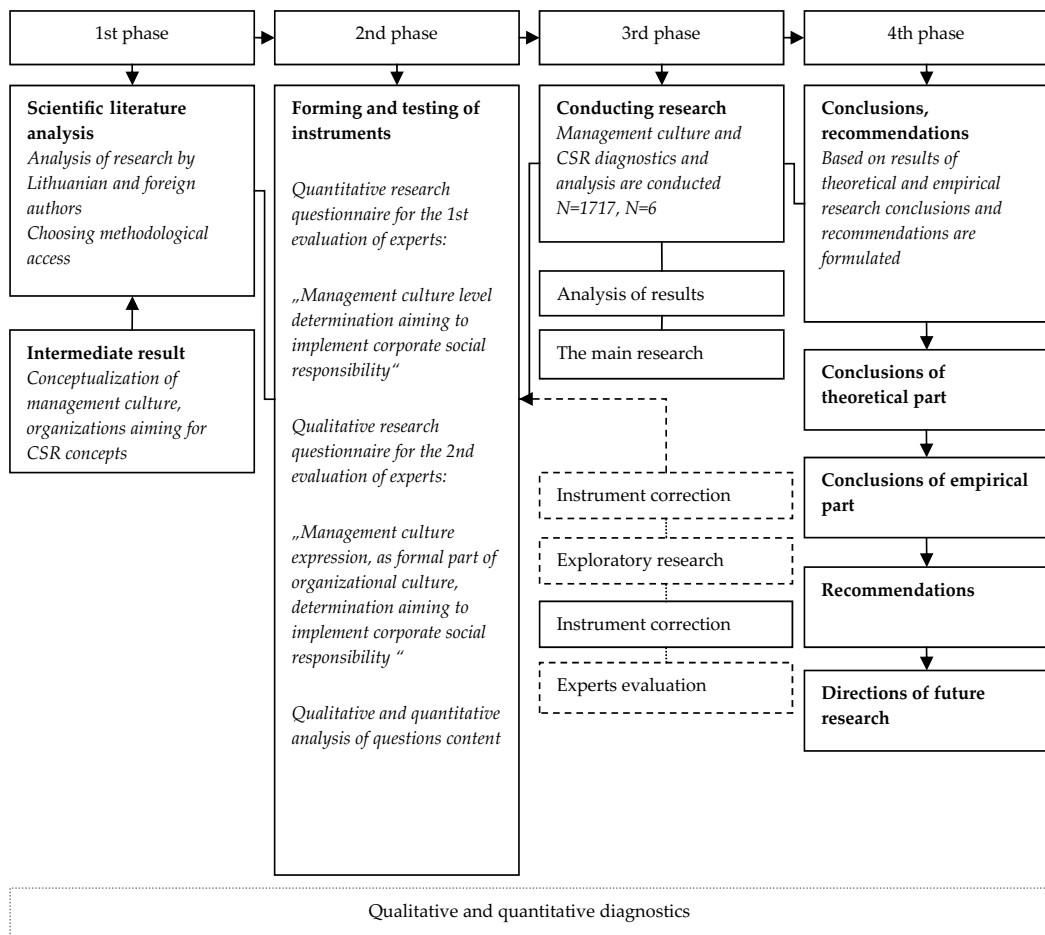


Figure 1. Structure of research design: levels and phases. Source: compiled by the authors.

Corporate social responsibility is quite an extensively researched scientific and practical problem, however, it was not analyzed solely in the context of management culture, the empirical research of which in the national (i.e., Lithuanian) level was not performed. Therefore, solving the dual problem at the first stage, a goal was raised at the theoretical level, having evaluated the results of the research, to conceptualize management culture in the context of corporate social responsibility, by highlighting both management culture and corporate social responsibility components that would make the basis of the research instrument. In assessing the specificity and novelty of the study, the methodological access described below was chosen. In the first stage, analyzing scientific literature, no research instrument was found, using which the main objective could be achieved; therefore, in the second stage, a new instrument was developed and tested. To carry out the main research (third phase), seeking for diversified results, quantitative and qualitative research methods were chosen and the findings were presented in the fourth phase as recommendations and directions for future research.

There are three data collection and analysis techniques: quantitative, qualitative, and mixed [26, 27]. According to Guba and Lincoln [28], both qualitative and quantitative methods can be used properly with any research paradigm. According to the authors, the questions of the method are of minor importance after the paradigm questions which we distinguish as the basic belief system or worldview that the investigator guides, not only by choosing the method, but also ontologically and epistemologically. However, according to Žydžiūnaitė [29], a qualitative study is particularly useful in the cases where the subject has not yet been analyzed in a specific area. Therefore, experts have been asked to assess not only the newly created instrument's individual test steps, but also for comments, that is, there were qualitative and quantitative methods selected. Taking into account the comments of experts, the survey instrument was corrected and an exploratory study was carried out. Having evaluated the psychometric characteristics, the instrument was corrected again and only then the major survey was carried out.

To conduct the basic study, two groups of companies were selected (the total number of respondents is 1717). The quantitative method was chosen to collect the data. During the study management culture and corporate social responsibility diagnostics are carried out, the data are analyzed and compared. Analyzing the data, psychometric characteristics of the instrument are re-tested in order to confirm the reliability of the instrument with respect to a larger sample. According to Guba and Lincoln [28], the "perceived image" in science (positivism, having transformed over a century to postpositivism) is trying to confirm (positivism) or deny (postpositivism) *a priori* hypotheses, mainly created as mathematical (quantitative) statements or statements which may be easily converted into precise mathematical formulas expressing a functional relationship. In the case of this study, there is the aim to determine the relations of the components of management culture and corporate social responsibility where correlation is calculated to determine them, the strength of the relationship is determined, regression equations are made, revealing how interaction is organized and how having changed one component it responds to others. The model of determining management culture development level aiming to implement corporate social responsibility and its inspection is carried out. Only statistically reliable and strong relationships allow the model to be used in practice. Having done the calculation and evaluated the results, management decision-making process is described in a management decision structuregram.

At the fourth stage, as the result of previous stages, the conclusions of theoretical and empirical part are formulated and recommendations for corporate governance practice are presented. New aspects that were revealed in both theoretical and empirical studies, which were not the aim of this study, are presented as the object of new future studies.

3. First expert evaluation

The aim of the research is to check the suitability of the questionnaire content for the distinguished scales and subscales and to reach the research aim.

In order to achieve the aim, the following research objectives are formulated:

1. To set the excess questionnaire statements.

2. To assess the statements groups of scales and subscales in points.
3. To obtain the means of the scales and subscales weight.
4. To eliminate the statements with the lowest-scored values from the instrument.

3.1. Research and data-processing methods

To carry out the research, the expert individual evaluation method was selected—a survey in a written form.

3.1.1. *The research sample*

Expert sampling was carried out on the basis of theoretical principles of expert research, taking into account that experts should have management experience, have knowledge of the specifics of social responsibility and represent both the public and private sectors. It was planned to interview 10 expert practitioners, but having interviewed 6 experts, it was determined that because of information saturation a bigger number is no longer necessary. The study included six experts representing both the public and private sectors. Three experts represent the public sector and associations, and other three represent private companies, two of which are large manufacturing companies; one is a medium-sized company of services and trade. All experts have many years of management experience and participate in company/office activities with the intention to implement social responsibility principles or are experts in coordinating this process at the state level.

3.1.2. *The research organization*

The essence of opinion collection methodology is that the experts were given specifically developed questionnaires in which they expressed their opinion on the content of the statements presented in the instrument. The experts were asked to evaluate the statements on a five-point scale by indicating their remarks next to the lowest-scored statements. For questions in sociodemographic clusters, there were two versions of answers, that is, the experts had the opportunity to either accept or reject the formulated question. List of experts involved in the research, their assigned codes, and expert characteristics are presented in **Table 1**.

For information, questionnaire forms were sent to experts by e-mail; before that, their consent to participate in the research was received. Subsequently, at a time agreed upon and at a time convenient for the expert, a meeting was arranged with each expert in order to take the completed expert assessment questionnaire, approved by the expert's signature. Before carrying out the expert evaluation, the experts were informed that their personal information presented on the expert evaluation sheet and approved by their signature will not be confidential. It was ensured that the expert evaluation questionnaires will never be published, but, if necessary, may be submitted for information to third parties.

Expert code	Expert position and experience
E1	Deputy Minister of the Ministry of Social Security and Labor of the Lithuanian Republic. Experience—organization of implementation of strategic objectives of the ministry.
E2	Labor Department director of the Ministry of Social Security and Labor of the Lithuanian Republic. Experience—organization of the activities of the Labor department, coordination of social responsibility implementation and development activities.
E3	The chairman of the Board of Production Companies Group. Experience—the establishment of the company, organization of activities, setting strategic directions, and development of activities.
E4	Director of a medium-sized company (by number of employees). Experience—the establishment of the company, its organization, management of human resources and development of activities.
E5	Director of regional Chamber of Commerce, Industry and Crafts. Experience—leadership experience, business, government and education partnership organization, project organization.
E6	Deputy Director General of Production Companies Group. Experience—the organization of the company activities, setting strategic directions and development of activities.

Source: Compiled by the authors.

Table 1. Expert characteristics of the first expert evaluation.

3.2. Results of the research

Expert evaluation results are analyzed according to the usual procedure of expert evaluation. Expert evaluation results are presented by highlighting the collected amounts of points in the scales/subscales and weight means. The collected amount of points in the scales and subscales separately is also presented as well as the maximum amount of points that could be collected. In the group of statements of management staff culture subscale on *management culture* scale, the maximum possible amount of points is 990 points. Summarized results of the study show that there were 801 points collected; the result of this is that the number of statements in this subscale fell by four statements (from 32 to 28 statements) (**Table 2**).

In the group of statements on the subscale, *Managerial processes organization culture* the maximum amount of points that could be collected was 750, but the summarized results showed that there were 682 points collected. The difference of the collected and possible to collect points on this subscale scores low because the experts evaluated positively the majority of the statements as suitable for research instrument (**Table 3**).

The same trend was established in the groups of statements on culture of management working conditions and documentation system subscales. In the group of statements on *Management working conditions* scale, it was possible to collect the maximum of 840 points and there were 761 points collected (**Table 4**). On the subscale of *Documentation system culture*, the maximum possible amount of points is 810, while the amount of points of evaluated statements is 742 (**Table 5**).

In the group of statements of *behavior of socially responsible organization* on *Social responsibility* scale it was possible to collect the maximum of 1080 points, but after expert evaluation there

Parts, scales, and subscales	Amount of points of scales/ subscales	Weight mean* of scales/ subscales	Amount of statements/ questions before evaluation	Amount of statements/ questions after evaluation
I. Management culture				
Management staff culture	801/990	4.14	32	28
1.1. Management staff general culture level	193/240**	4.01	8	7
1.2. Management science knowledge level	147/210	4.08	6	5
1.3. Managers' personal and professional characteristics	193/240	4.01	8	7
1.4. The level of the ability to manage	268/300	4.46	10	9

Source: compiled by the authors.

Notes: *maximal weight mean of the scale 5; **193/240—the first number shows the collected amount of points and the second—maximal amount of points that could be collected.

Table 2. Expert evaluations of management staff culture scale.

Parts, scales, and subscales	Amount of points of scales/ subscales	Weight mean* of scales/ subscales	Amount of statements/ questions before evaluation	Amount of statements/ questions after evaluation
I. Management culture				
2. Managerial processes organization culture	682/750	4.57	25	24
2.1. Optimal managerial processes regulation	207/240	4.31	8	7
2.2. Rational organization of management work	148/150	4.89	5	5
2.3. Modern computerization level of managerial processes	138/150	4.59	5	5
2.4. Culture of visitors' reception, conducting meetings, phone calls	189/210	4.49	7	7

Source: compiled by the authors.

Notes: *maximal weight mean of the scale 5; **193/240—the first number shows the collected amount of points, and the second—maximal amount of points that could be collected.

Table 3. Expert evaluations of managerial processes organization culture scale.

were collected 959 points. The subscales of *consumer information* (rated 84 points out of 150 possible) and *health and safety* (rated 104 out of 150 possible points) were assessed as the least appropriate for research (Table 6).

Parts, scales, and subscales	Amount of points of scales/ subscales	Weight mean* of scales/ subscales	Amount of statements/questions before evaluation	Amount of statements/questions after evaluation
I. Management culture				
3. Management working conditions' culture	761/840	4.52	28	27
3.1. Working environment level (interior, lighting, temperature, cleanness, etc.)	252/270	4.66	9	9
3.2. Level of organizing working places	173/180	4.80	6	6
3.3. Work and rest regime, relaxation options	165/180	4.58	6	6
3.4. Work security, sociopsychological microclimate	171/210	4.06	7	6

Source: compiled by the authors.

Notes: *maximal weight mean of the scale 5; **193/240—the first number shows the collected amount of points, and the second—maximal amount of points that could be collected.

Table 4. Expert evaluations of management working conditions scale.

Parts, scales and subscales	Amount of points of scales/ subscales	Weight mean* of scales/ subscales	Amount of statements/ questions before evaluation	Amount of statements/ questions after evaluation
I. Management culture				
4. Documentation system culture	742/810	4.59	27	25
4.1. Culture of official registration of documentation	181/210	4.30	7	6
4.2. Optimal document search and access system	147/150	4.90	5	5
4.3. Rational use of modern information technologies	230/240	4.79	8	8
4.4. Rational storage system of archival documents	184/210	4.37	7	6

Source: compiled by the authors.

Notes: *maximal weight mean of the scale 5; **193/240—the first number shows the collected amount of points, and the second—maximal amount of points that could be collected.

Table 5. Expert evaluations of documentation system culture scale.

The groups of statements of the subscale *behavior of socially responsible employee* on *Social responsibility* scale rated 1146 points out of possible 1470 points. It was observed that the groups of statements of such subscales as *the intentions to leave work, transparency of activity*

Parts, scales, and subscales	Amount of points of scales/ subscales	Weight mean* of scales/ subscales	Amount of statements/ questions before evaluation	Amount of statements/ questions after evaluation
II. Social responsibility				
5. Behavior of a socially responsible organization	959/1080	4.33	36	31
5.1. Services and their quality	178/180	4.94	6	6
5.2. Consumer information	84/150	2.80	5	2
5.3. Health and safety	104/150	3.46	5	3
5.4. Environment protection responsibility	207/210	4.92	7	7
5.5. Responsibility in relations with employees	207/210	4.92	7	7
5.6. Responsibility in relations with society	179/180	4.97	6	6

Source: compiled by the authors.

Notes: *maximal weight mean of the scale 5; **193/240—the first number shows the collected amount of points and the second—maximal amount of points that could be collected.

Table 6. Expert evaluations of behavior of a socially responsible organization scale.

and relation, social responsibility simulation were assessed with much lower scores than the maximum could be assessed. Analysis of the data shows that the management culture scales, subscales and groups of statements were assessed with higher points than the groups of statements on social responsibility scale, which resulted in higher changes in the number of statements of the mentioned subscale (**Table 7**).

Analysis of the results in the above Tables shows that the average weight of the subscales ranges from 2.80 (the lowest) to 4.97 (the highest). Since the maximal weight mean is 5, it was decided to leave the indicators that are higher than 3 (i.e., more than half of them) in the instrument. The groups of statements on social responsibility subscales were estimated by lower scores, so the weight means on the scale are lower. **Table 8** summarizes the expert evaluation results.

The experts provided not only formal evaluations, but also meaningful comments based on the arguments. The experts' comments presented here are stylistically unadjusted for authentication and in order to avoid possible distortions in the context of their answers. The experts were chosen according to their competence in the area related to the research, and seeking the stylistic integrity and simplicity, they are presented by using grammatical masculine gender. Below only some fragments of the expert comments are presented. The formula of the statement "Managers are characterized by cultural literacy" has attracted quite numerous comments both in terms of content, as well as in the redundant sense.

Parts, scales, and subscales	Amount of points of scales/ subscales	Weight mean* of scales/ subscales	Amount of statements/ questions before evaluation	Amount of statements/ questions after evaluation
II. Social responsibility				
6. Behavior of a socially responsible employee	1146/1470	4.00	49	42
6.1. Intentions to leave work	143/180	3.97	6	6
6.2. Uncertainty and lack of information at work	157/180	4.35	6	6
6.3. General physical and psychological condition of the employee	127/150	4.23	5	5
6.4. The employee's opinion about the organization	141/150	4.69	5	5
6.5. Nepotism, favoritism	209/300	3.48	10	7
6.6. Corruption	79/90	4.38	3	3
6.7. Transparency of activity and relation	158/240	3.29	8	5
6.8. Social responsibility simulation	132/180	3.66	6	5

Source: Compiled by the authors.

Notes: *maximal weight mean of the scale 5; **193/240: the first number shows the collected amount of points, the second: maximal amount of points that could be collected.

Table 7. Expert evaluations of behavior of social responsible employee scale.

E1, E2, E3, E5, E6:

E1 assesses this statement negatively, stating that: *"In my opinion, this statement is very similar to statement number 3 in the questionnaire: managers are characterized by cultural literacy - I would recommend refusing it."*

E2, quoting the first expert, as well as analyzing the statement, highlights that: *"In this case the statement is debatable, as it comes to personal manager culture. Or the question should be clarified."*

E3 gives the following comment for this statement: *"Maybe it has an impact on general culture level, but perhaps there are too many questions about it?"*

E4 states that: *"It is difficult to assess."*

E5 states that *"The employee could assess cultural education only just by communicating enough with the manager personally."*

E6: *"Unnecessary question, cultural education in management issues is not a crucial factor."*

Taking into account the critical assessments of the experts, this part of the questionnaire is adjusted. While for example, E5 remark is debatable as there may be a wider circle of objective circumstances according to which employees have the potential to form an opinion, but this discussion is not the object of this part of the research.

Although the statements “Managers respect the requirements of the language culture,” “Managers strictly comply with the requirements of etiquette,” “Managers demonstrate respect for subordinates” have caused doubts only to one expert, however, below are his comments.

E3:

E3, assessing this statement, raises the question: “*What outcome is expected to be achieved in this issue?*”

E3, assessing another statement of the questionnaire, thinks that the situation is repeated in a similar way as with the previously presented:

“Here is the same, will the clarification of the etiquette requirements give the result you expect?”

In assessing the questionnaire statement “Managers demonstrate respect for subordinates,” E3 comments: “*The word “demonstrates” shows the negative aspect, is that what was intended.*”

Parts, scales, and subscales	Amount of points of scales/subscales	Weight mean* of scales/subscales	Amount of statements/questions before evaluation	Amount of statements/questions after evaluation
I. Management culture	2986/3390	4.5	112	104
1. Management staff culture	801/990	4.14	32	28
2. Managerial processes organization culture	682/750	4.57	25	24
3. Management working conditions' culture	761/840	4.52	28	27
4. Documentation system culture	742/810	4.59	27	25
II. Social responsibility	2105/2550	4.16	85	73
5. Behavior of a socially responsible organization	959/1080	4.33	36	31
6. Behavior of a socially responsible employee	1146/1470	4.00	49	42
III. Information about organization	—	—	5	4
IV. Information about the employee	—	—	7	5
Total average/amount		4.30	197 statements 12 questions	177 statements 9 questions

Source: Compiled by the authors.

Notes: *maximal weight mean of the scale 5; **193/240—the first number shows the collected amount of points, the second: maximal amount of points that could be collected.

Table 8. Generalized summary of the first expert evaluation results.

The statements such as “In my workplace all managers have higher management education” and “In my workplace managers apparently lack management education,” were included in

the questionnaire by the authors to assess what education the managers, managing companies, have. This can be considered at least as some theoretical management education criterion.

E1, E3, E4, E5, E6:

E1, having doubts about the statement "In my workplace all managers have higher management education," marked it in a neutral position, "doubt."

The expert stressed that:

"It is doubtful whether management education particularly affects the overall level of management culture in the organization. I dare doubt."

This statement was also commented by E3: "What do you want to find out: that the employee has a special diploma, or is competent." So, in this and other cases the correctness of the wording should be taken into account.

E2, assessing the statement "In my workplace managers apparently lack management education," states that: "Question 11 is essentially the same as 9 (auth. Inf.: In my workplace all managers have higher management education), so it is unnecessary."

E3 expressed doubts: "Is not the statement too over-generalizing, will it help make an objective assessment of the situation?" E4 says that: *this statement will make the management education situation clear in the company.*

E5: "The question is a duplicate of the ninth where the level of education will be assessed."

E6: "There is lack of specificity, unless it could be changed into 'managerial skills' or something like that."

The statement "Managers always explain the employees their decisions" shows not so much the dissemination of information, but employee involvement in organizational processes and creation of the atmosphere of trust.

E1, E2, E3, E4, E5, E6:

E1, assessing the statement "Managers always explain their decisions to the staff" said that: *"It is doubtful whether in all cases managers must explain their decisions. Then there will be no time for them to work. I have doubts about the suitability of this statement."*

E2 also commented on this statement: *"The statement falls out of the general context, moreover, it is debatable whether it is physically possible and necessary to explain ALL the decisions."*

E3, assessing the statement, considers: *"Maybe we need one of the two statements, because if we take 'I never have doubts about the manager decision,' do we need 'The managers always explain their decisions to the staff?'"*

E4 raises the question: *"How much is it necessary for real life? Perhaps these could be strategic decisions or decisions influencing changes."*

E5: *"Is it necessary for the manager to always explain why some or other decisions were made- the question is inappropriate."*

E6: *"I do not think that such question is necessary, it is not essential. Is it bad if not all questions are explained?"*

E1 doubted when assessing the statement "Work orders are assigned respectfully," saying that: *"I do not quite understand, maybe the wording is not so good? Just maybe it could be that in any work situation there was respect?"* E4 submits a proposal: *"I suggest that you change the wording, for instance, 'The communication is with respect, or not to use the statement at all'."* E1, assessing the statement marked number 21 in the questionnaire, "The managers have unhealthy competition with the subordinates," could not decide on its suitability/unsuitability. The expert stated that: *"It is difficult to say whether this makes sense, but maybe there are such leaders, so it is difficult to make a decision on this statement."*

The statement “We follow the principle that “the leader is always right” has specific connotations, and was discussed by the authors and linked to the questionnaire in order to evaluate how the leader accepts the employees’ opinion.”

E1, E2, E3, E4, E5, E6:

E1, analyzing the expediency of the statement “We follow the principle” the manager is always right,” noted that: *“Somehow this statement falls out of the context, because the first statements in this section are positive, and this one has a negative connotation.”*

E2 also evaluated this statement, by noting that: *“The statement is redundant, since the answer could be obtained by statement 31 (auth. inf.: In my workplace the leaders always take responsibility for the results, whatever they are), which is considerably wider.”*

E3 expresses a slightly different opinion: *“Is not this too confusing? Apparently, it is intended to determine whether the manager disclaims any responsibility, but it should be made clearer, since the rigid negative words can emotionally influence the respondent’s assessment. I leave it to the researchers to decide how to adjust the statement.”*

E4 believes that: *“The ability to manage will be revealed over other questions that cover a broader meaning.”*

E5: *“The question is not necessary, because the leadership level and the specifics are revealed through the following more detailed questions.”*

E6: *“I suggest you correct the style of the statement or not use this statement at all.”*

E1 getting acquainted with the statement “In my workplace it is not clear who is responsible for what,” states that: *“It is similar to statement No 34 (auth. inf.: All managers of the organization know exactly their roles and responsibilities), though it is not exactly the same, but seems to overlap.”* E2, quoting E1, notes that: *“In principle, the same as No 33 (auth. inf.: In my workplace managerial processes are defined in the documents) and 34 (auth. inf.: All managers of the organization know exactly their roles and responsibilities) questions, only they are redrafted. I believe that saving the time this question should be rejected.”* E3 highlights: *“If the goal is the assessment of regulation of managerial processes, is the statement specific enough? One can understand that it is about ordinary employees and their competencies.”* E4, in assessing the statement, states that: *“The statement is not necessary because the question of functions and responsibilities will be clarified with the help of the above-mentioned statements.”* E5: *“The statement is not necessary, responsibility regulation matter will be disclosed through other questions in this group.”* E6: *“It is enough to have the previously used statements to reveal the regulation of the processes and the situation in a particular company.”*

The statements such as “In my workplace, in terms of managers, the left hand does not know what the right hand is doing,” “The computerized managerial processes system is used to the maximum,” “In my organization there is lack of computers and software,” “Interaction with partners is especially businesslike,” were commented by three experts. Some observations were made on routine over-sounding phrases, but the authors believe that the statements do not have to be complicated. On the contrary, it is important that ordinary workers could find easily recognizable words for themselves.

E1, E2, E3:

E1, assessing the statement “In my workplace, in terms of managers, ‘the left hand does not know what the right hand is doing,’” raises the question: *“Is not the statement too much ‘vernacular’ for a research work?”*

E3 raises the question by suggesting: *“Perhaps we should avoid rigid expressions because of their strong emotional suggestion?”*

E1, E2, E3:

E6: *"The wording should be corrected."* On the other hand, it should be taken into consideration that the questionnaire was designed for respondents of different levels of education and experience.

E1, analyzing the questionnaire statement "The computerized managerial processes system is used to the maximum," expresses doubts: *"Can any level employee know the answer to this question? I would doubt."* In fact, not any level employee can assess, however, the note is significant analyzing and interpreting the answers at different angles.

E1 assesses the questionnaire statement "In my organization there is lack of computers and software" as contradictory: *"It contradicts other, above mentioned statements."*

E3 thinks: *"Would not it be better if the respondent could share his personal experience?"* This note is valuable for further research, using qualitative research methods.

E1, discussing the statement "Interaction with partners is especially businesslike," considers: *"Is especially businesslike interaction good or bad? It's hard to make a decision on this statement."*

The statements such as "Answers to the claims from the outside are considered as an unpleasant obligation," "Employees sometimes have to take care of the working tools themselves for their money" were commented by only one expert, however, the notes were discussed by the authors of the questionnaire.

E1:

E1 comments the questionnaire statement "Answers to the claims from the outside are considered as unpleasant obligation" in such a way: *"Most likely it is natural, because any claims cause unpleasant feelings. I doubt about the need of this statement in the questionnaire."*

Other experts did not assess this claim critically.

E1, assessing the statement "Employees sometimes have to take care of the working tools themselves for their money," points out that: *"If there are organizations where the employees have to take care of the working tools, will this statement do anything useful after you have answered the above ones?"*

The statements related to the psychological comfort of employees received discussion for possible duplication and different possibilities for interpretation by the respondents.

E1, E2, E3, E4, E5:

E1 considers the statement "In my workplace there are people who are experiencing psychological pressure" as duplication: *"A kind of overlap with statement No 81 (auth. Inf.: At work I feel well, I do not feel psychological discomfort)."*

E2, agreeing with E1, comments his assessment with regard to this question as follows: *"The issue is relevant, but I think that it would be better to assess by the opinion of people who are personally experiencing psychological pressure, that is, feel or do not feel psychological discomfort (see. 81: At work I feel well, I do not feel psychological discomfort)."*

E3 offers a suggestion: *"The psychological pressure is isolated (though repetitive), but maybe in this case we should speak about physical violence as well?"*

E4 believes that: *"Psychological pressure and discomfort issue can be clarified by question No 81 (auth. Inf. At work I feel well, I do not feel psychological discomfort)."*

E5: *"It would be more appropriate to find out the psychological climate assessment from the person himself, instead of outsiders' opinion. Question No 81 will reveal the situation."*

E1 considers the questionnaire statement "In my organization anecdotes about blondes, other nationality people are not tolerated, etc.," as other previously rated statements, too "unscientific": *"I suggest that you should reconfigure, there is a similar situation with statement No 40"*

(auth. inf.: In my workplace, in terms of managers, 'the left hand does not know what the right hand is doing'), *that is, isn't it too much 'vernacular' for a research work?"*

Another statement "In my workplace the official registration of documentation does not meet the requirements" was also abundantly commented by experts:

E1, E2, E3, E4, E5, E6:

In addition, E1, when analyzing statement No 91 "In my workplace official document registration does not meet the requirements" and the content relevance to the researched problem, in his comments expressed the doubt by this question: "It is doubtful whether an ordinary worker can know the answer to such a question," and states that: "In any case, this statement echoes the others."

E2 adds: "Basically it repeats what is already being clarified by other questions, such as No 86 (auth. Inf.: There are approved document preparation, official registration rules) and No 87 (auth. Inf.: There is strict compliance with the requirements of clerical work).

E3 is considering: "It is not clear what they want to determine: the current regime or how the staff follows it?"

E4, assessing this statement, emphasizes that: "The observance of document official registration rules will be clarified by question No 87, there is no need to duplicate (auth. Inf. There is strict compliance with the requirements of clerical work)."

E5: "The situation will be clarified by questions No 86–87 (86 auth. Inf.: There are approved document preparation, official registration rules; 87 - There is strict compliance with the requirements of clerical work)."

E6: "The essence of the question is the same as in the above mentioned statements."

The statement "When you need documents, you have to address the people/units that prepared them" has attracted a lot of criticism of experts and comparisons with the previously discussed statements.

E1, E2, E3, E4, E5, E6:

E1, analyzing statement No 107 "When you need a document, you have to address the people/units that prepared them," states: "So, if there is 'a clear document storage system' (auth. Inf.: There exists a clear document storage system is statement No 106), the statement seems to be not necessary." The doubts about the appropriateness of this statement were expressed by E2: "I doubt whether it is appropriate to go into details? Especially, when other statements show the general presence or absence of the system and order."

E3 notes that: "The aim is not very clear, if there is a desire to check the honesty of the responses, the statement should be put in another place."

E4 thinks: "Document search technical issues are not an essential criterion for assessing the document storage system."

E5 pays attention that it is "Unnecessary question, because people who prepared documents do not necessarily, for example, still work in the company, and documents were prepared a long time ago."

E6 takes a similar approach: "Unnecessary statement, it will not describe the archiving features."

E3, analyzing statement No 110 "The archived documents are never lost." states: "The same (see No 108: Archived documents can quickly be found)."

The statement "My organization is guided by the principle 'customer - is always right' caused doubts. The experts gave the authors a number of valuable considerations."

E1, E2, E3, E4, E5:

E1, analyzing the content of statement No 119, "My organization is guided by the principle "the customer is always right," emphasizes that it: *"Overlaps with other statements, although not literally, I do not go into details below."*

E2 gives this statement the following comment: *"The question is not entirely related, because there is particular examination how the consumers are informed."*

E3 believes that: *"It is not clear what aim is achieved and how this relates to consumer information....."*

E4 points out that: *"Organization's orientation toward the customer can be expressed in a more substantive argument, moreover, this is a question that does not disclose specific features of consumer information."*

E5: *"Unnecessary question, it does not really relate to the presentation of information."*

E6 suggests: *"I propose to formulate the statement differently,"* but does not present the recommendations how to do that.

E3, assessing statement No 122 in the questionnaire, "I willingly use (would use) services, production provided by my organization," says that: *"It is through a personal relationship with the product one can get a more accurate picture of the situation."*

According to the experts, it seems reasonable to combine the statement "My organization provides detailed information for consumers" with others and/or to quit it, suggesting that this should not be surveyed at all. However, the experts in their assessments, in all cases, leave the right to the authors to decide themselves on the necessity of the statements, as they say, the comments are of recommendation character.

E2, E4, E5, E6:

E2, assessing statement No 121 in the questionnaire "My organization provides detailed information about the products," states the following: *"Giving information is governed by laws and controlled by the responsible institutions. It is unlikely that all employees, not related to the subject, will have enough information. I think that statement No 122 reflects the assessment more accurately (auth. Inf.: I willingly use (would use) services, production provided by my organization). In general, I think that it would be reasonable to combine services and quality with consumer information, security."*

E4 thinks: *"Presentation of information is governed by corresponding laws, therefore the statement is used purposelessly."*

E5 notes that *"The organization itself is interested to provide the user the most accurate and complete information in order to attract the customer, so the question is not necessary."*

The same position is shared by E6: *"It is a matter of course, not required to be researched."*

The statement "I do not recommend my acquaintances to use the services/products of my organization" was negatively evaluated for its relative overlap with another statement in the questionnaire:

E2, E3, E4, E5, E6:

E2, giving a negative assessment to statement No 123 in the questionnaire "I do not advise my acquaintances to use my organization's services/products," supports it by the following comment: *In essence, it duplicates No 122 (auth. Inf.: I willingly use (would use) services, production provided by my organization)).*

E3 notes: *"What kind of information will be given by this position as the analogous one is presented above?"*

E4 agrees with the opinion expressed by other experts: *"The expressed position on statement No 122 (auth. Inf.: I willingly use (would use) services, production provided by my organization) will overlap, so it is recommended not to use this statement."*

The same as E5: *"The usage of services or products is disclosed by the previously mentioned statement."*

E6: *"It is more appropriate to use statement No 122 (auth. Inf.: I willingly use (would use) services, production provided by my organization)) than this one."*

The statement marked No 124 in the questionnaire, that is, "The organization provides detailed information about the products," was assessed by E3 as follows: *"It should be defined and clarified, because it is very similar to the above (see No121: My organization provides detailed information for consumers), almost the same."*

Statement No 126, "Our products could not harm consumer safety" was evaluated by E2 (as well as other experts, see below) as duplicating the previously mentioned: *"The statement overlaps the previous questions, so it would be reasonable to quit it."* Other experts repeat the ideas of E2 expert, providing such an opinion:

E3, E4, E5, E6:

E3 is considering: *"Perhaps the idea was to say 'for health'?"*

E4 states that: *"The answers to the statements would partly duplicate the information of statement No 123 (auth. Inf.: I do not advise my acquaintances to use my organization's services/products), which has a broader meaning, and reveal the essence of both safety and the attitude to consumers' health."*

E5 raises the question of redundancy: *"The questions are very similar to the previous ones, overlap."*

E6 notes: *"Statements No 126 and 127 (127 auth. Inf.: Our products could not damage consumers' health) are repeated, they should be modified or combined."*

E2 submits a comment for statement No 127 "Our products could not damage consumers' health": *"The same remark as for No 126."* E3 notes that: *"Essentially the same as in the statement above...."* E4 repeats his previous comment on the subject: *"The answers to the statements would partly duplicate statement No 123 (auth. inf.: I do not advise my acquaintances to use my organization's services/products), which has a broader meaning, information, and reveals both safety and the essence of health of consumers attitude."* E5 also stresses: *"The answers to the statements will partly duplicate answers to statement No 125 (auth. inf.: There were no cases when the services (production) provided by my workplace would endanger the consumer welfare)." E6 adds: "Statements No 126 and 127 (126 auth. inf.: Our products could not harm consumer safety) are repeated, they should be modified or combined - health, safety basically are the same things."* E1 assessed the questionnaire statements (121, 123, 126 and 127) negatively and stated in the comments *"Overlap."*

Questions for experts (as in the previous part of the study) were caused by statements expressing stereotypical attitudes, following concerns that emotions can affect the quality of the answers, in addition, note repeating statements that according to the logic of the study there was the aim to use as reference.

E1, E2, E3, E4, E5, E6:

E1, analyzing statement No 171, "Employment of relatives in my workplace is the usual practice," considers: *"I wonder whether it is possible to receive a sincere response to this statement."*

E2 comments with respect to this statement: *"Question No 172 is echoed (auth. Inf.: The coming of employees to our organization is always subject to the availability of close ties, acquaintances), which is broader and includes not only nepotism."*

E3 argues that: *"What do you want to find out: non-transparent behavior in the public sector or the use of references?"*

E3, analyzing the meaning of statement No 172 "For getting employed I had to take advantage of acquaintances," notes that: *"Maybe we should clarify: 'in this company? On the other hand, who wants to confess?'"*

E4 emphasizes: *"The answers to the statement will duplicate information that will be revealed in subsequent statements and in a broader sense."*

E1, E2, E3, E4, E5, E6:

E5 offers: *"It is more appropriate to use statement No 172 (auth. inf.: The coming of employees to our organization is always subject to the availability of close ties, acquaintances), and honest answers will reveal the essence."*

E6 believes that *"Statement No 172 is more preferable for an interview, that is why you do not need to use it."*

E1, analyzing the need for statement No 174 "For getting employed I had to take advantage of acquaintances" emphasizes:

"I would comment in the same way as statement No 171 (auth. inf.: Employment of relatives in my workplace is the usual practice), that is to say, it is hardly possible to get a sincere response to this statement." E2, when assessing this statement negatively, sees repetition in it: *"The question essentially repeats others, it is hardly possible to learn something significantly new."* E4 thinks that: *"Abstract statement, the information will be repeated."* E5 pays attention: *"Unnecessary, because the answer may be not open."* E6 doubts *"The usefulness of the statement is questionable."*

E1, analyzing the statement No 175 "The employee will never get a place to which the relative or acquaintance of the head claims," doubts and cannot decide submitting the following comment: *"Maybe there can be such a statement, but in this case it is difficult for me to decide."*

The experts suggest that the statement "Salary depends on manager's attitude to the employee" should be detailed and they doubt whether such wording, as it is now, will give the desired result for the researchers:

E1, E2, E3, E4, E5, E6:

E1, analyzing the content of statement No 179 "The salary depends on the manager's attitude to the employee," evaluates it negatively: *"It duplicates, I propose to remove."*

E2 assessment with respect to this statement is also negative, but he makes proposals: *"I think that the situation could be explained by answers to other questions. Otherwise, there should be detailed all possible factors, and it is unlikely to be appropriate."*

E3 proposes to adjust the statement, stating: *"It would be more specific: 'In my workplace.'"*

E4 states that: *"The answer would disclose the payment system aspects, and is not appropriate to be used for the events under discussion."*

E5 raises the question of wording: *"What attitude? The generalized statement will not reveal the substance."*

E6 suggests: *"The statement should be clarified, specified."*

E1, assessing statement No 184 "High moral principles declared by the managers differ from their actions," thinks of it quite skeptically: *"Immediately very negatively predisposing statement."* E2 does not see a negative connotation, but notes that: *"It has already been discussed: 'Management staff general culture level.'" E3 says that: "Most of the employees can assume so because their, for example, salary is too low."* E4 and E5 do not see the need for this statement in the questionnaire: *"Moral principles of leadership have already been assessed, that is why the statement is not necessary."* E6 complies with the same provision: *"No need to use for a survey."* E1, analyzing the content of statement No 185 "In any organization completely transparent activity is impossible," says that: *"At once a very negatively predisposing statement"; the expert, analyzing statement No 186 "Information presented in advertising the product/service does not correspond to reality,"*

rejects its suitability, supporting by the same argument as assessing the previous statement: *"Immediately very negatively predisposing statement."* E2 offers: *"This question should be moved to quality of consumer information."* E3 notes: *"Marketing and corporate social responsibility are related issues, it is not clear what you want to know?"* E4 pays attention that *"Presentation of information about a product/service has already been assessed, so the statement is not necessary."* Other experts assess this statement critically as well. E5: *"Presentation of information question has already been assessed."* E6: *"The question may be not answered frankly, and this is not a universal phenomenon."*

Experts also doubted the openness and sincerity of the future responses to the statement "We are also paid salaries in "envelopes":

E1:

E1, analyzing statement No 187 "We get salaries in 'envelopes,' too," thinks that it should be considered: *"Sincere answer is questionable. It is hard to make a decision on this statement."*

E1, analyzing statement No 190 "The organization takes care only of income rather than quality," thinks that this is: *"Overlapping statement. I suggest refusing or adjusting to prevent recurrence of the idea."* E2 sees another problem in this statement: *"Falls out of context. I doubt if the answers will help the assessment of transparency."* E6 proposes to change: *"The statement does not fully reflect the transparency of activities, should be corrected."* E1, analyzing statement No 194 "The statements that the organization takes care of employees, their well-being—"the brain-wash," says that: *"I suggest that you reconfigure, there is a similar situation with statements No 40"* (auth. Inf.: "In my workplace, in terms of managers, 'the left hand does not know what the right hand is doing'") and No 85 (auth. Inf.: In my organization jokes about blondes and individuals of other nationality and so on are not tolerated). E5 also has doubts: *"The domestic term. Is it worth using it?"* E6 offers: *"The statement style should be corrected."*

According to the experts, the statement "Corporate social responsibility is only an advertisement," is not necessary because there is the danger of repetition, duplication with other statements:

E:

E1, analyzing the relevance of statement No 195 to solving the arising problem "Corporate social responsibility is only advertisement," makes the following proposal: *"It is repeated, though not literally. I suggest refusing."*

E2 in this case duplicates E1 declaring: *"Echoes question No 192 (Corporate social responsibility, as well as an ISO installation, is just 'skulduggery'). From 6.5 (nepotism, favoritism) to 6.8 (Social Responsibility imitation) inclusive, it would make sense to join, because all questions deal with transparency of activities."*

E3 also has a question: *"Is this just one of the nuances that may be reflected by other statements?"*

E4 thinks: *"The statement is not necessary, because with the help of statement No 193 (auth. Inf.: Publicly declared values are only for public opinion, image formation) it will be clarified if the company uses social responsibility for advertising."*

E5 considers it pointless, because the assessment of the respondents could already be received: *"A repetitive question."* Confirming the fact assessed by other experts, E6 suggests: *"The wording should be adjusted, or the statement not used at all."*

The part of *sociodemographic questions* was assessed by some experts in a very ambiguous way. E1, assessing the sociodemographic questions about the employee and questions about the

organization, even positively marking the relevance of the questions for the research, submitted their comments which helped the authors to decide in shaping the final version of the instrument.

E1, E2, E3:

Next to the question “The organization I work for: does not intend to introduce corporate social responsibility; is starting to introduce corporate social responsibility; has implemented corporate social responsibility” E1, noting the question as suitable for research instrument, emphasizes that: *“The question is whether the questionnaire is properly named. This is ‘aiming to implement’ or have already implemented. In this case, either you need to reconfigure the question or reject it.”*

E2 proposes to eliminate this question, arguing that *“The intentions or non-intentions to introduce CSR can only be known by part of the managerial staff, so there should occur ‘I do not know,’ or it could be possible to find out directly with the head of the company.”*

E3 considers this question necessary, but gives a remark to instrument facilitators: *“If it were possible to choose the third variant of the answer, I would note ‘I doubt it.’”*

Questions in sociodemographic questions block about the respondent’s work experience and family situation raised doubts only to one expert and were expressed in the comments.

E1:

Next to the question “Your general work experience” E1 provides the following comment:

“And what does general work experience determine? Specifically in the current job, I agree, but the value of the question is questionable. If you are going to have any comparisons, then it fits. By the way, why not to number the demographic part questions?”

The question “Your marital status” also raises doubts to E1, although it was evaluated positively by the expert: *“I do not know if this gives anything in the context of this research. I have doubts about this question, but, apparently, the author is somehow planning to link the employee’s marital status and responsibility.”*

E3 assesses the marital status positioning question negatively: *“What outcome is expected to be achieved by this question?”*

Having performed a detailed analysis of the expert comments, it should be emphasized that some statements of the instrument, reducing mean, had the utmost importance on the common means of the subscales weight. After expert evaluation, they were abandoned due to extremely low ratings (**Table 9**). Experts had to write their comments/observations next to low-score statements. Having acquainted with the experts comments, 104 statements describing management culture and 73 describing corporate social responsibility were left in the questionnaire, reasoning that excess statements were identified during the survey. All in all 20 statements were eliminated.

In **Table 9**, statements are presented assessed by the experts in very low scores. In many cases, the experts’ opinion coincided, and these statements were assessed by 1–2 points, only a few assessments were of about 4 or 5 points. The highest rating average is 2.16 points and the lowest average assessment of the statements is 1 point. Assessing the sociodemographic data, the question on marital status was pointed out as unnecessary by most experts. Assessment of corporate social responsibility deployment situation, according to most of the experts, is unnecessary as well. Half of the experts believe that the question on work experience is not necessary, but the other half of the experts think that this question is appropriate.

No*	Statements/questions	1E	2E	3E	4E	5E	6E	Sum of points	Weight average
Management culture									
4.	Managers are characterized by cultural knowledge	1	2	3	1	2	1	10	1.66
11.	In my workplace the managers apparently lack management training	1	1	1	2	2	1	8	1.33
19.	Managers always explain their decisions to the staff	2	1	2	1	2	1	9	1.50
26.	We follow the principle "the leader is always right"	2	1	4	1	2	1	11	1.83
37.	In my workplace it is not clear who is responsible for what	2	1	3	2	2	2	12	2.00
83.	In my workplace there are people who suffer from psychological pressure	2	1	2	1	2	1	9	1.50
91.	In my workplace document official registration does not meet the requirements	2	1	2	2	2	1	10	1.66
Total:								69	1.64
Corporate social responsibility									
107.	When you need documents, you have to address the people/ units that prepared them	2	1	4	3	2	1	13	2.16
119.	My organization is guided by the principle "the customer is always right"	2	2	2	2	2	1	11	1.83
121.	My organization provides comprehensive information for consumers	2	1	5	1	2	1	12	2.00
123.	I do not advise my acquaintances to use my organization's services/products	1	1	2	2	2	1	9	1.5
126.	Our products could not harm consumer safety	1	1	1	2	1	2	8	1.33
127.	Our products could not damage consumers' health	1	1	2	2	1	2	9	1.50
171.	Employment of relatives is a usual practice in my workplace	1	2	2	2	2	1	10	1.66
174.	To get employed I had to take advantage of acquaintances	1	1	1	1	2	1	7	1.16
179.	Salary depends on the manager's attitude to employee	1	1	2	2	1	2	9	1.50
184.	High moral principles declared by the managers differ from their actions	1	1	1	1	1	1	6	1.00
186.	Advertising information of product/services does not correspond to reality	1	1	2	2	2	2	10	1.66
190.	The organization cares only of income rather than quality	2	1	4	3	2	1	13	2.16
195.	Corporate social responsibility is only an advertisement	1	1	2	2	1	2	9	1.5
Total:								126	1.61
–	Organization where I work: Does not intend to implement CSR; Is beginning to implement CSR; Has implemented CSR	+	–	+	–	–	–	+2	–4

No*	Statements/questions	1E	2E	3E	4E	5E	6E	Sum of points	Weight average
–	Your general work experience: Specify:.....	+	+	+	–	–	–	+3	–3
–	Your marital status: Married; Divorced; Single; Widower/widow	+	–	–	–	–	–	+1	–5

Source: Compiled by the authors.

Notes: *statement number in the questionnaire.

Table 9. Number of eliminated statements/questions, the sum of their assessment points and mean.

After eliminating the statements that received the lowest scoring by the experts from the instrument, an exploratory study was carried out.

The main conclusion of the first expert assessment: the suitability of the questionnaire content was approved for identified scales and subscales and for achieving research purpose.

4. Second expert evaluation

Having formed the interview questions for company managers, expert evaluation was carried out.

The aim of the research: to ensure the research instrument content relevancy for the management culture expression as a formal part of organizational culture aiming to implement corporate social responsibility.

In order to achieve the aim the, following *research objectives* are formulated:

1. To evaluate the compliance of the formulated questions for the distinguished components of the instrument.
2. To evaluate the quality of the content of individual questions.

4.1. Research and data-processing methods

To carry out the research, the expert individual evaluation method was selected—survey in a written form. The data were processed with the Excel program. Open questions, comments, and suggestions were analyzed on the logical basis comparing with the theoretical insights of scientific papers.

4.1.1. The research sample

The study included nine experts. The main condition for the selection of experts was their scientific degree, area, and field. All scientists who participated in expert evaluation represent social sciences area, and two fields (03S and 04S). Economic field scientists were chosen due to the fact that corporate social responsibility includes broad aspects of social and

economic activities of the company, so the opinion versatility is a significant condition in order to get objective results of expert evaluation. Other additional condition for the selection of experts was their workplace. In this case, the approach of representatives from different universities (i.e., different scientific schools) was particularly important to the analyzed problem. The range of expert scientific areas of interest includes the aim of this research, regardless of the fact that not everywhere themes of “organizational culture” and “corporate social responsibility” are specifically identified. More information about the experts is presented in **Table 10**.

4.1.2. The research organization

Experts were sent requests by e-mail for agreement to carry out the evaluation. Eighteen requests were sent, nine experts agreed to participate in the evaluation. The experts who agreed to participate in the evaluation were sent questionnaires by e-mail. The experts were asked to approve or disapprove of the significance of the formulated questions for solving the analyzed problem, assessing them from 1 (the question is not acceptable) to 5 (the question is acceptable). The experts evaluated the interview questions and in the comments column identified the drawbacks, presented their proposals which could affect the quality of the content of the instrument.

4.2. Research results

Interview questions received controversial assessments from some experts; however, the overall estimate of questions was taken into account. **Table 11** provides a summary of the results of expert evaluation and below there is the overview only of the most commented questions.

The question “What is your company’s vision?” was evaluated by experts E4, E5 and E8 as inappropriate: E4 “*bad wording,*” E5 “*not a proper question for company managers,*” E8 “*the information is available from the company documents or Web page, why to ask the respondents?*” Expert E5, commenting on the question “What order of giving assignments dominates in your company (strictly regulated/unregulated)?,” said that the issue “*is not associated with social responsibility,*” E6 notes that “*in some organizations tasks are not assigned, the employees raise them themselves*”; according to E8 opinion, “*this question is more appropriate to the organization’s structure or process management,*” and E9 expresses doubts: “*I would doubt the appropriateness of the question (because of the excess information flow).*” The question “How do you evaluate the technology application level at the organization?” was evaluated by the majority of experts (E3, E4, E5, E9) as not to be linked to corporate social responsibility, only E4 raises the question, “*are the terms ‘high,’ ‘low’ level assessments defined to the respondents, because it is difficult to measure.*” When assessing the question, “How do your company’s management processes comply with corporate social responsibility criteria?” the experts made the following comments: E3 submitted a proposal that “*there should be given options for responses in the questionnaire,*” E4—“*maybe there could be formulated ‘how much?’*” E5 recommends that “*during the interview each criterion should be discussed,*” E6 claims that “*it is duplicated to the previous,*” according to E7, “*there should be identified responses options in the questionnaire,*” E8 says that “*the question should be switched with the preceding one.*” The question “What information systems

Code*	Research degree, academic title	Position	Research field	Areas of scientific interests	Subjects currently taught/were taught
E1	Prof. Dr. Habil.	Professor	03 S, 04 S	Management, project management	Strategic Project Management, Project Administration, Project Management
E2	Prof. Dr. Habil.	Professor	03 S	Strategic management, theories of systems	Strategic Management Methods
E3	Prof. Dr. Habil.	Professor	03 S	Management and administration studies	Personnel Management, Project Administration, Business Ethics, Communication and Rhetoric
E4	Dr. of Social Sciences, Assoc. Prof.	Assoc. Prof.	03 S	Human resources management, public administration, management of organizations	Planning, Organization
E5	Dr. of Social Sciences, Assoc. Prof.	Assoc. Prof	04 S	Marketing, consumer behavior, marketing research, advertising	International Support Funds, Theory and Practice of Advertising, Integrated Marketing Communications, Market Theory and Practice, Marketing Research
E6	Dr of Social Sciences, Assoc. Prof.	Assoc. Prof	03 S	Management of organizations, organizational management structures, network structures, organizational culture, human resources management, management of changes	Organizational Culture, Management
E7	Dr. of Social Sciences, Assoc. Prof.	Assoc. Prof	04 S	Rural business and their infrastructure research	General Quality Management, Business Organizations Management, Environment Protection Management, Agrotourism Management, Management of Agricultural Production Processes
E8	Dr. of Social Sciences	Lecturer	03 S	Organizational culture and role of values in organizations management, human resources management	Management, Team Work, Organizational Behavior, Scientific Research Methodology
E9	Dr. of Social Sciences	Lecturer	03 S	Business, professional ethics, organization culture, organizational behavior, culture management	Strategic Planning, Harmonious Management, Intercultural Management, Strategic business Stability Management

Source: Compiled by the authors.

Note: *code given to the expert.

Table 10. Expert characteristics of the second expert evaluation.

Questions	E1	E2	E3	E4	E5	E6	E7	E8	E9	Sum	Mean
Strategies										260	4.1
What is your company's vision?	5	5	5	3	1	5	5	1	5	35	3.9
How is the formed company's vision, in your opinion, related to corporate social responsibility?	5	5	5	5	5	2	5	5	5	42	4.7
Which highlights formed in the vision, in your opinion, are implemented in the most complex way?	5	5	5	5	5	2	4	5	5	41	4.6
What is your company's mission?	5	5	5	3	1	5	5	1	5	35	3.9
How does your company's formed mission comply with the essential principles of corporate social responsibility?	5	5	5	5	5	2	5	4	5	41	4.6
What importance in your company's strategy is dedicated to corporate social responsibility? How and where is this reflected?	3	1	1	4	1	2	5	4	5	26	2.9
What role do/did employees have in the stages of strategy formation?	5	5	5	5	1	5	4	5	5	40	4.4
Organization structure										181	4.0
What is your company's organizational structure?	5	1	1	5	1	5	5	3	4	30	3.3
What criteria were used as the base forming the structure of the organization? What do you think are the most important criteria in its formulation?	3	1	1	3	1	5	4	5	5	28	3.1
How would your company's organizational structure be successful aiming to implement corporate social responsibility?	5	5	5	5	5	2	5	5	5	42	4.7
What factors, in your opinion, could lead to the organization's management structure changes?	5	5	5	5	5	5	5	5	4	44	4.9
How could your company's organizational structure be improved?	5	5	5	5	4	2	5	2	4	37	4.1
Regulation										103	3.8
How much is regulation (regulatory policy and practice) in your company consistent with the principles of corporate social responsibility and the possibility to implement it?	5	5	5	5	5	1	4	0	4	34	3.8
What task assignment order dominates in your company (strictly regulated/unregulated)?	5	3	3	4	1	5	5	3	4	33	3.7
What are the factors and how does your company focus on management (organizational—technical and/or social psychological)?	3	5	5	4	5	1	5	3	5	36	4
Technologies										141	3.9
How do your company's technologies meet/do not meet the criteria of corporate social responsibility?	5	5	5	5	5	5	5	4	5	44	4.9
How do you assess the level of technology usage in the organization?	5	2	2	3	1	2	5	3	4	27	3
What are the methods used in your company to set the need for technology updates?	5	2	2	5	1	3	4	3	5	30	3.3
How does your company's technological supply condition the implementation of organization's strategic objectives?	5	5	5	5	5	2	4	4	5	40	4.4

Questions	E1	E2	E3	E4	E5	E6	E7	E8	E9	Sum	Mean
Processes										125	4.6
What standards are applied in your company's process management?	5	5	5	5	5	5	4	5	3	42	4.7
What processes and how should be improved in your company aiming for corporate social responsibility?	5	5	5	5	5	5	5	5	5	45	5
How do your company's management processes comply with corporate social responsibility criteria?	5	4	5	5	4	0	5	5	5	38	4.2
Information systems										114	4.2
What criteria would you use to describe the flow of information in your company (strictly regulated, information system created, easily accessible information, continuously published)?	5	5	5	5	1	5	5	5	5	41	4.6
What information systems are used in your company?	5	1	4	5	1	5	4	4	4	33	3.7
How do information systems created in your company meet or do not meet the processes that are necessary for the implementation of corporate social responsibility?	5	4	4	5	4	3	5	5	5	40	4.4
Control										186	4.2
In what ways can the control system existing in your company ensure the implementation of corporate social responsibility?	5	5	5	4	5	5	5	5	5	44	4.9
What improvements, in your opinion, are necessary for the current control system?	5	5	5	5	5	2	5	5	4	41	4.6
What kind of control is carried out (strict attention "from above" or emphasis on self-control)?	5	1	1	5	1	5	5	5	5	33	3.7
What are the methods of controlling the labor process?	5	1	1	5	1	5	5	5	4	32	3.6
What are the opportunities for the employee to control their own labor organization issues?	5	5	5	5	3	0	5	3	5	36	4
Incentive										175	4.9
How can your company incentive system of different levels of employees serve (not serve) aiming to implement corporate social responsibility?	5	4	4	5	4	5	5	5	5	42	4.7
What are the ways to encourage employees to improve, seek professional, business knowledge?	5	5	5	5	5	5	5	5	5	45	5
What measures of incentive are being taken to promote education/ learning of a socially responsible employee?	5	5	5	5	5	5	5	5	5	45	5
What measures of incentive are being taken for saving of company resources?	5	5	5	5	5	3	5	5	5	43	4.8
General evaluation:	1285					4.2					
Possible maximum evaluation:	1530					5					

Source: compiled by the authors.

Table 11. General summary of second expert evaluation results.

Component parts of the interview	Number of questions before expert assessment	Sum	Mean	Number of questions after expert assessment
Strategies	7	260	4.1	5
Organization structure	5	181	4.0	4
Regulation	3	103	3.8	2
Technologies	4	141	3.9	2
Processes	3	125	4.6	2
Information systems	3	114	4.2	2
Control	5	186	4.2	3
Incentive	4	175	4.9	4
Total:	34	1285/ *1530	4.2/*5	24

Source: compiled by the authors.

Table 12. Interview structure before and after expert assessment.

Component parts of the interview	Questions	Pursued aim
Strategies	<p>How is the formed company's vision, in your opinion, related to corporate social responsibility??</p> <p>Which highlights formed in the vision, in your opinion, are implemented in the most complex way? Why?</p> <p>How does your company's formed mission comply with the essential principles of corporate social responsibility?</p> <p>What importance in your company's strategy is dedicated to corporate social responsibility? How is this reflected?</p> <p>What role do/did employees have in the stages of strategy formation?</p>	<p>These issues have two aims. Firstly, they determine how corporate social responsibility is reflected in strategic aspects of companies represented by informants. Secondly, they assess how informants perceive corporate social responsibility in the strategy of companies.</p>
Organization structure	<p>What is your company's organizational structure?</p> <p>What criteria were used as the base forming the structure of the organization?</p> <p>How would your company's organizational structure be successful aiming to implement corporate social responsibility?</p> <p>What factors, in your opinion, could lead to the organization's management structure changes?</p>	<p>The aim is to identify the structural features of the organization that affect the management functionality, and is also important in implementing corporate social responsibility.</p>
Rules/Regulation	<p>What task assignment order dominates in your company (strictly regulated/unregulated)?</p> <p>What are the possibilities for the employees themselves to solve the issues of work organization?</p>	<p>The aim is to assess the nature and the tasks assigned and employee participation in the processes of work organization.</p>

Component parts of the interview	Questions	Pursued aim
Technologies	<p>How do your company's technologies meet/do not meet the criteria of corporate social responsibility?</p> <p>How does your company's technological supply condition the implementation of organization's strategic objectives?</p>	These issues have two interdependent aims—to evaluate how the company's technology is combined with corporate social responsibility principles and how technological supply is associated with the company's strategic aims. Considering how corporate social responsibility principles are reflected in the strategy.
Processes	<p>What standards are applied in your company's process management?</p> <p>What processes and how should be improved in your company aiming for corporate social responsibility?</p>	The aim is to identify and distinguish the basic standards (as well as corporate social responsibility) which are used organizing and managing the shortcomings happening in the company, as well as to assess the existing shortcomings of the processes that can hinder the smooth implementation of corporate social responsibility. Together the answers will show which changes of approach are needed to the informants themselves.
Information systems	<p>What criteria would you use to describe the flow of information in your company (strictly regulated, information system created, easily accessible information, continuously published)?</p> <p>How do information systems created in your company meet or do not meet the processes that are necessary for the implementation of corporate social responsibility?</p>	These questions seek to assess the company's information system features and the current situation, taking into account the aspects that can help, and can hinder a smoother installation of corporate social responsibility standards.
Control	<p>In what ways can the control system existing in your company ensure the implementation of corporate social responsibility?</p> <p>What improvements, in your opinion, are necessary for the current control system?</p> <p>What kind of control is carried out (strict attention "from above" or emphasis on self-control)?</p>	The questions are designed to assess the control state existing in the company, its functionality, as well as how the employees are trusted and how they are included in the control process.
Incentive	<p>How can your company incentive system of different levels of employees serve (not serve) aiming to implement corporate social responsibility?</p> <p>What are the ways to encourage employees to improve, seek professional, business knowledge?</p> <p>What measures of incentive are being taken to promote education/learning of a socially responsible employee?</p> <p>What measures of incentive are being taken for saving of company resources?</p>	These questions seek to identify the key features of employee appraisal system, its influence on professional development, the pursuit of knowledge, the promotion of socially responsible behavior. In this case, the aim is to determine how companies understand and implement employee involvement in socially responsible activities.

Source: compiled by the authors.

Table 13. Interview questions to company managers „the expression of management culture as formal part of organizational culture aiming to implement corporate social responsibility“.

are used in your company?" also led experts (E5, E7, E9) to doubts about its suitability for achieving the research aim.

The expert assessment averages are presented below. Questions, the evaluation average of which are less than 4 (or 4), were removed, some of them were adjusted according to experts proposals (**Table 12**).

The structure of the instrument is presented in **Table 13** having corrected it according to expert remarks and fully prepared for research interview.

The main conclusion of the second expert assessment: *the suitability of management culture expression, as formal part of organizational culture, research instrument content was confirmed aiming to implement corporate social responsibility.*

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Exploratory Research

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Abstract

The exploratory research examined the reliability of the research instrument and suitability for further research. When organizing the testing of the instrument, 159 employees of one organization were interviewed, when the necessary sample size is 155 employees with 95% probability and 5% variance. The obtained high values of Cronbach's alpha and Spearman-Brown coefficient indicate that the items of the scales of the management culture and social responsibility included in the instrument are closely interrelated. In addition, it was found that most correlation relationships of criteria of the management culture and social responsibility are also closely related, which shows the reliability of the instrument. On the one hand, the exploratory research revealed the specific problems of management culture and corporate social responsibility, and on the other hand, it showed that there is a reliable, direct, and strong relationship between the management culture and corporate social responsibility, and the designed instrument can be used for further research.

Keywords: exploratory research, research instrument, corporate social responsibility, management culture, behavior of socially responsible organization, behavior of socially responsible employee

1. Introduction

Relevance of the research. In the previous chapters of this book we have formulated the principles of measurement of the level of development of the management culture in order to implement corporate social responsibility and proposed the instrument to measure it. There are some procedures that are used to test the reliability and validity of the questionnaire items in order to obtain high-quality reliable knowledge about the analyzed phenomenon. A number of studies in research journals are designed to determine reliability and validity of

the existing questionnaires, for example, by adapting them in the new cultural environments, etc. However, when a new questionnaire has been created, there is a difficult task not only to test how it works in practice, but also to substantiate its reliability and the possibility to use it in the future. One of the ways is an exploratory research, which can be regarded as a compulsory step, during which the questionnaire items formulated at the time of scientific literature analysis and insights, which the scales and subscales consist from, are tested. This option takes more time, increases the cost of the research; however, it is valuable in several ways. *First*, valuable primary knowledge on the object of research is obtained; *second*, it can be used to determine the reliability of methodological and psychometric characteristics, weaknesses of the questionnaire. Factor analysis serves this purpose in quantitative studies, in particular, where the data are complex and unclear [1]. Factor analysis is a multidimensional statistical method, which has been widely used for a long time in psychology and other areas of social sciences [1–4], etc., is convenient and popular when using SPSS software package. When carrying out the factor analysis, the researchers have to make a lot of choices; each of which can have a significant impact on the results of the research [5]. According to the authors, they must decide on an appropriate sample size to achieve accurate parameter estimates and adequate power, a factor model and estimation method, a method for determining the number of factors and evaluating model fit, and a rotation criterion.

The problem of the research is raised by the question: what psychometric criteria confirm validity and reliability of the instrument for determining the level of the development of management culture in order to implement corporate social responsibility, and how the relationships of the management culture and corporate social responsibility are revealed when using it.

Object of the research: validity and reliability of the instrument for determining the level of the development of management culture in order to implement corporate social responsibility.

Purpose of the research: having formulated the instrument for determining management culture development level in order to implement corporate social responsibility, check the suitability of the Lithuanian version for further research.

To achieve the aim the following research objectives are set: (1) to set the methodological and psychometric characteristics of the questionnaire; (2) to analyze sociodemographic indicators of the respondents who participated in the research; (3) to set the management culture development level in the researched organization; (4) to set the organization's readiness to seek the status of corporate social responsibility; (5) to evaluate management culture integrity in order to implement corporate social responsibility.

The research and data-processing methods. In order to achieve the aim, the quantitative research method was selected—written survey. The data were processed by SPSS (*Statistical Package for the Social Sciences*) program (version 21).

2. The research sample

One regional municipality was chosen for the research. Two hundred fifty-three office workers worked in the country's regional municipality during the research period. One hundred

fifty-nine respondents agreed to participate in the research. The research sample was calculated on the basis of Paniotto's formula [6]:

$$n = \frac{1}{\Delta^2 + \frac{1}{N}} \quad (1)$$

where n is the sample size, Δ is the sample error size ($=0.05$), and N is the general size of the whole.

$$n = \frac{1}{\Delta^2 + \frac{1}{N}} = \frac{1}{0.05^2 + \frac{1}{253}} = 155 \quad (2)$$

Calculating all the employees in an organization—the necessary sample size is 155 employees, when the probability is 95%, and the error is 5%. In essence, such sample is sufficient to be able to draw conclusions about the questionnaire methodological quality characteristics.

3. The research organization

The nature of the survey and the terms were agreed with the municipality head. By mutual agreement, it was decided to give a maximum of ten working days for the survey. There were two possible options for completing the questionnaire, and the paper version of the questionnaire was selected; the online questionnaire for this research case was refused on the grounds that the organization met a strict requirement to use the Internet only for official tasks. All 159 questionnaires completed by the respondents were recognized valid. All the respondents participating in the survey voluntarily gave very precise information, not a single questionnaire was damaged due to incorrect or careless filling.

4. The reliability and determination of methodological and psychometric characteristics of the questionnaire

After the exploratory study, the questionnaire reliability was tested first of all. The factor dispersion was explained—a factor, affecting the result, cannot be lower than 10%. If the explained factor dispersion is less than 10%, it is necessary to look for the statement that reduces dispersion. If 159 respondents are involved in the survey, i.e., 100%, and the explained factor dispersion—10%, this would mean that only 10% of respondents are in favor of this factor. On the scales of management culture and social responsibility the lowest explained dispersion is 58.72% (the scale of managerial processes organization culture), while the highest—66.85% (the scale of behavior of a socially responsible employee). Maximal *Cronbach alpha*, 1. According to Nunnally [7], DeVellis [8], Nunnally and Bernstein [9], Cronbach's alpha values are classified in accordance with the strength of the statistical connection as follows: minimally acceptable—0.65, acceptable—0.70, and optimal—0.80. Churchill and Peter [10] state that the unacceptable value is below 0.60. However, this indicator must be interpreted

carefully, as its value depends not only on the strength of correlations between the variables, but also on the number of items on the scale [11]. Values lower than 0.60 are acceptable when the scale consists only of a few items [12, 13] or the newly designed instruments [7] in [14]. According to George and Mallery [15], the coefficient of variation acceptable in the theory of testing is $0.5 \leq \alpha < 1$ the value of Cronbach's alpha is lower than 0.5, it shows that the scale/subscale of the questionnaire is not reliable, as the subscale contains the items, which do not meet the main suitability (validity) conditions. However, there are some reservations, i.e., if the constructs are of the psychological nature, even lower values may be acceptable [16] in [17].

New high *Cronbach alpha* values suggest that the statements on management culture and social responsibility scales included in the instrument are closely interrelated. However, the *Cronbach alpha* coefficient value size can vary according to the length of the scale—the more individual statements are on the scale, the higher it may be. So, when the scale has more than five individual test steps, it is difficult to determine the real value and additional measure of the scale internal reliability required which is more sensitive to measurements. As a result, next to *Cronbach alpha* coefficient there are presented the *Spearman-Brown* coefficient values, which, as adopted in the theory of tests, are usually lower than *Cronbach alpha* coefficient values. The resulting *Cronbach alpha* values indicate that the statements of management culture and social responsibility scales are related (minimum *Cronbach alpha* value is 0.75) (Table 1).

Correlation coefficient modal value indicates the intensity of correlation connection. The maximal correlation coefficient can be -1 or +1 (depending on the statements' encoding). The closer to 1, the stronger the relationship, i.e., correlation connection is more reliable. In the case of this research, the statements on the behavior of a socially responsible employee scale were coded negatively.

Correlation criteria relations show the mutual connectivity of signs: when correlation coefficient (r , strength of the relation) is 0.9 or more, the connection is very strong; when correlation coefficient is 0.1–0.2, the connection is very weak. Reliability, i.e., interconnection of signs, is grounded by the indicator when its size is 0.000 (Table 2).

Parts	Scales	N	Explained dispersion %	Cronbach alpha	Spearman-Brown
Management culture	Management staff culture	28	66.68	0.90	0.88
	Managerial processes organization culture	24	58.72	0.75	0.69
	Management working conditions' culture	27	63.79	0.86	0.62
	Documentation system culture	25	59.70	0.87	0.80
Social responsibility	Behavior of a socially responsible organization	31	62.78	0.92	0.79
	Behavior of a socially responsible employee	42	66.85	0.95	0.84

Source: Compiled by the authors.

Table 1. Methodological quality characteristics of management culture and social responsibility scales.

Scales	Behavior of a socially responsible organization	Behavior of a socially responsible employee
Managerial staff culture	0.560**	-0.517**
	0	0
	159	159
Managerial processes organization culture	0.546**	-0.341**
	0	0
	159	159
Management working conditions' culture	0.637**	-0.518**
	0	0
	159	159
Documentation system culture	0.566**	-0.231**
	0	0.003
	159	159

Source: Compiled by the authors.

Table 2. Correlation connections of management culture and social responsibility scales.

Most of the management culture and social responsibility correlation relations are closely linked, with the exception of the documentation system culture with respect to behavior of socially responsible employee that show relatively weak (-0.231), but statistically significant relationship (0.003). The strongest correlation (0.637) is stated between the scales of management working conditions culture in the organization and behavior of socially responsible organization. It must be stated that the questionnaire scales are interrelated by an inverse average strong and strong, statistically reliable, connection. Once the questionnaire methodological and psychometric characteristics reliability was established, it is stated that the questionnaire can be applied for determination of management culture development level in order for corporate social responsibility.

5. Sociodemographic indicators

The survey results show respondents' sociodemographic characteristics according to gender, age, education, position, working experience. *In terms of gender*, the respondents' distribution is very uneven, i.e., 72.3% of females and 27.7% of males, so this sociodemographic result will not be the basis for the analytical results sections. *In terms of age*, the distribution of the respondents indicates that the working people in an organization fall into the age category from 30 years up to the retirement age, and this makes 88% of all employees (30–39 years, 20.8%; 40–49 years, 31.4%; 50 years and up to retirement age 35.8%). Overall rate of younger age and retirement age of employees is 12%. Distribution of the respondents, *according to education*, confirms that people working in government institutions have higher education - 87.4%

(university, 74.2%; higher nonuniversity, 13.2%). This indicator is determined by the Civil Service Law [18], according to which civil servants are obliged to have higher education. Only 12.6% employees, who assigned themselves to ordinary employees, have completed college or vocational training. *According to the nature of the position*, three levels of managers participated in the survey: the lower-level managers, 4.4%; middle-level managers, 12.6%; and the highest-level manager, 4.4%. The municipal administration staff is divided into two groups: the civil servants and employees working under the employment contract. Almost half of the surveyed employees, not occupying any management position, are civil servants (41.51%), and the rest are ordinary municipal workers (36.5%). Thus, according to the above-discussed surveyed workers age, it is natural that their *working experience* in the target organization may also be relevant (in the case if they are loyal to the organization). 70.4% of respondents have the working experience from 8 to 20 years of service in the organization, from 4 to 7 years—16.3%. The rest have just started to work and/or have up to 3 years of working experience in the target organization.

As can be seen, the majority of respondents have higher education, are middle-aged and more mature employees having big working experience in a self-governing organization. In other words, the people who accumulated a lot of work experience and who have sufficient knowledge of the organization.

6. Determination of management culture development level

Management culture development level determination results are presented according to four scales: managerial staff culture, management processes organization culture, culture of management working conditions, and the documentation system culture (**Table 3**).

When analyzing management staff culture, according to *the highest positions*, it is obvious that the biggest gap in the target organization is management science knowledge, which makes 38.9%. The analysis of *the lowest positions* in each of the four subscales showed that the lowest scores were distributed from 18.7 to 34.1%. Extremely low scores were given to managers' personal and professional characteristics (34.1%). Therefore, the content of these subscales is presented in more detail.

In order to determine the level of management science knowledge, the respondents assessed such aspects as the managers' higher management education, the interest of the managers in managerial science innovations and their intensive application in practice, organization of refresher courses for managers and participation in them. The analysis of individual test steps demonstrated an extremely acute problem of management education—only 38.4% of respondents confirmed that managers have the required education. Thus, the majority of managers, although they meet the requirements for a civil servant, may lack or lack higher management education basis. The more so, a little more than half of the respondents confirmed that in the organization one does not need education in management to become a manager (50.3%). This issue is highlighted in two ways: on a wider scale, optimizing the overall competitive

Subscales level	Management staff general culture	Management science knowledge	Managers' personal and professional characteristics	The level of the ability to manage
Management staff culture				
Low*	18.7	21	34.1	24.5
Average**	22.8	40.1	20.3	24.1
High***	58.5	38.9	45.6	51.4
Management processes organization culture				
Subscales level	Optimal managerial processes regulation	Rational organization of management work	Modern computerization of managerial processes	Culture of visitors' reception, conducting meetings, phone calls
Low	15.8	15.7	31	15.7
Average	22.6	31.6	25.9	22.7
High	61.6	52.7	43.1	61.6
Management working conditions' culture				
Subscales level	Working environment (interior, lighting, temperature, cleanness, etc.)	Organizing working places	Work and rest regime, relaxation options	Work security, sociopsychological microclimate
Low	24.5	20.3	20.3	18.7
Average	6.6	12.4	12.4	26.4
High	68.9	67.3	67.3	54.9
Documentation system culture				
Subscales level	Culture of official registration of documentation	Optimal document search and access system	Rational use of modern information technologies	Rational storage system of archival documents
Low	5	9.9	17	11.9
Average	8.6	17.9	19.9	31.1
High	86.4	72.2	63.1	57

Source: Compiled by the authors.

Note: *Low level of respondents' approval; **Average level of respondents' approval; ***High level of respondents' approval

Table 3. Management culture development level: exploratory research case.

requirements because the compulsory management work experience for the applicants does not necessarily reflect the absorption of management science and on a local scale, improving professional skills. It should also be mentioned that this option is not fully exploited—just only over one-third confirmed the opportunity to go to managers' education courses in the organization. The problem is related with other management work aspects, such as the

general management culture and managerial style. The interval of positive assessment of general culture statements is from 47.2% (managers' values, guide to subordinates) up to 72.3% (observance of language culture).

The subscale of managers' personal and professional characteristics was assessed by staff reaction to the decisions of managers, the objectivity and fairness of decisions made by managers, the correctness of provided comments, respect for the individual in official orders, competition among subordinates and managers, and competition among organization leaders. Some of the most sensitive issues are leadership, confidence in the decisions of managers, and objectivity. The qualities of managers were evaluated positively only by about half of the surveyed employees. The following significant problem areas emerged: the managers' personal and professional characteristics, the level of general culture, threat of current internal conflict between the managing chain and subordinates, the risk of resistance to management practices, increasing dissatisfaction and decreasing loyalty. These risks are highlighted by management science knowledge gaps that are associated with other management culture reflecting areas.

The analysis of the organization culture of managerial processes according to the *highest positions* disclosed that modernization and computerization of management processes are valued the lowest (43.1%), according to the *lowest positions* the same category received the most approval, i.e., 31%, which shows that the level of computerization in the organization is average, and the system is underdeveloped. Rationality of management work organization, optimal managerial processes regulation, culture of visitors' acceptance, conducting meetings, phone calls are top rated (from 52.7 to 61.6%). Both positive and negative evaluations according to these parameters were distributed more or less evenly, which indicates some kind of a tendency. In this context, missed opportunities are confirmed by the shortcomings of management work organization system. Just a little less than a half of the management staff are satisfied with work organization and the realization of the existing potential. The subscale of modern managerial processes computerization presents indicators, by revealing the electronic management system functionality, management system planning, analysis and operational integrity, maximal exploitation of a computerized managerial processes system, its simplicity and usefulness as well as sufficient/insufficient supply of computer hardware and software. The researched organization has a computerized data management system, but low evaluation indicates limited exploitation of technical possibilities. For example, only 47.2% of respondents approved the functioning of electronic control system, which leads to the assumption that the system does not cover all units of the organization. The presumption is strengthened by the approval of the statement that the system is used to the maximum (32.7%), while almost half of the respondents doubt the functionality and usefulness of the system (41.6%). Nearly a third of the respondents indicated that the organization lacks computer hardware and software. In addition, the current system does not allow adequate planning and organization of work. The essential mission of a public sector organization is to meet the needs of the public, in other words, the orientation to the public interest. The results of the research suggest that the management culture is not sufficiently mobilized so that this target would correspond to the activities of employees. The analysis of the results according to individual statements showed that one third of the responses (33.3%) to claims

from outside are considered an unpleasant obligation. Only 52.2% of the respondents stated that the organization is open to the public. The fact that the organization focuses on customer needs, was approved by 55.3% of respondents.

The analysis of the culture of management working conditions revealed a significant gap between the lowest and highest assessments. According to the *highest positions*, the worst assessments were given to work security and sociopsychological microclimate of the organization (54.9%). That is, only a little more than a half of the respondents are satisfied with the conditions. Labor safety issue in the researched organization, according to respondents' answers, is more formal. Sociopsychological climate in the organization is affected by formal approach to such factors: labor safety, sexual harassment prevention, lack of tolerance for alternative views (for example, political and religious). The efforts of the organization in relation to these aspects were signified only by a little more than half of the respondents.

The analysis of the *lowest positions* showed that nearly a quarter of respondents are dissatisfied with the working environment, when at the same time 68.9% claim that the working environment is very good. Municipality employees do not all have good conditions with respect to interior, lighting, temperature, cleanliness, etc. One-fifth of the respondents highlighted such issues as technical workplace organization and the management's efforts to provide the necessary working tools. The same number of respondents gives a negative evaluation to management's approach to work and leisure balance conditions. Only one-sixth of the respondents agreed with the statement that the organization provides employees with physical activity. This means that if there is a focus on that, it reaches only a small part of the employees.

The analysis of documentation system culture according to the *highest positions* revealed that only 57% of employees report a high level of rational archival storage system, which includes the issues of clear documentation storage system, electronic archiving information systems and the people in the organization responsible for transfer of documents to the archive for storage. Almost half of the respondents (40.3%) confirmed the problem of effective availability of archival documents, which is particularly associated with the archive information system inefficiencies and/or availability (22.6% confirmed the availability opportunity). Though there are individuals responsible for the transfer of documents to the archive, only slightly more than a half (54.1%) of the organization's employees participating in the research confirmed that the archive documents are not lost, and this may be associated with the problems of work organization and use of information systems efficiency.

The analysis of the *lowest positions* demonstrated the rational use of modern information technology received 17%. This subscale reveals information technology matching the needs of employees, adequate access to external information databases, access to electronic data management system to all departments and employees to whom such access is essential to the quality of work performance. Information technologies are not used to the maximum, but a little more than two-thirds of respondents confirmed the availability of access to external databases (69.8%). This means that there is still untapped potential to save the time of execution of work processes, more efficient integration of human and technical resources to better meet the needs of society.

7. Social responsibility determination

Social responsibility determination results are presented in two categories: behavior of socially responsible organization and behavior of socially responsible employee. The evaluation of behavior of socially responsible organization subscales (**Table 4**) including the product/service provision, commitment to maintain the balance of natural, biological processes in the development of civilization context, coherence in relations with employees and socium, generally accepted socio-cultural values and the gap between them, and the values recognized from organization's behavior are reflected. In that respect, there appeared a significant gap which can be detailed at the level of individual statements, highlighting the most problematic areas.

When assessing the statement about the existence of the product/service quality control system in the workplace, it becomes clear that the majority of the respondents deny the existence of such a system or are unaware of its existence, indicating a lack of strong development of the system (68.6%). The control system allows the realization of activities according to the relative quality parameters which consist of the agreed criteria applied for a public or private organization. Assessment in the context of social responsibility standards appointed for public sector organization, means that the performance quality of many assigned functions is not effectively controlled. This is partly compensated in relationships with customers by focusing not only on legislation but also on generally accepted principles of morality (82.4% of supporting assessments).

Social responsibility assessment by individual test steps indicates certain management culture dimensions. Slightly more than a third of respondents (39.3%) rated social responsibility with respect to employees positively. The only test step, stating observance of legislation protecting the employees' rights not formally, but in reality, received more than half of the respondents approval (52.2%). Treatment of employees as the most important asset of the organization, reward fairness, cooperation with the professional organization of workers, the ability to challenge management decisions, equal rights, collective agreements with respect to positive aspects of the evaluation were distributed in the range between 28.3 and 44.1%.

A significant lack of responsibility in relations with the public was signified—it received a positive assessment of only 60.4%. The lowest positive estimate was given for efforts directed against corruption (37.7%) and principles of honest activities (47.2%). Collaboration with external organizations is top rated (47.2%). Relationship with corruption is relevant in the way that the organization is heavily influenced by illegal political influence, which, as can be assumed, is connected with the organizations management culture.

Almost half of the respondents (45.3%) confirmed the factors of corruption, nepotism, and favoritism. Analyzing by individual test steps, it is becoming clear that political changes have a significant impact on the organization's work. The estimates of a rising turmoil, staff turnover, the decisions of the organization range from 68.6 to 74.8%. Nepotism and favoritism as the managerial anomaly in part reflects the management culture. To identify the phenomenon seven individual test steps were used the estimates of which, confirming

Subscales and level of corporate social responsibility					
Subscales level	Responsibility in relations with society	Environment protection responsibility	Responsibility in relations with employees	Responsibility, ensuring public interest	
Behavior of a socially responsible organization					
Low*	7.9	18.5	29.6	12	
Average**	31.6	44.1	31.1	27.6	
High***	60.5	37.4	39.3	60.4	
Behavior of a socially responsible employee					
Subscales level	Intentions to leave work	Uncertainty and lack of information at work	General physical and psychological condition of the employee	The employee's opinion about the organization	Corruption, nepotism, favoritism
Low	71.7	55.2	65.4	37.3	30.6
Average	15.5	14	12	12.7	24.1
High	12.8	30.8	22.6	50	45.3
Social responsibility criticism: staff attitude					
					51.8
					32.9
					15.3

Source: Compiled by the authors.

Note: *Low level of respondents approval; **Average level of respondents approval; ***High level of respondents' approval

Source: Compiled by the authors.

Note: *Low level of respondents approval; **Average level of respondents approval; ***High level of respondents' approval

Table 4. Corporate social responsibility: the case of exploratory research.

the high level, distributed in the range of 12.6–46.6% (for example, the possibility to get employment in the organization being possible only due to the connections with important people was approved by 42.1% of respondents). A bit more than a half of the surveyed employees—55.2% do not feel certainty and lack information. Between the fifth and third of the respondents feel constant stress, tension, and fatigue. It can be assumed that the relationships within the organization can affect employee feedback in the external environment. Positive responses about the organization are given by 69.2–79.9% of the respondents. However, such estimates may be affected by fear, too. For example, fear that the information may be communicated to managers was indicated by 46.6% of the respondents and only 64.1% of the respondents would offer the people of the closest environment to work in their organization.

To ensure workers' attitude to the researched organization's social responsibility and general approach to practice of corporate social responsibility activities the test steps were coded negatively, that is why in this case the low level indicates that 71.7% of employees do not intend to leave work, 55.2% of employees do not feel the uncertainty and lack of information at work, 65.4% of employees feel physically and psychologically well at work, etc.

More than a fifth of the respondents assessed the behavior of socially responsible organization in terms of transparency negatively (27%). Only 45.9% of respondents strongly believe that social responsibility standards implementation in the organizations is real and not the public "skulduggery." A similar assessment was also given to test a step, formulated as a negative stereotype, reflecting approach to corporate social responsibility as a matter of fashion or prestige, the opposition to which is only 1.2 percentage point higher—such difference is not statistically significant. While behavior of socially responsible organization is closely related to employee loyalty, only 25.2% of organization employees who participated in the survey confirm this connection. Assessing individual respondents' experience, it could mean that the concept of social responsibility is not actively developed in the organization.

8. Comparison of management culture and social responsibility

Having established the level of management culture and social responsibility development, there was transition to the second phase, during which a more detailed analysis was performed. For greater accuracy, division was conducted in five levels (percent): very low respondents' approval level ($\leq x < 20$), low respondents' approval level ($20 \leq x < 40$), the average respondents' approval level ($40 \leq x < 60$), high respondents' approval level ($60 \leq x < 80$), very high respondents' approval level ($80 \leq x \leq 100$). It is considered that the closer the assessment comes to 100%, the higher the management culture development level is.

So, having counted the means of the responses, a high level of development of the management culture (equivalent to 69.9%) was determined. The scales assessment (management staff culture, organization of managerial processes, and management working conditions) showed no statistically significant differences (the lowest estimate—management staff

culture— 65.9%, the highest— documentation system culture— 74.4%). Statistically significant differences were not found when assessing by subscales, too, with the exception of work and rest regime (48%) and culture of document registration (80%).

An average level of social responsibility was established (percent), 58.7. The differences by category were collated— organization (67.5) and employees (50.1). Assessing by subscales, the most problematic areas are highlighted: corruption, nepotism, favoritism, which can be seen as a managerial abnormality (includes illegal political influence, too), physical, psychological well-being, uncertainty, lack of information, and desire to leave the job due to the current working conditions. The subscale, conditionally called the social responsibility criticism, was included in order to compare and check the answers of the respondents by the previous test steps. The respondents' approach to social responsibility, which implies the personal experience of the staff (49.7), shows a "more sensitive" and critical social responsibility assessment within the boundaries of the mid-level range.

The existing reliable, direct, and strong relationship was established between the management culture and corporate social responsibility. This means that the stronger the management culture, the stronger social responsibility is. The drawbacks captured in the researched organization indicate that the organization not only lacks computer hardware and software, which does not allow optimal work organization, planning, lack of functional possibilities, but also the existing resources are underused. The possibility of using the information system is inconvenient in order to access the documents created in the organization and stored in the archives. It is doubtful whether the modernization of management information system, in order to improve the organization's activities and use of the intellectual capital of employees, would give the expected effect without determining management problems related to the management science knowledge and professional qualities. The formal approach to physical and socio-psychological safety of employees in the organization was highlighted. Programs promoting tolerance and preventing harassment should be implemented, but there is a risk that these activities may not be sufficiently effective, as shown by at least two aspects: first, the limited practical realization of legislation regulating these aspects; second, the fact that the management's attention is unevenly distributed to all employees. Acting as one more example strengthening the conclusion, could be the recorded significant imbalance among the emphasis on the working environment, physical activity, recreation conditions, and the fact about the availability of these activities to all members of the organization. Such areas of concern of management culture and social responsibility, as the orientation toward the public interest and the society (customer) needs priority were highlighted. Highly critical assessment by respondents enables the organization to improve its activities, by fulfilling the conditions for the development of management culture and related potency of human capital, which is reflected from the survey results perceived high moral values, application possibilities. The absence of significant differences between the researched organization's social responsibility assessment and opinions about social responsibility in other national organizations may be dictated by personal experience.

The behavior of socially responsible organization appears as a systematic element of management culture, so in this context the perceived management culture development should have a positive impact on social responsibility, too. If apparently accepted assessment of management processes is sufficiently positive, with the exception of work and rest conditions, it is the social responsibility factors that present management culture problems in a more sensitive way. For example, fairly high estimates of

management culture are encouraged to be critically assessed by established values of social responsibility and management abnormalities (corruption, nepotism, and favoritism), so it is obvious that the management culture should be seen in an integrated way with social responsibility.

The researched organization is not prepared to implement corporate social responsibility in their activities. This conclusion was conditioned by preliminary statements formulated by empirical research results. There is lack of systematic approach for development of the researched organization, the approach that could encompass managerial actions realizing management culture and social responsibility practice. The employees' position creates a favorable situation for implementing such a program.

The main conclusion of the exploratory research: the questionnaire suitability for further research was approved.

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Corrections of Research Instrument

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Abstract

The stages of formation of the research instrument and the corrections carried out after the expert evaluation, and the exploratory research are described. The purified research instrument consisting of two parts is presented. The part of the management culture of the questionnaire consists of four scales (culture of managerial staff, culture of organization of the management processes, management culture of working conditions, and culture of the documentation system); the part of the social responsibility of the questionnaire consists of two scales (behavior of the socially responsible organization and behavior of the socially responsible employee). At the start, the provision that the management culture and social responsibility are universal categories, including organizations in terms of size and classification of economic activities, is reasoned. The principles of evaluation of the level of management culture are introduced.

Keywords: corporate social responsibility, level of management culture, research instrument, model, employees, organization

1. Introduction

1.1. Relevance of the research

The main thing for research is to choose the best way to achieve the formulated aim and consider the mistakes which appeared because of some reasons and must be corrected. In this case, systematic and critical approach to the evaluation of all steps of the research is important. In social research, in planning questionnaire research, the explanatory limitations must be recognized, the aims must be linked directly to the measures, other methods should be considered as checks, and, most importantly, professional advice should be sought during the planning [1]. In addition, it is natural that after a series of check procedures the final research instrument may be changed quite significantly [2]. Therefore, after the expert assessment of the developed research questionnaire and having checked psychometric characteristics of the

questionnaire during the exploratory research, the next step requires the analysis of knowledge obtained, which would allow developing a reliable questionnaire for determination of the level of development of management culture in order to implement corporate social responsibility. In the case of our research, the changes are not notably significant.

1.2. Problem of the research

The problem of the research is raised by the question: How to prepare a questionnaire for the main research based on the results of the expert evaluation and the exploratory research?

1.3. Object of the research

The object of the research is correction of the research instrument.

1.4. Purpose of the research

The purpose of the research is to prepare the final version of the questionnaire after correction of the research instrument for the main research.

1.5. Objectives of the research

The **objectives of the research** are (1) to examine the results of the expert assessment and the exploratory research and (2) to revise and prepare the questionnaire for conducting the main research.

1.6. Methods of the research

After the expert assessment and exploratory research, the results were examined and compared. On the basis of the results, the adjustment of the questionnaire was carried out.

2. The results of the expert assessment and the exploratory research

When forming the instrument, two provisions were followed. First, management culture and social responsibility: universal categories, without distinction of organizations by sector and/or economic activity classification, size, and so on. That means that the work with people is organized in accordance with the humanistic attitude. Second, the provision is defined saying that the object of the research is *management culture* and *corporate social responsibility* part in case of this research is a context. Using a research instrument and having set management culture development level, it is intended to diagnose the organization's readiness to become socially responsible. The resulting data will provide the basis for modeling the management culture changes aiming for corporate social responsibility.

Management culture part in the questionnaire consists of four scales: management staff culture, culture of organization of managerial processes, management working conditions culture, and documentation system culture. *Social responsibility* part in the questionnaire consists of two scales: behavior of a socially responsible organization and behavior of a socially responsible

First part: Management culture	MC*	Second part: Corporate social responsibility	CSR*
Scales	MCs**	Scales	CSRs**
1. Management staff culture	MSC	1. Behavior of a socially responsible organization	BSRO
2. Managerial processes organization culture	COMP	2. Behavior of a socially responsible employee	BSRE
3. Management working conditions culture	MWCC		
4. Documentation system culture	DSC		
Total	4 scales	Total:	2 scales
		Total amount of scales:	6 scales

Source: Compiled by the authors.

*Management culture in tables and diagrams is marked by code MC; social responsibility is marked by code CSR.

**Management culture scales are marked MCs; corporate social responsibility scales are marked CSRs.

Table 1. Questionnaire structure: Parts and scales.

employee. **Table 1** presents the first instrument-making phase, during which the management culture and social responsibility parts were assigned the scales and codes.

Each *management culture* part scale consists of four subscales (total 16 subscales), in the broad sense oriented towards leadership competencies, processes organization competence, the working environment formation, management of organization's documents. *Social responsibility* scale consists of 10 subscales involving the relationship with the organization's external environment, relationships with employees, psycho-emotional responses of the members of the organization to managerial actions, assessments, and managerial anomalies. Management culture subscales are distributed evenly; the number of social responsibility subscales in the scales is not identical.

Table 2 lists the sequential distribution of the scales belonging to the parts and subscales assigned to the scales in order of precedence.

Having done the analysis of the expert assessment and exploratory research results, three subscales of corporate social responsibility part were transformed by combining them in two. Market responsibility subscale was conditionally divided into two subscales: services and their quality; consumer information, health, and security. It was found that it was unreasonable to have such a detailed presentation and analyze individually (**Figure 1**).

Before the expert assessment and the exploratory research, the scale of behavior of socially responsible employee was sectioned off not into six (as it is now), but into the eight, subscales. Having analyzed and expert assessment and exploratory research results, it was decided to leave the six subscales, not abandoning the rest (in the results of exploratory research there are presented already corrected subscales). **Figure 2** visualizes the transformation of four subscales into two subscales.

Having combined social responsibility part subscales, it was inevitably necessary to give up statements that were identified as surplus after the expert assessment and exploratory research

Parts	Scales	Subscales		
	MCs	MCss		
Management culture (MC)	Management staff culture	MSCs	Management staff general culture level	MSC1
			Management science knowledge level	MSC2
			Managers' personal and professional characteristics	MSC3
			The level of the ability to manage	MSC4
	Managerial processes organization culture	COMPs	Optimal managerial processes regulation	COMP1
			Rational organization of management work	COMP2
			Modern computerization level of managerial processes	COMP3
			Culture of visitors' reception, conducting meetings, phone calls	COMP4
	Management working conditions culture	MWCCs	Working environment level (interior, lighting, temperature, cleanness, etc.)	MWCC1
			Level of organizing working places	MWCC2
			Work and rest regime, relaxation options	MWCC3
			Work security, sociopsychological microclimate	MWCC4
	Documentation system culture	DSCs	Culture of official registration of documentation	DSC1
			Optimal document search and access system	DSC2
			Rational use of modern information technologies	DSC3
			Rational storage system of archival documents	DSC4
	CSRs	CSRss		
Corporate social responsibility (CSR)	Behavior of a socially responsible organization	BSROs	Market responsibility (services and their quality)	BSRO1
			Market responsibility (consumer information, health and safety)	BSRO2
			Environment protection responsibility	BSRO3
			Responsibility in relations with employees	BSRO4
			Responsibility in relations with society	BSRO5
	Behavior of a socially responsible employee	BSREs	Intentions to leave work	BSRE1
			Uncertainty and lack of information at work	BSRE2
			General physical and psychological condition of the employee	BSRE3
			The employee's opinion about the organization	BSRE4
			Corruption, nepotism, favoritism	BSRE5
			Social responsibility, criticism, staff attitude	BSRE6

Source: Compiled by the authors.

*Management culture subscales are marked MCss; corporate social responsibility scales are marked CSRss.

Table 2. Questionnaire structure: Parts, scales, and subscales.

results analysis, but when the subscales merged into larger subscales according to the theme, the number of statements rose to 10 in one or another case. Thus, the corporate social responsibility part subscales and the unevenness of statements with respect to the management culture part are the outcomes of expert assessment and analysis of the results of the exploratory research.

Table 3 indicates the length of the subscale by the test steps, that is, how many statements a specific subscale consists of. Management culture subscales in this part of the instrument comprise 104 statements (MCi 104). Corporate social responsibility subscale includes 73 statements (CSRi 73). The minimal number of statements in the subscale is 5. Throughout the questionnaire, there are six 5-step test length subscales. The maximal number of the statements in the subscale is 9–11. There are five subscales of such a length in the questionnaire. When the

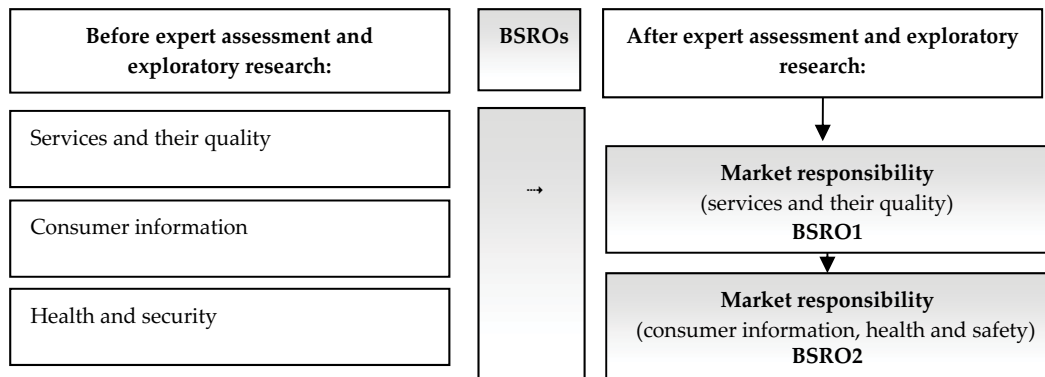


Figure 1. Scale of behavior of socially responsible organization: changes of subscales structure. *Source:* Compiled by the authors. *Note:* *BSROs code is used to mark the scale of behavior of socially responsible organization of corporate social responsibility part.

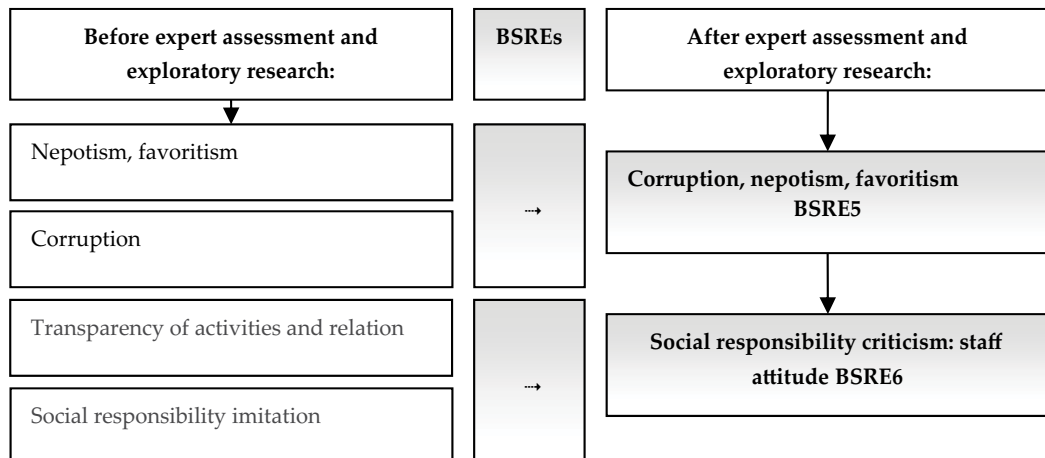


Figure 2. Scale of behavior of a socially responsible employee: changes of the subscales' structure. *Source:* Compiled by the authors. *Note:* *BSREs code is used to mark the scale of behavior of socially responsible employee of corporate social responsibility part.

number of test steps in the subscale is too high, the Cronbach alpha coefficient is always quite high, so, as it has already been mentioned in the presentation of the results of the exploratory research, it is necessary to calculate the Spearman Brown (hypersensitivity) ratio. In this case, the optimal number of statements was foreseen in the subscale. As can be seen, the number of statements in the subscales is spread fairly evenly. The average of management culture part statements in the subscale is 26 (min = MCi 24, max = MCi 28 statements). Two scales forming corporate social responsibility part include 31 (=CSRi 31) and 42 (=CSRi 42) statements. Analyzing the volume of scales and subscales with respect to the parts, their unevenness is based on the fact that social responsibility part inevitably had to include two most important scales of socially responsible behavior: the employee and the organization.

"In my workplace, in terms of managers, "the left hand does not know what the right hand is doing"); in the modern computerization of managerial processes subscale, there is also one negative statement (number 45 in the questionnaire "In my organization, there is lack of computers and software"); in the culture of visitors' reception, conducting meetings, phone calls subscale, two negative statements were formulated (number 48 in the questionnaire "Interaction with partners is especially businesslike" and number 51 in the questionnaire "Answers to the claims from the outside are considered as unpleasant obligation").

In the scale of management working conditions' culture in the organizing working places subscale, one negative statement was formed (in the questionnaire marked by number 67 "Employees sometimes have to take care of the working tools themselves for their money").

In the scale of documentation system culture in the rational storage system of archival documents subscale, one negative statement was formed (number 103 in the questionnaire "Sometimes finding previously created documents takes a long time").

In the corporate social responsibility part in the "Behavior of socially responsible employee" scale, all the statements were formed negatively, with the exception of two positive statements (number 136 "With people outside the organization I always speak only positively about the workplace" and 137 "While communicating with strangers, I always talk about my workplace as a reliable one") **Table 4**.

At the stage of management culture determination, the following questions are asked: What should the level of management culture development be in order to implement corporate social responsibility? Are the organizations participating in the research ready to become socially responsible? If the organizations are not ready to become socially responsible or corporate social responsibility is not accepted by values, they will only be able to simulate socially responsible activities, but it will not become an organic part of the management culture. In this case, naturally there should be lack of consistency in actions and forcefulness with respect of both the staff and the public (customers, partners, communities). This type of simulation can enhance the employee dissatisfaction and internal conflict.

Management culture development level is determined by using a Likert [3] scale. According to Likert, scale 1 and 2 points indicate a very low and low level of management culture, 3 points indicate medium level, and 4 and 5 points indicate high and very high management culture development level in the organization (**Table 5**). Organizations with a high and very high management culture are ready to become socially responsible organizations. These organizations can only maintain this level of culture which exists at the moment and develop it further. The medium-level management culture organizations are proposed management culture-level determination, in order to implement corporate social responsibility, managerial decisions model (presented in 6 part of the monograph), helping to strengthen the culture, establishing its problematic fields, and solving specific tasks. Organizations having very low and low management culture development level are proposed to review and reshape the management culture, because in this case, there will be too many changes, and they can cause even more confusion to the already misbalanced or unbalanced management culture.

Groups of statements by subscales	→ Subscales	Number of statements in a subscale
Management staff culture (MSC)		
MSC1.1–MSC1.7	→ Management staff general culture level	7
MSC2.8–MSC2.12	→ Management science knowledge level	5 (including 1 negative statement, No 11 in the questionnaire)
MSC3.13–MSC3.19	→ Managers' personal and professional characteristics	7 (including 2 negative statements, No 18 and 19 in the questionnaire)
MSC4.20–MSC4.28	→ The level of the ability to manage	9
		Total: 28
Managerial processes organization culture COMP		
COMP1.29–COMP1.35	→ Optimal managerial processes regulation	7 (including 1 negative statement, No 35 in the questionnaire)
COMP2.36–COMP2.40	→ Rational organization of management work	5
COMP3.41–COMP3.45	→ Modern computerization level of managerial processes	5 (including 1 negative statement, No 45 in the questionnaire)
COMP4.46–COMP4.52	→ Culture of visitors' reception, conducting meetings, phone calls	7 (including 2 negative statements, No 48 and 51 in the questionnaire)
		Total: 24
Management working conditions culture (MWCC)		
MWCC1.53–MWCC1.61	→ Working environment level (interior, lighting, temperature, cleanness, etc.)	9
MWCC2.62–MWCC2.67	→ Level of organizing working places	6 (including 1 negative statement, No 67 in the questionnaire)
MWCC3.68–MWCC3.73	→ Work and rest regime, relaxation options	6
MWCC4.74–MWCC4.79	→ Work security, sociopsychological microclimate	6
		Total: 27
Documentation system culture (DSC)		
DSC1.80–DSC1.85	→ Culture of official registration of documentation	6
DSC2.86–DSC2.90	→ Optimal document search and access system	5
DSC3.91–DSC3.98	→ Rational use of modern information technologies	8
DSC4.98–DSC4.104	→ Rational storage system of archival documents	6 (including 1 negative statement, No 103 in the questionnaire)
		Total: 25
Behavior of a socially responsible organization (BSRO)		
BSRO1.105–BSRO1.110	→ Market responsibility	6
BSRO2.111–BSRO1.115	→ Market responsibility	5
BSRO3.116–BSRO3.122	→ Environment protection responsibility	7

Groups of statements by subscales	→ Subscales	Number of statements in a subscale
BSRO4.123–BSRO4.129	→ Responsibility in relations with employees	7
BSRO5.130–BSRO5.135	→ Responsibility in relations with society	6
		Total: 31
Behavior of a socially responsible employee (BSRE)*		
BSRE1.136 – BSRE1.141	→ Intentions to leave work	6 (including 2 positive statements, No 136 and 137 in the questionnaire)
BSRE2.142: BSRE2.147	→ Uncertainty and lack of information at work	6
BSRE3.148 – BSRE3.152	→ General physical and psychological condition of the employee	5
BSRE4.153 – BSRE4.157	→ The employee's opinion about the organization	5
BSRE5.158 – BSRE5.167	→ Corruption, nepotism, favoritism	10
BSRE6.168 – BSRE6.177	→ Social responsibility, criticism, staff attitude	10
		42
		Total: 177

Source: Compiled by the authors.

*Subscales of behavior of socially responsible employee (all statements formulated negatively, except the ones mentioned in the table).

Table 4. Questionnaire structure: Detailed distribution of number of statements.

① Low level		② Medium level	③ High level	
Very low level	Low level	Medium level	High level	Very high level
Strongly disagree	Disagree	Not sure	Agree	Strongly agree
①	②	③	④	⑤

Source: compiled by the authors.

Table 5. Management culture: methodology for determining three levels.

Table 6 shows that the current subscales “Market responsibility (services and their quality)” and “Market responsibility (consumer information, health and safety)” consisted of three subscales before expert evaluation and exploratory study. The drawback of previous subscales that was revealed by analysis of the results is that “Consumer information” subscale included only

Corporate social responsibility (CSR)	CSRs	CSRi	CSRss	CSRss
			WAS	NOW
	Behavior of socially responsible organization (BSROs)	In my workplace, much attention is paid to the quality of services (production)	Services and their quality	Market responsibility (services and their quality) BSRO1
		In my workplace, there are attempts to fulfill the promises made to customers		
		In the organization, the quality of declared services does not differ from reality		
		In my workplace, there is product quality control system		
		Consumer complaints are examined and the conclusions made improve the quality		
		My workplace in the relationships with clients is guided not only by legislation but also by universally accepted principles of morality	Consumer information	Market responsibility (consumer information, health and safety) BSRO2
		I willingly use (would use) services and production provided by my organization		
		My organization is not manipulating the confidence of the consumer		
		The organization provides detailed information about the products	Health and safety	
		My organization, providing services and products takes care of the health of consumers		
		There were no cases when the services (production) provided by my workplace would endanger the consumer welfare		

Source: Compiled by the authors.

Source: Compiled by the authors.

Table 6. Structural changes of the subscale “market responsibility”.

two statements and “Health and Safety” included three statements. Shaping the instrument’s original version, this was not taken into account. According to the nature of the content of statements, it was decided that all three previously concluded scales can be combined into two.

Table 7 presents subscales and their statements which, following the expert evaluation and analysis of exploratory research results, were combined into one subscale “Corruption, nepotism, favoritism.”

Table 8 details the structure of previous subscales “Transparency of activities and relations” and “Simulation of social responsibility” before the connection point. Regardless the fact that

Corporate social responsibility (CSR)	CSRs	CSRi	CSRss	CSRss
			WAS	NOW
	Behavior of socially responsible employee BSREs	<p>The coming of employees to our organization is always subject to the availability of close ties, acquaintances</p> <p>I think over every word when it comes to communicating with colleagues who are relatives or friends of administration</p> <p>The employee will never get a place to which the relative or acquaintance of the head claims</p> <p>In my workplace, the salary or career depends on how managers are sweetened</p> <p>In my workplace, the salary and career are not determined by competence</p> <p>It is better not to argue, quarrel with people close to the manager</p> <p>We can obtain work only through an acquaintance</p> <p>Politicians and political events affect the decision-making in the organization</p> <p>Changes of political leaders, political parties always cause confusion within the organization</p> <p>Political changes influence changes in personalities in the organization</p>	Nepotism, favoritism	Corruption, nepotism, favoritism

Source: Compiled by the authors.

Table 7. Structural changes of the subscale “corruption, nepotism, favoritism”.

the number of statements in the subscales was sufficient, it was decided to move them to an all-encompassing subscale, calling it “Social responsibility criticism: staff attitude.”

Having formed the diagnostic statements, two blocks of sociodemographic questions were made. In the first block of sociodemographic questions, there were presented four questions after expert evaluate, the aim of which is to obtain information about the organization in which the respondent is employed. While already forming the instrument, it was decided to interview the employees of different types of organizations that is why it is extremely important to distinguish organizations according to their legal status, sector, capital nature, and size. Different organizations were selected to highlight the possible differences and common management-cultural environment trends that affect the manager’s approach to their activities object. The aim of the second block of sociodemographic questions is to define the characteristics of the study participant. For this purpose, there were formed five questions for the identification of responsibilities, the years of service in the target organization, education, age, and sex. In other words, there are distinguished variables in order to determine their relation

Corporate social responsibility (CSR)	CSRs	CSRi	CSRss	CSRss
			WAS	NOW
	Behavior of socially responsible employee BSREs	<p>We have complete operational transparency impossible</p> <p>In any organization, fully transparent activities are impossible</p> <p>We get salaries in “envelopes,” too</p> <p>Implementation of corporate social responsibility does not guarantee employee loyalty</p> <p>I do not use my organization’s production (services) and advise my friends to do the same</p> <p>Corporate social responsibility, as well as an ISO installation, is just “skulduggery”</p> <p>Publicly declared values are meant only for the public opinion, image formation</p> <p>The statements that the organization takes care of employees and their well-being—“the brainwash”</p> <p>The statements that the organization takes care of clients and customers: untrue</p> <p>Implementation of corporate social responsibility in organizations is a matter of fashion (prestige)</p>	<p>Transparency of activities and relations</p> <p>Simulation of social responsibility</p>	Social responsibility criticism: staff attitude

Source: Compiled by the authors.

Table 8. Structural changes of the subscale “social responsibility criticism: Staff attitude”.

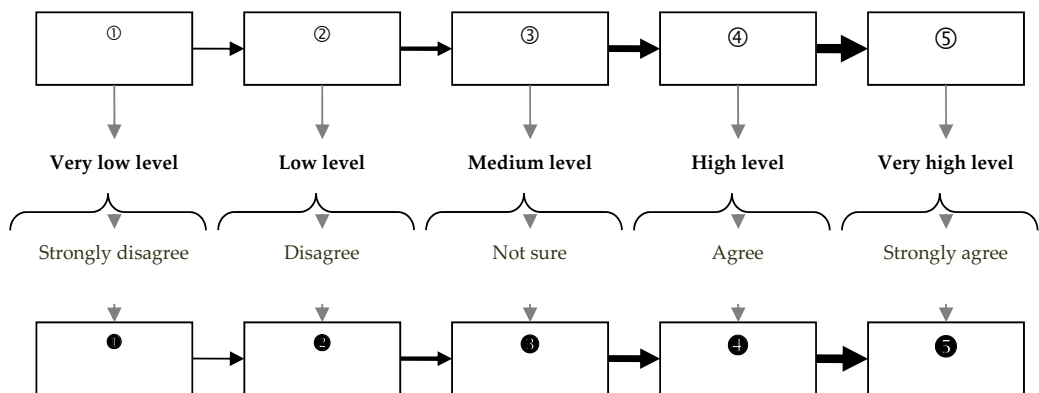


Figure 3. Management culture: methodology of determining five levels. Source: Compiled by the authors.

with the management culture. The research data aims to be processed at different socio-demographic sections, and to compare the results.

After exploratory research, it was decided to measure management culture development not by three but five levels. Measuring by three levels, the difficulties arose in the interpretation of results (**Figure 3**).

After the second expert evaluation, the interview questions were adjusted. Having done the instrument adjustments and prepared a final version of the questionnaire, the model of management development determination level in order to implement corporate social responsibility was formed.

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Theoretical-Hypothetical Model of Management Culture Level Determination

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Additional information is available at the end of the chapter

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Abstract

Management culture and corporate social responsibility (CSR) are not separate, but they are two complementary dimensions. This part introduces the theoretical model of evaluation of the level of management culture in order to implement corporate social responsibility. It is constructed after the analysis of the concepts proposed by various authors, focusing on factors determining the effectiveness of implementation of corporate social responsibility, the quality of the relationship with stakeholders. The steps of the implementation in companies using internal and external resources are described. By offering a new conceptual model, it is emphasized that the management culture is a deliberately constructed and developed system that can have a significant impact on the quality of organizational performance, providing both an instrumental and an ethical framework for addressing corporate social responsibility objectives given a clear value decision of the majority of the company shareholders.

Keywords: corporate social responsibility, management culture, modeling, stakeholders, shareholders, processes

1. Introduction

Relevance of the research and the level of problem exploration. In the theoretical part of this book, the problem of corporate social responsibility was widely analyzed and the concept of management culture was formulated. The corporate social responsibility and management culture connections are checked and verified by performing empirical research procedures. Models of corporate social responsibility [1–4], etc., highlight the fundamental values, which can be implemented by adapting managerial methods. There are some models that develop corporate social responsibility in various aspects. For example, Ardichvili [5] proposes a theoretical model linking human resource development, corporate social responsibility,

corporate sustainability, and business ethics. Human resource development plays an important role in changing the behavior of employees and organizational values, and there are significant affinities between human resource development and corporate social responsibility and corporate sustainability concerning behavior and change [6]. Other authors focus on problems of corporate social responsibility, sustainability and ethics [7], employees' perceptions, attitudes, and behavioral intentions toward their firm [8], influence of social responsibility on talent and different generations of employees management [9], the impact on workplace gender diversity [10], etc. However, corporate social responsibility also requires the alternation of the management system of the company and its quality. Any culture, as well as the culture of organizational management, is characterized by inertness and attachment to the conventional methods, which are often interpreted by the tradition that "serves the purpose," behind which the subjective motives are hidden. This is a very wide problem field, which can be dealt with by formulating the socially relevant value requirements, on the basis of which the management system is changed, taking into account the perspectives of the change of competencies and values of the managerial staff. Therefore, in preparation for the change it is essential to evaluate the management culture and level of its development. This process requires an instrument synchronized with corporate social responsibility.

The problem of the research is raised by the question: how to develop a theoretical–hypothetical model of management culture level determination in order to implement corporate social responsibility after distinguishing the components of corporate social responsibility?

The object of this research is theoretical–hypothetical model of management culture level determination in order to implement corporate social responsibility.

The purpose of the research is after distinguishing the criteria of corporate social responsibility to develop a theoretical-hypothetical model of management culture level determination in order to implement corporate social responsibility.

The objectives of the research are (1) to review the components of the models of corporate social responsibility and (2) to present the developed theoretical-hypothetical model of management culture level determination in order to implement corporate social responsibility and methodology of its use.

Methods of the research. During the research, the methods of the analysis of academic literature, logical comparative analysis, and document content analysis were used. The systematic analysis method allowed carrying out the synthesis of various authors' approaches, assessments, and interpretations on corporate social responsibility models based on a logical abstraction. The specificity of activity is analyzed according to the individual components of the models. After generalization of components of the models reviewed and the analysis of academic literature, the theoretical-hypothetical model of management culture level determination in order to implement corporate social responsibility and methodology of its use have been prepared.

2. The overview of models

This part provides an overview of the diversity of models corresponding to the analyzed themes. It is expected that short theoretical discourse will help the reader to better understand

the culture level determination model, in order to implement corporate social responsibility, compiled by the authors of this book. Thus, further on the description of management culture level determination, in order to implement corporate social responsibility is presented and theoretical model in which its individual stages are discussed by presenting the stakeholder roles in the evaluation process. The model was created by analyzing scientific literature, based on the conclusions and the insights of the authors, based on the logical sequence resulting from individual steps.

The models in scientific literature are discussed by scientists from different areas and fields [11–13], etc. The term “model” is rather vague and broad; it is used in very different fields of human activity and in different aspects. Models reflect our way of thinking: in our consciousness, we use models all the time, and they are the base in many of our decisions and actions [13]. The models formed by many authors make it possible to assess the factors determining corporate social responsibility installation efficiency and provide its installation steps.

Corporate social responsibility components. Geva [2] compared three models of corporate social responsibility: Carroll’s [1] dominant pyramids model, overlapping circles model while providing the links of the components in the area of corporate social responsibility, and the concentric circle model which, when being used, emphasizes noneconomic responsibility, pervading economic responsibility when every business decision has to be made to achieve social welfare. Avetisyan and Ferrary [3] summed up the corporate social responsibility development stages and made the chronological pattern of CSR institutionalization. The authors believe that corporate social responsibility implementation depends on the location and the nature of stakeholder activities. Corporate social responsibility is developed all around the world, but it is developed in a different way. The variations of models may be due to conceptual corporate social responsibility principles, concept development, stakeholder participation nature and the norms of the institutional aspects, and cultural traditions. The authors made the chronological sequence of the origin of corporate social responsibility and evolution in France and the United States. Gjolberg [14] presented the “Nordic” model which is described as the country, market, public relations analysis revealing the importance of political, economic institutions, and cultural norms, political processes at the national level in the interpretation of corporate social responsibility concept. The “Nordic” model illustrates corporate social responsibility being an integral part of already existing models defining the country, market and public relations. Fairbrass and Zueva-Owens [15] examined the influence of the state governance and policy on corporate social responsibility implementation. Whelan [16] analyzed corporate social responsibility policy development models providing three possible directions of development at the global, regional, and corporations/institutions levels. Mäkinen and Korula [17] studied classical and new corporate social responsibility policy trends and the role of state, market, companies, public spirit, societies, and corporate policy in different political systems.

The level of corporate social responsibility components: economic (the pursuit, competitiveness of goods and services, efficient management, cost-effective energy, and resource consumption). Baumann-Pauly et al. [18] analyzed the differences of theoretical corporate social responsibility practice deployment in large, medium-sized and small companies, paying attention to the organizational cost ratio. Lundgren [19] presented the microeconomic corporate social responsibility model and

analyzed how the costs and income condition corporate social responsibility installation processes. The model is characterized by static and dynamic balance, including the necessity to balance the company's marginal costs and assess the advantages of investment in corporate social responsibility. Blaga [20] states that the improvement of harmonious development and sustainability depend on the coordination of CSR principles applied in companies and management model debugging. In management, they are committed to comply with the new standards, such as justice, honesty, legitimacy, transparency and following ethical principles, and environmental and social risk management makes it possible to achieve higher productivity, financial results and increase competitiveness. Carden and Boyd [21] presented a corporate social responsibility model where an important role in the implementation of CSR is attached to strategic management of risk factors. Corporate social responsibility model includes the processes taking place in the company: identification, assessment, planning, monitoring, and control. The recommended system that includes a comparative analysis of performance indicators, implementation of appropriate management systems, achievement analysis, the feedback monitoring, and measurement of successes and failures can maximize the benefits of corporate social responsibility performance.

The level of corporate social responsibility components: ethno-social field (employee welfare and safe working environment, developed motivational and in-service training system, employee involvement in decision-making, honest cooperation with stakeholders, taking into account public expectations and customer information). Knowiton et al. [22] indicated coordination of stakeholder groups in the logical model as a significant factor in the application of the principles of corporate social responsibility. Public awareness, public policy, public programs, and volunteering make it possible to achieve long-term results in social change. The logical model of corporate social responsibility is identified as the management tool of public participation and applied in state, educational, community, charitable organizations when developing the strategy of actions. Heyder and Theuvsen [23] studied the companies operating in the agrarian sector and found that because of the increased stakeholder pressure large companies are more willing to implement corporate social responsibility than small and medium-sized companies. Applying corporate social responsibility principles in the management activities leads to the confidence of company stakeholders, increases the company's reputation, competitiveness and thereby increases the company's financial results. Potašinskaitė and Draugelytė [24] analyzed the concept of corporate social responsibility, presented the basic principles and manifestation of corporate social responsibility components in Lithuania. The authors state that business subjects do not understand the benefits generated by corporate social responsibility, they are not likely to change well-established business governance practice and to invest in the integrated implementation of the concept of corporate social responsibility, the society is indifferent to synergic solution of environmental and social issues and issues that are relevant to all stakeholder groups. According to the authors, the businesses realize not all principles in an integral way in their activities that is why fragmentation of corporate social responsibility components is experienced. Pedersen [25] study results show that the industrial companies constantly experience stakeholder requirements, apply appropriate strategies in management and tend to be more active in the implementation of corporate social responsibility. Homburg et al. [26], based on the instrumental stakeholder theory, studied corporate social responsibility obligations

influence on increasing customer loyalty and confidence. Dougherty and Olsen [27] found that the local culture is a key variable in the implementation of corporate social responsibility, adapting to local conditions, and the efficiency of corporate social responsibility implementation increases. In the social empathy model, Segal [28] defined social empathy as the ability to more deeply understand the people, living situations, which contribute to the achievement of social and economic justice in the community in social work. According to the author, social empathy creates a base of an effective social policy. Lee [29] presented the personnel and social responsibility model used in educational organizations.

The level of corporate social responsibility components: the environment area (the integration of legislation regulating environmental protection into the company's operations, taking responsibility, ecological risk management, pollution reduction, improvement of activities operations, taking into account the changing options of nature saving indicators, continuous monitoring, the anticipation, and execution of necessary changes). Delmas et al. [30] defined the relationship between the environmental protection and financial results, proposed to integrate environmental protection indicators into corporate social responsibility analysis. Claydon [31] analyzes the significance of corporate social responsibility sustainability model. Millon [32], describing the corporate social responsibility sustainability model, indicated that there is a direct connection between sustainability and social responsibility, because the long-term well-being depends on the well-being of stakeholders, including employees, suppliers, customers, and ensures continuous access to natural resources, the natural environment in which the company can survive and thrive. Valdes-Vasquez and Klotz [33] presented a conceptual sustainability model that consists of four parts (social sustainability, community involvement, corporate social responsibility, and safety) and presented teaching methods how to introduce social sustainability.

Corporate social responsibility deployment models. Jenkins [34] adapted [35] seven steps implementation model of corporate social responsibility by forming a five-step deployment model in small and medium-sized companies which is characterized by cyclic recurrence, feedback, integrates strategy, training, evaluation of results, and provides feedback. Tung and Murali [36] formed a dynamic corporate social responsibility implementation model applicable to the activities of large companies, which highlights the role of companies, industry, and consumers. According to the authors, the consumer pressure creates conditions for the whole sector standardization while introducing the concept of corporate social responsibility. In Pedersen and Gwozdz's [37] corporate social responsibility deployment model based on practice, the importance of awareness of the role of business in society and corporate social responsibility practice application is highlighted by reducing the gap between the company's behavior and stakeholder expectations. In the social empathy model, Thornton and Byrd [38] analyzed the implementation of corporate social responsibility and decision-making in small enterprises, presented the prevailing mental model that states that corporate social responsibility solutions are conditioned by the owners' experience, personal values, and social norms. Shum and Yam [39], based on Carroll's pyramid, developed a structural model in order to identify the key factors and their interaction that affects to economically motivate leaders to take voluntary corporate social responsibility activities. The empirical results showed that the managers tend more to engage in voluntary corporate social responsibility activities and social welfare when appropriate legal and ethical control measures are put in the management. Vilké [40] analyzed

the state's role in the promotion of social responsibility implementation processes and created the model of increasing company's social responsibility implementation effectiveness in Lithuania, involving local self-government.

3. Theoretical-hypothetical model of determining management culture level in order to implement corporate social responsibility

This is a theoretical concept that demonstrates how management culture and its development can serve solving corporate social responsibility objectives. Before starting the formation of the model of management culture determination level in order to implement corporate social responsibility, the analysis of connection between management culture and social responsibility essential principles was made, based on the components of previously reviewed scientific papers and management culture and corporate social responsibility concepts (**Figure 1**). After analysis of corporate social responsibility and management culture connection, management culture instrumentality emerged in order to realize the principles of social responsibility. Therefore, corporate social responsibility commitments are presented as objectives which could be dealt with high level management culture.

This section accentuates corporate social responsibility imperative to actively participate in social responsibility policy change processes, with the emphasis on a significant role of initiatives in shaping changes not only for individual companies, but also reflecting on national policy developments. As shown in **Figure 1**, connection between management culture and social responsibility are disclosed through certain obligations guidelines. In order to improve the community's quality of life, the component of civic responsibility is especially important in conjunction with the management specifics. Raising the commitment to act in accordance with the set rules, the components of observing laws and following the requirements are naturally highlighted. When behaving fairly and correctly in order to prevent every damage, the attention is focused on ethics, self-improvement, and aspects of following moral principles. In order to meet the commitment to satisfy shareholders' interests, the components of profitability, processes organization, and supply are distinguished. In addition, it is important to reflect these processes on the moral ethical aspects.

The theoretical-hypothetical model is formed generally as a four-step sequence, after that, when the shareholders decide to assess the situation, management staff is included, the employees are included and external consultants are attracted. The model includes the following main steps: data collection, information assessment, decision-making, and changes (at all stages maintaining the feedback and adjusting) (**Figure 2**).

Separate fragments of the model are presented below. **Figure 3** visualizes the initial phase consisting of the shareholders' decision, examination of the situation, and involving employees belonging to different links into the process.

Shareholders' decision. In the context of corporate social responsibility, the managers, among other things, must respect the economic responsibility requirements. Managers of organizations are

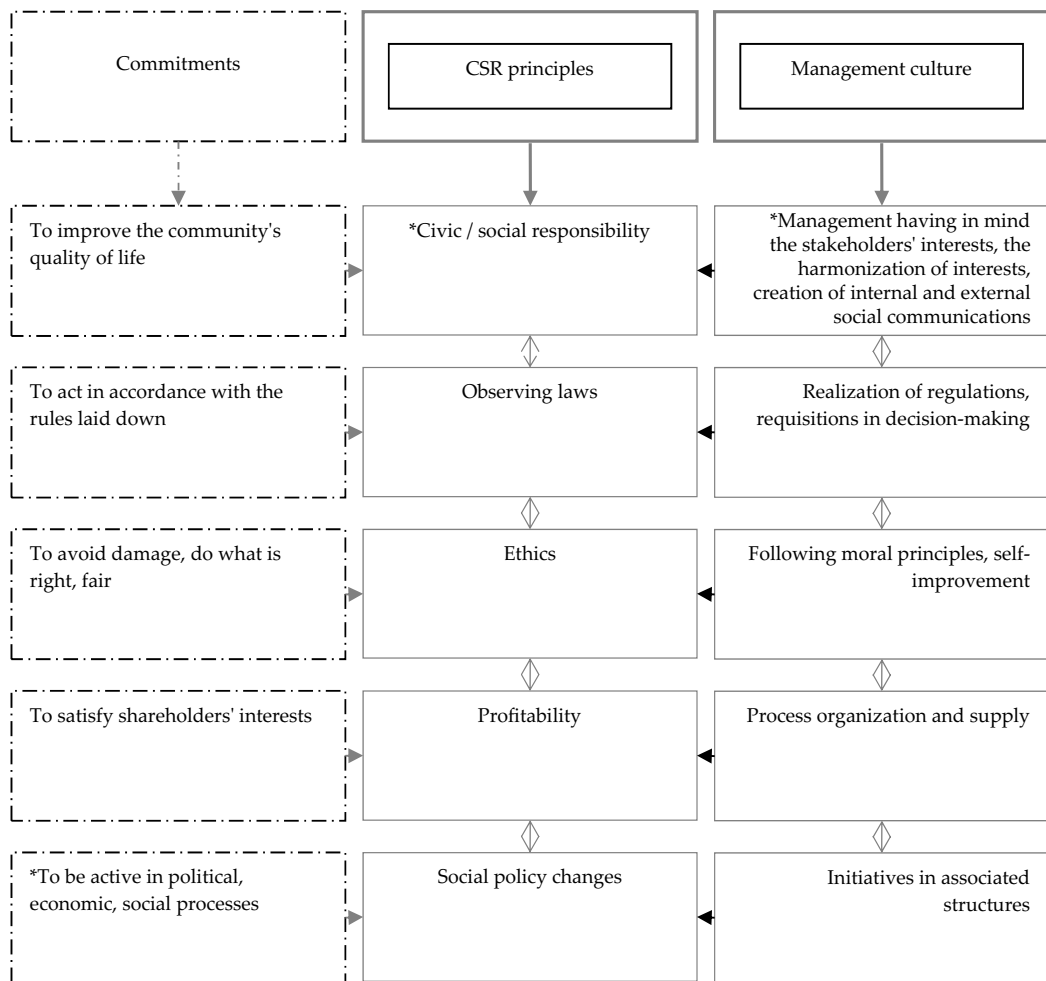


Figure 1. Management culture and social responsibility connection in the context of commitments. *Source:* Compiled by R. Andriukaitienė [4]. *Supplemented by P. Žukauskas and J. Vveinhardt.

not fully independent in making their decisions, except in those cases when they are managers of a controlling portfolio of shares, but also in this case, they are forced to assess the interests of minority shareholders.

Shareholders' decision plays a crucial role, as at this stage the process initiation is already the result of critical moral and economic interests mass set and social and financial consequences can be designed, because there are a wide range of stakeholders inside the organization and their expectations, material, human resources, and so on included. This decision is encouraged by both internal and external factors and their combinations: internal and external stakeholders, socializing in community (social capital meaning awareness and accumulation), and commercial. In this case, a voluntary action named by the noun "involvement" is emphasized. Thus, the share capital managers have the task of finding a consensus between personal and

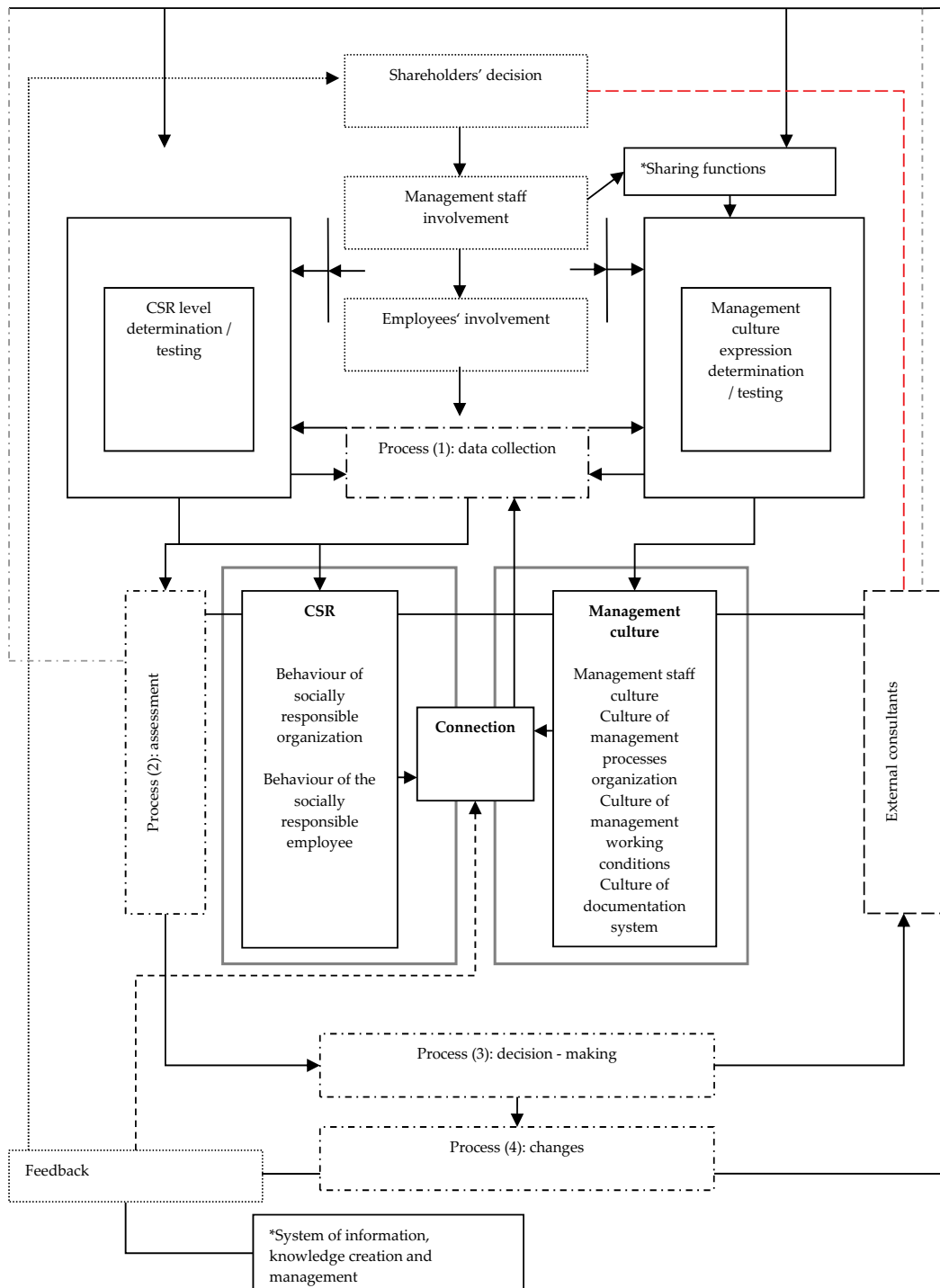


Figure 2. Model of determination of management culture level in order to implement corporate social responsibility. Source: Compiled by R. Andriukaitienė [4]. *Supplemented by P. Žukauskas and J. Vveinhardt.

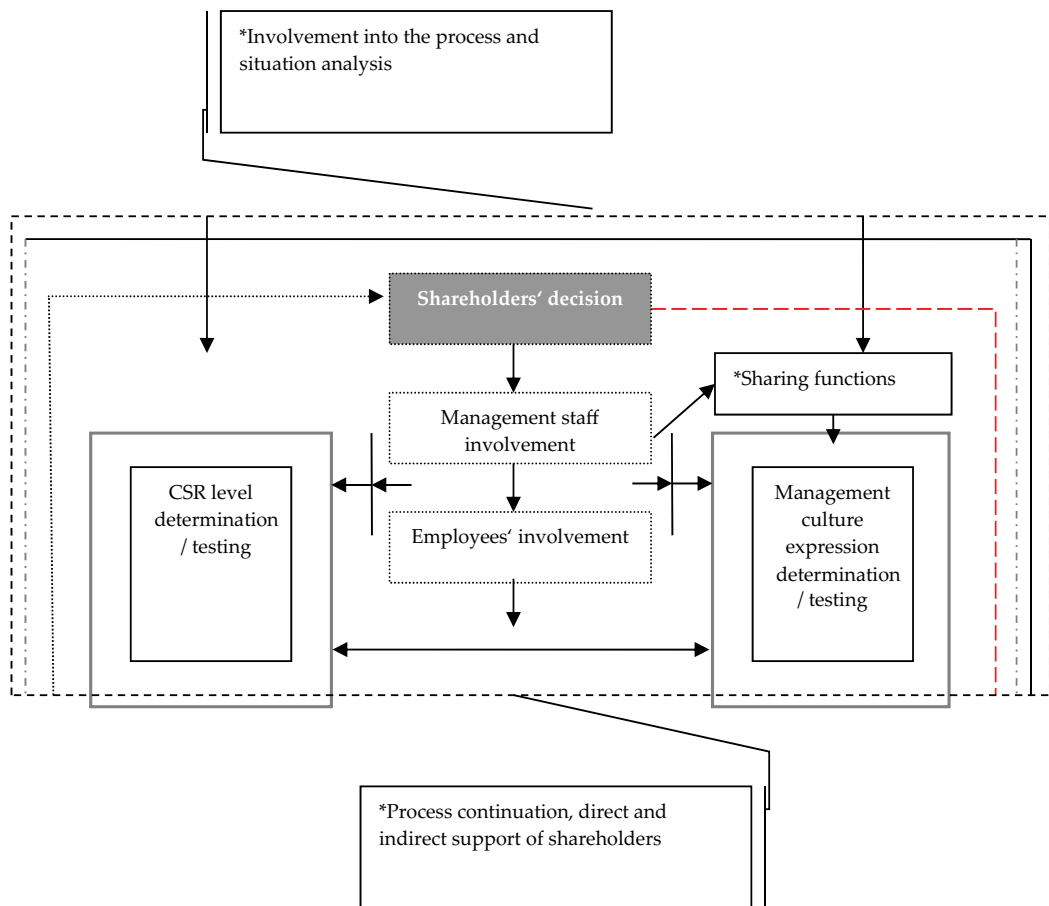


Figure 3. Fragment of the model of management culture level determination in order to implement corporate social responsibility: shareholders decision. *Source:* Compiled by the authors.

public interests. It is often guided by internal feeling and/or available social competence, but it is useful to use objective methods which when used define stakeholder groups, their expectations and values. It is useful to carry this out at an early stage in order to prevent future internal contradictions which would have a negative impact on corporate social responsibility implementation processes. To successfully develop these processes, direct (decisions) and indirect company shareholders' support is required (**Figure 4**).

The aim of attracting external consultants (experts) is argued with the purpose of obtaining objective information, its independent assessment and presentation of decision-guidance package. When analyzing and evaluating the situation several approaches are possible which have both advantages and disadvantages.

First, the evaluation can be performed by using their skilled staff specialists if the resource is available. However, there are several threats: lack of professionalism of the organizers and

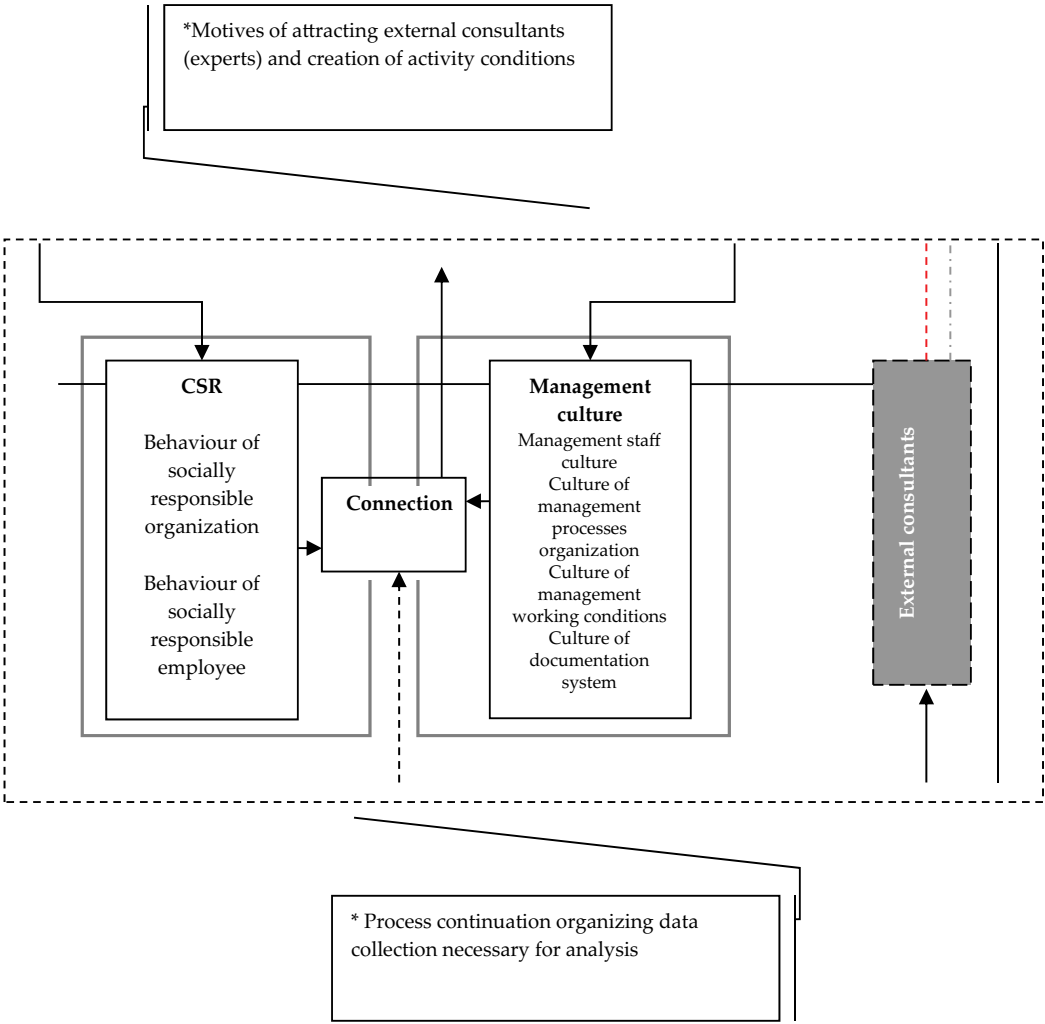


Figure 4. Fragment of the model of management culture level determination in order to implement corporate social responsibility: attraction of external consultants. *Source:* Compiled by the authors.

subjective bias, and limited openness of the respondents when giving evaluation, as there may be fear that information may “leak” to management.

Second, previously mentioned threats may be avoided by inviting consultants (experts) from outside. However, the organizations, especially the small ones, still have the actual service price issue. Therefore, the first option may be given priority that is an attempt to clarify the situation “on their own.” In practice, there is a vivid dangerous stereotyped attitude that the manager and/or owner “knows best.”

Third, it is possible to use external consultants and internal resources could be invoked only when analyzing the aggregated data (after the collection of information), thus partially saving direct costs. But here again, there is an issue of a company’s internal resources competence.

Selecting the optimal solution variant, there is transition to the next step: the collection of information (**Figure 5**).

Information collection. At this stage, the questionnaire is filled in; it should be performed by people who are not linked to an organization either by hierarchical or capital connections (i.e., independent experts). Information is collected with individual claims-indicators that are particularized in the instrument of corporate social responsibility and the management culture is described and justified in the methodological part of the monograph and summarized in the model, presenting connection and interdependencies.

Attention should be drawn to the fact that the employees should be motivated to participate voluntarily in the research. One of the strongest motives: a guarantee that the position expressed or their opinion will affect positive changes. This task becomes complex in organizations where there is a strong distrust between subordinates and management staff, also in organizations where there is an authoritarian style of management. Among other things, the employees should be given favorable conditions to fill in the questionnaire. The task of

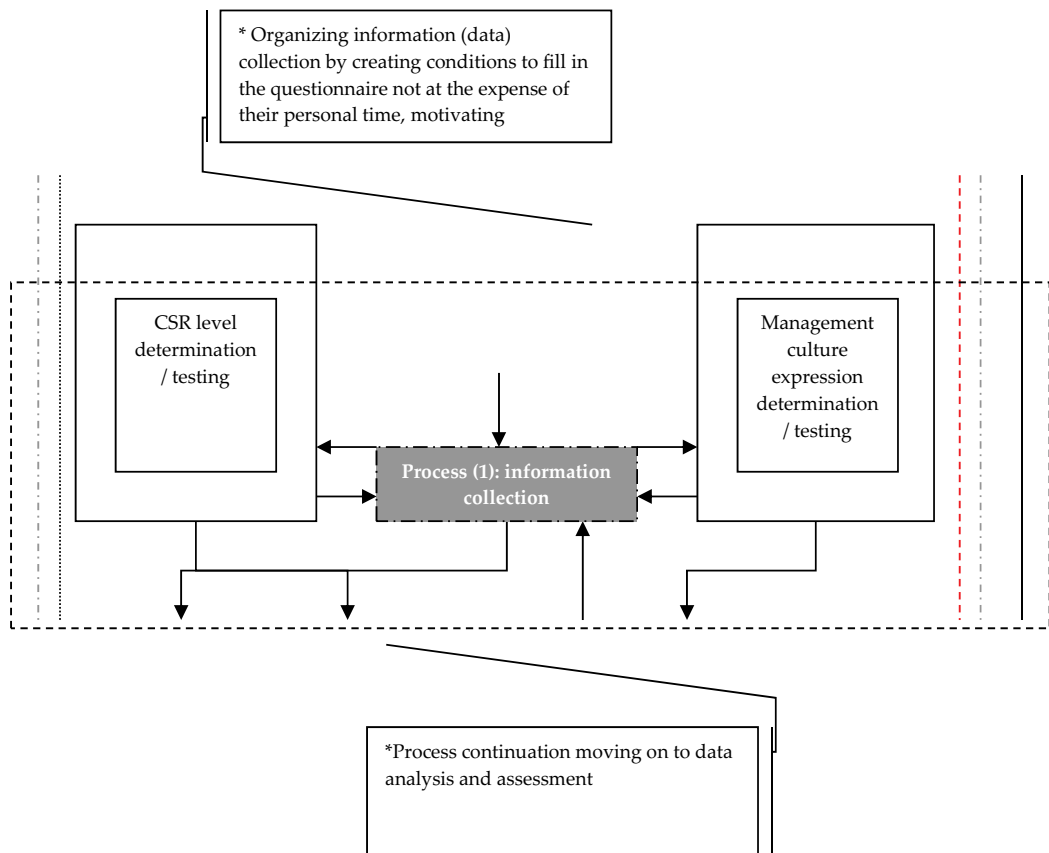


Figure 5. Fragment of the model of management culture level determination in order to implement corporate social responsibility: information collection. *Source:* Compiled by the authors.

management staff is to organize the process so that it does not affect the production (services) process, privacy, physical, and emotional disturbances should be avoided, not abusing employees' personal time meant for rest. By the way, respect of these circumstances not only determines the reliability of the data, but can also be one of the signs that the organization is determined to be socially responsible in the contents of their activities. The next stage: the assessment of the data collected (Figure 6).

Assessment. This stage of the process, for reasons of simplicity and visual clarity, is presented in the model by conditional generalized *assessment* name, but also includes the systematization of the data and analysis. At this stage, the state of the organization's management culture and social responsibility is assessed, correlation between individual parts, scales, and subscales is established, regression analysis is performed and so on, and later changes are modeled. Personnel office specialists of the organization (if there is such service) may be involved, as

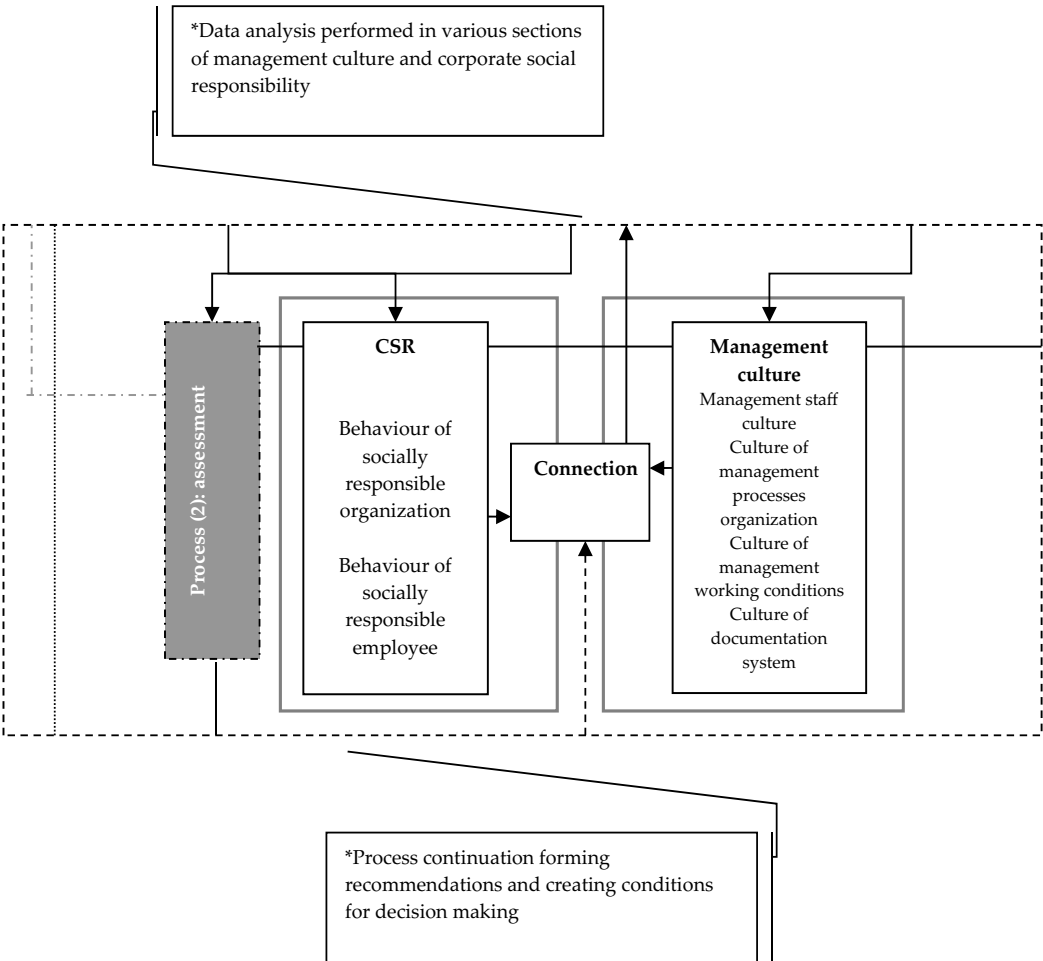


Figure 6. Fragment of the model of management culture level determination in order to implement corporate social responsibility: Assessment. *Source:* Compiled by the authors.

well as management staff representatives who may answer the questions emerging to external consultants (experts), but would not have a direct impact on the content of guidance package that is constructed in the next phase. The stage ends with adoption of recommendations for necessary changes and the creation of conditions for decision-making (Figure 7).

Decision-making. Package of decisions (a created plan) with statistical models providing the management culture changes, in relation to the assessment of the social responsibility is presented and approved by the organization's managers. At the same time, solutions are intended to be linked that would initiate management and corporate social responsibility changes. It is not only important that the decisions are implemented in a complex, systematic way, but also all the company's staff is included. Moreover, the factors should be taken into account that may interfere with decisions and implementation of changes. These factors may

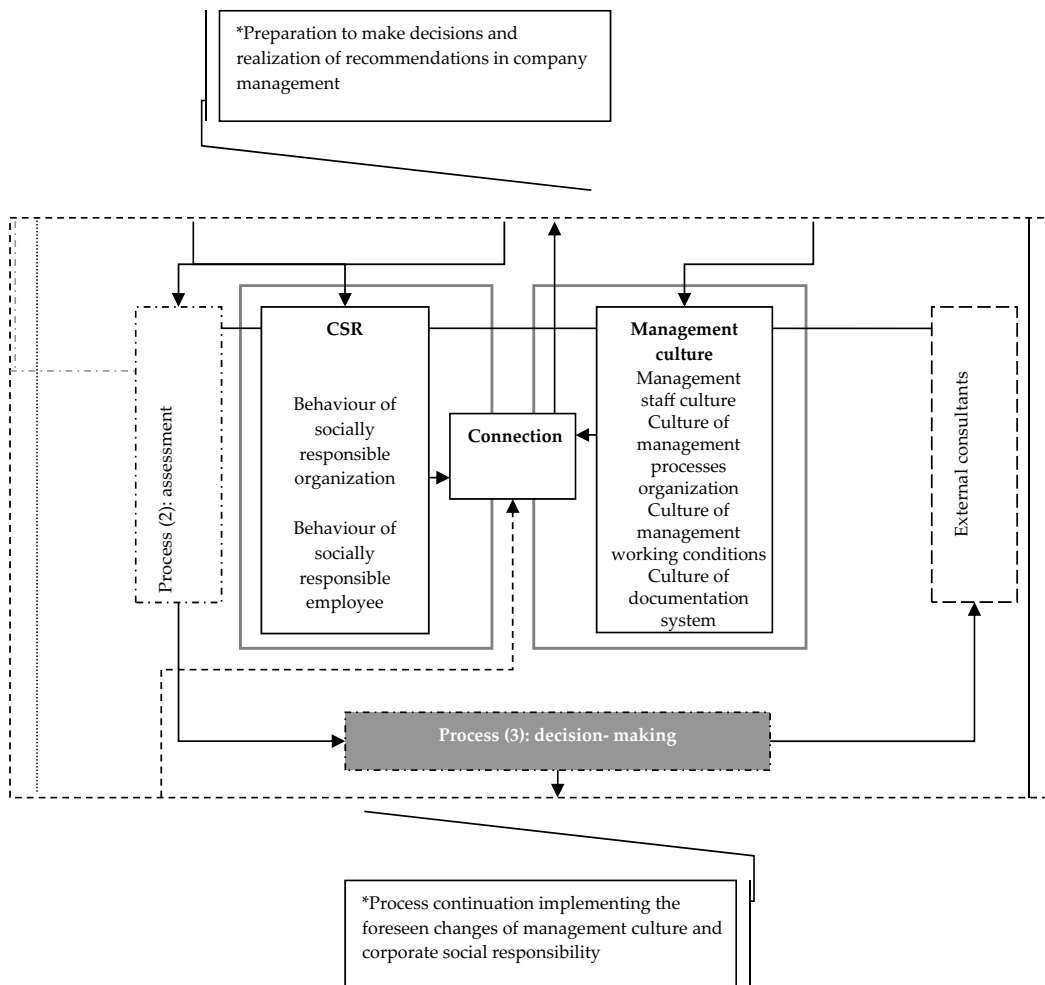


Figure 7. Fragment of the model of management culture level determination in order to implement corporate social responsibility: decision-making. *Source:* Compiled by the authors.

become apparent when researching the management culture (for example, competence of managers). It should be noted that at this stage, the theoretical-hypothetical model is discussed, that is why practical steps are presented and discussed in management decision section (Figure 8).

Changes. These are the intermediate and final results implementing management decisions. The duration depends on many factors, such as the state of management culture and corporate social responsibility, efficiency of the implementation of decisions, motives of various levels of

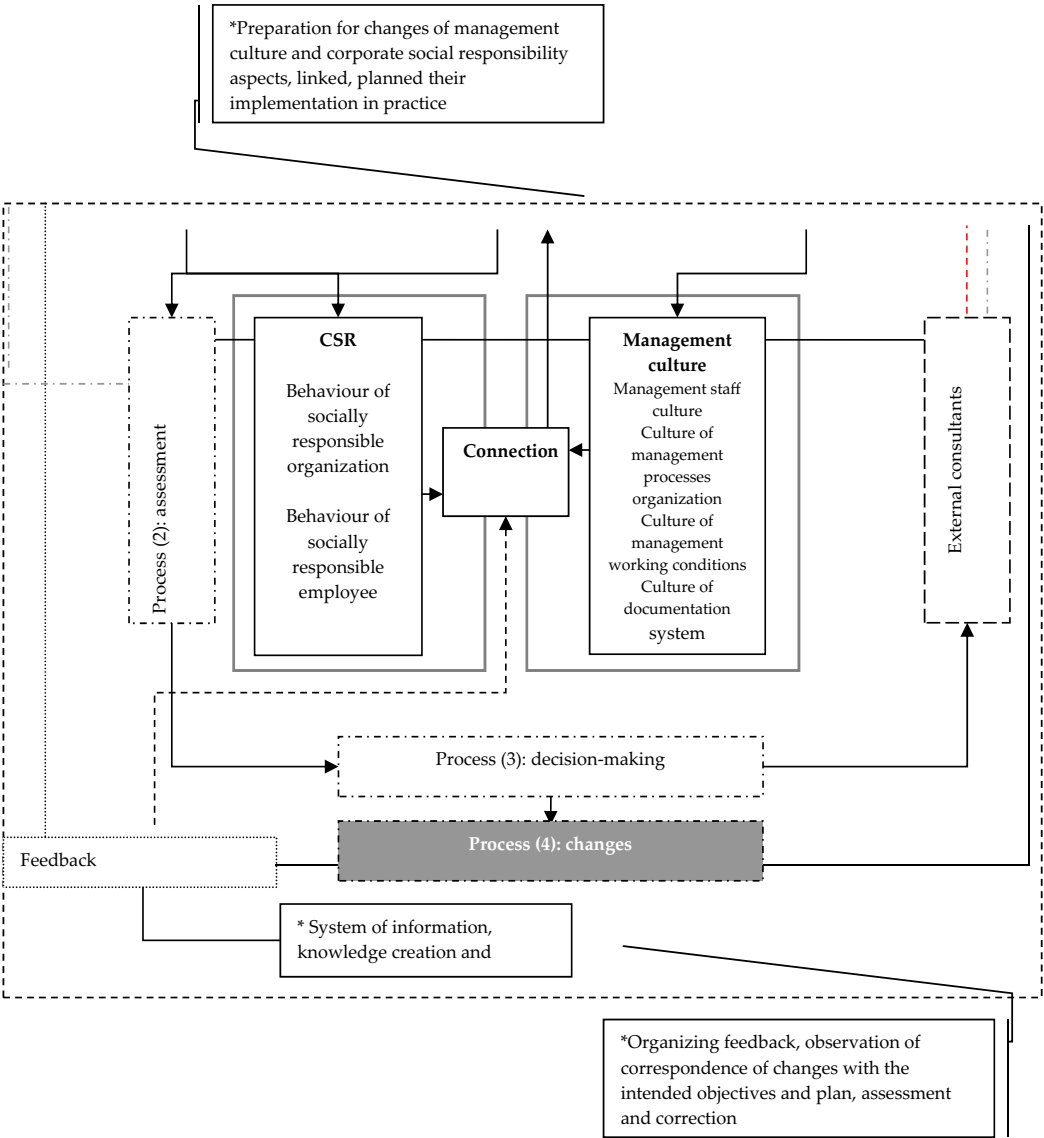


Figure 8. Fragment of the model of management culture level determination in order to implement corporate social responsibility: changes. *Source:* Compiled by the authors.

employees, the efforts to minimize potential resistance to changes, and so on. Implementation of decisions in order for changes consists of two parts. *First* are management culture changes.

In the absence of further decisions on social responsibility, these decisions can be used as an internal management system optimization. *Second*, solution of corporate social responsibility problems of the established companies and implementation of initiatives which must be linked to the management culture development. The essential condition is the entire complex decision-making, taking into account changes in management culture that would integrate internal processes, systematically changing approach to social responsibility at the organization. Otherwise, corporate social responsibility initiatives may remain of declaratory nature and not become a cultural self of the company.

Although this chapter presents a theoretical-hypothetical model, management culture, and corporate social responsibility connection which is proven by statistical methods are described in other part of the monograph.

When analyzing the model (**Figure 2**), there is a possibility to raise a question for discussion, why external stakeholders are not included. *First*, the aim is to assess the organization's management culture, and therefore, people who are directly involved in internal processes within the organization are included, that is, the whole system the functionality of which is being evaluated. *Second*, external stakeholders' feedback can be valuable, but the aim is to establish not the organization's, as socially responsible, acceptance where the available image may affect assessments. In other words, assessments can only be a certain outside projection of the activity, which was not foreseen when raising the aim of this work.

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Methodological and Psychometric Characteristics of the Research Instrument: Retest

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Abstract

This chapter describes testing of the key research instrument, by identifying the individual steps, comprised of adaptation and testing of the questionnaire, by using statistical analysis. The selected sample of the research by surveying the employees of the groups of companies operating in Eastern Europe is not only minimal, but also sufficient (error is not greater than 1%), allowing to make sound conclusions of the research. After adaptation of the questionnaire for the larger and multilingual sample, high psychometric characteristics, which confirmed the reliability of the instrument and its suitability for the research, have been found. This shows that the developed questionnaire is appropriate, and it can also be used to measure management culture and corporate social responsibility not only in this research.

Keywords: management culture, corporate social responsibility, Eastern Europe, respondents, psychometric characteristics

1. Introduction

Relevance of the research and the level of problem exploration. Quite different opinions about the construction of new instruments, their tests and methodological, psychometric characteristics are found. According to the authors of this book, very high requirements are raised to the quantitative research instrument to make it suitable in case of various samples. During the exploratory research, 159 employees of one of the regional municipalities of the country (public sector) have been surveyed [1] and 1717 respondents, representing two industrial clusters (private sector) have been surveyed [2, 3] during the retest. It should be emphasized

that our aim was to develop as universal instrument as possible so that it could be used by other scientists as well to carry out the studies of similar nature.

Problem of research: the problem of the research is raised by the question: what are methodological and psychometric characteristics of the questionnaire in case of a larger sample and how they changed after the retest compared to the results of the exploratory research?

Object of the research: methodological and psychometric characteristics of the research instrument.

Purpose of the research: to check the methodological and psychometric characteristics of the questionnaire with respect to this sample.

Objectives of the research: (1) to provide methodological quality characteristics of the management culture subscales; (2) to carry out factoring of management culture scales and subscales; (3) to provide methodological quality characteristics of the subscales of behaviour of a socially responsible organization; (4) to carry out factoring of the scales and subscales of behaviour of a socially responsible organization and a socially responsible employee.

Methods of the research: In order to achieve the aim, the quantitative research method was selected—a written survey which was carried out by using a proven, statistically reliable questionnaire ‘Management culture level determination aiming to implement corporate social responsibility’. The data were processed by SPSS programme (version 21). Explained dissemination, Cronbach’s alpha and Spearman-Brown coefficients, factorial weight (L), correlation of the unit as a whole (r/itt) have been calculated and factor analysis has been carried out as well.

2. The research sample

The research involved employees from 12 industrial organizations. Ten organizations form one group of companies (hereinafter the first (1) group of companies), the remaining two organizations also form a group of companies (hereinafter the second (2) group of companies). In total, 1915 employees worked in the two industrial groups in general during the researched period. There were 1030 employees in the first group and 885 employees in the second group. The total number of participants in the survey is 1717 employees (911 employees in the first group of companies, 806 employees in the second group of companies), representing 89.6% of all employees. The research sample was calculated from the total number of employees of all 12 organizations on the basis of Paniotto’s formula as in Eq. (1) [4]:

$$n = \frac{1}{\Delta^2 + \frac{1}{N}} \quad (1)$$

where n represents the sample size; Δ represents the sample error size ($= 0.05$); and N represents the general size of the whole.

$$n = \frac{1}{\Delta^2 + \frac{1}{2}} = \frac{1}{0.05^2 + \frac{1}{1915}} = 331 \quad (2)$$

When the probability is 95% and the error is 5%, the necessary sample size is 331 employees as shown in Eq. (2). However, when the probability is 99% and the error is 1%, calculating on the 12 organizations' scale, the necessary sample size is 1607 employees as shown in Eq. (3). When preparing the research plan, it is essential to determine the minimum number of the researched. This is necessary in order to draw statistically valid conclusions that are in line with the characteristics of the general set. In our research, this estimated sample is considered not only to be minimal, but sufficient to find out reasonable research conclusions.

$$n = \frac{1}{\Delta^2 + \frac{1}{2}} = \frac{1}{0.01^2 + \frac{1}{1915}} = 1607 \quad (3)$$

3. The research organization

Two Lithuanian groups of companies operating in Eastern Europe were selected for the research whose main activity is production. The companies are mainly based in Lithuania, but the activities also cover other countries such as the Ukraine, Russia, Estonia, Latvia and Romania, where branches of groups of companies were established. The activities, size and other indicators of both groups of companies are more or less similar. It is important to mention that both groups of companies seek for the status of corporate social responsibility.

The highest level managers of the group of companies, who were involved in coordination of the questionnaire content and survey process, were interested in the research performance and the results. The survey was organized in Lithuanian and English. There were 1915 questionnaires distributed in the companies; 198 questionnaires were removed from the research, because the questionnaires were filled incorrectly and/or incompletely. A total of 1717 filled in questionnaires were recognized valid, which fully meets the sample size when the probability is 99%.

4. Questionnaire reliability

As the pilot research was carried out by using a Lithuanian version of the questionnaire, before the start of the research in multilingual sample, an adaptation of the questionnaire was conducted in English [5, 6, 7]. The adaptation process consisted of six conditional stages. *The first stage* involved questionnaire translation into English that was carried out by two professional translators whose native language is English (and who speak Lithuanian well). *In the second stage*, translation versions of both translators were evaluated and together with translators the questionnaire authors formed the primary English version of the questionnaire. *In the third stage*, the questionnaire was given to the translator whose native language is

Lithuanian and who has good knowledge of English. *In the fourth stage*, the translator (native Lithuanian) conducted the translation of the initial English version of the questionnaire into the Lithuanian language ('back-translation'). *In the fifth stage*, after the translation of the questionnaire was finished, the discussion of every statement was performed. There were chosen the most appropriate options, expressions, words that would be acceptable and understandable to both Lithuanians and foreigners and would not change the meaning of the statements formulated in the questionnaire. *In the sixth stage*, the primary survey—a questionnaire testing (10 people) was conducted. Testing is necessary for clarity of the questions, intelligibility and suitability to assess in the linguistic and cultural aspects. The goal of the primary survey is to identify words, statements, questions that cause doubt or uncertainty; to determine the cause and make suggestions how to reformulate obscure terms. It should be emphasized that the questionnaire name and structure of the questions, the number of the questions and answers were not changed, i.e., only the wordings of the statements and questions were corrected. Each of the 10 respondents was interviewed individually. The respondent completed the questionnaire and then together with researchers looked at each statement and question. The aim of this review was to determine whether the respondents, when carrying out the research in the future, will not have any doubts about the questions and answers. During the review, the researchers suggested that the respondents who participated in the primary survey should provide more understandable versions of the statements and questions. After adapting the questionnaire in English, the survey was conducted.

Having conducted the survey again, with new research results, with respect to bigger and multilingual sample questionnaire, methodological and psychometric characteristics reliability determination was carried out. **Table 1** presents the methodological quality characteristics of four subscales making up the scale of management staff culture. Cronbach's alpha coefficient values range from 0.74 to 0.86. The closer the Cronbach's alpha value is to 1, the higher internal

Subscales	Number of statements in subscales	Explained dissemination, %	Cronbach's alpha	Spearman-Brown	Factorial weight (L)			Correlation of the unit as a whole (r/itt)		
					Mean	Min	Max	Mean	Min	Max
Management staff general culture level	7	53.77	0.86	0.83	0.73	0.63	0.77	0.53	0.34	0.77
Management science knowledge level	5	41.56	0.74	0.61	0.64	0.47	0.71	0.39	0.11	0.68
Managers' personal and professional characteristics	5	51.01	0.76	0.66	0.71	0.64	0.77	0.50	0.25	0.76
The level of the ability to manage	9	39.16	0.80	0.77	0.62	0.47	0.72	0.37	0.13	0.70

Source: compiled by the authors.

Table 1. Methodological quality characteristics of management staff culture subscales.

consistency of the questionnaire (the greater accuracy of the questionnaire measurement) is shown by the coefficient. As it can be seen, the explained dissemination percentage in this scale ranges from 39.16 to 53.77, which indicates that such percentage of the survey respondents agree with isolated factors.

As the explained factor dissemination is bigger than the allowable lowest 10% limit, this means that this scale does not contain statements that reduce dissemination. The minimum factorial weight (L) may not be lower than 0.3. If it is less than 0.3, it indicates that an inappropriate statement in the subscale was found. The analysis of the factorial weight minimum values in management staff culture scale showed that the lowest weight, i.e. 0.47, was recorded in only one subscale. In management staff culture subscales, the average of the minimum unit correlation (r/itt) is from 0.37 to 0.53. So, it is not less than 0.2, which confirms that there are no inappropriate statements in the subscales.

Methodological quality characteristics of culture of managerial processes in an organization subscales are shown in **Table 2**. Cronbach's alpha coefficient values on this scale are high, i.e. ranging from 0.72 to 0.82. The percentage expression of the explained dissemination in the analysed scale falls into the interval from 42.21 to 49.29, indicating a relatively high level of approval. On this scale, the minimum factorial weight is found in only one subscale, i.e. in the subscale of optimal regulation of managerial processes, its value is 0.36. However, even the lowest factorial weight exceeds the indicated minimum limit of 0.3. The correlation of the unit as a whole indicates that the questionnaire statements correlate with the isolated subscale as r/itt average is 0.40–0.47.

The methodological quality characteristics of management working conditions culture subscales presented in **Table 3** show that the Cronbach's alpha coefficient values range from 0.66

Subscales	Number of statements in subscale	Explained dissemination, %	Cronbach's alpha	Spearman-Brown	Factorial weight (L)			Correlation of the unit as a whole (r/itt)		
					Mean	Min	Max	Mean	Min	Max
Optimal managerial processes regulation	7	49.29	0.82	0.75	0.69	0.36	0.78	0.47	0.13	0.77
Rational organization of management work	5	48.60	0.73	0.70	0.69	0.55	0.75	0.47	0.22	0.75
Modern computerization level of managerial processes	5	49.64	0.72	0.68	0.70	0.40	0.81	0.46	0.09	0.76
Culture of visitors' reception, conducting meetings, phone calls	7	42.21	0.77	0.76	0.64	0.48	0.73	0.40	0.17	0.71

Source: compiled by the authors.

Table 2. Methodological quality characteristics of managerial processes organization culture subscales.

Subscales	Number of statements in subscale	Explained dissemination, %	Cronbach's alpha	Spearman-Brown	Factorial weight (L)			Correlation of the unit as a whole (<i>r/itt</i>)		
					Mean	Min	Max	Mean	Min	Max
Working environment level (interior, lighting, temperature, cleanness, etc.)	9	43.51	0.84	0.80	0.66	0.57	0.76	0.42	0.24	0.73
Level of organizing working places	5	53.29	0.78	0.72	0.73	0.68	0.78	0.52	0.32	0.77
Work and rest regime, relaxation options	6	46.54	0.77	0.76	0.68	0.51	0.76	0.45	0.21	0.76
Work security, socio-psychological microclimate	6	37.61	0.66	0.62	0.61	0.50	0.71	0.35	0.13	0.67

Source: compiled by the authors.

Table 3. Methodological quality characteristics of management working conditions culture subscales.

to 0.84. The explained dissemination lowest percentage of 37.61 is above the established 10% limit. Here, the minimum factorial weight is 0.50, so it may be claimed that the statements of the subscales on this scale are quite closely related to each other. The correlation of the unit as a whole on this scale shows that the lowest mean is 0.35, the highest—0.42, which confirms that the statements in the questionnaire correlate with isolated subscales.

The methodological quality characteristics of the documentation system culture subscales are shown in **Table 4**. Psychometric characteristics of this subscale show that the strongest approval of the respondents was seen with respect to culture of official registration of documentation, that is, the percentage of the explained dissemination (46.58) as well as Cronbach's alpha (0.77) coefficient values are quite high. Although in the subscale of rational use of modern information technologies Cronbach's alpha coefficient value is higher (0.80), the percentage of explained dissemination in this case, although not significantly, is lower (41.75), comparing these two subscales with each other. The minimum factorial weight on this scale ranges from 0.47 to 0.66, while the average of unit as a whole correlation is from 0.37 to 0.45. Thus, it can be said that discussed indicators of this subscale meet the necessary conditions for the questionnaire reliability.

Traditionally, when methodological quality characteristics of questionnaire subscales have already been stated, their secondary factorization must be carried out. Primary and secondary factorizations are required when there are questionnaires of very large-scale. Subscales that make up the scale must be similar in content and logic. During primary factorization, the whole complex of criteria is deducted, while during the secondary factorization, these criteria are combined to scales. **Table 5** gives the general factorization results of management culture scales and subscales.

Management staff culture secondary factorization results indicate that factorial weights in the subscales of this scale range from 0.74 to 0.87 (by *principal components* method) and from 0.62

Subscales	Number of statements in subscale	Explained dissemination, %	Cronbach's alpha	Spearman-Brown	Factorial weight (L)			Correlation of the unit as a whole (r/itt)		
					Mean	Min	Max	Mean	Min	Max
Culture of official registration of documentation	6	46.58	0.77	0.66	0.68	0.62	0.72	0.45	0.23	0.71
Optimal document search and access system	5	48.33	0.73	0.72	0.69	0.66	0.74	0.47	0.28	0.73
Rational use of modern information technologies	8	41.75	0.80	0.74	0.64	0.54	0.69	0.40	0.19	0.69
Rational storage system of archival documents	6	39.59	0.69	0.63	0.62	0.47	0.74	0.37	0.12	0.70

Source: compiled by the authors.

Table 4. Methodological quality characteristics of documentation system culture subscales.

to 0.84 (by *alpha factoring* method). The subscales including the scale of culture of organization of managerial processes reflect such factorization results: minimum weight—0.84, maximum—0.90 (by *principal components* method) and the minimum—0.76, and maximum—0.89 (by *alpha factoring* method). On the scale of management working conditions culture, the indicators of these subscales are established: 0.69–0.86 and by the second method 0.56–0.84. Documentation system culture secondary factorization shows that factorial weights range from 0.80 to 0.88 (by *principal components* method) and from 0.71 to 0.85 (by *alpha factoring* method).

The results of secondary factorization indicate that factorial weights are high, therefore, the scales are reliable, the made up questionnaire is suitable for the measurement of the set whole of signs. In that case, the explained dissemination, revealing how strongly the respondents agree with this criterion, is also high, i.e. in the general context of management culture scales it ranges from 61.28 to 75.74% (by *principal components* method) and from 49.40 to 67.85% (by *alpha factoring* method). Factorial weights range from 0.48 to 0.84 (by *principal components* method) and from 0.40 to 0.83 (by *alpha factoring* method). With the help of secondary factorization method, it was found that factorial weights are high, so the scales are reliable; the made up questionnaire is suitable for the measurement of the set whole of signs (**Table 6**).

Below verification results of four subscales (market responsibility subscale is divided into two parts), forming of the scale of a socially responsible organization behaviour is presented. Subscales range from 5 to 7 statements (total number of statements on a scale is 31). The general percentage of explained dissemination on the scale of socially responsible organization behaviour ranges from 43.36 to 51.20. Meanwhile, the Cronbach's alpha coefficient ranges from 0.74 to 0.81. Market responsibility (with the respect to services and their quality) subscale's high level of reliability is indicated as a percentage of explained dissemination expression (51.20%) as well as Cronbach's alpha coefficient value—0.81 (respectively high and high

Questionnaire scales and subscales	Principal components	Alpha factoring
Management staff culture		
The level of the ability to manage	0.87	0.84
Managers' personal and professional characteristics	0.87	0.82
Management staff general culture level	0.86	0.82
Management science knowledge level	0.74	0.62
Explained dissemination:	70.38%	61.27%
Managerial processes organization culture		
Optimal managerial processes regulation	0.90	0.89
Rational organization of management work	0.87	0.82
Culture of visitor reception, conducting meetings and phone calls	0.87	0.82
Modern computerization level of managerial processes	0.84	0.76
Explained dissemination:	75.74%	67.85%
Management working conditions culture		
Working environment level (interior, lighting, temperature, cleanness, etc.)	0.86	0.84
Level of organizing working places	0.80	0.67
Work security, socio-psychological microclimate	0.77	0.72
Work and rest regime, relaxation options	0.69	0.56
Explained dissemination:	61.28%	49.40%
Documentation system culture		
Rational use of modern information technologies	0.88	0.85
Optimal document search and access system	0.87	0.83
Culture of official registration of documentation	0.84	0.77
Rational storage system of archival documents	0.80	0.71
Explained dissemination:	71.70%	62.54%
<i>Source: compiled by the authors.</i>		

Table 5. Factorization results of management culture scales and subscales.

sensitivity, i.e. Spearman-Brown's coefficient indicator—0.78). The lowest Cronbach's alpha coefficient value (0.74) and the lowest percentage of explained dissemination (43.36) on the scale of socially responsible organization behaviour are recorded in the statements of the subscale of responsibility in relations with society. Regardless of the fact that these figures are lower if compared with other presented indicators, they are considered to be quite high in statistics. The explained factor dissemination, as has been already said, is a factor affecting the result which cannot be less than 10%. In the presence of 1717 respondents participating in the survey (100%), the highest explained factor dissemination is 51.20%, and this means that 51.20% of respondents approve the isolated factor (**Table 7**).

Questionnaire scales and subscales	Primary factorization	Secondary factorization
Behaviour of a socially responsible organization		
Market responsibility (consumer information, health and safety)	0.84	0.81
Environment protection responsibility	0.82	0.78
Responsibility in relations with society	0.82	0.77
Market responsibility (services and their quality)	0.80	0.73
Responsibility in relations with employees	0.75	0.66
Explained dissemination:	65.18%	56.71%
Behaviour of a socially responsible employee		
Intentions to leave work	0.83	0.83
Uncertainty and lack of information at work	0.81	0.60
General physical and psychological condition of the employee	0.81	0.74
Social responsibility criticism: staff attitude	0.73	0.84
Corruption, nepotism, favouritism	0.78	0.72
The employee's opinion about the organization	0.48	0.40
Explained dissemination:	53.63%	47.82%

Source: compiled by the authors.

Table 6. Factorization of behaviour of socially responsible organization and socially responsible employee.

When analysing the methodological quality characteristics on employee's social behaviour scale, it is necessary to emphasize that this scale has six subscales, including 41 statements in total. The number of statements in the subscales is spread fairly unevenly, but the results are not obviously affected by this, except the situation in the subscale 'The employee's opinion about the organization'. Cronbach's alpha coefficient is relatively low in the subscale 'The employee's opinion about the organization', i.e. 0.62, and it is impossible to calculate Spearman-Brown's coefficient when the number of statements is less than 5 (**Table 8**).

Comparing methodological quality characteristics of behaviour of socially responsible organization and behaviour of socially responsible employee subscales, it is seen that coefficient values of behaviour of socially responsible organization scale are slightly higher, but the difference is quite insignificant.

The percentage of the explained dissemination of the factor in both scales is above the lowest limit for at least three times, so it is clear that the respondents' approval of isolated factors is high. The resulting high *Cronbach's alpha* values suggest that the statements of the subscales included in the questionnaire in the scales of social responsibility are closely interlinked, because if they are lower than 0.3, it indicates that an inappropriate statement was found in the subscale. Comparing the minimum factorial weight values on both scales, it is seen that the lowest weight, i.e. 0.36, was recorded in only one subscale. The unit as a whole correlation *r/itt* shows how the questionnaire statements correlate with an isolated subscale. In behaviour

Subscales	Number of statements in subscale	Explained dissemination, %	Cronbach's alpha	Spearman-Brown	Factorial weight (L)			Correlation of the unit as a whole (<i>r/itt</i>)		
					Mean	Min	Max	Mean	Min	Max
Market responsibility (services and their quality)	6	51.20	0.81	0.78	0.71	0.65	0.79	0.50	0.30	0.78
Market responsibility (consumer information, health and safety)	5	50.26	0.75	0.67	0.71	0.66	0.76	0.49	0.29	0.76
Environment protection responsibility	7	44.40	0.79	0.72	0.66	0.59	0.72	0.43	0.19	0.71
Responsibility in relations with employees	7	44.57	0.79	0.74	0.66	0.55	0.73	0.43	0.23	0.73
Responsibility in relations with society	6	43.36	0.74	0.64	0.66	0.55	0.75	0.41	0.18	0.73

Source: compiled by the authors.

Table 7. Methodological quality characteristics of behaviour of socially responsible organization subscales.

Subscales	Number of statements in subscale	Explained dissemination, %	Cronbach's alpha	Spearman-Brown	Factorial weight (L)			Correlation of the unit as a whole (<i>r/itt</i>)		
					Mean	Min	Max	Mean	Min	Max
Intentions to leave work	6	59.59	0.86	0.84	0.77	0.70	0.80	0.59	0.42	0.80
Uncertainty and lack of information at work	6	49.26	0.79	0.72	0.70	0.64	0.75	0.48	0.30	0.74
General physical and psychological condition of the employee	5	58.03	0.82	0.77	0.76	0.68	0.80	0.57	0.32	0.79
The employee's opinion about the organization	4	43.55	0.62	–	0.65	0.38	0.86	0.52	0.22	0.77
Corruption, nepotism, favouritism	10	36.61	0.80	0.74	0.59	0.36	0.72	0.34	0.05	0.70
Social responsibility criticism: staff attitude	10	43.27	0.85	0.79	0.66	0.57	0.72	0.42	0.23	0.71

Source: compiled by the authors.

Table 8. Methodological quality characteristics of behaviour of socially responsible employee subscales.

of socially responsible organization subscales, the unit correlation average ranges from 0.41 to 0.50, and in behaviour of socially responsible employee subscales, it ranges from 0.34 to 0.59. This indicates that the statements in the questionnaire correlate with isolated subscales.

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Sociodemographic Indicators: Employee Attitude

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Abstract

By presenting the respondents' sociodemographic data (age, sex, education, etc.) and based on them, multilayer sections of the management culture and corporate social responsibility are carried out. The results of the research show that both social and demographic indicators, as well as respondents' positions in various companies have a significant impact on the evaluations of both the management culture and corporate social responsibility. In addition, the trends of evaluation of the respondents working in different divisions of companies were highlighted, related to the psychological climate and weak feedback in the management policy. This emphasizes especially the wide range of factors, which the companies implementing corporate social responsibility should pay attention to.

Keywords: management culture, corporate social responsibility, sociodemographic indicators, groups of companies, divisions of companies, psychological climate

1. Introduction

1.1. Relevance of the research and the level of problem exploration

Research shows that various sociodemographic characteristics, such as age, education, length of service, etc., have a significant influence on processes within companies. For companies all over the world, it is difficult to avoid the prevailing sociocultural traditions; thus, the diversity in the workplace and its attitudes often occur as a multilayered implicit factor despite equivalency and other principles, which tend to be declared by the modern organizations [1, 2]. Research shows that social and demographic criteria strongly affect both the employees' conflicts and the quality of relationships [3] and job satisfaction [1], as well as they are of service to the research of corporate social responsibility level in caring for the well-being of

employees [4], the individual factors that promote involvement in different corporate social responsibility activities [5]. On the other hand, results of the research by Kukanja et al. [6] showed that the main reason for the responsible behavior was related to the age, experience, and level of education of managers. The most obvious conclusion of this research is that all demographic variables included in the research had a statistically significant influence when explaining socially responsible behavior. It shows that the age, education, work experience, status in the organization, etc. may have an influence on employees' perceptions. These and other examples confirm the need to distinguish significant social and demographic variables when investigating a variety of corporate social responsibility factors. Of course, large companies and their groups are characterized by greater diversity of the characteristics of employees, the perceptions of which are quite difficult to analyze, and the more so to derive common denominators; however, the variables we analyze allow us to better understand the state of both the management culture and of corporate social responsibility from different approaches. Finally, the employees in the context of corporate social responsibility are equal stakeholders, whose reactions cannot be ignored to avoid a negative practice, especially when the reasonless focus is on the final consumer of the product.

1.2. Problem of the research

The problem of the research is raised by the question: What influence sociodemographic characteristics of employees have on evaluations of management culture and corporate social responsibility and which criteria are the most significant?

1.3. Object of the research

The object of the research is sociodemographic characteristics of employees.

1.4. Purpose of the research

The purpose of the research is, having determined socio-demographic characteristics of employees of companies' groups under research, to assess their influence on assessments of management culture and corporate social responsibility.

1.5. Objectives of the research

The objectives of the research are (1) to determine sociodemographic characteristics of the objects of research; (2) to evaluate the influence of sociodemographic characteristics of employees on evaluations of the management culture; and (3) to evaluate the influence of sociodemographic characteristics of employees on evaluations of corporate social responsibility.

1.6. Methods of the research

The statistical analysis and interpretation of the quantitative research results has been carried out. The analysis and comparison methods were used.

1.7. Sociodemographic indicators

In various research cases, the respondents usually give their sociodemographic data: age, sex, education, etc. On the one hand, it shows the structure of the respondents, but quite often, these data are used as sort of “inertia,” without giving greater importance, though multiple social and demographic sections could be a very significant, even a separate, research object, giving valuable information about factors that affect respondents’ reactions or attitude to the researched object.

Considering the complexity and versatility of social and demographic context and its impact on the management culture and corporate social responsibility, a separate publication could be allocated for that. However, this section distinguishes the criteria that summarize the researched population most in order to be able to assess what impact the respondents’ sociodemographic structure elements have on the research results. In addition, it is necessary to take into account the social/historical factors that influenced the respondents’ views. For example, the older workers’ attitudes (both managers and ordinary employees) and values were affected by the Soviet era as well as the dramatic transformation period, in Lithuania metaphorically identified as “savage capitalism,” the education received at that time, and the formed values, the acquired work/management experience, etc.

The sociodemographic criteria of the respondents making the sample reflect the great diversity of the positions as well as the age, work experience, and other respects. Before carrying out the research analysis with respect to the sociodemographic aspect, it is important to give the sociodemographic characteristics of the respondents who participated in the research. The respondents were classified according to subdivisions of the groups of companies, current positions at work, work experience, age, sex, and education. The results of sociodemographic characteristics of employees of both groups of companies are presented in **Table 1**, both in general and individually by groups of companies.

The analysis of the distribution of respondents by subdivisions shows that the majority of respondents represent the production unit, that is, the majority of survey respondents have the position of ordinary employees. When comparing both groups of companies by employees’ work experience, it was revealed that the largest number of employees includes those respondents who work in the organization from 2 to 5 years, although in the first group of companies it is clearly seen that there are many more long-standing employees. Of course, this is influenced by different time of the organizations’ establishment (the first (1) group of companies was established in 1992, the second (2) group of companies - in 1998). The employees’ characteristics according to their age do not show significant differences neither in one nor in another group of companies, i.e., in both groups of companies the respondents were divided fairly evenly. With respect to sex, there were no significant differences in the first (1) group of companies, that is, the number of males and females is almost equal; in the second (2) group of companies, females dominate, which indicates that the activities of this group of companies are more likely to meet the provisions of traditionally established “more acceptable for women” work. The education level of employees in both analyzed groups is distributed more or less equally. The employees who do not have higher education make the

Characteristics	General		First group		Second group	
	Frequency	Percent	Frequency	Percent	Frequency	Percent
Subdivision						
Administration	339	19.7%	275	30.2%	64	7.9%
Production	1378	80.3%	636	69.8%	742	92.1%
Total	1717	100%	911	53.1%	806	46.9%
Position						
Ordinary employee	1268	73.8%	621	68.1%	647	80.3%
Administration employee	298	17.4%	186	20.4%	112	13.9%
Lowest level manager	63	3.7%	37	4.1%	26	3.2%
Middle-level manager	66	3.8%	50	5.5%	16	2.0%
Highest level manager	22	1.3%	17	1.9%	5	0.6%
Total	1717	100%	911	53.1%	806	46.9%
Work experience						
Up to 1 year	422	24.5%	89	9.8%	333	41.2%
2–5 years	722	42.1%	396	43.4%	326	40.5%
6–10 years	403	23.5%	279	30.6%	124	15.4%
11–15 years	111	6.5%	90	9.9%	23	2.9%
More than 16 years	59	3.4%	57	6.3%	–	–
Age (years)						
18–23	258	15.0%	116	12.7%	142	17.6%
24–29	523	30.5%	347	38.1%	176	21.8%
30–39	464	27.0%	274	30.1%	190	23.6%
40–49	320	18.6%	126	13.8%	194	24.1%
50—up to retirement age	149	8.7%	46	5.0%	103	12.8%
Retirement age	3	0.2%	2	0.3%	1	0.1%
Total	1717	100%	911	53.1%	806	46.9%
Sex						
Male	723	42.1%	460	50.5%	263	32.6%
Female	994	57.9%	451	49.5%	543	67.4%
Total	1717	100%	911	53.1%	806	46.9%
Education of employees						
University	264	15.4%	150	16.5%	114	14.1%
Nonuniversity	261	15.2%	170	18.7%	91	11.3%
Higher (postsecondary)	272	15.8%	138	15.1%	134	16.6%

Characteristics	General		First group		Second group	
	Frequency	Percent	Frequency	Percent	Frequency	Percent
Vocational	414	24.1%	205	22.5%	209	25.9%
Secondary	393	22.9%	161	17.7%	232	28.8%
Primary	113	6.6%	87	9.5%	26	3.3%
Total	1717	100%	911	53.1%	806	46.9%

Source: Compiled by the authors.

Table 1. Sociodemographic characteristics of employees.

majority in the organizations, which is not always a necessary part of the production work. Later on, the results of the research are presented comparing sociodemographic indicators of the management culture indicators in the analyzed groups of companies.

1.8. Management culture with respect to sociodemographic attitude

The research results compare the respondents' sociodemographic characteristics and their opinion with respect to the management culture. Since all the questionnaire statements (both positive and negative) were coded positively, z-estimate minus sign indicates a negative situation in the analyzed question and plus sign indicates positive situation. **Table 2** presents the research results that show the management culture situation with respect to subdivisions of the two groups of companies.

Taking into consideration the level of statistical significance, it is obvious that the results are statistically reliable and significant. Management culture assessment aspects differ depending on the type of organization subdivision where the employees work. The results warn that there is a strong gap between management culture assessments at the levels of different subdivisions. Physical and psychological labor safety, as well as workplace organization, and conduct with employees are the key components aiming for corporate social responsibility. The above-mentioned components indicate the need for changes when the organization quality of the companies' activities can have a strong impact in the process of aiming for corporate social responsibility and the implementation. The more so that organization of managerial processes, machinery provision, management knowledge, and leadership qualities are evaluated with very low scores even by administrative staff themselves.

In both corporate groups (**Table 3**), differences between the way the management culture expression is assessed by the production and administration departments were highlighted, that is, the two groups of employees, one of which is directly related to management activities, such as subordinates, and the second — different levels of management staff and administrative staff are not involved in the production. In the first group of companies, reliable, statistically significant differences in all categories characterizing the management culture were found, while statistical significance is distinguished in *management working conditions culture* and *documentation system culture* positions. However, absolute assurance that the estimate trends of the

Subscales	Administration	Production	ANOVA	
	N = 339	N = 1378	F	p
Management staff general culture level	0.37	-0.12	23.961	0.000**
Management science knowledge level	0.38	-0.11	22.803	0.000**
Managers' personal and professional characteristics	0.28	-0.08	12.712	0.000**
Level of the ability to manage	0.29	-0.08	14.630	0.000**
Optimal regulation of managerial processes	0.21	-0.08	11.200	0.000**
Rational organization of management work	0.15	-0.08	10.981	0.000**
Modern computerization level of managerial processes	0.02	-0.04	5.817	0.001**
Culture of visitor reception, conducting meetings, phone calls	0.25	-0.08	10.818	0.000**
Working environment level (interior, lighting, temperature, cleanness, etc.)	0.38	-0.11	26.114	0.000**
Workplace organization level	0.26	-0.03	16.939	0.000**
Work and rest regime, relaxation options	0.31	-0.10	16.712	0.000**
Work security, sociopsychological microclimate	0.17	-0.06	8.599	0.000**
Culture of official registration of documentation	0.27	-0.07	11.975	0.000**
Optimal document search and access system	0.29	-0.10	15.873	0.000**
Rational use of modern information technologies	0.42	-0.12	32.153	0.000**
Rational archival documents storage system	0.29	-0.10	14.887	0.000**

Source: Compiled by the authors.

*Level of statistical significance $\alpha = 0.05$.

**Level of statistical significance $\alpha = 0.01$.

Table 2. Management culture with respect to subdivisions.

respondents from the administration cannot be made and production departments coincide in both groups of companies. In this case, the estimates of *management organization culture* stand out: the negative z-estimate in the first group of companies was established among the production department staff and the positive among administration, whereas in the second group of companies, we see the opposite results. Here, the negative z-estimate was found among administrative staff and the positive among production staff. The z-estimates provided by the production unit are negative according to the rest of the categories. In other words, although the negative z-estimate is not significant, the results show the critical position of the management staff of the second group of companies with regard to the organization of managerial processes. A more detailed distribution of estimates, showing problem areas, could be seen having divided the staff of companies into much smaller groups according to their functions (**Table 5**).

Detailed assessment of management culture decomposed according to the ranks of employees is presented in **Table 4**.

Scales and subscales	First group		T test results	Second group		T test results
Groups of companies						
Subdivisions	Administration	Production		Administration	Production	
Sample	N = 275	N = 636		N = 64	N = 742	
Management staff culture						
Management staff general culture level	0.45	0.01	t = 6.325 p = 0.000	0.12	-0.19	t = 2.382 p = 0.017
Management science knowledge level						
Managers' personal and professional characteristics						
The level of the ability to manage						
Managerial processes organization culture						
Optimal regulation of managerial processes	0.25	-0.17	t = 4.830 p = 0.000	-0.14	0.06	t = -2.296 p = 0.022
Rational organization of management work						
Modern computerization level of managerial processes						
Culture of visitor reception, conducting meetings, phone calls						
Management working conditions culture						
Working environment level (interior, lighting, temperature, cleanness, etc.)	0.31	0.00	t = 4.203 p = 0.000	0.61	-0.17	t = 6.334 p = 0.000
Workplace organization level						
Work and rest regime, relaxation options						
Work security, sociopsychological microclimate						
Documentation system culture						
Culture of official registration of documentation	0.40	0.07	t = 4.163 p = 0.000	0.27	-0.23	t = 4.539 p = 0.000
Optimal document search and access system						
Rational use of modern information technologies						
Rational archival documents storage system						
<i>Source: Compiled by the authors.</i>						

Table 3. Management culture with respect to subdivisions: results of different groups of companies.

Subscales	Ordinary employee	Administration employee	Lowest level manager	Middle- level manager	Top level manager	ANOVA	
	N = 1268	N = 298	N = 63	N = 66	N = 22	F	p
Management staff general culture level	-0.11	0.36	0.23	0.19	0.27	15.792	0.000**
Management science knowledge level	-0.11	0.32	0.09	0.38	0.32	14.933	0.000**
Managers' personal and professional characteristics	-0.09	0.22	0.38	0.28	0.22	10.137	0.000**
The level of the ability to manage	-0.08	0.20	0.14	0.27	0.49	8.007	0.000**
Optimal regulation of managerial processes	-0.07	0.18	0.26	0.23	0.05	5.804	0.0001**
Rational organization of management work	-0.07	0.13	0.39	0.37	0.20	7.884	0.000**
Modern computerization level of managerial processes	0.00	-0.05	0.11	0.15	-0.23	1.048	0.381
Culture of visitor reception, conducting meetings, phone calls	-0.08	0.23	0.32	0.23	-0.07	8.503	0.000**
Working environment level (interior, lighting, temperature, cleanness, etc.)	-0.14	0.45	0.19	0.36	0.12	24.715	0.000**
Workplace organization level	-0.11	0.38	0.19	0.24	0.19	17.315	0.000**
Work and rest regime, relaxation options	-0.07	0.14	0.21	0.33	0.42	6.371	0.000**
Work security, sociopsychological microclimate	-0.03	0.04	0.14	0.22	0.01	1.489	0.203
Culture of official registration of documentation	-0.08	0.23	0.25	0.18	0.03	7.429	0.000**
Optimal document search and access system	-0.08	0.21	0.31	0.20	0.26	8.142	0.000**
Rational use of modern information technologies	-0.14	0.45	0.29	0.44	-0.05	28.017	0.000**
Rational archival documents storage system	-0.10	0.27	0.25	0.32	0.20	11.542	0.000**

Source: Compiled by the authors.

*Level of statistical significance $\alpha = 0.05$.

**Level of statistical significance $\alpha = 0.01$.

Table 4. Management culture with respect to position.

Scales and subscales Groups of companies	First group				ANOVA verification results				Second group				ANOVA verification results			
	Ordinary employee	Administration employee	Lowest level manager	Middle level manager	Top level manager	Ordinary employee	Administration employee	Lowest level manager	Middle level manager	Top level manager	Ordinary employee	Administration employee	Lowest level manager	Middle level manager	Top level manager	
Sample	N = 621	N = 186	N = 37	N = 50	N = 17	N = 647	N = 112	N = 26	N = 16	N = 5						
Working environment level (interior, lighting, temperature, cleanness, etc.)	0.00	0.34	0.33	0.28	-0.19	-0.22	0.32	0.10	0.64	1.73						F = 15.866 p = 0.000
Workplace organization level																
Work and rest regime, relaxation options																
Work security, sociopsychological microclimate																
Documentation system culture																
Culture of official registration of documentation	0.07	0.45	0.53	0.23	-0.36	-0.30	0.16	0.03	0.66	1.77						F = 6.582 p = 0.000
Optimal document search and access system																
Rational use of modern information technologies																
Rational archival documents storage system																
Source: Compiled by the authors.																

Table 5. Management culture with respect to position: results of different groups of companies.

According to Tukey's HSD test, statistically significant differences were found among ordinary workers and other position employees' z-estimates. The differences in relation to position were not found in two subscales: modern computerization level of managerial processes and work security and sociopsychological microclimate. Estimates of management culture aspects in most cases differ depending on the employees' position. Almost in all subscales, ordinary production employees evaluated management culture negatively. The answer estimates of administrative staff and managers of all ranks are positive. Although the differences between the subscales z-estimates are not always significant, they are meaningful in several aspects. Routine administrative staff and the lowest level managers evaluated management culture in a similar way. Top-level managers evaluate the factors representing the management culture in a critical way, and computerization of managerial processes, use of information technologies, the culture of visitor reception, conducting meetings, and phone calls were evaluated negatively, which is close to ordinary employees' answers estimates. The results are fairly controversial: first, they show that top-level managers raise high demands on the organization's managerial processes; second, top-level managers are responsible for this policy strategic decisions and their implementation. This demonstrates the need to find deep reasons of the situation, especially considering the tendency that people working in production are opposed to the current managerial situation, and the estimates of their answers are statistically significant. This means that the organization's management state is in a difficult situation, does not satisfy the subordinates, and is critically evaluated by the managerial staff themselves; besides, employees with different ranking have unfair working conditions.

The employees under the current position and the nature of work are divided into five groups: two groups of ordinary employees and three groups of managerial staff. For laconic reasons (Table 5), *ordinary employees* are those working directly in the production, and *administrative staff* are those who do not have managerial duties and are not directly connected to production. In the first group of companies there are determined statistically significant differences in assessment of answers to the statements in all management culture categories, and in the second group - only in three categories out of four. Z-estimates also distributed significantly, both positive and negative.

In the first group, negative z-estimates among the top positions as managers range from -0.14 (*culture of management staff*) to -0.36 (*documentation system culture*). Negative estimates include those areas where top managers are directly responsible for the regulation of the situation but, at the same time, depend on the decisions of shareholders in the group of companies. In other managerial staff chains, exclusively positive z-estimates received were distributed from 0.23 to 0.38 among middle-level managers and among the lowest level managers—from 0.33 to 0.53. The latter group of managerial staff stands out from others by relatively higher ratings. The lowest estimates, although in many cases positive (-0.18 management processes organization culture), are among ordinary employees working in production. The estimates of this group are relatively closest to top-level managers.

Significantly, higher variance of z-estimates (both positive and negative) is observed in the second group of companies where the same and clear trends are less. Unlike the first group of companies, the z-estimates of top-level managers' responses are distributed between 0.78 and

2.14. Significantly, lower z-estimates are between the lowest- (from -0.05 to 0.19) and middle-level managers (-0.02 to 0.66). The lowest estimates (from -0.30 to 0.05) are among ordinary employees working in production. The biggest differences of z-estimates while comparing the first and second groups of companies were revealed in the categories of *management staff* and *organization of managerial processes* culture (first group) and the *management working conditions* and *documentation system* culture categories (second group).

Employees' work experience provides an opportunity to assess the situation described above in the aspect of the working experience at the organization. Details are given in **Table 6**.

Subscales	Up to 1 year	2–5 years	6–10 years	11–15 years	More than 16 years	ANOVA	
	N = 422	N = 722	N = 403	N = 111	N = 59	F	p
Management staff general culture level	0.01	0.03	-0.05	0.04	-0.10	0.574	0.681
Management science knowledge level	-0.16	0.05	0.06	0.18	-0.19	5.041	0.0005**
Managers' personal and professional characteristics	0.02	0.00	-0.07	0.20	0.00	1.720	0.143
The level of the ability to manage	-0.15	-0.02	0.11	0.30	0.05	6.475	0.000**
Optimal regulation of managerial processes	0.06	0.02	-0.16	0.16	0.15	4.077	0.003**
Rational organization of management work	0.09	0.00	-0.15	0.17	0.05	3.935	0.003**
Modern computerization level of managerial processes	0.09	0.06	-0.19	0.01	-0.11	5.133	0.0004**
Culture of visitor reception, conducting meetings, phone calls	-0.03	0.04	-0.12	0.18	0.20	3.284	0.011*
Working environment level (interior, lighting, temperature, cleanness, etc.)	-0.07	0.02	0.04	0.09	-0.21	1.525	0.192
Workplace organization level	0.02	-0.02	0.04	0.01	-0.14	0.575	0.681
Work and rest regime, relaxation options	-0.24	-0.03	0.19	0.33	0.18	14.127	0.000**
Work security, sociopsychological microclimate	-0.26	0.03	0.13	0.26	0.07	11.174	0.000**
Culture of official registration of documentation	-0.13	0.01	0.09	0.18	-0.13	3.765	0.005**
Optimal document search and access system	-0.16	0.02	0.08	0.13	0.05	3.939	0.003**

Subscales	Up to 1 year	2–5 years	6–10 years	11–15 years	More than 16 years	ANOVA	
	N = 422	N = 722	N = 403	N = 111	N = 59	F	p
Rational use of modern information technologies	–0.14	0.04	0.08	0.08	–0.20	3.773	0.005**
Rational archival documents storage system	–0.23	0.03	0.16	0.21	–0.10	9.961	0.000**

Source: Compiled by the authors.
 *Level of statistical significance $\alpha = 0.05$.
 **Level of statistical significance $\alpha = 0.01$.

Table 6. Management culture with respect to employees' work experience in the company.

Only four aspects should be mentioned where statistically significant differences were not set: management staff general culture; managers' personal and professional characteristics; work environment; workplace organization. The received estimates show that the most critical are the beginners and employees having the biggest work experience, as well as employees who finished lower level training institutions, mainly representing the production.

Thus, the research distinguished two groups: employees with the least work experience and those with work experience of 16 years and more. Employees having 11–15 years' work experience give the most favorable management culture evaluation, whose answers' z- estimates are positive. Since the evaluation varies depending on the work experience, the adaptation and socialization problems can be seen, experienced at the beginning of work. This could be justified by mobbing and sociopsychological climate research carried out in Lithuanian organizations. The research results showed a hostile working environment experienced by novice employees [7, 8]. However, the speeches expressed by the oldest employees can mark the fact that they by declaring a negative position are guided by great work experience in the organization, although they do not feel safe and happy with working environment. This indicates that management culture in groups of companies is not clearly and adequately communicated, because it takes time to assimilate it.

The results of management culture analysis according to the respondents' work experience in years in the groups of companies (**Table 7**) are statistically significant, although their significance rates are not high and smooth. First of all, attention should be paid to the structure of employees by work experience in years in the groups of companies: most of the first group respondents have work experience from 2 to 10 years, whereas in the second group—from 1 to 5 years. In other words, even though both groups of companies have similar amount of years of existence, most of the first group employees have a longer work experience in years.

Z-estimates, while comparing the two groups, do not show common trends for those groups, although there are certain regularities when considered in isolation. For example, in the first group of companies, exclusively negative z-estimates according to all management culture categories represent the answers of respondents having more than 16 years of work experience

Scales and subscales Groups of companies	First group					Second group					ANOVA verification results
	ANOVA verification results					ANOVA verification results					
	Up to 1 year	2-5 years	6-10 years	11-15 years	More than 16 years	Up to 1 year	2-5 years	6-10 years	11-15 years	More than 16 years	
Sample	N = 89	N = 396	N = 279	N = 90	N = 57	N = 333	N = 326	N = 124	N = 21	N = 2	
Documentation system culture											
Culture of official registration of documentation	0.17	0.18	0.23	0.17	-0.14	-0.29	-0.15	-0.13	0.18	0.62	F = 2.919 p = 0.021
Optimal document search and access system											
Rational use of modern information technologies											
Rational archival documents storage system											
ANOVA verification results											
F = 1.348 p = 0.250											
F = 2.919 p = 0.021											
Source: Compiled by the authors.											

Table 7. Management culture with respect to employees' work experience in the company: results of different companies.

(from -0.7 to -0.24), whereas in the second group of companies, negative z-estimates stand out in the group of respondents having 6–10 years of work experience (from -0.03 to -0.30). On the other hand, in the latter group of companies in the three employee groups, covering a range from 1 to 10 years, the negative z-estimates denote such management culture categories as *management staff culture*, *management working conditions culture* and *documentation system culture*. These trends could indicate the existence of formed stable organization cultures in groups of companies, the assessments of which little (if we consider an exception of the first group of respondents with more than 16 years of work experience) depend on the type of work experience employees have in those companies.

Management culture absolutely in all aspects varies with respect to the age of employees (Table 8) as well as when comparing the results with respect to subdivisions. According to

Subscales	18–23 years	24–29 years	30–39 years	40–49 years	50 to up to retirement	ANOVA verification results	
	N = 258	N = 523	N = 464	N = 320	N = 149	F	p
Management staff general culture level	-0.16	0.09	0.07	-0.05	-0.15	4.339	0.002**
Management science knowledge level	-0.09	0.11	0.07	-0.09	-0.23	5.320	0.0003**
Managers' personal and professional characteristics	-0.14	0.11	0.04	-0.07	-0.15	4.337	0.002**
The level of the ability to manage	-0.20	0.08	0.08	-0.02	-0.12	4.914	0.001**
Optimal regulation of managerial processes	0.07	-0.15	0.00	0.13	0.13	5.083	0.0005**
Rational organization of management work	0.01	-0.16	0.01	0.17	0.12	6.304	0.000**
Modern computerization level of managerial processes	0.22	-0.12	-0.02	0.08	-0.07	5.797	0.0001**
Culture of visitor reception, conducting meetings, phone calls	-0.04	-0.10	0.04	0.10	0.08	2.529	0.039*
Working environment level (interior, lighting, temperature, cleanness, etc.)	-0.22	0.05	0.05	0.02	0.03	3.924	0.004**
Workplace organization level	-0.33	0.03	0.05	0.05	0.19	8.994	0.000**
Work and rest regime, relaxation options	-0.06	0.09	0.07	-0.10	-0.21	4.152	0.002**
Work security, sociopsychological microclimate	-0.21	0.00	0.11	0.01	0.01	4.209	0.002**

Subscales	18–23 years	24–29 years	30–39 years	40–49 years	50 to up to retirement	ANOVA verification results	
	N = 258	N = 523	N = 464	N = 320	N = 149	F	p
Culture of official registration of documentation	–0.26	0.09	0.05	–0.02	0.02	5.796	0.0001**
Optimal document search and access system	–0.12	0.14	0.03	–0.06	–0.23	5.849	0.0001**
Rational use of modern information technologies	–0.18	0.16	0.03	–0.08	–0.15	6.833	0.000**
Rational archival documents storage system	–0.23	0.18	0.02	–0.05	–0.19	9.258	0.000**

Source: Compiled by the authors.

*Level of statistical significance $\alpha = 0.05$.

**Level of statistical significance $\alpha = 0.01$.

Table 8. Management culture with respect to employees' age.

the Tukey's HSD test, statistically significant differences were found among the youngest, 18–23 years of age, and among the oldest, 50 years–up to retirement age of employees and the middle age of employees' z-estimates. The results show that the most positive management culture evaluation in the workplace is given by 30–39 years age group representatives, which is one of the largest with regard to the number of respondents who participated in the research. The most critical is the third group of respondents concerning the size: 18–23 years. Discussing of the management culture components assessment by age groups revealed that one of the most favorably evaluated indicators is optimality of managerial processes regulation. There is visible a tendency that the worst management culture assessment is given by the youngest age group, the respondents having the least work experience, and the oldest group representatives. Summarizing this research part, it can be assumed that management culture is the least advantageous to these two groups; besides, it reflects the region's common cultural attitudes that are inclined to discriminate employees based on age, as employers are typical of stereotypical attitudes, as shown, for example, in the research carried out in Lithuania [9].

The respondents who participated the research were divided into five groups according to their age, i.e. from the youngest to the oldest employees. Considering the distinguished age groups, the research results show significant differences in evaluation. Comparing to the results discussed above, there emerge certain trends of evaluation dependence on the age of respondents. Z-estimates of all management culture categories of the first group in the cohort of 50 years, and older respondents are negative (from –0.06 to –0.16). In the cohort of 18–23 years, negative z-estimates represent three of four categories of management culture (positive is only management processes organization culture, i.e., 0.16). Similarly in this age group there were divided the estimates of management culture categories in the second group of companies. It is significant that in the latter group of companies essential evaluations' connection with the respondents' age was not found even in two management culture categories which are represented by the negative z-estimates, although the statistical significance differs. These are *management staff culture* (from –0.09 to –0.22) and *documentation system culture* (from –0.11 to –0.40). Therefore,

judging by the highlighted evaluation trends and statistical differences among the estimates, the age factor in assessing management culture can be significant, but cannot be given prominence and absolute not paying attention to other sociodemographic factors. Moreover, as we see in the example of the second group of companies, the differences among generations while assessing separate management culture aspects may be insignificant (**Table 9**).

Estimates of management culture aspects vary depending on the employee's education (**Table 10**). A trend is obvious that in most cases the employees having lower level of education, which is represented by manufacturing, in all cases gave negative assessments. According to the Tukey's HSD test, statistically significant differences were found between the groups' z-estimates (with higher, postsecondary, vocational, and secondary/primary education). Estimates in the subscales of work and rest regime and relaxation options are not statistically significant. When assessing the results, it can be said that the management culture estimates are directly dependent on the level of education of the respondents. Management culture in all subscales was positively assessed by employees with higher (university) education. The worst assessment, i.e. assessment of almost all constituents, is negative between the employees having vocational training. Assessment of all analysed constituents is negative between employees having secondary and primary education.

Analyzing management culture by respondents' education section (see **Table 11**), reliable and statistically significant differences were determined in most cases. In the case of the first group, these differences show up in the aspects of *management staff culture* and *management processes organization culture*. Meanwhile, in the case of the second group, attention should be paid to the opposition between the respondents having higher (z-estimates are from 0.05 to 0.21) and secondary and/or primary education (z-estimates ranging from -0.06 to -0.41). Previously reported results have shown a much more complicated situation of management culture than in the first group, which draws attention to how the reactions are determined by a general corporate policy, and how it is understood by company employees having different education (**Table 11**).

Tables 12 and 14 present research results that were verified by Student criterion (t test).

Management culture assessment in some respects differs depending on employees' sex (**Table 12**). The analysis of the management culture with respect to employees' sex showed the least statistically significant differences than comparing with other sociodemographic criteria. Here, there are no significant differences even in seven subscales. However, males' and females' attitudes in these subscales (management staff general culture, managers' personal and professional characteristics, working environment, work security and sociopsychological microclimate, optimal document search and access system, and rational use of modern information technologies) are quite different—the females assess all these aspects negatively and the males in an affirmative way. Workplace organization with respect to both sexes is positive. It is clear that females were more critical to human relations, working environment, and internal climate of the organization.

Except the highlighted cases of the organization, *culture of management processes* in the first group of companies and *registration of documents* in the second group, with respect to sexuality,

Subscales	University	Postsecondary (higher)	Vocational	Secondary, primary	ANOVA	
	N = 525	N = 272	N = 414	N = 506	F	p
Management staff general culture level	0.26	0.13	-0.10	-0.26	27.251	0.000**
Management science knowledge level	0.24	0.12	-0.17	-0.18	21.578	0.000**
Managers' personal and professional characteristics	0.20	0.07	-0.14	-0.13	12.700	0.000**
The level of the ability to manage	0.12	0.12	-0.09	-0.12	7.602	0.000**
Optimal regulation of managerial processes	0.18	0.21	-0.07	-0.25	21.655	0.000**
Rational organization of management work	0.18	0.28	-0.08	-0.26	26.287	0.000**
Modern computerization level of managerial processes	0.01	0.29	-0.09	-0.09	10.225	0.000**
Culture of visitor reception, conducting meetings, phone calls	0.22	0.17	-0.11	-0.22	21.571	0.000**
Working environment level (interior, lighting, temperature, cleanness, etc.)	0.33	0.04	-0.13	-0.26	34.144	0.000**
Workplace organization level	0.24	0.08	-0.15	-0.17	20.144	0.000**
Work and rest regime, relaxation options	0.06	-0.06	0.02	-0.04	1.274	0.282
Work security, sociopsychological microclimate	0.05	0.08	-0.10	-0.02	2.399	0.046*
Culture of official registration of documentation	0.14	0.15	-0.03	-0.20	12.268	0.000**
Optimal document search and access system	0.19	0.05	-0.10	-0.13	11.067	0.000**
Rational use of modern information technologies	0.31	0.13	-0.16	-0.26	34.540	0.000**
Rational archival documents storage system	0.16	0.14	-0.16	-0.11	12.233	0.000**

Source: Compiled by the authors.

*Level of statistical significance $\alpha = 0.05$.

**Level of statistical significance $\alpha = 0.01$.

Table 10. Management culture with respect to employees' education.

Scales and subscales Groups of companies	First group			Second group			ANOVA verification results	
	Employees' education			Higher (university)				
	Higher (university)	Postsecondary	Vocational	Secondary/Primary	Higher (university)	Postsecondary		Vocational
Sample	N = 320	N = 138	N = 205	N = 248	N = 205	N = 134	N = 209	N = 258
Working environment level (interior, lighting, temperature, cleanness, etc.)	0.23	0.19	-0.12	0.03	0.21	-0.11	-0.11	-0.35
					F = 5.671			F = 13.192
					p = 0.001			p = 0.000
Workplace organization level								
Work and rest regime, relaxation options								
Work security, sociopsychological microclimate								
Documentation system culture								
Culture of official registration of documentation	0.34	0.33	-0.01	0.01	0.06	-0.06	-0.25	-0.41
					F = 7.540			F = 13.968
					p = 0.000			p = 0.000
Optimal document search and access system								
Rational use of modern information technologies								
Rational archival documents storage system								
Source: Compiled by the authors.								

Table 11. Management culture with respect to employees' education: results of different groups of companies.

Subscales	Male	Female	T test verification results	
	N = 723	N = 994	t	p
Management staff general culture level	0.02	-0.02	0.732	0.464
Management science knowledge level	0.07	-0.05	2.389	0.017*
Managers' personal and professional characteristics	0.03	-0.02	1.163	0.245
The level of the ability to manage	0.07	-0.05	2.381	0.017*
Optimal regulation of managerial processes	-0.08	0.06	-2.962	0.003**
Rational organization of management work	-0.08	0.06	-2.786	0.005**
Modern computerization level of managerial processes	-0.09	0.06	-3.104	0.002**
Culture of visitor reception, conducting meetings, phone calls	-0.06	0.05	-2.293	0.022*
Working environment level (interior, lighting, temperature, cleanness, etc.)	0.04	-0.03	1.264	0.207
Level of organizing working places	0.00	0.00	0.123	0.902
Work and rest regime, relaxation options	0.10	-0.07	3.418	0.001**
Work security, sociopsychological microclimate	0.02	-0.02	0.783	0.434
Culture of official registration of documentation	0.06	-0.05	2.284	0.022*
Optimal document search and access system	0.04	-0.03	1.310	0.190
Rational use of modern information technologies	0.03	-0.02	1.127	0.260
Rational archival documents storage system	0.08	-0.06	2.768	0.006**

Source: Compiled by the authors.

*Level of statistical significance $\alpha = 0.05$.

**Level of statistical significance $\alpha = 0.01$.

Table 12. Management culture with respect to employees' sex.

statistical significance does not differ substantially. However, in the second group, negative z-estimates, regardless of the gender of the respondents, are distinguished by two categories of management culture: *management staff culture* (from -0.09 to -0.20) and *documentation system culture* (from -0.07 to -0.25). This, again, indicates already highlighted trends that are given additional tones, which we understand as unresolved problematic aspects, by male and female respondents' evaluations. The culture of the latter group of companies can be seen as more differentiated and less balanced with respect to sexual aspect (**Table 13**).

Management culture differences comparing both groups of companies (**Table 14**) statistically do not have significant differences in these subscales: optimal regulation of managerial processes; modern computerization of managerial processes; and culture of visitor reception, conducting meetings, and phone calls. However, there were statistically significant differences in the remaining parameters. Based on the results of comparative analysis, it can be said that management culture is not common to companies belonging to the same area of economic activities. Attention should be paid to management science knowledge and the related aspects of management staff general culture and management level.

Scales and subscales Groups of companies	First group		T test results	Second group		T test results
	Males	Females		Males	Females	
Sample	N = 460	N = 451		N = 263	N = 543	
Management staff culture						
Management staff general culture level	0.13	0.16	$t = -0.372$ $p = 0.710$	-0.09	-0.20	$t = 1.559$ $p = 0.119$
Management science knowledge level						
Managers' personal and professional characteristics						
The level of the ability to manage						
Managerial processes organization culture						
Optimal managerial processes regulation	-0.18	0.10	$t = -3.565$ $p = 0.0004$	0.07	0.04	$t = 0.659$ $p = 0.510$
Rational organization of management work						
Modern computerization level of managerial processes						
Culture of visitor reception, conducting meetings, phone calls						
Management working conditions culture						
Working environment level (interior, lighting, temperature, cleanness, etc.)	0.08	0.10	$t = -0.314$ $p = 0.754$	0.00	-0.16	$t = 2.080$ $p = 0.038$
Level of organizing working places						
Work and rest regime, relaxation options						
Work security, sociopsychological microclimate						
Documentation system culture						
Culture of official registration of documentation	0.14	0.20	$t = -0.882$ $p = 0.378$	-0.07	-0.25	$t = 2.774$ $p = 0.006$
Optimal document search and access system						
Rational use of modern information technologies						
Rational archival documents storage system						
Source: Compiled by the authors.						

Table 13. Management culture with respect to employees' sex: results of different groups of companies.

Subscales	First group	Second group	T test verification results	
	N = 911	N = 806	t	p
Management staff general culture level	0.06	-0.07	2.787	0.005**
Management science knowledge level	0.17	-0.19	7.653	0.000**
Managers' personal and professional characteristics	0.10	-0.11	4.374	0.000**
The level of the ability to manage	0.18	-0.20	7.845	0.000**
Optimal managerial processes regulation	-0.02	0.02	-0.666	0.506
Rational organization of management work	-0.11	0.12	-4.835	0.000**
Modern computerization level of managerial processes	-0.03	0.03	-1.258	0.209
Culture of visitor reception, conducting meetings, phone calls	0.01	-0.01	0.540	0.589
Working environment level (interior, lighting, temperature, cleanness, etc.)	-0.02	0.03	-0.990	0.322
Level of organizing working places	-0.13	0.15	-5.875	0.000**
Work and rest regime, relaxation options	0.29	-0.33	13.587	0.000**
Work security, sociopsychological microclimate	0.16	-0.19	7.353	0.000**
Culture of official registration of documentation	0.09	-0.10	3.864	0.0001**
Optimal document search and access system	0.19	-0.21	8.501	0.000**
Rational use of modern information technologies	0.11	-0.12	4.672	0.000**
Rational storage system of archival documents	0.20	-0.23	9.134	0.000**

Source: Compiled by the authors.

*Level of statistical significance $\alpha = 0.05$.

**Level of statistical significance $\alpha = 0.01$.

Table 14. Common management culture comparison between two groups of companies.

Management culture development is one of the main conditions for the company's aim to become socially responsible and for the success of this process. When successfully managing the preparation to implement social responsibility strategy, the process is carried out in four directions: personal management staff culture, culture of organization of managerial processes, working conditions culture, and documentation system culture. Conclusions of the research carried out in other countries proved that organizations assess not all aspects of corporate social responsibility, and this is influenced by lack of a strong institutional capacity of employees as one part of stakeholders. Having evaluated the results of the research, it can be concluded that the administration of both groups of companies assesses corporate social responsibility activities inadequately, there is no guarantee feedback, lack of concern for the relationship with the employees who are one part of the stakeholders, their physical environment, and psychological condition. There is no effective internal social responsibility audit system which should be developed to ensure feedback, and corporate social responsibility has not become the management culture self. Psychologically insecure environment can affect that males are reluctant to

detailed critical approach to corporate social responsibility activities of groups of companies, but in future research the influence of sociocultural stereotypes should be checked.

The research results of this part summarize and extend the theoretical research and practically emphasize the role of management culture as an integral part of organizational culture. An increased investment in strengthening the management culture expression is one of the key tasks for post-Soviet states organizations. Employee, as one part of stakeholders, is a kind of litmus showing the management culture expression and direction of changes.

1.9. Corporate social responsibility with respect to sociodemographic attitude

Even in the groups of companies functioning in the same socio-cultural environment, individual companies are not homogeneous. Finally, individuals' education may vary, as well as experiences of different age groups (generations), values, views, and reactions. This is especially true in our case, since the population consists of two generations in the space of different views (planned and market economies) and formed in their transformation. On the one hand, the analysis of views of separate groups making up companies and individuals' reactions to the ongoing processes permits to deconstruct, to know, and to evaluate these processes. On the other hand, having deconstructed and reflected the processes, preconditions are created for more accurate design of solutions, considering different factors. It is like a mosaic, where if viewed from a different distance, new, unique details are revealed. Therefore, in this section, by using statistical analysis, we will present corporate social responsibility situation in few different sections. First, there are presented summarized results of the research, and further presentation—by dividing and detailing in separate aspects.

Since all the questionnaire statements (both positive and negative) were coded positively, z-estimate minus sign indicates the negative situation of the analyzed issue and a plus sign indicates positive. The differences are evident when the z-estimate indicators sum among compared objects is 0.5. In order to get a clearer picture, the general results of both groups of companies with respect to sociodemographic criteria and separately by groups of companies are presented in the tables of this section. **Table 15** gives the general research results showing the situation of socially responsible organization and socially responsible employee behavior with respect to subdivisions of both groups of companies.

In this case, we distinguish two subdivisions, which are conditionally identified as “production” and “administration.” The administration includes the respondents performing managerial and administrative work. The production subdivision consists of ordinary employees performing the direct production work (physical, with equipment, etc.) in the workshops of companies.

By using the dispersion indicator (F) (ANOVA single-factor dispersion analysis), it is determined which method was used. Statistical significance (p) (results are in bold) shows that the differences between the z-estimates are statistically significant, i.e., sufficient to be able to draw conclusions in the analyzed case. Both behavior of a socially responsible organization and a socially responsible employee are different depending on in which relatively isolated company subdivision the employee works in case of this research. In production subdivisions, there is greater disapproval of subscales' statements.

ScalesSubscales	Administration N = 339	Production N = 1378	ANOVA verification results	
			F	p
Behavior of a socially responsible organization				
Market responsibility (Services and their quality)	0.20	−0.03	8.627	0.000**
Market responsibility (Consumer information, health, and safety)	0.24	−0.06	8.644	0.000**
Environment protection responsibility	0.10	−0.01	2.577	0.050*
Responsibility in relations with employees	0.30	−0.11	18.000	0.000**
Responsibility in relations with society	0.25	−0.03	13.908	0.000**
Behavior of a socially responsible employee				
Intentions to leave work	0.28	−0.07	11.432	0.000**
Uncertainty and lack of information at work	0.35	−0.09	17.588	0.000**
General physical and psychological condition of the employee	0.21	−0.03	8.230	0.000**
The employee's opinion about the organization	0.00	0.01	0.776	0.507
Corruption, nepotism, favoritism	0.24	−0.08	12.551	0.000**
Social responsibility criticism: staff attitude	0.12	−0.01	4.691	0.003**
Source: Compiled by the authors.				
*Level of statistical significance $\alpha = 0.05$.				
**Level of statistical significance $\alpha = 0.01$.				

Table 15. Behavior of socially responsible organization and socially responsible employee with respect to subdivisions: general results.

These data were verified by using single-factor dispersive analysis one-way ANOVA. Though the research results do not show a statistically significant gap, however, they signal that administration's position on all analysed questions is positive. It is contrary in manufacturing subdivisions, i.e. employees' position on analysed questions is negative, except the subscale "My responses about organization," where z-estimate is positive.

Although this method does not cover direct reasons why such differences emerged, however, it draws attention to the problem areas of the companies that should be analyzed in detail, by using different methods and angles.

Then, following the macro aspect, research results received in "administration" and "production" subdivisions by different groups of companies are presented in **Table 16**.

Separately analyzing the groups of companies, the features characterizing the groups begin to emerge. Research results presented by separate groups of companies show that both socially responsible organizations and socially responsible employee behavior results differ

Scales and subscales Groups of companies	First group		T test results	Second group		T test results
Subdivisions	Administration	Production		Administration	Production	
Sample	N = 275	N = 636		N = 64	N = 742	
Behavior of a socially responsible organization						
Market responsibility (services and their quality)	0.23	-0.11	t = 4.586 p = 0.000	0.46	-0.03	t = 3.955 p = 0.000
Market responsibility (consumer information, health, and safety)						
Environment protection responsibility						
Responsibility in relations with employees						
Responsibility in relations with society						
Behavior of a socially responsible employee						
Intentions to leave work	0.16	-0.22	t = 5.357 p = 0.000	0.78	0.06	t = 5.730 p = 0.000
Uncertainty and lack of information at work						
General physical and psychological condition of the employee						
The employee's opinion about the organization						
Corruption, nepotism, favoritism						
Social responsibility criticism: staff attitude						
<i>Source:</i> Compiled by the authors.						
*Statistical significance level $\alpha = 0.05$.						
**Statistical significance level $\alpha = 0.01$.						

Table 16. Behavior of socially responsible organization and socially responsible employee with respect to subdivisions: results of different groups of companies.

statistically significantly in favor of the administrative staff ($p < 0.001$), i.e., the results of socially responsible behavior of the production employees are significantly worse than those of the administration subdivision staff. This is confirmed by significantly lower z-estimates, in most cases even negative. Z-estimates of the first group of companies respondents employed in the production are negative while comparing according to the scales of *behavior of socially responsible organization*, as well as *behavior of socially responsible employee*, which shows very unfavorable provisions differing significantly from administration assessments. Such gap may indicate that the administration does not assess the situation adequately enough. While on the other hand, low estimates in this group of companies generally signal a bad situation according to both corporate social responsibility scales. It can be assumed that *behavior of a socially responsible organization* according to separate subscales has a negative impact on employees' (both in production and administrative subdivisions) reactions, behavior, and critical attitude to company's policy. When comparing with the second group of companies' z-estimates, it is revealed that in the latter the assessments are significantly more favorable, all the more that z-estimates of respondents employed in production in the scale of *behavior of socially responsible employee* are positive, although low. In this case, in this group of companies when initiating changes in corporate social responsibility area, significantly less resources could be required.

Table 17 presents the research results according to the employees' position and their approval of components of behavior of a socially responsible organization and a socially responsible employee.

Scales Subscales	Ordinary employee N = 1268	Administration N = 298	Lowest level manager N = 63	Middle- level manager N = 66	Top-level manager N = 22	ANOVA verification results	
						F	P
Behavior of a socially responsible organization							
Market responsibility (services and their quality)	-0.10	0.36	0.16	0.17	0.08	14.638	0.000**
Market responsibility (consumer information, health, and safety)	-0.09	0.28	0.28	0.25	0.09	10.997	0.000**
Environment protection responsibility	-0.02	-0.01	0.03	0.31	0.14	1.832	0.120
Responsibility in relations with employees	-0.05	0.12	0.11	0.26	0.31	3.781	0.005**
Responsibility in relations with society	-0.08	0.26	0.13	0.34	0.05	9.476	0.000**

Scales Subscales	Ordinary employee N = 1268	Administration N = 298	Lowest level manager N = 63	Middle- level manager N = 66	Top-level manager N = 22	ANOVA verification results	
						F	p
Behavior of a socially responsible employee							
Intentions to leave work	-0.11	0.32	0.29	0.35	0.10	15.466	0.000**
Uncertainty and lack of information at work	-0.11	0.24	0.33	0.51	0.58	16.753	0.000**
General physical and psychological condition of the employee	-0.08	0.19	0.32	0.31	0.29	8.446	0.000**
The employee's opinion about the organization	-0.05	0.27	0.09	-0.27	-0.27	7.876	0.000**
Corruption, nepotism, favoritism	-0.08	0.22	0.14	0.31	0.54	9.352	0.000**
Social responsibility criticism: staff attitude	-0.08	0.29	0.11	0.03	0.08	8.488	0.000**
Source: Compiled by the authors.							
*Statistical significance level $\alpha = 0.05$.							
**Statistical significance level $\alpha = 0.01$.							

Table 17. Behavior of a socially responsible organization and a socially responsible employee with respect to position: general results.

Employees who have no possibility to manage are identified as an *ordinary employee*—working in the field of production, and *administrative staff*—an ordinary employee, but not working in production. Managing staff is divided into three groups: *the lowest level manager*, *middle-level manager*, and *top-level manager*, that is, the leaders of groups of companies and their deputies.

According to the Tukey's HSD test, statistically significant differences were found among z-estimates of ordinary employees and other employees. Z-estimates of ordinary employees' opinion are all negative, indicating a negative attitude when marking the statements in the distinguished subscales. Again, the managers' provisions of social responsibility issues are positive, with the exception of the personal comments about the organization.

Looking in more detail, according to how subscales statements were evaluated, negative environment protection responsibility z-estimate was set between ordinary production and administrative employees. It is important that the highest positive estimates were revealed among medium-level managers. These estimates are much higher in other subscales of *behavior of socially responsible organization* scale, while comparing with the lowest- and top-level

managers' responses estimates. It can be assumed that middle-level managers may have less information about the actual situation in companies than ordinary employees and lowest level managers who face it directly. Also, the information available to top-level managers encouraged to assess the results of the survey more critically. Of course, one factor should also be taken into account that top-level managers were prone to assess the situation (which depends on themselves) more favorably, and many factors that could not be affected by ordinary employees, influenced a less favorable assessment. In any case, the results of the survey indicate strong tension between managerial staff and ordinary employees.

Employees of the first and second groups of companies who participated in the research, as well as in **Table 18**, were divided into five conditional groups according to the work they do and their rank. Out of them, the lowest rank employees were split into two groups according to the type of work. Relatively named "Ordinary employees group" consists of employees engaged in production, whereas "Administrative staff" group consists of the lowest rank administration subdivision employees carrying out technical work. Such distribution is selected according to the type of work in order to distinguish between manual and nonmanual work. Managerial staff is divided into three groups: the "lowest level manager," "middle level manager," and "top level manager."

The results presented according to separate groups of companies show that the results of behavior of socially responsible organization, as well as socially responsible employee differ statistically significantly in the first and the second group ($p < 0.001$). Performing the following analysis of the results, one can notice certain trends. First, it is symptomatic that in the second group of companies middle-level and top-level managers and administrative staff distinguish themselves by much better results in socially responsible behavior, whereas the lowest ratings in these areas are given by ordinary employees. Second, it is natural that ordinary employees distinguish themselves by the worst results in the first group of companies. However, attention is drawn to the fact that even lower assessment is given by top-level managers.

Discussing the summarized results above, we pointed out that employees of the first group of companies in general are less satisfied with the situation in the context of corporate social responsibility. Probably, the fact that the respondents represent not only single independent companies but also their groups should be taken into account. Analyzing the qualitative research results, it was identified that the companies' possibilities to pursue an independent policy (let's say in corporate social responsibility area) are limited. Therefore, it can be assumed that z-estimates of the first group of companies (including managerial staff) could be influenced by general policy of companies' group directors (shareholders), which is fairly critically assessed by the top-level managers, and natural reactions are provided by the lowest production level employees feeling a direct impact (z-estimates are negative for both scales). In the case of the second group of companies, z-estimates of ordinary employees employed in production, though negative, are more generous than those in the first group of companies.

Table 19 presents the staff opinion distribution with respect to work experience in the analyzed groups of companies.

Without distinction of groups of companies, summarized research results in a number of cases show that results of behavior of a socially responsible organization as well as a socially

Scales and subscales Groups of companies	First group			ANOVA verification results			Second group			ANOVA verification results		
	Position	Ordinary employee		Administration level manager		Top level manager		Ordinary employee	Administration level manager		Top level manager	
		N = 621	N = 186	N = 37	N = 50	N = 17	N = 647		N = 112	N = 26	N = 16	N = 5
Intentions to leave work	-0.23	0.20	0.35	0.11	-0.25	F = 9.851 p = 0.000**	-0.01	0.60	0.25	0.91	2.18	F = 19.382 p = 0.000**
Uncertainty and lack of information at work												
General physical and psychological condition of the employee												
The employee's opinion about the organization												
Corruption, nepotism, favoritism												
Social responsibility criticism: staff attitude												
Source: Compiled by the authors.												

Table 18. Behavior of socially responsible organization and socially responsible employee with respect to position: results of different groups of companies.

ScalesSubscales	Up to 1 year N = 422	2–5 years N = 722	6–10 years N = 403	11–15 years N = 111	More than 16 years N = 59	ANOVA verification results	
						F	p
Behavior of a socially responsible organization							
Market responsibility (services and their quality)	0.05	0.06	−0.07	−0.10	−0.45	4.885	0.001**
Market responsibility (consumer information, health and safety)	−0.02	0.06	−0.01	−0.05	−0.40	3.186	0.013*
Environment protection responsibility	−0.08	0.01	0.06	0.14	−0.21	2.183	0.049
Responsibility in relations with employees	−0.17	0.05	0.03	0.15	0.08	4.616	0.001**
Responsibility in relations with society	−0.04	0.02	−0.02	0.19	−0.18	1.746	0.137
Behavior of a socially responsible employee							
Intentions to leave work	−0.01	0.02	0.00	−0.11	0.01	0.462	0.764
Uncertainty and lack of information at work	−0.13	0.03	0.02	0.08	0.29	3.233	0.012*
General physical and psychological condition of the employee	0.01	−0.01	0.00	0.04	−0.08	0.160	0.959
The employee’s opinion about the organization	0.25	−0.04	−0.10	−0.20	−0.26	10.388	0.000**
Corruption, nepotism, favoritism	0.00	0.05	−0.13	0.05	0.14	2.449	0.044*
Social responsibility criticism: staff attitude	0.21	0.03	−0.17	−0.29	−0.12	10.482	0.000**
<i>Source:</i> Compiled by the authors.							
*Statistical significance level $\alpha = 0.05$.							
**Statistical significance level $\alpha = 0.01$.							

Table 19. Behavior of socially responsible organization and socially responsible employee with respect to work experience: general results.

responsible employee differ statistically significant by employee's work experience ($p < 0.001$). Several most significant trends could be distinguished.

According to the Tukey's HSD test, statistically significant differences were found among employees with the most, more than 16 years, work experience, and employees with less work experience z-estimates. Among the respondents with the biggest work experience (the experience of the group's relations with the organization is the highest in comparison with others), negative z-estimates indicate highly critical reactions to corporate social responsibility, with the exception of responsibility in relations with employees (z-estimate is positive).

Also, the approval of subscales summarizing individual steps in the test was highlighted, such as the intentions to leave work, uncertainty and lack of information at work, and so on.

Though not high but positive z-estimates in *socially responsible organization behaviour* scale were recorded in the group of respondents having work experience of 2-5 years. Negative z-estimates (except for the aforementioned group of employees) were highlighted in the remaining groups of respondents in the subscale of *market responsibility*, which includes consumer information, health, and safety, as well as in the subscales of intentions to leave work. The dynamics of estimates shows that work experience could encourage more critical approach to company's actions. On the other hand, the results are significantly different, while comparing the survey results of the first and second groups of companies.

The research results presented according to separate groups of companies (**Table 20**) show that the differences are statistically significant in the first and second groups, i.e., they differ ($p < 0.001$) in the behavior of socially responsible organization scale. Both positive and negative z-estimates of the first group had impact on the general results discussed above. In this group of companies, negative z-estimates (in behavior of socially responsible organization scale) emerged between the employees with the shortest and the longest work experience (with the exception of behavior of socially responsible employee scale, where in the group of employees having up to 1 year work experience, z-estimate is positive). It should be emphasized that z-estimates in the two group of companies (based on results of behavior of socially responsible employee scale) are positive. So, in spite of the work experience in this group of companies, employees' assessments are more consistent. Comparing the two scales z-estimates according to different length of service both in the first as well as in the second groups of companies some consistency could be seen. In addition, some kind of dependence of the results is revealed with respect to employees' age (see below).

Table 21 shows the distribution of employees' opinions on the analyzed issue according to their age.

According to the Tukey's HSD test, statistically significant differences were found among z-estimates of the youngest employees, 18–23 years of age, and older employees. Both in the subscales of behavior of a socially responsible organization and a socially responsible employee, the survey results of the employees of this age group are significantly worse than of other age groups. In addition, positive estimates are given in the behavior of socially responsible employee scale in the group of the respondents of 40–49 years old. According to separate subscales, services and their quality assessment improves depending on the age of respondents, when, for example, in the subscale of consumer information, health, and safety, as well as responsibility in relations with employees subscale trends of more favorable assessment are noticed in the groups of 24–29 and 30–39 years of age. More notable assessment trends that could help make broader generalizations by age groups were not revealed. However, significant differences in terms of age groups allow the description of the first and second group of companies characteristically.

The results of both behavior of a socially responsible organization and a socially responsible employee differ statistically significant in the first and second groups ($p < 0.001$). The results

Scales and subscales Groups of companies	First group		ANOVA verification results	Second group		ANOVA verification results
Work experience (in years)	Up to 1 year	2–5 years	6–10 years	11–15 years	More than 16 years	
Sample	N = 89	N = 396	N = 279	N = 90	N = 57	
Behavior of a socially responsible organization						
Market responsibility (services and their quality)	-0.16	0.05	0.03	-0.05	-0.33	F = 2.350 p = 0.050*
Market responsibility (consumer information, health, and safety)						F = 3.299 p = 0.011*
Environment protection responsibility						
Responsibility in relations with employees						
Responsibility in relations with society						
Behavior of a socially responsible employee						
Intentions to leave work	0.09	-0.09	-0.15	-0.25	-0.05	F = 1.563 p = 0.182
Uncertainty and lack of information at work						
General physical and psychological condition of the employee						
The employee's opinion about the organization						
Corruption, nepotism, favoritism						
Social responsibility criticism: staff attitude						

ScalesSubscales	18–23 years N = 258	24–29 years N = 523	30–39 years N = 464	40–49 years N = 320	50 years to up to retirement age N = 149	ANOVA verification results	
						F	p
Behavior of a socially responsible organization							
Market responsibility (services and their quality)	–0.25	0.05	0.00	0.07	0.10	5.194	0.000**
Market responsibility (consumer information, health, and safety)	–0.27	0.08	0.07	–0.02	0.01	6.210	0.000**
Environment protection responsibility	–0.09	–0.05	0.02	0.11	0.06	1.962	0.098
Responsibility in relations with employees	–0.08	0.16	0.05	–0.12	–0.29	8.512	0.000**
Responsibility in relations with society	–0.14	–0.02	0.06	0.01	0.09	2.019	0.089
Behavior of a socially responsible employee							
Intentions to leave work	–0.30	–0.05	0.07	0.17	0.11	9.469	0.000**
Uncertainty and lack of information at work	–0.23	–0.06	0.09	0.15	0.00	6.934	0.000**
General physical and psychological condition of the employee	–0.21	–0.08	0.08	0.19	–0.02	7.285	0.000**
The employee's opinion about the organization	–0.12	0.01	–0.02	0.01	0.21	2.539	0.038*
Corruption, nepotism, favoritism	0.00	–0.09	0.03	0.09	–0.01	1.812	0.124
Social responsibility criticism: staff attitude	–0.02	–0.08	0.00	0.08	0.14	2.117	0.076
<i>Source:</i> Compiled by the authors.							
*Statistical significance level $\alpha = 0.05$.							
**Statistical significance level $\alpha = 0.01$.							

Table 21. Behavior of socially responsible organization and socially responsible employee with respect to employees' age: general results.

show that respondent's age according to this sociodemographic aspect has significant influence. Among the youngest respondents (18–23 years old), z-estimates are negative in the first and second group of companies. This part of population consists of respondents who recently completed education (the level of education will be detailed below) and naturally have the minimum work experience. One could assume that this is influenced by the formed provisions clash with practice during the learning period, but statistically significant and reliable differences identified between groups of companies mean different environments with

[illegible]

different corporate social responsibility policies where the employees work. Interestingly, z-estimates in the first group of companies among older employees (from 40 years old) are exceptionally negative on the scale of behavior of socially responsible organization, and the positive ones are revealed only on the scale of behavior of socially responsible employee. In other words, the youngest and older respondents were critical of the activities of companies in which they work in the context of social responsibility; the age affects the “adaptation” to the current situation. In addition, some may also be affected by the company’s management attitude to different ages of employees, which is reflected in their assessments.

A different situation is highlighted in the second group of companies where z-estimates, though not high but positive, are found among employees who have reached the age of 30 years and more. This suggests that employees of different ages treat the expression of corporate social responsibility in practice rather alike.

Table 23, including both groups of companies, shows the results of estimates distribution by education.

According to the Tukey’s HSD test, statistically significant differences ($p < 0.001$) are identified among the groups (with university, postsecondary (higher), vocational, and secondary/primary education) z-estimates. Though not high, but positive z-estimates are distinguished among university and postsecondary (higher) education. In many cases according to the subscales of behavior of socially responsible organization and socially responsible employee scales, the highest positive z-estimates are among the employees with university education; these estimates are becoming worse when “the education becomes lower.” The most significant negative z-estimates are seen among employees with secondary and primary education. In other words, among the employees whose education determines the lowest rank in the organizations. These results are partly related to the negative z-estimates between the employees employed in production and the youngest by age. Since education has an impact on the employee’s position in companies, these factors together may show the signs of different behavior with different rank employees. This is a sensitive area of corporate social responsibility, occurring in relations with employees as stakeholders, and generally having an impact on their attitude to the workplace.

Trends, showing a different situation in the area of corporate social responsibility, remain when comparing the first and second group of companies according to the respondents’ education. Reliable, statistically significant differences are identified between the two groups of companies. Z-estimates values, both positive and negative, differ significantly depending on the employees’ education. For example, in both groups of companies between university-educated respondents z-estimates are positive in both scales, but in the second group of companies their expression is higher. On the other hand, in the first group of companies, negative z-estimates are revealed among employees with vocational, secondary and primary education, and the biggest negative z-estimates in the second group of companies are among the employees with only secondary and primary education. However, even the negative expressions of z-estimates in the second group of companies are more favorable than in the first group of respondents having the same education. For example, according to the scale of behavior of a socially responsible employee, z-estimate is -0.46 , which is the worst. Attention

Scales Subscales	University N = 525	Postsecondary (higher)N = 272	Vocational N = 414	Secondary/primary N = 506	ANOVA verification results	
					F	p
Behavior of a socially responsible organization						
Market responsibility (services and their quality)	0.19	0.11	-0.11	-0.17	14.497	0.000**
Market responsibility (consumer information, health and safety)	0.17	0.15	-0.02	-0.24	17.763	0.000**
Environment protection responsibility	0.03	0.15	-0.08	-0.05	3.552	0.014*
Responsibility in relations with employees	0.09	0.06	-0.09	-0.05	3.220	0.022*
Responsibility in relations with society	0.17	0.08	-0.10	-0.14	10.610	0.000**
Behavior of a socially responsible employee						
Intentions to leave work	0.22	0.18	-0.09	-0.25	23.606	0.000**
Uncertainty and lack of information at work	0.21	0.10	-0.01	-0.26	21.180	0.000**
General physical and psychological condition of the employee	0.14	0.21	-0.01	-0.26	19.255	0.000**
The employee's opinion about the organization	0.17	0.02	-0.08	-0.11	8.172	0.000**
Corruption, nepotism, favoritism	0.20	0.12	-0.08	-0.21	16.714	0.000**
Social responsibility criticism: staff attitude	0.23	0.07	-0.08	-0.21	18.095	0.000**
Source: Compiled by the authors.						
*Statistical significance level $\alpha = 0.05$.						
**Statistical significance level $\alpha = 0.01$.						

Table 23. Behavior of socially responsible organization and socially responsible employee with respect to employees' education: general results.

Scales and subscales Groups of Companies	First group				ANOVA verification results				Second group				ANOVA verification results			
	University		Postsecondary (higher)		Vocational		Secondary/ Primary		University		Postsecondary (higher)		Vocational		Secondary/ Primary	
	N = 320	N = 138	N = 205	N = 248	N = 205	N = 134	N = 209	N = 258	N = 205	N = 134	N = 209	N = 258				
Behavior of a socially responsible organization																
Market responsibility (services and their quality)	0.13	0.17	-0.21	-0.12	F = 7.205 p = 0.000**	0.21	0.10	0.00	-0.19	F = 7.298 p = 0.000**						
Market responsibility (consumer information, health, and safety)																
Environment protection responsibility																
Responsibility in relations with employees																
Responsibility in relations with society																
Behavior of a socially responsible employee																
Intentions to leave work	0.11	0.10	-0.14	-0.46	F = 17.960 p = 0.000**	0.51	0.24	-0.01	-0.16	F = 21.424 p = 0.000**						
Uncertainty and lack of information at work																
General physical and psychological condition of the employee																
The employee's opinion about the organization																
Corruption, nepotism, favoritism																
Social responsibility criticism: staff attitude																
Source: Compiled by the authors.																

Table 24. Behavior of a socially responsible organization and a socially responsible employee with respect to employees' education: results of different groups of companies.

should be paid to z-estimates showing the reactions of employees in the second group of companies. Significant differences of estimates among the employees with the highest and lowest education are symptomatic and show a different position of employees in companies.

Behavior of socially responsible organization, as well as socially responsible employee in some respects differs depending on the employees' sex. **Table 25** presents the research results that were verified by the Student's criterion (t test).

With respect to sex, statistically significant differences were found in these subscales: responsibility in relations with employees—this indicator is negative for females, whereas for males it is positive; the employee's physical and psychological general condition—females feel much worse both physically and psychologically than males in the organization. With the help of the statements in the subscale *The employee's opinion about the organization*, it was determined that males have a negative opinion about the organization, whereas the females have positive opinion. The employees' attitude to negative aspects of social responsibility (subscales *Social responsibility criticism*) again stood out in terms of sex: males demonstrate a critical attitude towards social responsibility, in the choices of their answers negativity dominates; females: on the contrary, assess it more positively.

ScalesSubscales	Males N = 723	Females N = 994	T test verification results	
			t	p
Behavior of a socially responsible organization				
Market responsibility (services and their quality)	-0.05	0.03	-1.601	0.110
Market responsibility (consumer information, health, and safety)	-0.01	0.01	-0.407	0.684
Environment protection responsibility	0.03	-0.02	1.195	0.232
Responsibility in relations with employees	0.09	-0.06	3.108	0.002**
Responsibility in relations with society	0.03	-0.03	1.220	0.223
Behavior of a socially responsible employee				
Intentions to leave work	-0.01	0.01	-0.530	0.596
Uncertainty and lack of information at work	0.05	-0.04	1.860	0.063
General physical and psychological condition of the employee	0.06	-0.04	2.152	0.032*
The employee's opinion about the organization	-0.07	0.05	-2.559	0.011*
Corruption, nepotism, favoritism	0.01	-0.01	0.282	0.778
Social responsibility criticism: staff attitude	-0.07	0.05	-2.370	0.018*

Source: Compiled by the authors.

*Statistical significance level $\alpha = 0.05$.

**Statistical significance level $\alpha = 0.01$.

Table 25. Behavior of a socially responsible organization and a socially responsible employee with respect to employees' sex: general results.

Research results presented according to separate groups of companies (**Table 26**) indicate that statistically significant differences ($p < 0.001$) are only on the scale of behavior of a socially responsible employee. In this case, again, z-estimates of the answers of employees of the first and second groups of companies stand out, which in the case of the first group of companies (both males and females) are purely negative, and in the second group of companies are positive. Assessing in the context of these and previous results, it can be said that social responsibility policy differences of both groups of companies could have higher values than the respondents' sexuality.

Scales and subscales Groups of companies	First group		T test results	Second group		T test results
	Males	Females		Males	Females	
Sample	N = 460	N = 451		N = 263	N = 543	
Behavior of a socially responsible organization						
Market responsibility (services and their quality)	-0.01	0.00	t = -0.118 p = 0.906	0.09	-0.03	t = 1.646 p = 0.100
Market responsibility (consumer information, health, and safety)						
Environment protection responsibility						
Responsibility in relations with employees						
Responsibility in relations with society						
Behavior of a socially responsible employee						
Intentions to leave work	-0.16	-0.04	t = -1.793 p = 0.073	0.27	0.04	t = 3.185 p = 0.002**
Uncertainty and lack of information at work						
General physical and psychological condition of the employee						
The employee's opinion about the organization						
Corruption, nepotism, favoritism						
Social responsibility criticism: staff attitude						
<i>Source:</i> Compiled by the authors.						
*Statistical significance level $\alpha = 0.05$.						
**Statistical significance level $\alpha = 0.01$.						

Table 26. Behavior of a socially responsible organization and a socially responsible employee with respect to employees' sex: results of different groups of companies.

Table 27 presents general comparison of both groups of companies with respect to behavior of organization and employee.

Reliable and statistically significant differences ($p < 0.001$) are set in seven subscales, but the values of z-estimates, either positive or negative, are not significant. Comparing the two groups of companies, it is observed that in the first group of companies according to 11 subscales of social responsibility, 8 z-estimates are negative. The positive z-estimates are determined only in the scales of responsibility in relations with employees, uncertainty and lack of information at work (the respondents confirm that there is no such lack) and the corruption, nepotism, and favoritism. In the second group of companies, while comparing with the first, the indicators are much better, which is confirmed by the number of positive z-estimates in the subscales, i.e., of 11 criteria only 3 are with a minus sign: responsibility in relations with employees, uncertainty and lack of information at work, as well as the corruption, nepotism, and favoritism. It is these criteria in the first group of companies that are positive, although in the case of the latter subscale, the differences are not statistically significant. On the other hand, the subscale such as *social responsibility criticism*, expressing the views of employees' attitude to corporate social responsibility, could be influenced by statistically significant differences found on the scale of *behavior of socially responsible organization*.

Scales Subscales	First group N = 911	Second group N = 806	T test verification results	
			t	p
Behavior of a socially responsible organization				
Market responsibility (services and their quality)	-0.21	0.23	-9.325	0.000**
Market responsibility (consumer information, health and safety)	-0.10	0.11	-4.412	0.000**
Environment protection responsibility	-0.01	0.01	-0.274	0.784
Responsibility in relations with employees	0.29	-0.33	13.494	0.000**
Responsibility in relations with society	-0.03	0.03	-1.111	0.267
Behavior of a socially responsible employee				
Intentions to leave work	-0.07	0.08	-3.033	0.002**
Uncertainty and lack of information at work	0.10	-0.11	4.480	0.000**
General physical and psychological condition of the employee	-0.03	0.04	-1.539	0.124
The employee's opinion about the organization	-0.24	0.27	-10.954	0.000**
Corruption, nepotism, favoritism	0.02	-0.02	0.956	0.339
Social responsibility criticism: staff attitude	-0.24	0.27	-11.077	0.000**

Source: Compiled by the authors.

*Statistical significance level $\alpha = 0.05$.

**Statistical significance level $\alpha = 0.01$.

Table 27. Comparison of common behavior of a socially responsible organization and a socially responsible employee between two groups of companies.

In conclusion, it could be stated that statistically significant differences between the two groups of companies emerged on a number of sociodemographic criteria. Besides, more detailed analysis indicated that situation of the respondents who are working in manufacturing, are younger and have lower education, is significantly worse, which might have influence on negative assessments as well.

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Determining the Level of Management Culture Development

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Additional information is available at the end of the chapter

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Abstract

This part presents the detailed results obtained while determining the level of development of the management culture and presenting the respondents' evaluations not only in respect of subscales but also in relation to individual items. It has highlighted significant limitations in managerial competence, as well as the differences in declaration of values and the application of the values in practice, especially in relationships with subordinates, with the emphasis on leadership, interpersonal relationships, communication, sharing of knowledge and responsibility. Competition of managerial staff could be positive while striving for the goals of the organization, but when it is focused on the subjective aspirations, it reduces cooperation and confidence of the employees and disturbs the functionality of the management processes. In addition, uncertainty in regulation of processes due to which the opportunities provided by information technology are underused has been revealed.

Keywords: management culture, the level of management culture development, leadership, competence, ethics, values

1. Introduction

Relevance of the research and the level of problem exploration: in the previous parts of this monograph, the diagnostic instrument covering the part of the management culture and consisting of four dimensions: the culture of managerial staff [1–7]; the culture of organization of the management processes [8–18]; the culture of working conditions [19–26]; the culture of documentation system [27–29] was presented. These dimensions include a wide field of management activities and value imperatives, which require to transcend the methods of traditional

decisions in relationships with subordinates and to create new interactions with the employees as stakeholders. The employees are the persons who most closely interact with the management staff; therefore, it would be difficult to deny the significance of their evaluations/reactions. By denying employees' reactions and evaluations, there is the risk of becoming entangled in the subjective discussions of the virtual nature, which deplete the emotions, but do not lead to a rational result. Objective knowledge obtained by statistical methods in the evaluation of both the level of management culture development and the revealed in-depth problems can serve as the material for the management change.

Problem of the research: the problem of the research is raised by the question, how would it be possible to evaluate the level of management culture development after surveying employees of companies and carrying out the statistical analysis?

Object of the research: determining the level of management culture development.

Purpose of the research: after performing statistical analysis of variables to evaluate and compare the level of management culture development in the analysed groups of companies.

Objectives of the research: (1) to evaluate the culture of managerial staff; (2) to evaluate the culture of organization of the management processes; (3) to evaluate the culture of working conditions; (4) to evaluate the culture of the documentation system; (5) to compare the management culture in various groups of companies.

Methods of the research: the results of this part of the quantitative research are analysed on the level of scales, subscales and individual statements, presenting the results of different undertakings and introducing the overall situation. Individual statements which make the subscales are evaluated by percentages, while the respondents' contributions were divided into three groups, i.e. negative, neutral and positive evaluation of the current situation determining the level of management culture development in the analysed groups of companies. Statistical significance (reliability) p and t-test statistical significance t have also been calculated.

2. Assessment of management culture

Management culture situation in both groups of companies is valued according to the subscales of management staff general culture level, management science knowledge, managers' personal and professional characteristics, the level of the ability to manage, optimal managerial processes regulation, modernity of managerial processes, culture of visitors' reception, conducting meetings, phone calls, working environment level, level of organizing working places, work and rest regime, relaxation options, work security and sociopsychological microclimate, rational storage system of archival documents, use of modern information technologies, document search and access system and culture of official registration of documentation. Some subscales are closely related but they identify distinct management culture aspects. Besides, as it will be seen when analysing social responsibility, they are closely connected with the recent statements; however, they allow the analysis of the phenomenon in different sections. This part shows detailed results by presenting respondents' assessments not only with respect to subscales but also with respect to individual statements.

2.1. Assessment of management staff culture

General managerial staff culture represents the organizations managers' moral, ethical categories, etiquette and common principles of behaviour with co-workers and customers. In addition, a statement indicating ethical leadership ability is included, which is important for the transmission of the values of the organization to subordinates not only via regulations and documents but also by personal example, based on development of trust and cooperation culture.

Table 1 shows that all statements of the analysed management staff general culture subscale are reliable, but only those evaluating the managers' ethical norms by individual test steps, respect for subordinates and values of managers, which can be termed as ethical leadership are statistically significant. Most of the statements were considered satisfactory, although more exclusive was language culture according to the answers of the respondents of both groups of companies. However, when comparing separately the assessments of employees of both groups of companies, a number of differences should be mentioned.

For example, more than half of the second group of employees claim that managers are guided by high moral criteria, but only one-third confirms that the values of managers are a guide to subordinates. Partly these differences could be explained by problems of communication between managers and subordinates. In this respect, the answers of the respondents of the first group are distributed more evenly, while general management staff culture is not high in both groups. This problem is underlined by management sophistication, knowledge of management science, the results of which are detailed in **Table 2**.

Statements of management science knowledge subscale were coded positively, trying to deny the emotional incentives for potential confrontation between management staff and

Subscales	Statements	First group N = 911	Second group N = 806	General	t	p
Management staff general culture	The managers in my job are guided by high moral criteria	58.9	56.1	57.5	1.199	0.231
	Managers strictly observe the ethical standards	45.0	56.9	51.0	-4.972	0.000
	Managers have high internal culture	54.4	50.2	52.3	1.739	0.082
	Managers respect the culture of the language requirements	61.8	59.3	60.6	1.056	0.291
	Managers strictly observe the requirements of etiquette	57.7	55.5	56.6	0.951	0.342
	Managers demonstrate respect for subordinates	58.4	51.6	55.0	2.826	0.005
	Managers' value—guide to subordinates	55.9	35.1	45.5	8.800	0.000

Source: Compiled by the authors.

Table 1. Management staff general culture: comparison of approval percent in groups of companies.

Subscales	Statements	First group N = 911	Second group N = 806	General	t	p
Management science knowledge level	All managers in my job have higher managerial education	55.1	18.0	36.5	17.130	0.000
	Managers are interested in managerial education innovations	53.1	44.9	49.0	3.408	0.001
	Managers intensively apply the managerial science innovations in practice	55.4	41.7	48.6	5.713	0.000
	In my workplace, one can become a manager without managerial education	51.0	33.9	42.5	7.279	0.000
	In my workplace, there are regularly organized training courses for managers	51.6	24.2	37.9	12.111	0.000

Source: Compiled by the authors.

Table 2. Management science knowledge: comparison of approval percent in groups of companies.

subordinates. The received results are statistically significant. In assessing the answers according to individual test steps, the following trends were revealed: management science knowledge of the first group of companies is assessed more positively, unlike the second. Considering the fact that the subordinate staff may not have enough objective knowledge about the education of the management staff, the reactions expressed in completing the questionnaire, direct the attention to the fact that the relationship of the second group of employees with the managers' actions is more stressful. Moreover, such a result (statistically) could be affected by the company managers' self-critical approach to management knowledge (given above), and responses to the statements, which deal with the personal and professional characteristics of the managers (**Table 3**).

Thus, the previously recorded respondents' reactions could be conditioned by poor objectivity of the managers in the context of the second group. Despite the fact that intensity in competition with subordinates stands out, in both cases, it is high enough, and unhealthy competition among heads of subdivisions, accepted by the respondents, reveals the relevant problem of management ethics of both groups of companies. Though in the subscale of managers' personal and professional qualities assessing by the statement that the manager helps unfold at work, statistically significant differences were not found, it is worth paying attention to research results presented in **Table 4**, where leadership and manager's support to the employee are represented, particularly in the case of the second group.

The answers of the employees of the second group of companies complement the problem spectrum of the management culture—lack of a leadership quality. Although the difference is statistically significant, the problem is acute for the first group of companies, that is, there is the lack of leaders who could inspire the employees by personal example and help unfold in the

Subscales	Statements	First group N = 911	Second group N = 806	General	t	p
Managers' personal and professional characteristics	My manager is a leader who helps me unfold at work	52.6	48.1	50.4	1.837	0.066
	I never have doubts about the manager's solutions	53.5	50.0	51.7	1.431	0.153
	Managers are objective and fair	55.9	41.6	48.7	6.002	0.000
	Managers present comments related to work correctly	56.2	61.8	59.0	-2.349	0.019
	Work orders are assigned respectfully	55.7	61.9	58.8	-2.631	0.009
	Managers have unhealthy competition with subordinates	70.8	49.8	60.3	-9.130	0.000
	Managers have unhealthy competition with heads of other units at our organization	73.8	73.6	73.7	-0.090	0.928

Source: Compiled by the authors.

Table 3. Managers' personal and professional characteristics: comparison of approval percent in groups of companies.

professional area. In both groups of companies, teamwork problems are revealed, as well as lack of managers' responsibility. In particular, the lack of managers' support is felt in the second group of companies. Judging from the responses, communication style is rather professional, but formal. The fact that the relationship is quite formal, but not concrete enough, may be presumed by analysing the answers of the respondents presented in other subsections of this part.

More detailed management staff general culture assessments are revealed by analysing the situation by individual test steps, dividing them into three notional groups: negative, neutral and positive assessments. Employees' assessments according to the subscales of 'Management staff culture' scale are more positive than negative, but positive indicators in the general context are minimal. In addition, a considerable number of respondents are revealed who chose the neutral rating (that is, they had no clear decision).

Assessments by this subscale (**Table 5**) reflect the assessments of managerial staff behaviour accepted in mutual relations of the staff and managers, which show a slight positive shift from the conditional average. At the same time, a significant group of respondents is revealed that is retained in the interim, not fully decided, assessment version (from 39.9 to 51.4%). Analysing the other subscales of this scale, we will see that the indicator which does not express this position remains significant enough to continue. In this case, far-reaching conclusions cannot be made, but attention should be paid to the trends that are shown by the criterion of managers' values as a guide to subordinates.

Subscales	Statements	First group N = 911	Second group N = 806	General	t	p
The level of the ability to manage	Tasks and orders are submitted accurately	56.4	61.8	59.1	-2.257	0.024
	Tasks and assignments are in line with staff competences	57.8	54.2	56.0	1.493	0.136
	In my workplace, the managers seek to be not only formal but also informal leaders	53.1	34.9	44.0	7.726	0.000
	In my workplace, the managers by setting their own example inspire employees to achieve better results	55.0	49.9	52.4	2.121	0.034
	Managers create working, creative environment	56.3	54.0	55.1	0.973	0.330
	If not the support of the manager, my results were not so good	57.3	38.6	47.9	7.878	0.000
	In my workplace, we all work by the principle of a united team	59.3	58.4	58.9	0.352	0.725
	In my workplace, the managers always assume responsibility for the results, whatever they are	48.6	51.7	50.2	-1.286	0.199
	With the help of the manager, I discovered the abilities of which I had no idea	57.7	37.5	47.6	8.561	0.000

Source: Compiled by the authors.

Table 4. The level of the ability to manage: comparison of approval percent in groups of companies.

It should be noted that with the decrease of percentage of negative and positive evaluations, the number of those who evaluate neutrally is increasing, that is, the number of respondents who are undecided in accordance with individual steps of the test and/or the number of respondents who do not have information (**Table 6**). However, attention is drawn to the fact that it is possible to become the manager without special managerial education (43% support this statement). Essentially, it corresponds to general trends in the Lithuanian companies, which devalue the necessity of special education working with people. For instance, the research by Česnygienė and Stankevičienė [30] showed that only 16.9% of personnel subdivisions managers and professionals had a specialized, that is, personnel management education, 4.5% had psychological education and 31.2% had managerial education. In another research conducted a little earlier, it was noted that the managers themselves recognize the weakness in their professional knowledge, and the subordinates assessed their managers' professionalism worse than managers themselves [31], which indicates a residual current problem. Not all ordinary employees can have detailed information about the education of their manager, but such processes as management staff training are more noticeable (38.7% of respondents agreed

R/no.	Statements in the subscale 'Management staff general culture'	N	Assessment %			M (average)	Mo	SD	V
			Negative	Neutral	Positive				
1.	The managers in my job are guided by high moral criteria	1717	11.9	30.5	57.6	3.57	4	0.89	25%
2.	Managers strictly observe the ethical standards	1717	18.2	31.2	50.6	3.42	4	0.97	28%
3.	Managers have high internal culture	1717	18.8	28.7	52.5	3.45	4	1.01	29%
4.	Managers respect the culture of the language requirements	1717	15.0	24.4	60.6	3.59	4	0.96	27%
5.	Managers strictly observe the requirements of etiquette	1717	14.5	28.8	56.7	3.55	4	0.96	27%
6.	Managers demonstrate respect for subordinates	1717	21.5	23.2	55.2	3.45	4	1.05	30%
7.	Managers' value—guide to subordinates	1717	16.1	37.8	46.1	3.39	3	0.95	28%

Source: Compiled by the authors.

Note: Order number shows the place of the statement in the questionnaire.

Table 5. Management staff general culture: negative, neutral and positive assessments.

that such training takes place). In addition, it has already been noted above that management knowledge was critically assessed by the managerial staff representatives.

Assessments of management science knowledge aspects may indicate that sharing the information within the organizations (internal communication) is complicated. Since the management staff does not have or may not have sufficient managerial education, active learning and development do not happen, which affects the quality of management. In addition, the negative attitude of employees to managers' education can have an impact on doubt and distrust on the correctness of decisions that occur during working processes, as well as decisions concerning the implementation of corporate social responsibility.

Unfavourable background in this context is also being created by management staff's personal and objective characteristics, assessments of which according to single test steps are only just higher than the average.

The above-discussed problem of confidence in the decision of the managers is confirmed by the direct statement assessments (only 51.8% of respondents never doubt about the rightness of the managers' decisions) (Table 7). Low estimate of confidence in the decisions of managers is closely related to the objectivity and fairness of the decisions of managers (49.2% assessed positively) and lack of leadership emerged. Only slightly more than half of the respondents confirmed that the manager is a leader who helps to unfold at work. This suggests unused leadership potential to work with people and interrelates with the above-highlighted managerial staff

R/no.	Statements in the subscale 'Management science knowledge'	N	Assessment %			M (average)	Mo	SD	V
			Negative	Neutral	Positive				
8.	All managers in my job have university managerial education	1717	10.9	51.4	37.7	3.37	3	0.88	26%
9.	Managers are interested in managerial education innovations	1717	10.7	40.1	49.3	3.50	3	0.92	26%
10.	Managers intensively apply the managerial science innovations in practice	1716	11.1	39.9	49.0	3.48	3	0.87	25%
11.	In my workplace, one can become a manager without managerial education	1717	15.9	41.1	43.0	3.35	3	0.94	28%
12.	In my workplace, there are regularly organized training courses for managers	1717	15.4	45.9	38.7	3.33	3	0.93	28%

Source: Compiled by the authors.

Note: Order number shows the place of the statement in the questionnaire.

Table 6. Management science knowledge: negative, neutral and positive assessments.

training and development problem. More than a third of the respondents noted that relations with subordinates are based on unhealthy competition, rather than cooperation. Lack of cooperation is felt in relations among different heads of subdivisions—a little more than a quarter of respondents say that these relations are based on competition.

The latter test steps perform a control evaluation function, too—similar estimates of related statements (e.g. the manager's support trying to achieve results and discovered personal abilities with the help of the manager—the assessments in favour of statements are 48.5 and 48.2%, respectively) confirm once again that respondents participated in the survey responsibly (**Table 8**). However, the problem of leadership, cooperation, creative teamwork organization, relations between managers and subordinates development is revealed by all the measured parameters. In addition, the significant fact is that only just over half of the respondents approved the statements in the context of ability to manage that the tasks and assignments are placed accurately (58.9% assessed positively), and the tasks and assignments are in line with the competence of employees (56.1%). The ability to lead and involve employees into the processes of implementation of corporate social responsibility is a key challenge to management personnel, which, according to the results of the research, could be prevented only by lack of competence. Basically, this again reflects the overall Lithuanian organization managers' problematic trends of lack of managerial competence, confirmed in other studies (e.g. [32–34]).

R/no.	Statements in the subscale 'Managers' personal and professional characteristics'	N	Assessment %			M (average)	Mo	SD	V
			Negative	Neutral	Positive				
13.	My manager is a leader who helps me unfold at work	1717	24.3	25.2	50.5	3.35	4	1.06	32%
14.	I never have doubts about the manager's solutions	1717	24.6	23.6	51.8	3.37	4	1.08	32%
15.	Managers are objective and fair	1716	24.5	26.3	49.2	3.35	4	1.08	32%
16.	Managers present comments related to work correctly	1717	17.3	23.9	58.8	3.54	4	0.98	28%
17.	Work orders are assigned respectfully	1717	17.8	23.6	58.6	3.52	4	1.02	29%
18.	Managers have unhealthy competition with subordinates	1717	25.3	35.6	39.1	3.17	3	1.05	33%
19.	Managers have unhealthy competition with heads of other units at our organization	1717	28.7	45.0	26.3	2.95	3	1.03	35%

Source: Compiled by the authors.

Note: Order number shows the place of the statement in the questionnaire.

Table 7. Managers' personal and professional characteristics: negative, neutral and positive assessments.

Summarizing the negative, neutral and positive assessments on the scale 'Management staff culture', it should be noted that the general average estimate of positively coded indicators is 51.5%, which represents a slight dominance of positive ratings. Estimates of the median (M) distributed from 2.95 to 3.59, the dominant mode (M_o) is equal to 4. The overall coefficient of variation is 29%.

More generalized management culture research results could be elaborated by estimates of statements submitted by individual test steps. Management staff culture assessment in the case of both groups of companies is presented in **Table 9**.

The estimates indicate that the heads of organizations provide more attention not to general but to department priorities, in competition with other departments and subordinates. In the case of the first group, the potential of employees is assessed more, which is promoted by management posture. Although in this group of companies, the focus on basic education when employing management personnel is not given prominence, both internal managers orientation in finding new solutions and overall competence development policy are expressed more vividly. However, personal leadership is not compatible with the teamwork, as well as common moral posture of management staff, which remains the weaker link.

Table 9 reveals the employees' approval percent of both groups of companies when assessing management staff culture at the level of individual statements. In both groups of companies,

R/no.	Statements in the subscale 'The level of the ability to manage'	N	Assessment %			M (average)	Mo	SD	V
			Negative	Neutral	Positive				
20.	Tasks and orders are submitted accurately	1717	17.1	24.0	58.9	3.52	4	0.97	27%
21.	Tasks and assignments are in line with staff competences	1716	17.4	26.5	56.1	3.49	4	1.00	29%
22.	In my workplace, the managers seek to be not only formal but also informal leaders	1717	13.5	42.0	44.6	3.39	3	0.89	26%
23.	In my workplace, the managers by setting their own example inspire employees to achieve better results	1717	20.1	27.3	52.6	3.44	4	1.02	30%
24.	Managers create working, creative environment	1717	18.5	26.3	55.2	3.49	4	1.02	29%
25.	If not the support of the manager, my results were not so good	1717	25.6	25.9	48.5	3.29	4	1.13	34%
26.	In my workplace, we all work by the principle of a united team	1717	19.9	21.2	58.9	3.50	4	1.02	29%
27.	In my workplace, the managers always assume responsibility for the results, whatever they are	1717	19.6	30.3	50.1	3.38	4	0.99	29%
28.	With the help of the manager, I discovered the abilities of which I had no idea	1717	23.8	28.0	48.2	3.33	4	1.06	32%

Source: Compiled by the authors.

Note: Order number shows the place of the statement in the questionnaire.

Table 8. The level of the ability to manage: negative, neutral and positive assessments.

an unhealthy internal management staff competition was revealed (statement approval—a little more than 73%). Approval percentage is very high, but this feature of management culture of the two groups of companies is perhaps the only and the most vivid resemblance. In addition, both groups of companies face the problem of leadership of managers, which is slightly more visible in the second group of companies. The problem of individual culture is characteristic and distinct to both groups of companies, which is revealed in relations with subordinates (situation with respect to behaviour ethics, respect for subordinates—a little better in the second group of companies).

Management staff culture	First group	Second group	General	t	p
All managers in my job have university managerial education	55.1%	18.0%	36.5%	17.130	0.000
In my workplace, there are regularly organized training courses for managers	51.6%	24.2%	37.9%	12.111	0.000
In my workplace one can become a manager without managerial education	51.0%	33.9%	42.5%	7.279	0.000
In my workplace, the managers seek to be not only formal but also informal leaders	53.1%	34.9%	44.0%	7.726	0.000
Managers' value—guide to subordinates	55.9%	35.1%	45.5%	8.800	0.000
With the help of the manager, I discovered the abilities of which I had no idea	57.7%	37.5%	47.6%	8.561	0.000
If not the support of the manager, my results were not so good	57.3%	38.6%	47.9%	7.878	0.000
Managers intensively apply the managerial science innovations in practice	55.4%	41.7%	48.6%	5.713	0.000
Managers are objective and fair	55.9%	41.6%	48.7%	6.002	0.000
Managers are interested in managerial education innovations	53.1%	44.9%	49.0%	3.408	0.001
In my workplace, the managers always assume responsibility for the results, whatever they are	48.6%	51.7%	50.2%	-1.286	0.199
My manager is a leader who helps me unfold at work	52.6%	48.1%	50.4%	1.837	0.066
Managers strictly observe the ethical standards	45.0%	56.9%	51.0%	-4.972	0.000
I never have doubts about the manager's solutions	53.5%	50.0%	51.7%	1.431	0.153
Managers have high internal culture	54.4%	50.2%	52.3%	1.739	0.082
In my workplace, the managers by setting their own example inspire employees to achieve better results	55.0%	49.9%	52.4%	2.121	0.034
Managers demonstrate respect for subordinates	58.4%	51.6%	55.0%	2.826	0.005
Managers create working, creative environment	56.3%	54.0%	55.1%	0.973	0.330
Tasks and assignments are in line with staff competences	57.8%	54.2%	56.0%	1.493	0.136
Managers strictly observe the requirements of etiquette	57.7%	55.5%	56.6%	0.951	0.342
The managers in my job are guided by high moral criteria	58.9%	56.1%	57.5%	1.199	0.231
Work orders are assigned respectfully	55.7%	61.9%	58.8%	-2.631	0.009
In my workplace, we all work by the principle of a united team	59.3%	58.4%	58.9%	0.352	0.725
Managers present comments related to work correctly	56.2%	61.8%	59.0%	-2.349	0.019
Tasks and orders are submitted accurately	56.4%	61.8%	59.1%	-2.257	0.024

Management staff culture	First group	Second group	General	t	p
Managers have unhealthy competition with subordinates	70.8%	49.8%	60.3%	-9.130	0.000
Managers respect the culture of the language requirements	61.8%	59.3%	60.6%	1.056	0.291
Managers have unhealthy competition with heads of other units at our organization	73.8%	73.6%	73.7%	-0.090	0.928

Source: Compiled by the authors.

Table 9. Management staff culture at the level of individual statements.

Differences of some estimates are obvious and especially distinct. For example, in the first group, the management staff not only competes among each other, but there is a huge unhealthy competition with ordinary employees. In other words, in an environment where efforts are made to establish personal advantage, it is hardly possible to have teamwork and focus, focusing on company goals (by the way, approval of realization of the teamwork principle in both groups of companies is less than 60%). On the other hand, it can be assumed that internal competition could be influenced by the fact that the first group of companies valued management staff education more, although the general approval rate shows that insufficient attention is paid to both the education and training of managers.

It is significant that even in cases where the percentage expressions of estimates of statements in both groups of companies are similar, in many cases, they do not exceed 58%. That is, almost half of the respondents note one or another problem of management culture. Of course, the distribution of such percentage was influenced by the fact that groups of companies are composed of several companies where management staff and management culture may be different. But in any case, significant percentage expressions force companies to look for reasons inside.

For example, the estimates of statements referring to management culture in the first group of companies are distributed in the range of 51 and 73.8%, while this range in the second group of companies is much higher—from 18 to 73.6%. This reflects not only extensive but also diverse spectrum of problems of management staff culture and therefore requires a more complex, broader management staff-training programme, where the focus should be first given to the most sensitive aspects, such as the organization's managerial approach to overall management education, management staff development changes, education of leaders.

2.2. Assessment of culture of managerial processes' organization

Managerial staff and the general culture determine the ability to organize work processes rationally. Not only standards and regulations are used for that, but also integrated information technology, the capacity of the optimal use of which can both improve and hinder the work of companies. An important factor is the management staff interaction quality, responsibility limits and personnel accountability for the decisions, the ability to maintain close relations with subordinates, their support, sharing of working information and so on.

The problem of regulation of managerial processes is relevant in both groups of companies (**Table 10**). Though about two-thirds of respondents from both groups of companies stated that managerial processes are defined in company documents, management personnel functions are not clearly regulated and specified. This problem is exceptionally distinct in the second group of companies that is why it is natural that more than half of the respondents have questions on the managers' solutions. As there is a lack of definiteness of management positions and functions, their decisions may be assessed controversially, that is, there is a relevant problem of tasks assignment, response and performance. As mentioned earlier, there are communication gaps between managers and subordinates.

The spectrum of problems of managerial processes regulation is different in both groups of companies, and the received research results show that the differences are statistically significant. In the first group of companies, the absence of definiteness of managers' functions and concretization of activities is felt. Thus, it can be stated that not only all managerial processes are poorly regulated, but also they lack the concretization, which complicates the managerial processes themselves.

The rationality of management work organization (**Table 11**) is closely associated with the regulation of the processes discussed above. The problems highlighted move into management processes. Only about half of the respondents in both groups of companies indicate they are aware that management is certified following the ISO standards. Rationality problems become even more pronounced in the first group of companies in accordance with all

Subscales	Statements	First group N = 911	Second group N = 806	General	t	p
Optimal managerial processes regulation	In my workplace, managerial processes are defined in documents	63.6	66.5	65.0	-1.276	0.202
	All organization managers accurately know their functions and responsibilities	49.7	66.1	57.9	-6.952	0.000
	All responsibilities of all managers are strictly exposed in instructions, rules, regulations	43.4	62.0	52.7	-7.865	0.000
	In my workplace, the managers do not exceed the available power	52.0	37.7	44.9	6.005	0.000
	Management staff functions are strictly regulated	54.0	34.1	44.0	8.414	0.000
	Employees have no questions for managers solutions	48.6	41.3	45.0	3.045	0.002
	In my workplace, in terms of managers, 'the left hand does not know what the right hand is doing'	45.4	23.8	34.6	9.600	0.000

Source: Compiled by the authors.

Table 10. Optimal managerial processes regulation: comparison of approval percent in groups of companies.

Subscales	Statements	First group N = 911	Second group N = 806	General	t	p
Rational organization of management work	In my workplace, managerial work is certified by ISO standards	49.5	53.7	51.6	-1.745	0.081
	Emerging issues can be resolved with direct superior, without going to higher ones	54.7	78.7	66.7	-10.814	0.000
	The required information and other resources to managers are provided timely	49.2	41.1	45.1	3.378	0.001
	Managerial staff do not complain about their job organization	45.8	26.7	36.2	8.349	0.000
	Managers say that they could do more if they had opportunities	45.9	31.5	38.7	6.132	0.000

Source: Compiled by the authors.

Table 11. Rational organization of management work: comparison of approval percent in groups of companies.

individual test steps, and the differences comparing with the second group are statistically significant. The management staff lacks the information, the possibility to resolve the arising issues in person, without applying to managers. The problem of work organization is confirmed, which is revealed by the management staff to subordinates, which negatively affects the companies' and their managers' reputation and the organization's microclimate.

Many problems of process organization could be solved by using a computer and software equipment, but this possibility, as is apparent from the results given below, is underused (Table 12).

Almost half of the employees of both groups of companies confirm that the electronic control system operates, but the possibility provided by technologies to integrated planning, analysis and performance of activities are not sufficiently exploited, it is not enough. This is particularly showed by the answers of the first group of companies' respondents according to individual test steps. Lack of computer equipment is the least focused on in the second group of companies. It is true that the available technologies are not fully used, and the computerized system of managerial processes is not sufficiently simple, functional and useful in practice. After processing the test data, it was revealed that the level of computerization of managerial processes in both groups of companies differs statistically significantly.

The internal and external communication cultures (Table 13) in both groups of companies are very different, and in many cases, these differences are statistically significant. On the other hand, the acceptance percentage for positively formulated statements is not high, indicating unsolved communication problems (both internally and with the outside). The second group of companies is more open to the public, or, in other words, to external stakeholders, which is especially true for the corporate social responsibility status. In addition, while comparing

Subscales	Statements	First group N = 911	Second group N = 806	General	t	p
Modern computerization level of managerial processes	In my workplace, electronic managerial system functions	51.2	55.6	53.4	-1.831	0.067
	The managerial system enables integrated planning, analysis and operation of activities	48.6	50.1	49.4	-0.621	0.534
	The computerized managerial processes system is simple, functional and useful	50.2	60.0	55.1	-4.119	0.000
	The computerized managerial processes system is used to the maximum	50.5	37.3	43.9	5.512	0.000
	In my organization, there is lack of computers and software	42.2	15.8	29.0	12.472	0.000

Source: Compiled by the authors.

Table 12. Modern computerization of managerial processes: comparison of approval percent in groups of companies.

Subscales	Statements	First group N = 911	Second group N = 806	General	t	p
Culture of visitors' reception, conducting meetings, phone calls	Meetings are efficient, the staff does not complain for wasting time	52.5	33.0	42.7	8.275	0.000
	Interaction with customers live and using means of communication is respectful	60.8	64.3	62.5	-1.476	0.140
	Interaction with partners is especially business-like	45.4	44.0	44.7	0.582	0.561
	Our organization follows the principle 'Customer is always right'	49.4	54.7	52.1	-2.203	0.028
	Answers to inquiries from outside are provided promptly and in detail	55.8	49.9	52.8	2.442	0.015
	Answers to the claims from the outside are considered as unpleasant obligation	45.4	23.9	34.7	9.538	0.000
	My workplace is open to the public, it does not hide unpleasant facts, incidents	50.5	32.4	41.4	7.715	0.000

Source: Compiled by the authors.

Table 13. Culture of visitors' reception, conducting meetings, phone calls: comparison of approval percent in groups of companies.

with already discussed statements in the subscales, the organizational problems continue to remain distinct, for example, in terms of organizing and conducting meetings, timeliness and completeness of presentation of answers to the questions from outside.

Comparing the statements discussed until now with those that diagnose the working environment conditions, there is a tendency that in the second group of companies, much more attention is given to external conditions than to the quality of the internal processes organization.

The estimates of optimal managerial process regulation, rational organization of management work, modern computerization of managerial processes, etc. subscales with respect to negative, neutral and positive assessments are presented in **Tables 14–17**.

The estimates of individual test steps representing managerial processes definiteness in documents were the highest—64.9% of respondents gave positive assessment, and only 8.9%—negative (**Table 14**). However, as in this case, the same as assessing the regulation of positions

R/no.	Statements in the subscale 'Optimal managerial processes regulation'	N	Assessment %			M (average)	Mo	SD	V
			Negative	Neutral	Positive				
29	In my workplace, managerial processes are defined in documents	1717	8.9	26.2	64.9	3.71	4	0.88	24%
30	All organization managers accurately know their functions and responsibilities	1717	14.0	28.6	57.4	3.55	4	0.95	27%
31	All responsibilities of all managers are strictly exposed in instructions, rules and regulations	1717	16.2	31.6	52.1	3.50	4	0.99	28%
32	In my workplace, the managers do not exceed the available power	1717	19.2	35.5	45.3	3.35	3	1.02	30%
33	Managerial staff/middle unit professionals' functions are strictly regulated	1716	12.8	42.6	44.6	3.41	3	0.92	27%
34	Employees have no questions for managers solutions	1717	27.3	27.5	45.2	3.28	4	1.07	33%
35	In my workplace, in terms of managers, 'the left hand does not know what the right hand is doing'	1717	30.5	34.2	35.3	3.09	3	1.09	35%

Source: Compiled by the authors.

Note: Order number shows the place of the statement in the questionnaire.

Table 14. Optimal managerial processes regulation: negative, neutral and positive assessments.

R/no.	Statements in the subscale 'Rational organization of management work'	N	Assessment %			M (average)	Mo	SD	V
			Negative	Neutral	Positive				
36	In my workplace, managerial work is certified by ISO standards	1717	12.4	36.1	51.5	3.54	3	1.00	28%
37	Emerging issues can be resolved with direct superior, without going to higher ones	1717	14.7	19.4	65.9	3.67	4	1.03	28%
38	The required information and other resources to managers/middle unit professionals are provided timely	1717	17.5	37.1	45.4	3.35	3	0.97	29%
39	Managerial staff/middle unit professionals do not complain about their job organization	1717	19.1	44.1	36.8	3.21	3	0.91	28%
40	Managers/middle unit professionals say that they could do more if they had opportunities	1711	18.2	42.7	39.1	3.26	3	0.97	30%

Source: Compiled by the authors.

Note: Order number shows the place of the statement in the questionnaire.

Table 15. Rational organization of management work: negative, neutral and positive assessments.

in instructions, regulations and so on (positive estimate of the statement that grounds this situation—only 52.1%) shows that regulation is inadequate. And the high percentage of neutral assessments signals that employees may lack knowledge of the internal system of processes organization, management staff functions and powers.

Consequently, misgivings are possible as to whether the managerial staff exceeds their powers (only less than half of the respondents believe that the powers are not exceeded). This fact only underlines the need for greater openness in internal communication processes, enhancing confidence in managers and their decisions. Due to the lack of trust and cooperation innovation, including corporate social responsibility standards implementation, this may receive both direct and indirect resistance and indifference of subordinates.

In this context of regulation of processes, attention should be drawn to the fact (**Table 15**) that the middle-level management staff publicly expresses the grievances of higher rank managers on the grounds that the results of management activities because of the latter responsibility are not as good as they could be, and at the same time highlights the fact that in the latter episode of research, the metaphorical phrase 'the left hand does not know what the right hand is doing' expressing lack of coordination of activities attracted almost one-third of the

R/no.	Statements in the subscale 'Modern computerization level of managerial processes'	N	Assessment %			M (average)	Mo	SD	V
			Negative	Neutral	Positive				
41	In my workplace, electronic managerial system functions	1711	14.3	32.4	53.2	3.50	4	0.98	28%
42	The managerial system enables integrated planning, analysis and operation of activities	1711	16.3	34.4	49.3	3.40	4	0.97	29%
43	The computerized managerial processes system is simple, functional and useful	1711	14.5	30.7	54.8	3.51	4	0.99	28%
44	The computerized managerial processes system is used to the maximum	1711	17.7	38.0	44.3	3.33	3	0.98	29%
45	In my organization, there is lack of computers and software	1711	31.3	39.0	29.7	2.99	3	1.04	35%

Source: Compiled by the authors.

Note: Order number shows the place of the statement in the questionnaire.

Table 16. Modern computerization level of managerial processes: negative, neutral and positive assessments.

respondents' approval (35.3%). All this, firstly, signals the lack of managerial processes regulation, and secondly, the lack of coordination of mutual actions, which is affected by uncertainty of process regulation in internal documents. Therefore, it can be said that this factor of existing management culture would complicate the installation process of corporate social responsibility standards.

The research results represent a significant assertive vertical managerial structure (e.g. only 65.9% of the respondents identified the opportunity to resolve the issues arising in work processes independently, without regard to managers occupying higher positions) and unused middle-level managerial staff potential. Especially, this level staff is not satisfied with the received information and other resources.

Management can be certified or not certified, so the distributions of the estimates of the statement presented by the respondents (especially with regard to a neutral assessment forming a significant part of the overall context—36.1%) in any case signal about internal communication problems. One-third of the respondents noted that the management staff/middle-level specialists express dissatisfaction with the organization of work. Managers'/middle-level management dissatisfaction of work organization system has some negative aspects.

By formulating the statement 'Managers/middle level specialists say that they could do more if they had the opportunity', the aim was to assess how this dissatisfaction with the organization

R/no.	Statements in the subscale ‘Culture of visitors’ reception, conducting meetings, phone calls’	N	Assessment %			M (average) Mo	SD	V	
			Negative	Neutral	Positive				
46	Meetings are efficient, the staff does not complain for wasting time	1711	22.7	34.0	43.3	3.27	3	1.06	32%
47	Interaction with customers live and using means of communication is respectful	1717	9.5	28.1	62.4	3.70	4	0.90	24%
48	Interaction with partners is especially business-like	1717	15.0	40.2	44.8	3.37	3	0.91	27%
49	Our organization follows the principle ‘Customer is always right’	1717	18.2	29.9	51.9	3.42	4	0.96	28%
50	Answers to inquiries from outside are provided promptly and in detail	1717	13.7	33.3	53.0	3.49	4	0.93	27%
51	Answers to the claims from the outside are considered as unpleasant obligation	1717	21.9	42.7	35.4	3.17	3	0.97	31%
52	My workplace is open to the public, it does not hide unpleasant facts, incidents	1717	18.8	39.2	42.0	3.28	3	0.97	29%

Source: Compiled by the authors.

Note: Order number shows the place of the statement in the questionnaire.

Table 17. Culture of visitors' reception, conducting meetings, phone calls: negative, neutral and positive assessments.

of work is expressed (and if generally is expressed at all) by middle-level staff. Public and negative managerial staff representatives' reactions affect the overall microclimate of the organization, assessments of management activities. In other words, both direct and indirect effects of broader managerial work rationality/irrationality are revealed.

While information technology and software in recent years has been rapidly getting cheaper and becoming more easily available for companies, their use in the managerial processes of companies still remain complicated (**Table 16**).

The respondents' answers suggest that the existing equipment and its use in the managerial processes of the organization are not adequate constants. Although a relatively small equipment

shortage is indicated (29.7%), there is lack of simplicity and functionality of implemented equipment (favourable assessment—only 54.8%), which shows that by meeting the material supply of hardware and software, there is lack of attention because of its purposefulness and functionality. Therefore, it can be said that the use of existing equipment is complicated and creates preconditions for irrational costs. Only 44.3% of respondents indicated that the available information equipment is used to maximum, drawing attention to the fact that only 49.3% of respondents confirmed the feasibility for integrated planning, analysis and performing of activities.

The estimates presented in **Table 17** indicate that the time allowed for internal meetings is exploited irrationally (only 43.3% of the respondents do not complain about in vain spent time). In addition, the aforementioned problems of internal communication organization may be related to communication with stakeholders outside the organizations, which indicates general, systematic problems of organization. Furthermore, there remains relevant problem of communication culture with external stakeholders both in formal dimension (see the statements reflecting communication nature) and in building trust with stakeholders. For example, although the communication culture is valued significantly higher, openness (see the statement 'My workplace is open to the public, does not hide unpleasant facts, incidents') is low (only 42% of positive assessments). This context reveals the associated critical sides of internal processes and relationships with external stakeholders.

General means of estimates on the scale 'Managerial processes organization culture' range from 2.99 (hardware and software deficiency) to 3.71 (managerial processes' definition in documents), and the highest mode is 4. It is significant that a third of respondents rated the indicators neutrally, that is, they had no opinion or were not precisely decided. This may be a warning about the problems of dissemination of internal information.

Assessment of managerial processes organization culture in the case of the two groups of companies is visualized in **Table 18**.

At the level of individual statements on the diagnostics of the organization culture of managerial processes, the results show several more distinct trends. In the case of similar standardization of managerial processes and development level of electronic control system (when the differences are not of high statistical significance), the behaviour of management staff and management quality parameters, which are partly revealed by percentage estimates expression, may differ significantly. That is, the functionality of systems used by the organizations differs, as well as the distinctness of personnel functions and responsibilities, and the degree of taking responsibility by the middle staff when solving the issues arising in the management process. In addition, at the communicative level, the qualitative level of relationship with external stakeholders is distinguished. That is, a formally expressed reaction does not necessarily reflect the internal provisions of the personnel.

Table 18 highlights the approval percentage of the two groups of companies in assessing managerial processes organization culture at the level of individual statements. Some significant differences are revealed between the first and the second group of companies. For example, while in the first group of companies the available computer equipment is used to the maximum, the obvious lack of hardware and its functionality is highlighted. Thus, in this

Managerial processes organization culture	First group	Second group	General	t	p
In my organization, there is lack of computers and software	42.2%	15.8%	29.0%	12.472	0.000
In my workplace, in terms of managers, 'the left hand does not know what the right hand is doing'	45.4%	23.8%	34.6%	9.600	0.000
Answers to the claims from the outside are considered as unpleasant obligation	45.4%	23.9%	34.7%	9.538	0.000
Managerial staff/middle unit professionals do not complain about their job organization	45.8%	26.7%	36.2%	8.349	0.000
Managers/middle unit professionals say that they could do more if they had opportunities	45.9%	31.5%	38.7%	6.132	0.000
My workplace is open to the public, it does not hide unpleasant facts, incidents	50.5%	32.4%	41.4%	7.715	0.000
Meetings are efficient, the staff does not complain for wasting time	52.5%	33.0%	42.7%	8.275	0.000
The computerized managerial processes system is used to the maximum	50.5%	37.3%	43.9%	5.512	0.000
Managerial staff/middle unit professionals' functions are strictly regulated	54.0%	34.1%	44.0%	8.414	0.000
Interaction with partners is especially business-like	45.4%	44.0%	44.7%	0.582	0.561
In my workplace, the managers do not exceed the available power	52.0%	37.7%	44.9%	6.005	0.000
Employees have no questions for managers solutions	48.6%	41.3%	45.0%	3.045	0.002
The required information and other resources to managers/middle unit professionals are provided timely	49.2%	41.1%	45.1%	3.378	0.001
The managerial system enables integrated planning, analysis and operation of activities	48.6%	50.1%	49.4%	-0.621	0.534
In my workplace, managerial work is certified by ISO standards	49.5%	53.7%	51.6%	-1.745	0.081
Our organization follows the principle 'Customer is always right'	49.4%	54.7%	52.1%	-2.203	0.028
All responsibilities of all managers are strictly exposed in instructions, rules and regulations	43.4%	62.0%	52.7%	-7.865	0.000
Answers to inquiries from outside are provided promptly and in detail	55.8%	49.9%	52.8%	2.442	0.015
In my workplace, electronic managerial system functions	51.2%	55.6%	53.4%	-1.831	0.067
The computerized managerial processes system is simple, functional and useful	50.2%	60.0%	55.1%	-4.119	0.000
All organization managers accurately know their functions and responsibilities	49.7%	66.1%	57.9%	-6.952	0.000

Managerial processes organization culture	First group	Second group	General	t	p
Interaction with customers live and using means of communication is respectful	60.8%	64.3%	62.5%	-1.476	0.140
In my workplace, managerial processes are defined in documents	63.6%	66.5%	65.0%	-1.276	0.202
Emerging issues can be resolved with direct superior, without going to higher ones	54.7%	78.7%	66.7%	-10.814	0.000
<i>Source:</i> Compiled by the authors.					

Table 18. Managerial processes organization culture at the level of solitary statements.

group of companies, there may be greater opportunities to use electronic control systems than in the second, where there is no shortage of such equipment, but it is not efficiently used. On the other hand, the management of the first group of companies (comparing with the second) stands out with stricter regulation, the meetings are more business-like, but almost half of the respondents indicate that management staff could do more if they had the opportunity, and present grievances concerning their work organization, miss clearer definitions of duties.

Comparing with the second group of companies, there is a bigger lack of compatibility of managerial staff. In addition, in the second group of companies, there is a highly significant approval to an individual test step indicating that the issues emerging in the working process could be resolved with their direct manager, without applying to higher management. In other words, the system is much more flexible, allowing the solution of questions more operatively. By the way, attention is drawn to the fact that in the first group of companies, the internal competition is generally more visible.

Despite the fact that management's actions are more coordinated, the managers' duties are discussed more rigorously, almost three-quarters of the respondents of this group noted that the middle-level specialists are not satisfied with the freedom of their activities, which could lead to accomplishing much more. That is, the initiative of managerial staff is not sufficiently exploited, and organization of meetings and workshops does not satisfy the demand of about two-thirds of respondents for more efficient use of time.

Moreover, higher interaction culture with external customers (unlike in the first group) was revealed (see, respectful communication, responses to claims, etc.). However, judging by other individual test steps, this culture is more demonstrative as more than two-thirds of respondents confirmed the statement that the organization tends to hide unpleasant incidents. In other words, the second group of companies is more concerned about the representativeness of the companies. Although the approval of the respondents is not high, these two groups have similarities according to the criteria such as the possibility of managerial systems for integrated planning, organization of activities, electronic control system, management certification (lack of which both groups of companies experience).

Significantly greater differences between the two groups of companies are revealed in the assessments of management working conditions culture; they indicate significant problems of the first group as well.

2.3. Assessment of management working conditions culture

The physical and psychological state of working conditions shows the prevailing management culture—this is the perception of legislation, by discussing working conditions, knowledge and following regulations, the importance of influence of conditions on working activities. If the physical environment depends more on the investments, the size of which is affected by the economic state of the organization, psycho-sociological climate depends directly on the management personnel culture, individual characteristics, personal culture, social skills and understanding of management work in a direct relationship with the staff and the regulation of interpersonal relations. In addition, while management literature devotes considerable space to work and rest conditions, in practice this aspect is not always properly assessed.

The respondents were more satisfied than dissatisfied with the working conditions culture (**Table 19**), and the assessment of the approval by individual test steps shows that in many cases, more favourable conditions are created in the second group of companies. Statistically significant differences were revealed by discussing the issues of working space, provision with personal hygiene products, lighting, furniture, ergonomics, cleanliness and order. Many of the respondents are not satisfied with air ventilation and

Subscales	Statements	First group N = 911	Second group N = 806	General	t	p
Working environment (interior, lighting, temperature, cleanness, etc.)	In my organization, there is a concern to meet the needs of employees as far as interior is concerned	61.0	62.0	61.5	-0.426	0.670
	The working environment is clean and tidy	52.1	82.3	67.2	-13.887	0.000
	The furniture is ergonomic, tools and work equipment—comfortable	51.8	73.8	62.8	-9.629	0.000
	We do not need to worry that in winter, it will be cold in the workplace, and in summer: too hot	59.3	59.2	59.2	0.040	0.968
	Air ventilation is good, there are no sideline, unpleasant odours	54.8	52.0	53.4	1.156	0.248
	I do not feel uncomfortable in the workplace for lighting	56.6	76.1	66.3	-8.637	0.000
	There is no noise which would hinder work	53.0	43.9	48.5	3.777	0.000
	The organization arranges for everything, for example, neat work clothes, too	54.0	76.9	65.5	-10.212	0.000
	I have enough space in my workplace	55.9	78.2	67.0	-10.031	0.000

Source: Compiled by the authors.

Table 19. Working environment: comparison of approval percent in groups of companies.

temperature differences; comparing both groups of companies according to employees' answers, statistically significant differences were not found. The ratio of approval and disapproval of the statements in the first group of companies indicates that a large number of respondents (about half) in most cases assess the organization of the working environment unfavourably, and this means that there are significant deficiencies in connection to this aspect in management culture. In this respect, organizing work places is closely related, as can be seen from the respondents' reactions to the statements presented in **Table 20**. Tendencies in both groups of companies are similar.

In both groups of companies, the work places are not sufficiently adapted to the individual needs and this is likely to reflect a common approach to such needs—statistically significant differences by these test steps were not identified. The most attention in organizing the working places is given in the second group of companies, for example, compared to the first, more than two-thirds of respondents agree with the statement that employees sometimes have to take care of the working tools themselves for their money. Moreover, it is emphasized that managers are reluctant to take on staff comments on the work equipment, and organization of working places hinders the performance of operational tasks quickly, promptly and efficiently. Both groups of companies, as has been said, are industrial, but the management culture aspects, reflecting the level of working places organization, differ statistically significantly. In addition, significant differences were recorded in connection to work and rest regime, relaxation options subscale—as it is evident from the approval percent, the investments of the second group of companies into the working environment and equipment do not reflect the positive attitude to the staff needs for the rest conditions (**Table 21**).

Subscales	Statements	First group N = 911	Second group N = 806	General	t	p
Level of organizing working places	The organization provides all working tools	55.2	80.9	68.1	-11.758	0.000
	Working tools allow the job to be done quickly and efficiently	56.5	79.2	67.8	-10.257	0.000
	Tools, equipment are available easily, there is no need to use extra effort	53.8	75.4	64.6	-9.563	0.000
	The workplace is organized by assessing technical and individual features of employees	54.1	55.6	54.8	-0.609	0.542
	Managers take into account the comments of the staff for the required equipment, tools for work	55.8	66.3	61.0	-4.464	0.000
	Employees sometimes have to take care of the working tools themselves for their money	72.3	30.6	51.5	-18.988	0.000

Source: Compiled by the authors.

Table 20. Organizing working places: comparison of approval percent in groups of companies.

Subscales	Statements	First group N = 911	Second group N = 806	General	t	p
Work and rest regime, relaxation options	The workplace funds the employees' relaxation after working hours	51.6	17.7	34.7	15.604	0.000
	The care is taken for occupational diseases prevention	54.2	29.9	42.1	10.481	0.000
	Physical activity is promoted	42.0	42.7	42.4	-0.267	0.790
	In the workplace, there is a room for relaxation	48.0	61.8	54.9	-5.790	0.000
	The workplace takes care not only of employees', but also of their family's recreation	51.8	9.1	30.4	21.360	0.000
	Working and recreation conditions are discussed in the collective agreement	50.3	24.4	37.4	11.400	0.000

Source: Compiled by the authors.

Table 21. Work and rest regime, relaxation options: comparison of approval percent in groups of companies.

A significant approval of the respondents of the second group of companies to the statement that there is a separate room in the workplace which is designed for rest, confirms already identified fact that the management are more concentrated on the external, material – technical culture. According to this test step, statistically significant percentage differences were determined while comparing with the first group of companies. More than half of the respondents in both groups of companies indicated that physical activity is not encouraged, and percentage differences are not significant. However, in the management culture of the second group of companies, less attention is statistically reliably paid to the human resources work and rest regime and physical recreation. It should be noted that the answers of the respondents of the second group of companies, indicating a lack of attention to family members, show concentration on production targets and some kind of depreciation of stakeholder interests.

Individual test steps were formulated positively and negatively, to get more precise responses, including the control indicators, too. For example, assuming that the general knowledge of the tolerance requirements can affect the answers, there was included a statement about the jokes, which are traditionally considered to be harmless, though they have discriminatory overtones (Table 22). Work security and sociopsychological microclimate (physical and psychological safety) are more favourable in the second group of companies, but the percentage showing the estimate is not that high, so that it could be considered as very positive. Statistically significant differences in the psychological comfort assessment by comparing estimates of two groups of companies were not found, unlike in the groups of statements that relatively could be described as reflecting tolerance and physical safety. Greater focus on management culture according to these parameters is given in the second group of companies, and the respondents' assessments in the first group of companies imply that the responsibility for the physical and psychological well-being of the employees is not sufficiently emphasized.

Subscales	Statements	First group N = 911	Second group N = 806	General	t	p
Work security, sociopsychological microclimate	In my workplace, work security is taken care of not formally	49.3	26.5	37.9	9.946	0.000
	I signed in the work safety register only after having listened to the instructions and passed an exam	55.1	69.2	62.2	-6.071	0.000
	At work I feel well, I do not feel any psychological discomfort	59.8	62.9	61.4	-1.307	0.191
	In my workplace, sexually suggestive remarks and/or behaviour are not tolerated	52.4	42.1	47.2	4.286	0.000
	Respect and tolerance for alternative religious, political views and so on are encouraged	55.0	36.1	45.5	7.976	0.000
	In my organization anecdotes discriminating other nationality people are not tolerated, etc.	45.7	24.1	34.9	9.571	0.000

Source: Compiled by the authors.

Table 22. Work security and sociopsychological microclimate: comparison of approval percent in groups of companies.

The statements of the subscales on the scale presented below 'Management working conditions' culture' show the level of management culture development and related social responsibility items that are associated with employees as one of the stakeholders with respect to negative, neutral and positive assessment.

In that case, the working place environment organization compliance with the normative sanitary requirements was assessed not that much, as was the employees' personal approach (Table 23). This is how much the working environment is or is not additional, unnecessary irritant, interfering with the work process. More than half of the respondents positively assess the working environment conditions, such as interior, lighting, temperature regimes, cleanliness and so on. However, the estimates are not equally high, indicating that in different workplaces, the level of comfort is not ensured equally. The estimates of the statements by significant part of the respondents—from 13.2 (interior matching the needs of workers) to 31.8% (noise in the working environment)—pay attention to the fact that in order to raise the management culture level and implement corporate social responsibility, it is necessary to conduct additional assessment of the working environment, providing additional investment.

Assessing the level of organization of the working environment (Table 24), attention should be drawn to the relationship of negative and positive estimates and the assessment of the statement showing how managers take into account the comments of employees (favourable assessment—only 60.7%). Of course, in this case, the organizations' possibilities to respond to employees' claims are not assessed, but at the same time, it should be noted that the financial

R/no.	Statements in the subscale 'Working environment level'	N	Assessment %			M (average)	Mo	SD	V
			Negative	Neutral	Positive				
53.	In my organization, there is a concern to meet the needs of employees as far as interior is concerned	1717	13.2	25.3	61.5	3.59	4	0.91	25%
54.	The working environment is clean and tidy	1717	14.4	19.3	66.3	3.69	4	0.99	27%
55.	The furniture is ergonomic, tools and work equipment: comfortable	1717	21.2	16.7	62.1	3.57	4	1.08	30%
56.	We do not need to worry that in winter it will be cold in the workplace, and in summer—too hot	1717	23.6	17.1	59.2	3.48	4	1.18	34%
57.	Air ventilation is good, there are no sideline, unpleasant odours	1717	29.5	17.0	53.5	3.35	4	1.21	36%
58.	I do not feel uncomfortable in the workplace for lighting	1717	16.1	18.1	65.8	3.67	4	1.04	28%
59.	There is no noise which would hinder work	1717	31.8	19.5	48.7	3.25	4	1.19	37%
60.	The organization arranges for everything, for example, neat work clothes, too	1717	19.0	16.2	64.8	3.62	4	1.10	30%
61.	I have enough space in my workplace	1717	18.0	15.7	66.3	3.67	4	1.08	30%

Source: Compiled by the authors.

Note: Order number shows the place of the statement in the questionnaire.

Table 23. Working environment level: negative, neutral and positive assessments.

capacity of the groups of companies involved in the research is large enough. Especially, if we compare with the answers of management staff representatives presented in the section of quantitative research results discussion, where the commitment to be socially responsible is emphasized, and financial opportunities are not of great emphasis. That is why it should be assessed by emphasizing problematic aspects of management culture, insufficient feedback between managerial staff and subordinates. This assumption is highlighted by another emerging problematic aspect of management culture.

R/no.	Statements in the subscale 'Level of organizing working places'	N	Assessment %			M (average)	Mo	SD	V
			Negative	Neutral	Positive				
62.	The organization provides all working tools	1717	15.4	17.3	67.3	3.69	4	1.03	28%
63.	Working tools allow the job to be done quickly and efficiently	1717	14.9	17.9	67.2	3.70	4	1.01	27%
64.	Tools, equipment are available easily, there is no need to use extra effort	1717	15.6	20.5	63.9	3.64	4	1.00	27%
65.	The workplace is organized assessing technical and individual features of employees	1717	14.6	30.6	54.8	3.53	4	0.95	27%
66.	Managers take into account the comments of the staff for the required equipment, tools for work	1717	15.8	23.5	60.7	3.58	4	0.99	28%
67.	Employees sometimes have to take care of the working tools themselves for their money	1717	27.4	25.4	47.2	3.31	4	1.20	36%

Source: Compiled by the authors.

Note: Order number shows the place of the statement in the questionnaire.

Table 24. Level of organizing work places: negative, neutral and positive assessments.

The estimates of the statement 'Employees sometimes have to take care of the working tools themselves for their money' suggest that some issues of the working equipment provision are dealt with at the expense of employees' wages. In the context of corporate social responsibility, this could be seen as a negative practice; however, the use and the prevalence of such practice in companies would require additional management culture studies (**Table 25**).

The group of statements in the subscale 'Work and rest regime, relaxation options' is designed to assess overall organizational approach to work and rest conditions. These include some of the specific control circumstances that reflect how management culture is realized in practice. The physical fatigue and emotional fatigue are significant factors characterizing the quality of management, not restricted to only work environment [35, 36], encouraging employees' motivation and loyalty. However, in this context, the problems of which can be represented by relatively low estimates (from 31.7 to 54.5%), the co-national negotiating context of employees is also relevant. Organizations that have trade unions are rare that is why discussion of the work and rest conditions in collective agreements remains complicated. On the other hand, in

R/no.	Statements in the subscale 'Work and rest regime, relaxation options'	N	Assessment %			M (average)	Mo	SD	V
			Negative	Neutral	Positive				
68.	The workplace funds the employees' relaxation after working hours	1717	29.2	35.1	35.7	3.07	3	1.14	37%
69.	The care is taken for occupational diseases prevention	1717	18.4	38.8	42.8	3.31	3	0.96	29%
70.	Physical activity is promoted	1717	24.5	33.2	42.3	3.23	4	1.00	31%
71.	In the workplace, there is a room for relaxation	1717	26.2	19.3	54.5	3.38	4	1.12	33%
72.	The workplace takes care not only of employees but also of their family's recreation	1717	41.0	27.3	31.7	2.87	2	1.19	41%
73.	Working and recreation conditions are discussed in the collective agreement	1717	22.0	39.8	38.1	3.17	3	1.05	33%

Source: Compiled by the authors.

Note: Order number shows the place of the statement in the questionnaire.

Table 25. Work and rest regime, relaxation options: negative, neutral and positive assessments.

the scope of this research, the initiative of management staff is assessed as low, not discussing the benefits provided by initiatives (**Table 26**).

The tendencies of formal approach to the safety of working environment are revealed, which is shown by the approval to the statements that work security is taken care of not formally—only 38.6% and following safety instructions requirements—61.7%. That is, formal requirements are not carried out. In addition, management staff cannot guarantee that all employees in the working environment would feel psychologically safe because almost half of the respondents pointed out the existing intolerance to otherness (46.1%). Anecdotes and other discriminatory remarks were included as a control statement, the percentage of support of which shows, on the one hand, the lack of attention to the informal communication having influence on poor psychosocial climate, on the other hand, it can be seen as a relative respect, not developing, indirect discrimination. Together, all this signals the disadvantages of management staff competence for physical and psychological employees' safety organization issues. This encourages the return to the above-discussed management staff training and development problem and presupposes one of the actual educational trends.

All statements on the scale of management working conditions culture were coded as positive. The general average of negative assessment was 21.17% and positive assessment was 53.5%. The v of the majority of statements: 4, with the exception of the employees' rest after

R/no.	Statements in the subscale 'Work security, sociopsychological microclimate'	N	Assessment %			M (average)	Mo	SD	V
			Negative	Neutral	Positive				
74.	In my workplace, work security is taken care of not formally	1715	23.9	37.5	38.6	3.20	3	1.02	32%
75.	I signed in the work safety register only after having listened to the instructions and passed an exam	1717	19.9	18.4	61.7	3.57	4	1.08	30%
76.	At work, I feel well, I do not feel any psychological discomfort	1717	21.0	17.8	61.3	3.52	4	1.10	31%
77.	In my workplace, sexually suggestive remarks and/or behaviour are not tolerated	1717	16.5	35.9	47.5	3.41	3	0.99	29%
78.	Respect and tolerance for alternative religious, political views and so on is encouraged	1717	13.9	40.0	46.1	3.42	3	0.93	27%
79.	In my organization anecdotes discriminating other nationality people are not tolerated, etc.	1717	24.5	40.0	35.5	3.19	3	1.05	33%

Source: Compiled by the authors.

Note: Order number shows the place of the statement in the questionnaire.

Table 26. Work security and sociopsychological microclimate: negative, neutral and positive assessments.

working hours, working and rest conditions discussion in the collective agreement, tolerance level, labour security, occupational diseases prevention, where mode is 3. The lowest mode (2) means a concern not only about employees but also the family members' rest.

Management working conditions culture assessment in the case of both groups of companies is presented in **Table 27**.

In this group of statements, physiological and psychological characteristics of the working conditions were compared. In the locus of organization of working conditions, differences of physical labour organization conditions comfort were revealed. Although the physical working conditions according to the two groups of companies differ significantly, these differences do not have a significant impact on respondents' satisfaction with psychological comfort, which in both compared cases is quite low.

Table 27 highlights the approval percentage of the employees of two groups of companies by assessing the management working conditions culture at the level of individual statements. Already the analysis of the culture of organization of managerial processes and the provision

Management working conditions' culture	First group	Second group	General	t	p
The workplace takes care not only of employees but also of their family's recreation	51.8%	9.1%	30.4%	21.360	0.000
The workplace funds the employees' relaxation after working hours	51.6%	17.7%	34.7%	15.604	0.000
In my organization, anecdotes discriminating other nationality people are not tolerated, etc.	45.7%	24.1%	34.9%	9.571	0.000
Working and recreation conditions are discussed in the collective agreement	50.3%	24.4%	37.4%	11.400	0.000
In my workplace, work security is taken care of not formally	49.3%	26.5%	37.9%	9.946	0.000
The care is taken for occupational diseases prevention	54.2%	29.9%	42.1%	10.481	0.000
Physical activity is promoted	42.0%	42.7%	42.4%	-0.267	0.790
Respect and tolerance for alternative religious, political views and so on is encouraged	55.0%	36.1%	45.5%	7.976	0.000
In my workplace, sexually suggestive remarks and/or behaviour are not tolerated	52.4%	42.1%	47.2%	4.286	0.000
There is no noise which would hinder work	53.0%	43.9%	48.5%	3.777	0.000
Employees sometimes have to take care of the working tools themselves for their money	72.3%	30.6%	51.5%	-18.988	0.000
Air ventilation is good, there are no sideline, unpleasant odours	54.8%	52.0%	53.4%	1.156	0.248
The workplace is organized assessing technical and individual features of employees	54.1%	55.6%	54.8%	-0.609	0.542
In the workplace, there is a room for relaxation	48.0%	61.8%	54.9%	-5.790	0.000
We do not need to worry that in winter it will be cold in the workplace, and in summer—too hot	59.3%	59.2%	59.2%	0.040	0.968
Managers take into account the comments of the staff for the required equipment, tools for work	55.8%	66.3%	61.0%	-4.464	0.000
At work, I feel well, I do not feel any psychological discomfort	59.8%	62.9%	61.4%	-1.307	0.191
In my organization, there is a concern to meet the needs of employees as far as interior is concerned	61.0%	62.0%	61.5%	-0.426	0.670
I signed in the work safety register only after having listened to the instructions and passed an exam	55.1%	69.2%	62.2%	-6.071	0.000
The furniture is ergonomic, tools and work equipment—comfortable	51.8%	73.8%	62.8%	-9.629	0.000
Tools, equipment are available easily, there is no need to use extra effort	53.8%	75.4%	64.6%	-9.563	0.000
The organization arranges for everything, for example, neat work clothes, too	54.0%	76.9%	65.5%	-10.212	0.000
I do not feel uncomfortable in the workplace for lighting	56.6%	76.1%	66.3%	-8.637	0.000

Management working conditions' culture	First group	Second group	General	t	p
I have enough space in my workplace	55.9%	78.2%	67.0%	-10.031	0.000
The working environment is clean and tidy	52.1%	82.3%	67.2%	-13.887	0.000
Working tools allow the job to be done quickly and efficiently	56.5%	79.2%	67.8%	-10.257	0.000
The organization provides all working tools	55.2%	80.9%	68.1%	-11.758	0.000

Source: Compiled by the authors.

Table 27. Management working conditions' culture at the level of solitary statements.

with computer equipment showed symptomatically that in the first group of companies, there can be relevant problems of provision with working tools. Only about half of the respondents of this group of companies are satisfied with the provision of working tools, their quality, comfort, accessibility and so on. In addition, almost half of the respondents are not satisfied with the working environment, compliance with employees' needs. In the second group of companies, the employees' wishes regarding work equipment are more respected. On the other hand, both groups of companies are alike in the fact that almost half of the respondents are not satisfied with the temperature regime, air ventilation, nearly 40% feel the unfavourable psychosocial climate. Although greater attention and financial resources are given for the physical conditions of employees, recreation, the risk of psychological violence and care for psychological employees' security, promotion of tolerance is assessed less in the second than in the first group of companies. However, it should be emphasized that these issues are important the first group, too, because about half of the respondents are not satisfied with the achievements in this field.

2.4. Assessment of documentation system culture

Documentation and its control system are significant not only in the ordinary operating processes, but especially important for the implementation of corporate social responsibility standards in the activities of an organization. Though according to the approval percentage, it was revealed that the level of regulation of managerial processes is higher in the second group of companies, culture of official registration of documents in most cases is rated by lower estimates, and percentage difference in most cases is statistically significant (**Table 28**), similarly to the existing technical base use representing typical single-test steps.

The estimates show that in both groups of companies, there is lack of clear, strict documentation preparation, regulation of registration, as well as clerical requirements. These criteria are important for communication with the outside as well as for internal communication, recording, transmitting and saving data. Percentage estimates differences between the two groups of companies according to these parameters are not statistically significant, but make it clear that the document registration culture and its development are lower in the second group of companies. This shows lack of assistance in providing information about the clerical requirements, documentation registration, solving problems of errors and confirms lack of managerial staff support that appeared when discussing previously identified management culture issues related to the other components.

Subscales	Statements	First group N = 911	Second group N = 806	General	t	p
Culture of official registration of documentation	There are approved document preparation, official registration rules	57.1	58.8	57.9	-0.724	0.469
	There is strict compliance with the requirements of clerical work	47.7	48.4	48.1	-0.288	0.773
	Document language culture—requirement applied in practice	55.0	42.2	48.6	5.340	0.000
	Employees are constantly introduced to the latest requirements of official registration of documentation	51.8	44.5	48.2	3.015	0.003
	Errors and weaknesses of official registration of documentation and language culture are analysed	46.9	24.6	35.7	9.849	0.000
	The recommendations are given for correction of official registration of documentation and language errors	50.4	20.6	35.5	13.454	0.000

Source: Compiled by the authors.

Table 28. Culture of the official registration of documentation: comparison of approval percent in groups of companies.

Although, as already mentioned, the employees of the second group stressed a higher level of technical supply, the available hardware and software are not effectively used (**Table 29**): the percentage estimates are statistically significant according to all statements of document search and access optimality assessment subscale. In particular, document search systems, work facilitating functions installation problems are highlighted, which raises effective payoff question of investment in technical equipment. According to the estimates of comprehensibility of the document use system, despite statistically significant differences, it can be assumed that in both groups of companies, customers skills are not sufficiently valued what would enable the formulation of training and development programmes. This problem also implies interference of further discussed effective use of information technology in work processes (**Tables 30 and 31**).

Although by all individual test steps, the percent differences of estimates of both groups of companies are statistically significant, the overall tendency shows (**Table 30**), that information technology is not sufficiently rationally used and does not meet the needs of nearly half of the respondents. Especially, shortcomings are highlighted in the assessments of employees of the second group of companies. However, it is stated that the technical solutions to meet the needs of internal customers' needs are not sufficiently effective for the management culture problem solving, as the existing information systems are not used to the maximum. In other words, the organizations' activities could be more effective with the available resources, too, if the management staff analysed and solved the arising problems effectively. For example, one-third of the respondents in the second group of companies confirmed that the electronic data management system is available to all who need it. It can be assumed that the priority is still given to conventional 'paper' document system, what should be refused in seeking for corporate social responsibility status, solving rational use of natural resources and environmental protection issues.

Subscales	Statements	First group N = 911	Second group N = 806	General	t	p
Optimal document search and access system	There is rapid search engine system for documents necessary for work	55.1	31.4	43.2	10.168	0.000
	Convenient access to documents is ensured	52.8	38.8	45.8	5.846	0.000
	Document access system is understandable for the average consumer, it does not require special skills	50.9	44.2	47.6	2.805	0.005
	In document search system, there is installed theme classification—codes	57.5	20.6	39.1	16.797	0.000
	There is guaranteed job facilitation function allowing to prepare your documents comfortably, copy the fragments of the necessary documents, etc.	56.0	35.5	45.7	8.680	0.000

Source: Compiled by the authors.

Table 29. Optimal document search and access system: comparison of approval percent in groups of companies.

The activities of both groups of companies are calculated in a dozen of years, but archival storage systems (**Table 31**) are not developed enough to create favourable conditions for archiving documents and work with them, so by increasing their emissions and without changing the management approach, it is possible to predict the relevance of the systems (i) rationality problem.

Statistically reliable and significant approach of both groups of companies was revealed to archiving of the documents by all subscale statements. As previously discussed in the subscales of this scale, the second group of companies still faces the most pressing information technology and human resources organization problems.

The following discussion concerns practical implementation of culture of documentation system management, involving documentation registration, documentation search, use and storage. In this context, rationality of information technology use is assessed, by grouping the employee survey responses by negativity, neutrality and positivity.

In the practice of Lithuanian companies' management, there is still an enough tenacious provision that documentation registration, following clerical requirements is the object of attention of more 'bureaucratic' that is, public sector organizations. The existence of such unwritten provision is indirectly confirmed by the respondents' assessments in the context of the statements of culture of documentation registration subscale (**Table 32**). For example, only 57.9% of respondents note that there are officially approved documentation preparation rules.

Subscales	Statements	First group N = 911	Second group N = 806	General	t	p
Rational use of modern information technologies	My organization has a reliable electronic data processing system	46.0	40.7	43.3	2.212	0.027
	Reports, analysis, prognoses and so on are prepared using information technologies	54.6	41.3	47.9	5.524	0.000
	Information technologies used in workplaces meet the needs	58.9	51.7	55.3	3.006	0.003
	Available information technologies are exploited maximally	56.9	39.2	48.0	7.417	0.000
	My workplace invests in the latest information technologies	55.9	44.7	50.3	4.662	0.000
	Electronic data management system is available to all departments and employees who need it	56.9	36.2	46.5	8.730	0.000
	In the organization, it is usual to use the electronic signature	47.0	26.6	36.8	8.927	0.000
	Workers have adequate access to external information databases	48.1	23.0	35.5	11.187	0.000

Source: Compiled by the authors.

Table 30. Rational use of modern information technologies: comparison of approval percent in groups of companies.

Firstly, it shows the existence of rules, but, secondly, the total sample estimates signal that not all respondents may confirm the existence of these rules or regulations. In this context, above all things, attention is paid to language errors and language culture support questions. In other words, there is clear and consistent problem of document registration organization that can complicate the organization's internal managerial processes, as well as relations with external stakeholders—customers, partners, state institutions and others. In addition, in a sense, this can have a negative impact on the company's image, too.

The statements in the subscale 'Optimal document search and access system' (Table 33) and the subscales below represent the rationality and optimality level of software used to manage documents. The positive estimates of statements showing the document search, access, functionality and optimality of codes, do not reach even 50% (mode of all statements—3). Although it was not calculated, how many working hours are lost due to uncomfortable system to users, but it can be assumed that the system of beneficiaries of time and effort losses can be significant.

Information technology can be used at different levels—from e-mail, basic word processing to varying degrees of document complexity and other managerial systems (Table 34).

Subscales	Statements	First group N = 911	Second group N = 806	General	t	p
Rational storage system of archival documents	There exists a clear document storage system	53.2	36.6	44.9	7.004	0.000
	Archived documents can quickly be found	52.5	26.8	39.6	11.200	0.000
	There is an information system of an electronic archive	46.0	13.9	29.9	15.301	0.000
	The archived documents are never lost	49.8	27.3	38.6	9.804	0.000
	Sometimes finding previously created documents takes a long time	46.0	15.0	30.5	14.625	0.000
	There are responsible people for the transfer of documents to the archive for storage	60.6	34.2	47.4	11.297	0.000

Source: Compiled by the authors.

Table 31. Rational storage system of archival documents: comparison of approval percent in groups of companies.

However, the question of use of these systems expedience and investment rationality, considers particular needs of work place and customer possibilities. It should be noted that only just over a half of the respondents (55.6% positive assessments) confirmed that the use of technology in the workplace meets the needs and even 48.6% indicate that the available information technology is exploited to the maximum. In addition, while assessing the answers by other statements of this subscale, a tendency appears that a significant part of the investment in information technology can be allocated, distributed and used irrationally.

Though the statement that the workplace invests in the latest information technologies received half (50.6%) of positive estimates, the management staff should, first of all, pay attention to assessment and disposal of the problems that hinder the rational use of technology. One reason could be already identified above—management staff competence and lack of development problem.

The statements in the subscale 'Rational storage system of the archival documents' basically confirm the problem highlighted in the above-presented subscales about the systematic approach to work with documents (**Table 35**). Archival document storage rationality level is shown by the ratio between positive (supporting the statement) and negative (opposing the statement) estimates. This ratio (having excluded the respondents who do not know or have no opinion) suggests that the respondents employed with archival documents are not satisfied with the existing system. The system itself does not allow a rational and prudent use of time. For example, only 40% support the statement that the documentation can be quickly found as there is a lack of people directly responsible for documents transfer to the archives (48.2% support the statement), and you have to spend time for finding previously created documents.

R/no.	Statements in the subscale 'Culture of official registration of documentation'	N	Assessment %			M (average)	Mo	SD	V
			Negative	Neutral	Positive				
80.	There are approved document preparation, official registration rules	1717	6.3	35.8	57.9	3.68	4	0.84	23%
81.	There is strict compliance with the requirements of clerical work	1716	13.2	38.7	48.1	3.46	3	0.89	26%
82.	Document language culture—requirement applied in practice	1717	13.6	37.4	49.0	3.46	3	0.90	26%
83.	Employees are constantly introduced to the latest requirements of official registration of documentation	1717	16.6	35.0	48.4	3.41	4	0.93	27%
84.	Errors and weaknesses of official registration of documentation and language culture are analysed	1717	17.5	46.1	36.4	3.27	3	0.90	28%
85.	The recommendations are given for correction of official registration of documentation and language errors	1717	17.5	46.1	36.4	3.25	3	0.91	28%

Source: Compiled by the authors.

Note: Order number shows the place of the statement in the questionnaire.

Table 32. Culture of official registration of documentation: negative, neutral and positive assessments.

For organizations with the existence history of two decades, the access to documents created before and stored in the archives is becoming urgent, because information technology has changed. Attitudes to document archiving nature changed as well. The estimates show the attitude to document digitization which makes it easier to work with them.

In summary, it could be stated that these issues concern not only the approach to new technologies, understanding their necessity, but also deficiency of the ability to use them rationally. It only confirms the need for systematic approach to the management culture relevance. This is partly in line with the general trend in the region, as measured by the statistical research in the European Union countries. For example, by the use of a computer at work, Lithuania (39%) lagged behind Poland (42%) and Estonia (46%), while the general average—53% is much lower than the EU average, and by use of the Internet: Lithuania—37%, the EU average—44% [37].

Thus, the origins of the problem may be sought in general technology use culture, but together it emphasizes unused potentials which could be provided by investment to the developing companies' management culture.

R/no.	Statements in the subscale 'Optimal document search and access system'	N	Assessment %			M (average)	Mo	SD	V
			Negative	Neutral	Positive				
86.	There is rapid search engine system for documents necessary for work	1717	11.2	44.8	44.0	3.41	3	0.84	25%
87.	Convenient access to documents is ensured	1717	13.6	40.2	46.2	3.41	3	0.88	26%
88.	Document access system is understandable for the average consumer, it does not require special skills	1717	12.9	39.3	47.8	3.44	3	0.90	26%
89.	In document search system, there is installed theme classification: codes	1717	10.4	49.4	40.2	3.41	3	0.89	26%
90.	There is guaranteed job facilitation function allowing to prepare your documents comfortably, copy the fragments of the necessary documents, etc.	1717	11.2	42.5	46.4	3.42	3	0.81	24%

Source: Compiled by the authors.

Note: Order number shows the place of the statement in the questionnaire.

Table 33. Optimal document search and access system: negative, neutral and positive assessments.

Single statements of the subscales on the scale 'Documentation system culture' in the questionnaire were coded as positive. The overall positive assessment percent is 44.2, that is, the lowest if compared to other subscales on management culture scale. The mode of 21 indicators from 25 is 3, which indicates that the documentation system culture expression occupies middle positions.

When assessing the readiness to become a socially responsible company, a significant point is to set management culture development level in the researched company groups. Firstly, estimate distribution is assessed by percentage expression according to five levels that are consistent with the five divisions Likert [38] scale used in the research: very low level—less or equal to 20; low level—from 20 to 40; average—from 40 to 60; high level—from 60 to 80; a very high level—from 80 to 100. The percentage expression details the distribution of respondents' answers and indicates the tendencies of their approval of isolated components. Management culture development level is determined by the five-point system. Assessing the general management culture expression in order to implement corporate social responsibility the mode will be counted, where 1 corresponds to the weakest expression (i.e. up to 20%), and 5—to the strongest (i.e. from 80 to 100%). Documentation system culture assessment in the case of both groups of companies is presented in **Table 36**.

R/no.	Statements in the subscale 'Rational use of modern information technologies'	N	Assessment %			M (average)	Mo	SD	V
			Negative	Neutral	Positive				
91.	My organization has a reliable electronic data processing system	1717	13.4	43.1	43.5	3.35	3	0.82	24%
92.	Reports, analysis, prognoses and so on are prepared using information technologies	1717	12.4	39.3	48.3	3.45	3	0.86	25%
93.	Information technologies used in workplaces meet the needs	1717	10.9	33.5	55.6	3.55	4	0.88	25%
94.	Available information technologies are exploited maximally	1717	9.6	41.9	48.6	3.50	3	0.86	25%
95.	My workplace invests in the latest information technologies	1717	11.8	37.6	50.6	3.50	4	0.90	26%
96.	Electronic data management system is available to all departments and employees who need it	1717	14.7	38.1	47.2	3.43	3	0.92	27%
97.	In the organization, it is usual to use the electronic signature	1717	18.2	44.4	37.4	3.26	3	0.98	30%
98.	Workers have adequate access to external information databases	1717	17.9	45.8	36.3	3.25	3	0.91	28%

Source: Compiled by the authors.

Note: Order number shows the place of the statement in the questionnaire.

Table 34. Rational use of modern information technologies: negative, neutral and positive assessments.

According to the criteria of documentation system culture, at the level of individual statements, significant and statistically important differences between the two groups of companies were determined. In this case, the technical requirements that in practice reveal themselves in association with record keeping and preparation and official registration of documentation are less important than professional ones, related to the organization of processes. However, the whole of the estimates shows that loopholes are found in the organization of processes.

R/no.	Statements in the subscale 'Rational storage system of archival documents'	N	Assessment %			M (average)	Mo	SD	V
			Negative	Neutral	Positive				
99.	There exists a clear document storage system	1717	9.6	45.0	45.4	3.45	3	0.87	25%
100.	Archived documents can quickly be found	1717	11.3	48.3	40.4	3.38	3	0.85	25%
101.	There is an information system of an electronic archive	1717	11.8	57.3	30.9	3.25	3	0.83	25%
102.	The archived documents are never lost	1717	10.3	50.5	39.3	3.38	3	0.85	25%
103.	Sometimes finding previously created documents takes a long time	1717	12.7	55.9	31.5	3.26	3	0.83	25%
104.	There are responsible people for the transfer of documents to the archive for storage	1717	8.2	43.6	48.2	3.52	3	0.88	25%

Source: Compiled by the authors.

Note: Order number shows the place of the statement in the questionnaire.

Table 35. Rational storage system of the archival documents: negative, neutral and positive assessments.

The approval percentage of employees of both groups of companies assessing documentation system culture at individual statements level is seen from the graphically presented results. The estimates suggest three summarizing conclusions. Firstly, the percentage expression of individual statements assessment shows very significant differences between the two groups of companies. Secondly, though the approval percent in the first group of companies is higher, but even the highest reaches only 60.6% (presence of persons responsible for transferring data to the archive). When the lowest estimate is 46%, representing such features as electronic document management system reliability. Thirdly, the first group of companies focuses more on electronic data management, although, as noted above, there exists a relevant hardware equipment problem. We pointed out earlier that in the second group of companies, higher supply of technical equipment is provided, which is not used effectively enough. Analysing percentage expressions of individual statements presented in **Table 36** in more detail, the previous assumption could be confirmed (investment in advanced information technologies is higher than in the first group and the approval percentage expression is 55.9), and that in this group of companies not all possibilities provided by electronic control systems are used.

This highlighted general tendency is confirmed by more specific control statement that existing information technology is exploited to the maximum (approval percent is only 32.9). In other words, though the first group of companies allocated less resources, their use is better

Documentation system culture	First group	Second group	General	t	p
There is an information system of an electronic archive	46.0%	13.9%	29.9%	15.301	0.000
Sometimes finding previously created documents takes a long time	46.0%	15.0%	30.5%	14.625	0.000
The recommendations are given for correction of official registration of documentation and language errors	50.4%	20.6%	35.5%	13.454	0.000
Workers have adequate access to external information databases	48.1%	23.0%	35.5%	11.187	0.000
Errors and weaknesses of official registration of documentation and language culture are analysed	46.9%	24.6%	35.7%	9.849	0.000
In the organization, it is usual to use the electronic signature	47.0%	26.6%	36.8%	8.927	0.000
The archived documents are never lost	49.8%	27.3%	38.6%	9.804	0.000
In document search system, there is installed theme classification—codes	57.5%	20.6%	39.1%	16.797	0.000
Archived documents can quickly be found	52.5%	26.8%	39.6%	11.200	0.000
There is rapid search engine system for documents necessary for work	55.1%	31.4%	43.2%	10.168	0.000
My organization has a reliable electronic data processing system	46.0%	40.7%	43.3%	2.212	0.027
There exists a clear document storage system	53.2%	36.6%	44.9%	7.004	0.000
There is guaranteed job facilitation function allowing to prepare your documents comfortably, copy the fragments of the necessary documents, etc.	56.0%	35.5%	45.7%	8.680	0.000
Convenient access to documents is ensured	52.8%	38.8%	45.8%	5.846	0.000
Electronic data management system is available to all departments and employees who need it	56.9%	36.2%	46.5%	8.730	0.000
There are responsible people for the transfer of documents to the archive for storage	60.6%	34.2%	47.4%	11.297	0.000
Document access system is understandable for the average consumer, it does not require special skills	50.9%	44.2%	47.6%	2.805	0.005
Reports, analysis, prognoses and so on are prepared using information technologies	54.6%	41.3%	47.9%	5.524	0.000
Available information technologies are exploited maximally	56.9%	39.2%	48.0%	7.417	0.000
There is strict compliance with the requirements of clerical work	47.7%	48.4%	48.1%	-0.288	0.773
Employees are constantly introduced to the latest requirements of official registration of documentation	51.8%	44.5%	48.2%	3.015	0.003
Document language culture—requirement applied in practice	55.0%	42.2%	48.6%	5.340	0.000
My workplace invests in the latest information technologies	55.9%	44.7%	50.3%	4.662	0.000

Documentation system culture	First group	Second group	General	t	p
Information technologies used in workplaces meet the needs	58.9%	51.7%	55.3%	3.006	0.003
There are approved document preparation, official registration rules	57.1%	58.8%	57.9%	-0.724	0.469

Source: Compiled by the authors.

Table 36. Documentation system culture at the level of solitary statements.

than in the second group of companies. It is possible to link this with management education problems that have already been discussed previously. Still, the documentation system culture is described not only by using information technologies. However, in this case, in the first group of companies, more attention is paid to document registration and language culture.

It is true, in this case, that some Lithuanian language specificity should be stressed and the increased attention given to its correct professional usage. It is also necessary to pay attention to the effort to protect the language from improper structures and, foreign words, and create Lithuanian neologisms which correspond to the English terms (it is the responsibility of a special state commission, providing recommendations).

2.5. Comparison of management culture in various groups of companies

Management culture in the first group of companies (**Table 37**), when summarizing estimates, is assessed more positively. According to very low assessments, the subscale of rational organization of management work and the computerization of processes subscale are distinguished (respectively lower estimates according to a very high level, too). Most favourably assessed are the working environment, workplace organization, safety and sociopsychological climate. It can be assumed that a sufficiently high management staff culture influenced the further assessments of behaviour of socially responsible organization and socially responsible employee.

Analysing the respondents' approval percentages according to the relative levels, insignificant differences between scales and subscales were set, so it must be assumed that in the groups of companies, there exists a sufficiently strong, stable management culture the further development of which could be successful enough aiming for corporate social responsibility status. However, it should be noted that nearly one-fifth of respondents assess manager's behaviour, processes organization, working conditions and documentation system in critical and very critical ways. This signals the company's problem areas, and management efforts do not satisfy the majority of respondents. This has an impact on employees' feedback about the company and the relationship with it, which, as we shall see below, received high approval percent in the subscale 'Intentions to leave work' on the scale 'Behaviour of a socially responsible employee'.

Although in the second group of companies (**Table 38**), when comparing with the first, the percentage expression of critical and extremely critical assessments is lower; however, there

Scales	Management culture	Extremely low level	Low level	Medium level	High level	Extremely high level
Management staff culture	Management staff general culture level	2.0	13.1	28.8	41.5	14.6
	Management science knowledge level	3.1	13.1	30.6	36.7	16.5
	Managers' personal and professional characteristics	6.3	18.6	28.1	32.2	14.8
	The level of the ability to manage	2.4	13.6	28.3	39.4	16.3
Managerial processes organization culture	Optimal managerial processes regulation	4.6	17.4	27.0	35.0	16.0
	Rational organization of management work	6.2	17.3	27.6	35.2	13.7
	Modern computerization level of managerial processes	6.6	16.9	27.6	34.7	14.2
	Culture of visitors' reception, conducting meetings, phone calls	4.7	16.4	27.4	37.4	14.1
Management working conditions' culture	Working environment level (interior, lighting, temperature, cleanness, etc.)	3.0	14.8	26.8	37.3	18.1
	Level of organizing working places	4.9	16.8	27.8	33.3	17.2
	Work and rest regime, relaxation options	4.6	16.7	29.1	34.7	14.9
	Work security, sociopsychological microclimate	3.6	14.5	29.1	35.3	17.5
Documentation system culture	Culture of official registration of documentation	1.8	15.2	31.6	36.9	14.5
	Optimal document search and access system	2.2	12.3	31.1	39.1	15.3
	Rational use of modern information technologies	2.6	14.6	29.8	39.0	14.0
	Rational storage system of archival documents	2.8	13.0	32.8	36.0	15.4
	Management culture development level in the first group of companies	3.8	15.3	29	36.5	15.4

Source: Compiled by the authors.

Table 37. Management culture development level in the first group of companies.

Scales	Management culture	Extremely low level	Low level	Medium level	High level	Extremely high level
Management staff culture	Management staff general culture level	2.7	15.5	29.7	39.5	12.6
	Management science knowledge level	1.3	7.7	58.4	25.3	7.3
	Managers' personal and professional characteristics	3.4	18.0	30.1	38.8	9.7
	The level of the ability to manage	4.8	18.6	27.6	39.8	9.2
Managerial processes organization culture	Optimal managerial processes regulation	1.8	12.5	38.3	36.2	11.2
	Rational organization of management work	1.4	7.1	45.2	33.6	12.7
	Modern computerization level of managerial processes	2.5	10.9	42.9	35.0	8.7
	Culture of visitors' reception, conducting meetings, phone calls	1.7	10.9	44.3	34.1	9.0
Management working conditions' culture	Working environment level (interior, lighting, temperature, cleanness, etc.)	5.8	18.3	8.7	48.3	18.9
	Level of organizing working places	1.7	10.6	16.6	52.6	18.5
	Work and rest regime, relaxation options	10.6	22.6	35.9	25.1	5.8
	Work security, sociopsychological microclimate	4.6	17.4	34.5	33.5	10.0
Documentation system culture	Culture of official registration of documentation	1.3	9.7	49.2	31.5	8.3
	Optimal document search and access system	0.9	8.1	56.9	29.4	4.7
	Rational use of modern information technologies	1.2	8.3	52.5	30.8	7.2
	Rational storage system of archival documents	0.7	4	69.6	20.6	5.1
	Management culture development level in the second group of companies:	2.9	12.5	40.0	34.6	10.0

Source: Compiled by the authors.

Table 38. Management culture development level in the second group of companies.

are a lot fewer assessments that are very high. There dominate estimates that are attached to the medium level (40%). Attention should be drawn to the fact that the percentage of estimates vary strongly according to the separate subscales of the four scales. This indicates that corporate management policy lacks consistency, and the culture is not fully clearly formed from the point of view of employees. For example, according to the highest assessments, the estimates range from 4.7 (document search system optimality) to 18.9% (working environment level). Many less favourable and extremely favourable assessments were received by management staff culture separate subscales which represent the general culture of management staff, the level of management science knowledge, professional characteristics and abilities to manage.

The emerged gaps have a negative impact on the whole work organization of the group of companies. Judging from the fairly high level of assessment of the level of organizing working places and comparing with significantly lower level of work and rest regime, relaxation options, safety and sociopsychological climate evaluations, it can be assumed that the focus on the physical environment far surpasses the attention to the human resources and management staff relationship with employees. It is significant that the assessment tendencies of social responsibility and management culture in both the first and the second group of companies, are essentially the same: within the companies themselves as well as in comparing both groups of companies. These tendencies, on the one hand, imply a relationship between the management culture and social responsibility, as well as show the interdependence, on the other hand, they show the general tendencies of management culture traditions, but to confirm or deny them deeper research is necessary.

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Determination of Corporate Social Responsibility

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Abstract

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

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

1. Introduction

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

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

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

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

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

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

2. Assessment of behavior of a socially responsible organization

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

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

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

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

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

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

Source: Compiled by the authors.

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

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

Source: Compiled by the authors.

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

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

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

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

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

Source: Compiled by the authors.

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

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

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

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

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

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

Source: Compiled by the authors.

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

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

Source: Compiled by the authors.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Source: Compiled by the authors.

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

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

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

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

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

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

3. Assessment of behavior of a socially responsible employee

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

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

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

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

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

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

Source: Compiled by the authors.

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

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

Source: Compiled by the authors.

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

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

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

Source: Compiled by the authors.

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

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

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

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

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

Source: Compiled by the authors.

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

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

Source: Compiled by the authors.

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

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

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

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

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

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

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

Source: Compiled by the authors.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Source: Compiled by the authors.

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

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

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

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

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

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

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

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

Source: Compiled by the authors.

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

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

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

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

Source: Compiled by the authors.

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

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

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Establishment of Expression of Management Culture as a Formal Part of the Organizational Culture, Aiming to Implement Corporate Social Responsibility

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Additional information is available at the end of the chapter

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Abstract

In order to establish the factors of occurrence of the management culture as a part of formal organizational culture, which have an influence on the implementation of corporate social responsibility, the survey of managerial staff of the companies was carried out. Corporate policy of formulation of strategic goals, visions, organizational structures, etc. as well as how corporate social responsibility is realised in practice was evaluated. Attention is drawn to the inconsistencies because of which corporate social responsibility, as a concept, is not fully realised in the corporate strategy, but only focused on individual goals. Therefore, there remains a wide untapped field of the managerial potential and the development of structure of the organization.

Keywords: managerial staff, strategies, organizational structure, rules/regulation, technologies, processes, information systems, control, incentive

1. Introduction

Relevance of the research and the level of problem exploration. While analysing management culture exceptionally as formal part of organizational culture, the focus is naturally on undertaking management. The questions of the interview are formulated aiming to reveal the specific peculiarities of the organizations from a perspective of strategies, organization structure, rules/regulation, technologies, processes, information systems, control and incentive [1]. The components mentioned above were presented in detail in the theoretical chapters of the monograph, however, substantial issues of some of the authors, on the basis of scientific

publications of the formulation of questions of the interview for management survey, are worth laconic reviewing once again. The research refers to the view on the significance of the role of the manager in the assessment of culture by Bushardt et al. [2], to the highlighted importance of the staff's participation in strategy designing and achievement of results by Haber [3], to Hu et al. [4] who identified the impact of managers' actions on employees' behaviour, that is, understanding of interaction of management, organizational culture, employees' cognitive processes achieving improvement of the managerial staff culture. Another significant opinion comes from Dahlgaard et al. [5] based on the idea that procedural management enhances the culture of organizing management processes and facilitates development of managerial staff culture. While discussing issues of organizational structure, there is a significant approach to it by Laulusa and Eglem [6] as to a core element of formal culture. The management culture improvement model, created by Albert and Silverman [7], includes the stages of formulation of objectives, change development and integration of the program into programs of human resources management; in each stage, technological changes are planned and in the final stage, human resources maintenance program is created. Franklin and Pagan [8], who researched into causal relationships between the factors of formal and informal culture and the choice of employees' discipline strategies, highlight leaders' actions and the fact that, while choosing the type of formal discipline, written documents of the organization, timely and detailed references, organizational structure anticipating the dependence, etc. play a significant role. Meanwhile, Cooke [9] considers enterprise's orientation towards the employees' welfare, which includes improving the quality of employees' working conditions and applying means of motivation, as one of the main important cultural aspects. There are found quite a lot of sources that analyse certain elements of formal organizational culture: strategies, processes [10], organizational structure [11–14], control [15, 16], incentive [17].

The problem of the research is raised by the question: What is the expression of management culture as part of formal organizational culture in the treated undertakings, and how, having completed a comparative analysis, to identify the gaps between the undertaking management and their employees' opinions?

Object of the research: Expression of management culture as part of formal organizational culture.

Purpose of the research: To establish the expression of management culture as a formal part of the organizational culture, aiming to implement corporate social responsibility.

Objectives of the research: (1) To analyse and summarize the results of the undertaking management survey; (2) to perform a comparative analysis of the results of the study of different undertakings; (3) to perform a comparative analysis of the quantitative and qualitative research.

Methods of the research and data processing. To achieve the aim, a qualitative research method—a structured interview—has been chosen. As the aim was to compare the answers of the informants of both groups of companies, a structured interviewing method was chosen in order to get the most objective data so that the investigator, in case of this research, would not get affected by additional questions. The researcher's assumption was that the additional questions while conducting interviews with managers could make their answers easier, when

in this case it was very important to determine to what extent the managers are aware of the function of some of the analysed elements in the organization (that, as shown by the results of the research, was proved later). Interviews were conducted in Lithuania by using the instrument approved by the experts 'Expression of management culture, as part of formal organizational culture, aiming to implement corporate social responsibility'. The data of the research were transcribed, the results were analysed and compared.

1.1. The research sample

Managers of six companies were interviewed. Informants' characteristics are presented in Table 1.

Most of the informants managing the companies do not have a specific managerial education. For example, the basic education of the informants representing the first group of companies—chemical engineering, sports technology, animal husbandry technology, while the second—law, finances, economics, engineering (one of the informants identified management). Most of the companies are referred to as medium (in terms of number of employees, irrespective of the turnover and/or balance criteria, since only managerial aspects and their relation to corporate social responsibility are analysed). The greatest leadership experience has I1 (the first corporate group, 10 years) and I4 (the second corporate group, 30 years). These informants have the longest manager's work experience in the current organizations. The average work experience of the informants of the second corporate group—17 years, whereas in the first group—only 5.5 years.

The informants from both corporate groups represent activities that have a significant impact on the environment, both in production assessment, technologies used, the waste produced, the impact on the health of employees and product consumers. The number of employees also implies the direct impact of processes organization, working conditions, etc. on the closest environment.

Although these are only statistically expressed sums of factors, both education and management experience interfaces can be seen in the results of the research.

Characteristics	Informant's code					
	I1	I2	I3	I4	I5	I6
Number of employees working in a managing organization	150	280	43	596	100	290
Manager's work experience in the current organization (in years)	7	4	1	10	2	7
General management experience (in years)	10	4	3	30	5	4
Corporate group*	1	1	1	2	1	2

Source: Compiled by the authors.

Note: 1. First corporate group. 2. Second corporate group.

Table 1. Informants' characteristics.

1.2. Research organization

The companies of two Lithuanian company groups whose main activity is manufacturing were chosen for the research (i.e. the same companies where quantitative research was carried out). The top level managers from two companies were interested in the research performance; the interview questions for their subordinate branch companies' managers, the issues of research course as well as publicity of the results issues were coordinated with them. Before conducting the interview, all the informants were sent interview questions by e-mail and the meeting time was agreed, so the informants had enough time to think over their future answers.

1.3. Research results

Transcribed research data are presented in the text, in isolated fields. Since, as mentioned above, the interview was conducted in the native language of informants, that is Lithuanian, the translation of the informants' answers inevitably had to be adjusted. The translation of the original text of the interview did not distort the content, the changes were made only with respect to grammar. To ensure anonymity, the names of areas, products and other names that can identify organizations involved in the research, at the request of top level managers, were marked by 'X'. Below are there presented the results of the research by maintaining the order of succession of the interview components, that is, from *strategy* to *incentives*.

1.3.1. Strategies

Having analysed the informants' answers, it appears that in the strategies formulated in their organizations under their leadership, the connection with corporate social responsibility principles is indirect and has no clearly defined expressions. This is detailed below, while discussing the informants' answers.

None of the informants clearly and precisely defined the vision, but a lot of them mentioned separate actions. I1 emphasized a production that is safe to customer and environment. However, in assessing the whole content of the answer, there is revealed something that could be seen as a stereotyped understanding of corporate social responsibility, for example, grounding on the environment protection.

I1:

What can I say? Our company is engaged in the production of complex fertilisers.

Our production is specific.

There is part of the fertiliser, which we call 'our forte'.

This is a chlorine-free fertiliser that is free of chlorine, does not pollute the soil and it is better for vegetables.

Also our fertilisers are nitrate-free and so to speak, plants get nitrogen without nitrates and this does not harm the human body.

In this approach we are friendly to the environment.

The question of whether the chemical fertilisers do not affect the human body and the ecosystem—is the object of a broad and diversified scientific debate, but attention should be drawn

to some moments of the response. For example, in this case, although it comes about a single-plan understanding of corporate social responsibility (the environment protection), but the vision does not reflect the vectors which could be used to reduce environmental pollution emphasised during the interview. Similar responses, with some exceptions, were given by other informants. Though it is important to companies to highlight environmental focuses in their visions (e.g., I2, I3, I4), economic success in order to warrant leadership in a particular market is perceived as important moment of CSR (e.g., I2).

I2:

The aspect reflecting social responsibility most in the company's vision is our ambition to become the most efficient producer of a product in Eastern Europe (from the area unit, from a hectare).

In this I see such things that the company aims to effectively use its resources, both their own as well as natural resources, because the production itself is associated with a large and potential pollution on the environment; these are precisely the things, perhaps, that reflect the company's or vision's identity with social responsibility, and that efficient production process without responsibly involved people, managers and a very clear structure would probably be impossible.

It is, perhaps, my answer to this question.

The response of the latter informant highlighted the perception that socially responsible activities involve not only decision-making managers or owners, but also employees. Also, the role of the organization's structure is perceived, which shows the links with the management culture.

Culture is the area where I3 actualizes own CSR policy by foreseeing a stable funding. However, special attention should be paid to answer of I4, which at first glance may seem rather abstract.

I4:

When speaking about the vision and social responsibility, I think that these are closely related subjects, because the company (group of companies) employs over a thousand people.

And nothing exists without people.

They are the core of our strength. You can buy a lot of the best equipment, but unless you have people, they will not do anything for you.

Therefore, those issues are inseparable, and we are always concerned about how people live.

We are working very much on those issues and using various forms.

In this case, the informant, whose management experience is the biggest (10 years, which among other things include not only the market but the planned economy and the transformation periods), stressed the role of human resources. Although the company's vision presentation has not taken strictly defined forms, the informant's approach includes many aspects of corporate social responsibility.

In the responses of other informants an important problem shows up, the essence of which is a fragmented perception of persons interested, because separate companies name their different groups. That means, some are being ignored, and relationship is being developed selectively due to the lack of going into the CSR ideology in regard to subjects interested. In

companies policy, CSR plays a sort of auxiliary function that serves in striving for competitive advantage (this focus is especially emphasized by I1 and I2), and initiatives are used while tackling arising problems. For example, in case of I2, there is a striving for favour of state institutions by reconstructing the buildings to which state protection of cultural heritage is applied, and I3 recognizes that nature protection suffers due to motives of costs reduction. I4 highlighted a material well-being of subjects interested, however, the answer illustrates that the informant not so much avoids a straight answer but shows up the fact that there is a lack of perception what is organization's vision and what is its meaning for organization:

I4:

I4 emphasized the aspect of labour force retention.

In this aspect, I think, it is very difficult, because if taking Europe where masses of people leave to England, London, the average class actually has very good conditions created, externally seen, but if you look deeper, there are a lot of nuances and problems.

However, externally it is very attractive. In this area, I think, we are very far behind.

However, evaluating speech content in the context of corporate social responsibility, the relics of the Soviet society welfare state and state regulatory system are revealed, that is, a provision that lack of individual initiative should be compensated by the state, which could be related to the company's resources, by increasing the cost of implementation of corporate social responsibility initiatives. In addition, an extremely narrow understanding of corporate social responsibility is revealed, while determining the compliance of corporate social responsibility principles with the company's mission.

Company's mission often differs from CSR principles, which is openly acknowledged by the informants. For example, I1 thinks that CSR should be topical to social rather than non-profit companies, I2 professed that he never considered how corporate social responsibility should be related to mission of his company. I3 felt the lack of objective criteria, by using which it would be possible to measure a correspondence to CSR, and which are based on presence or absence of clients' complaints only.

In other words, CSR is not clearly expressed in the company's mission, and it is not thought over how it is implemented in daily practice. I4 highlighted the concern of the employees (their work environment and welfare), philanthropy and implemented social projects.

I4:

We emphasise that the person would feel full-fledged at the company, no matter what position he would occupy, either a cleaner or an operator of the highest qualification, let's say.

They are all the same people to us, we respect everybody, because all of them help us to create a product. If talking about philanthropic things, we devote a lot of attention, support.

First of all, I want to mention all the children's homes and disadvantaged people, and we carry out individual projects.

Now a new project, when one of our companies provide catering to those who in general do not fall into any disadvantaged group, they are lost in life, they have no place to live, have no income at all.

Anyway, we feed them, cook soup with meat additives.

I think it helps to try to stand up on one's feet in life again, to find any place of their own. Even if it is a small detail, but it helps to feel a human being...

However, initiatives are characterized by fragmentation but not a purposefully oriented systemic policy. Similarly as in explanations of other informants. For example, I6 highlights the meaning of attraction and retention of productive employees, however, first, he linked it to economic goals, and I5 saw no relationship between CSR and company's vision. Though companies have formed general strategic principles, the research results show that corporate social responsibility is reflected there only fragmentedly and is not systematized and integrated till the end.

As already mentioned above, the informants run companies belonging to groups of companies, therefore, not all are independent in addressing strategic corporate social responsibility issues. Part of informants (e.g., I1, I2, I3) re-addressed the question about CSR meaning for company's strategy to management of group of companies, by stating that they are not responsible for these questions. I4 emphasized importance of employees' expectations in company's policy.

I4:

I think that great importance is given.

Every year, during budget discussion, together with our basic things, we discuss such things, what we can do for their employees, what measures to apply.

However, employees as subjects interested have no significant impact while forming company's strategy. For example, the answer of the I4, mentioned earlier, partially reflects general policy of Lithuanian organizations' management. The answer of the already mentioned I4 partly reflects the general management policy of Lithuanian organizations. That is, the employees' ideas and involvement are promoted and/or supported only when creating new products. Greater employee involvement is hindered by vertical corporate structure:

I4:

Of course, employees play an important role.

Our strategy is formed on one principle - from top to bottom, but otherwise, also from the bottom to the top - something what we can produce and what quality we can produce, new product development is a major contribution of every person, and it leads the company forward.

We promote those things, because if not moving forward, without creating anything, you can stop very fast.

A large part of employees is involved in this strategy creation process.

However, this approach is risky for the reason, how employees of the company (stakeholders) will be convinced with the sincerity of declared corporate social responsibility values, and involved effectively into these initiatives, as the role of the employees is understood only to the extent that is directly linked with production, and corporate social responsibility is not highlighted in the space of valuable initiatives.

So, to summarise briefly, attention should be drawn to the fact that the organizations' strategies and their formation get secondary priorities. There is a lack of a clearly defined strategy, which could have a clearly defined vision and mission when trying to achieve aims. Therefore, it can be assumed that in general the analysed companies have not developed strategic thinking and strategy formation skills. Corporate social responsibility is not clearly understood in the company's strategy, because of the lack of corporate social responsibility aims and perception of values. Therefore, individual aspects of corporate social responsibility in company

strategies are implemented as a necessity to meet the economic responsibility towards shareholders and legal responsibility—in accordance with the standards established by the state.

In relations with employees as stakeholders, a conscious adjustment of interests is not so much revealed as individual human resource management elements that are more concerned with the economic interests of the company rather than the search for social harmony. Similarly to the environmental protection aspects of activities that are more focused on the legal (requirements, standards enforcement) and economic responsibility, optimising economic losses. Employees' (non) involvement into the formation of strategies reflects the long-standing, stagnation approach to management of companies; in the context of corporate social responsibility, this enhances the problem in the relationship with employees as one of the stakeholders. In general, greater employee involvement is hindered by rigid, vertically oriented organizational structures, the details of which will be discussed further analysing the informants' answers. In these responses, a controversial issue is emerging, have the informants (company managers) thought over and purposefully constructed organizational structures, or do they function chaotically?

The informants' answers provide food for reflection if the situation was predetermined by dictated external (including parent companies) management tradition—a unique post-communist, developing national culture determinant, not fully measured trust of the personal management talent, or lack of management knowledge (see quantitative research results). The informants' answers provide a wide complex of reasons, why both the formation of company strategy and corporate social responsibility integration in those strategies are very complicated company management problems.

1.3.2. Organization structure

In the discussion, the issue of organizational structuring and corporate social responsibility strategy is significant in the context of organization structure. Aldama et al. [18] noted that these are strongly associated with the company's size, number of employees and revenues. The authors analysed the organizational structures of developing economies, but it is true in our case as well. The first three informants named an organizational structure as a linear-functional, and I4 was unable to describe it in particular. The rest two distinguished dominants of linear and functional structure respectively.

However, a strict definition of operating company's organizational structure can be difficult, as shown in I2 explanation:

I2:

I would say it should be separated, otherwise it is linear-functional, but since the company is not small, of course, the distribution of functions exists, there are certain manifestations of organisational structure.

In principle, some departments are working very functionally, such as manufacturing where there is a very clear distribution of functions and the tasks are clear, where the results of the company's activities are clearly viewed; and there is little of the creative freedom and everything is very clearly named.

If to look at the management level, it is actually seen in the commerce department where can be seen other organisational manifestations as well, so every manager is, in principle, free to look for new opportunities to have their own projects, to develop them and to have benefits for themselves as well as to seek benefits for the company; it is possible to see the manifestations of project structure, but in principle it is, perhaps, the linear-functional, clearly defined.

It is significant to note that informants were not absolutely certain to what type their organizational structure should be assigned, which indicates that these questions were not given special attention previously.

Informants have no clear and straight answers to the questions how subjects interested interact with organizational structure, how this particular structure could serve in implementation of CSR. For example, I1 and I3 appealed to the openness and employees' initiative without specification of how the structure itself helps to reveal it, and I2 acknowledged that has no idea what should be the structure during implementation of CSR policy:

I2:

Well, maybe this structure is not the best choice for the implementation of social responsibility, but I think that more important is not the structure, but the human understanding of social responsibility, because if there is no such understanding, human consciousness what it is, I think, no structure will help and it will not be implemented if there is the only thought about profits, about money and not about what is going on around.

Well, I do not know what the structure should be to change the human being and make him more socially responsible or something like this.

Probably you have to be inside, in discussions, over explanations of what it is, what is being done, and then, it seems to me that this can lead to any structure.

On the one hand, the aspects of valuable corporate social responsibility are highlighted, on the other hand, the focus is not on structures ensuring the functionality of the processes, development of people's initiatives implementing corporate social responsibility, but on the individual provisions. Hence, summarizing it could be stated that informants differently perceive how organizational structure affects processes of implementation of corporate social responsibility, that informants either indicated that these questions should be tackled by management of groups of companies (e.g., I4), or gave them no particular importance (e.g., I3) and linked them with adaptation to a changing situation without a necessity to have an outline of clear structure (e.g., I2 and I6). In the cases discussed, organizational structures are not integrated in the context of corporate social responsibility principles. You can look for different reasons, but you should consider the fact that corporate social responsibility is not expressed as one of the elements of the strategy. That would explain why there is no clearer reflection of the structure. According to Glynn and Raffaelli [19], institutional logics serve as lynchpins, connecting organizational practices to organizational design so as to reinforce and enable each other. However, the doubts in responses of the informants show that most leaders are not sure what organizational structure really exists in company they are managing. In some cases, the description of the company's organizational structure did not meet the company's organizational structure characteristics published in the company's website. Therefore, in this case, there are two possible assumptions: either company managers do not know the organizational structures types or the activities are carried out not according to the structure published in the website.

1.3.3. Rules/regulation

While implementing any new practice, it is important how the rules/regulatory system already function in organizations. In addition, this system is necessary for allocation of

functions, drawing lines of responsibility, which, as it turned out during empirical research, are not always clear, so the risk of abuse is not excluded. The fact that tasks are not always formulated clearly is indicated by the informants' responses:

I1:

In principle, there is a kind of rotation, tasks are allocated.

According to the strategic plans everybody discusses who has to prepare, who is responsible for what.

It is not very strict, there are two types, yes, when the order requires doing that, then that, I think, is everywhere, but our management is not such that we identify everything.

We allow the employee to express their ideas, suggestions.

And so allocation of tasks is going.

That is, the employees are given enough freedom to express initiative. It could be assumed from the answer that the form in each case is selected by the manager 'if necessary'. However, the orders regulatory system remains unclear. In some cases, the absence of strict regulation is perceived as a possibility of flexibility that provides advantages to company's activity (e.g., I1 and I2).

I1:

The employees have fairly broad opportunities to decide their own labour organisation issues, propose and implement their own ideas if this, of course, does not interfere with the company's policy, mission and vision.

However, a problem arises in the case, as discussed above, when an organization has not formulated a clear vision and mission in the aspect of corporate social responsibility. The fact that employees have no possibilities to contribute their work organization was confirmed by I2 and I3. In addition, it shows a situation that often occurs in the company governance practice, where the theory seems to recognise employees' initiative, but the solutions to realise it are not permitted:

I3:

I would separate these two things - the allocation of tasks and employees' decisions issues. It would be better if there was a task assignment, that those tasks should not be assigned and the employees themselves decide and bring those decisions to the manager or do something else—that would come from the bottom, not the manager would delegate the tasks to do.

That would be the ideal option, but in real life it is not always like this and you have to assign the tasks by yourself, then, I would say, if the employees decided themselves, and would bring and say that there may be something out there to change and to do, this company only would be even more successful because of that.

So, while the informant stresses that <<... it would be better if there were task assignments that those tasks should not be assigned and the employees themselves could decide... >>, the possibility to make decisions for the employees themselves is not realised. This is also apparent in other informants' speeches. For example, assigning of tasks may include a feedback opinion (in case of I4). In other cases, possibility to tackle the questions of work organization independently is given to management personnel only (e.g. I5) or there is followed an order strictly determined in staff instructions (e.g. I6).

1.3.4. Technologies, Processes

The research results indicate how CSR policy is reflected in technologies used by the companies, standards available and processes organized. In this case, many of the informants link technological and process organization aspects to the environment protection—it basically reflects the already highlighted understanding of the traditional corporate social responsibility. For example, the responses of the informants highlight exceptionally the aspects of environmental protection (I1) and production's quality correspondence to international standards (I2) [20]. However, while aiming for corporate social responsibility, there should be improved << ... *the main things would be the tasks themselves and communication, internal communication issue, in fact it is one of the most improvable process at present...* >>. In the company represented by I3 technologies are <<... *8–9 years old ...* >>, <<... *there is really that technology coming from Europe, where these [environmental protection] criteria were taken into account...* >>. It is assumed that when company presents itself publicly, a positive, exalted aims based business image is being created. But while there is emphasis on orientation to the environment protection, the question is whether such old technology can fully meet modern requirements. On the other hand, the approach of the company represented by I4 is much broader and includes not only production, but also the workplace organization, staff recreation aspects.

Technological renovation is focused on strategic objectives (<<... *there is a steady introduction of new technologies, changing...* >>), but the problem is that the aspect of corporate social responsibility in companies' strategies could be named as a weak link. During management of processes, there is a reference to the ISO 2200 [21], ISO 14001 [22] and BRC (British Retail Consortium) standards (I6) or just restriction to the national law (e.g. I5), which indicate significant differences of companies' attitudes.

The response of the first informant shows that despite the company acknowledges the need for development, however, it restricts itself to only environmental protection aspects by employing the specialists of the field who take care of activity correspondence to the law. In this, as in other cases, corporate social responsibility is more perceived within the economic and legal responsibility prisms. For example, the informant noted:

I3:

It is necessary to improve, of course, and as far as possible, and as much as possible: again there are new technologies, there are still more sustainable ones, reducing electricity costs, gas, etc., energy resources.

This is also as if social responsibility against nature, against everything, to use as little as possible.

So, the feasibility studies are constantly made on how to install, how to reduce the price, how to consume less, how to make the work of the production people easier, how to reduce the manual, the amount of physical work, to automate as much as possible, so these things are made.

Immediately possibility studies are made, every year we make investment plans and every year we invest a little money from our earned profits to some stuff. Naturally.

The opinion of informant I5 is similar, too, suggesting that improvements are <<... *related to the interests of the company...* >>, a service is to be <<... *provided faster, better quality of service provided...* >> .

1.3.5. Information systems

The discourse of information systems involves many dimensions that are relevant not only for the implementation problems of corporate social responsibility but also in the overall process management, knowledge creation, sharing and others. This is a very broad topic, out of which we will touch upon only individual aspects, showing the general trends (for wider and deeper analysis, we need a separate research).

In explanation of the criteria that describe management of information flows, the first informant distinguished the use of traditional electronic media (e.g., e-mail) and personnel's live contacts.

The response of I2 indicates that electronic data management system is used only by company's administration, and contacts with ordinary employees are direct only:

I2:

I follow this principle, I am successful with some people, but not with others, but open doors or the desire that no matter what category employee could be able to communicate with any level manager, is a key objective.

The answer of the latter informant illustrates the frequent situation occurring in the country's companies practice (policy), which emphasises the distance between managerial staff and ordinary employees. This distance exists in various processes of management relationships with employees, as well as exchanging the information (internal communication). The initiative is as if shifted to other interested groups (trade union or its employees who do not belong to it), without tools and options to materialise that initiative. In other words, there are indications that there are prejudices (stereotypes) which hinder the development of a dialogue among stakeholders. The informant's reply presents certain contradictions between the declared position and the efforts to implement it. For example, indirectly expressed criticism for such staff feature as 'unconsciousness' supports the 'open door' principle, but it is also stated that this is the upcoming 'aspiration'. Companies which have introduced or are introducing a number of systems deal with these problems easily (e.g. I3). The responses of some informants (e.g., I5 and I6) indicate, that it is assumed that a particular limit of the need for development is being reached.

The responses of all informants indicate that companies, in their internal documentation and regulations, have not clearly described how the use of information systems may contribute to the striving for CSR. There is a referring to the arguments that employees' possibilities to receive an information required are satisfactory, thus, the source of initiative is not a company's administration, and responsibility as if is transferred to employees themselves. In other words, information systems have been identified as 'satisfactory', however, this is ensured not by the company itself but rather by the initiative of a company group. Furthermore, analysing all informants' answers, attention is paid to the fact that there is no focus on communication with external stakeholders.

1.3.6. Control

How does corporate control system work in the context of corporate social responsibility? Costas and Kärreman [23] believe that corporate social responsibility works as a form of aspirational control that ties employees' aspirational identities and ethical conscience with the organization. The responses of the first informant to the question how control system is related to CSR implementation indicated that main attention is given to the fact how the company corresponds state environmental protection requirements. However, in this and other responses, there is highlighted a trivial perception of relationship between control system and corporate social responsibility. For example, I2 simplified corporate social responsibility by stating that quality control is a reflection of CSR per se. However, based on the analysis of the semantic content of the informant's remarks, it can be concluded that the control system connection with corporate social responsibility is not thought-over (enterprise control system status, as such, has not been evaluated separately):

I2:

There is another system - passage control which, in my opinion, is totally contrary to the definition of a socially responsible company, but the passage control system exists even in very responsible companies.

And this issue is a major challenge for all organisations that they are socially responsible, do everything directed both to environmental and social well-being of employees, but on the other hand, it is an example of total mistrust of the employee; so whether it satisfies or not satisfies, I think that it helps us, the first part - quality control, ISO standards, monitoring our processes, as we look at them, trying to publicise them as much as possible, to extract all the company's internal operations, so that everyone is familiar with them and sees what is happening and could respond to the situation drifting in a good or in a bad direction.

It is this side we as if show our full confidence in the employees and our social responsibility towards them and the company's operations, and to our customers and the environment in which we are; but elsewhere we have control systems that limit the freedom, and this is a deliberate act understanding that the company is not completely healthy if there happen certain negative aspects related to the unprotected property and other things.

Together with control systems existing in companies and their connection (and possibilities to connect) with corporate social responsibility, there is another important problem. It is illustrated by other examples. I3 highlighted, that there are no limitations in satisfaction only of the state requirements, however, in the company, there exists only a vertical control system.

Contrarily than in case of I5, where the requirements of the state are being only transferred to company's regulations and there is a control how these requirements are being followed, I4 and I6 mentioned the changes taking place, during which the employees are taking more initiative.

1.3.7. Incentive

Assessing the incentive system, a closely related problem of human resources/personnel management and corporate social responsibility was highlighted. Firstly, there is general lack of the incentive system clarity, functionality and versatility as such. Secondly, in the absence of a clear incentive system, employees' promotion implementing corporate social responsibility becomes very complicated. For example, in case of the first company (I1), stimulation system is not being related to CSR directly. As the explanation illustrating the overall situation, I3 text can be referred to:

I3:

It is, as I said: annual interviews, the companies' activities are assessed in shareholders' boards and then accordingly bonuses are paid at the end of the year.

It may be a five-size salary, or three or four.

Here, again, it depends on the person, how he worked, and on the company itself.

All things are tied together into one and then there is the incentive.

Thus, in this company, as in the case of I4, it became clear that companies had not discussed yet how stimulation system could be related to CSR, and there is a restriction to traditional payments for work results or (e.g., I5) for saved resources:

I5:

For company resource savings? It may not be applicable very directly, but indirectly, it is associated with the company's results.

It is not pointed that if you have not used half the pencil, you have saved, so this half is yours, but if the company does not need to buy something, respectively, it already influences.

Let's say, energy resources, what does it have to do with social responsibility, there is less pollution - through the results of companies the employees feel the effect, too.

There is no absolutely direct link, but after reaching the overall result in the company, there is each employee's input.

So first, we should speak of development of incentive systems in companies in general, integrating the installation of corporate social responsibility values. The problem is that corporate social responsibility in the country is often perceived as a marketing aspect which is made meaningful excluding employees of the company. Or it is associated only to company's image in the eyes of partners (e.g., I5).

However, while stimulating employees, the focus is put on economic responsibility aspects. For example, the responses of I6 indicate, that employees' social responsibility is not being stimulated in any way, and there is only a restriction to additional assessment of the reached high results. In such case the potential of human resources is not being used. Furthermore, there remain a lot of untapped possibilities for development of ethical aspects for organizations aiming to implement corporate social responsibility as well as not aiming.

To conclude, it should be noted that I1 management culture is not developed either as such, or in connection with corporate social responsibility. The signified management culture components are focused on economic responsibility, and coordination of relations with state institutions with emphasis on the environment protection, and customers and consumers are actualised by producing competitive products. Environmental protection is closely related to the company's economic liability. The relationship with employees as stakeholders is perceived through the prism of economic responsibility. However, the need for change is not emphasised. I2 recognises the need to change by improving the allocation of tasks and internal communication, but does not emphasise the need for corporate social responsibility standards. In the company represented by I3, management culture is not purposefully developed and integrated in aiming for corporate social responsibility. Corporate social responsibility itself is perceived not strategically but relatively fragmented as saving of energy resources for environmental protection, and standards observance. The organization's policy is not systematic, involving ongoing

processes and employees, discouraging their voluntary involvement. I4 puts greater emphasis on technological maintenance, primarily, by focusing on economic responsibility, more attention is paid to employees as stakeholders. Corporate social responsibility is reflected eclectically in management culture, since it is not clearly formulated in the company's strategy. In I5 responses, CSR is not actualised, it is reflected episodically in management culture, with regard to the economic and legal responsibility, as well as to the company's image. In I6 replies, the need for corporate social responsibility standard installation is actualised and it can be ensured by implemented technologies and information systems in the company, but the employees' initiative and freedom of decision are limited by the management system. Interview results are summarised in **Table 2**.

Interview component parts	Summary of managers interview results
	*Fragments of the results of the survey of employees at the level of the individual items
Strategies	Corporate social responsibility is perceived eclectically. Eclecticism is reflected in the lack of clarity in the developed strategies of organizations and the respective managers' awareness of the analysed issues. Based on the results of interviews, it can be stated that there is a risk that the principles of social responsibility will not be clearly and fully communicated to the employees of the organization. There is also a high probability that the mentioned principles can only be realised in part in the practice of companies involved in the research * _
Organization structure	The managers of groups of companies who have participated in the survey recognise the importance of corporate social responsibility, however, organizational structure clearly lacks flexibility, and not only in the context of implementation of corporate social responsibility * _
Regulation	On the basis of the replies received during the interview, tasks given to subordinates in the analysed groups of companies are strictly regulated. The difference is that in the first group of companies, according to the managers, employees are given more freedom of decision-making *On the other hand, the employees' responses show a lack of coordination of interaction related to the uncertainty of regulation in the internal documents
Technologies	During the interview, the questions formulated for the managers focus on modern technologies, which meet the requirements of environmental protection and product safety, reduce energy consumption, etc. However, the responses received have revealed that old technologies are still used in practice. Thus, to sum up, it should be stated that corporate social responsibility in the technological context does not play the role of the realised and implemented criterion *Employees, in turn, miss the effective use of information technology in the management of processes
Processes	Processes are regulated by using international standards, focusing on the management of risk factors. However, on the basis of the replies received during the interview of managers, the fact that the principles of corporate social responsibility are implemented only partially inasmuch as it is compatible with the production quality and environmental requirements is highlighted. The need to regulate the processes when implementing social responsibility standard is accepted in the first group of companies *The employees' replies show both organizational and technical shortcomings in the regulation of processes which are even more pronounced in the second group of companies

Interview component parts	Summary of managers interview results
	*Fragments of the results of the survey of employees at the level of the individual items
Information systems	<p>It should be stated that the provision of information systems in the groups of companies participating in the research is not sufficient. Communication is unidirectional; it does not ensure feedback within the organization and in relations with stakeholders outside the organization</p> <p>*In this case, employees' responses emphasize hardware and software problems as well</p>
Control	<p>The analysis of the managers' responses, falling under the dimension of control, shows that the situation is different in the first and second groups of companies. Stricter regulation, focusing on compliance with the rules has been revealed in the second group of companies. Self-control is more promoted in the first group of companies, according to the replies of the managers. However, the control system is related to the principles of corporate social responsibility only in respect of quality of production and the requirements of the controlling authorities.</p> <p>*Comparison of the results of interviews of the managers with the employees' answers (at the level of individual items) highlights certain moments related to a vision of control from different positions, pointing to discrepancies</p>
Incentive	<p>In a certain sense, incentive is one of the most complicated dimensions. Both groups of companies recognized the significance of motivation of employees, although a wider diversity of forms of incentive was highlighted in the first group, but the forms of incentive used in both groups of companies are not directly related to the implementation of the principles of corporate social responsibility</p> <p>*Comparison of the results of interviews of the managers with the results of employees' survey (results of the individual items of the quantitative research are analysed) highlights the gap between managers and employees opinions on incentive, applied in the cases of the analysed groups of companies</p>

Source: Compiled by Andriukaitienė [1] and Vveinhardt and Andriukaitienė [24].

*Supplemented by Žukauskas.

Table 2. Summary of interview results compared to the results of the survey of employees at the level of individual items.

In this research, the problem of the declarative character of corporate social responsibility (use for marketing purposes, etc.) was emphasized as a systemic factor influencing the company's interrelated internal processes that may be significant to the implementation of CSR in practice. For example, in the second group of companies, based on the results of this research (Table 3), greater focus was put on international production quality standards, technical and information provision, as well as investment in stakeholders outside the companies.

On the one hand, the experience of implementation of standards and management system would allow expectation of more successful implementation of corporate social responsibility, but the results of quantitative research show that these investments do not have any significant influence on evaluations of the employees as stakeholder in relation to CSR. Therefore, the results of quantitative and qualitative research of the first group of companies, if compared with the results of the second group (Table 4), provide a basis for discussion, how much the priorities given to standards, for product quality assurance by the company managers are related to corporate social responsibility and what rebound is possible to expect in the scope of this research.

Interview component parts	1st group	2nd group	Comparison
Strategies	Environmental protection, economic responsibility, responsibility to the consumer, legal liability, relations with consumers; corporate social responsibility is not part of the strategies	Economic responsibility, environmental protection, philanthropy, relations with employees as stakeholders, the communities, employees are involved in strategy formation; corporate social responsibility is not part of strategies	Corporate social responsibility is not part of company groups' strategy, but CSR individual elements are more developed in the strategies of companies belonging to the second (2nd) group, they are focused on the wider circle of stakeholders, employees are involved in the formation of the strategy
Organization structure	Mixed: linear and functional, in the context of corporate social responsibility oriented to economic responsibility	Linear and functional, in the context of corporate social responsibility oriented to economic responsibility	No dominant structure, adapted to different operational specifics. In both groups, in the context of CSR actualised only for economic responsibility satisfaction
Rules/regulation	There is no unified system, strict regulation in individual companies is combined with the granting of decision-making freedom to the employees, there is no possibility to freely organize their work	Strict control, regulation, there is no possibility to freely organize their work	The first (1st) group is distinguished by the system of united rules/regulation
Technologies	The emphasis is on the need for corporate social responsibility; technologies are oriented to environmental protection, waste reduction	Environmental protection, technologies improving the working environment	In both groups of companies, technologies are in line with the economic and legal responsibility, but in the second (2nd) group, the relationship with employees as stakeholders is more appreciated
Processes	Process management in individual companies differs, production quality standards are installed, risk analysis and management are standardised	Production quality standards are installed, environmental process management is standardised, workplace organization, the need for SA80000 is stressed	The second (2nd) group of companies stands out in a standardised process management, orientation to corporate social responsibility requirements
Information systems	The data management system, internal communication, feedback	The data management system, availability, internal and external communication	Significant differences and significant relationship with CSR were not revealed, but more attention is paid to the information flow, in the second (2nd) group of companies processes are better defined
Control	Environmental protection, economic responsibility, legal liability	Environmental protection, economic responsibility, legal liability, self-control	Control systems in both groups of companies are focused on economic and legal responsibility; the importance of self-control is better perceived in the second (2nd) group of companies

Interview component parts	1st group	2nd group	Comparison
Incentive	Incentive in corporate social responsibility context is not actualised, the incentive system is focused on economic responsibility, reflects the general company policy, as an incentive, the opportunity to develop is used	Actualised economic responsibility, the expectations of the employees are taken into account, training opportunities are used not to the full, incentive in the context of corporate social responsibility is not accentuated	In both groups of companies, corporate social responsibility in incentive system is reflected as much as it is related to economic responsibility; in the first (1st) group of companies, more diverse forms of incentive are used

Source: Compiled by the authors.

Table 3. Expression of management culture, as a formal part of organizational culture, aiming to implement corporate social responsibility: comparative analysis.

Scales	Subscales	Empirical research*		Qualitative reflection
		I group	II group	
Management culture	Management staff culture	56.2	47.2	Management culture is represented by qualitative research informants—company leaders’ discords with the company staff reactions highlighted in the quantitative research case. This is an actual issue for both groups of companies. However, the second group of companies distinguishes by investing more in product quality standards, information systems, but has not reached more favourable assessments.
	Managerial processes organization culture	52	45.2	
	Management working conditions culture	54	51.5	
	Documentation system culture	52.6	34.3	
	Total average/ conclusion	53.7	44.5	
Corporate social responsibility	Behaviour of a socially responsible organization	51.9	49.1	Corporate social responsibility discourse in the cases of the first and second groups of companies does not differ significantly, but the overall estimate is not high. Declarative and narrowly perceived by leaders corporate social responsibility could lead to very critical attitude of the staff and run a low level of support in the perspective.
	Behaviour of a socially responsible employee	56.3	55	
	Total average/ conclusion	54.1	52	Corporate social responsibility of both groups of companies is not fully developed.

Source: Compiled by the authors.

Note: Averages.

Table 4. The quantitative and qualitative research comparative analysis.

Short summaries are presented in several aspects. In terms of the management culture and corporate social responsibility, criteria discussed and identified in the previous chapters, the latter are expressed episodically in companies' activity practice, lacking systematic approach. Corporate social responsibility, as a concept, has not been fully realised in company's strategy, but linked only with individual structural elements (e.g. production organization responding

to the legal regulations), that is why an unused broad multifaceted social responsibility field still remains. Corporate social responsibility in general is perceived as execution of juridical regulations, remaining undeveloped initiative surpassing the state system regulation, that is, not as an ethical moral imperative. All of this can be connected to the overall problem of applying corporate social responsibility principles in the company, knowledge of values in society. This problem manifests itself in the fact that managers perceive corporate social responsibility in limited, eclectic ways and stakeholders' pressure to comply with certain principles is weak. In the area of corporate social responsibility, the employees are often not regarded as stakeholders who have a significant impact on the overall corporate social responsibility implementation policy. In general, this can be considered as an inveterate problem of the country's corporate management culture. At the same time, it can be kept as a certain litmus paper indicating how relations with stakeholders are perceived and how management culture of specific companies is developed. Although the informants' responses highlight some aspects of corporate social responsibility and outline plans to deploy corporate social responsibility standards, management culture development problems and lack of systematic approach can prevent the successful implementation of the initiatives. In this context, it is worth noting that the country's institutions of higher education that train management professionals pay considerable attention to business ethics and corporate social responsibility. A significant problem is that employees who have no management education or special basic knowledge as how to work with people are allocated to managerial positions. In addition, too little attention is given to the training and advancement of these specialists. All this, without a doubt, has an impact on the processes discussed in this chapter.

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Statistical Verification of Management Culture and Corporate Social Responsibility Correlation

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Additional information is available at the end of the chapter

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Abstract

The links of management culture and corporate social responsibility in this part are verified and substantiated by statistical calculations. The connections were verified according to such categories as the culture of managerial staff, the culture of organisation of the management processes, the management culture of working conditions, the culture of documentation system, the behaviour of a socially responsible organisation and the behaviour of a socially responsible employee. The results of the research showed the different strength of the relationships of the management culture and corporate social responsibility, which may be significant when organising the changes in the management culture, oriented to the implementation of corporate social responsibility.

Keywords: managers, processes, working conditions, socially responsible company, socially responsible employee

1. Introduction

Relevance of the research and the level of problem exploration: the links between theoretical management culture (MC) and corporate social responsibility (CSR) were presented in the first chapter of the monograph. However, certain highlights are worth laconic mentioning once again. Management culture, as an integral part of organisational culture, albeit indirectly, is often mentioned in works by different authors describing the criteria of organisational culture. Tichomirova [1] points out strong relationships between workers of the organisation, Zohar and Marshall [2] distinguish significance of general reasoning and other authors [3–9] highlight the principles of ideology, beliefs and values shared by all enterprises. However, substantially high level of management culture is essential for successful implementation of corporate social responsibility [10].

Problem of the research: the problem of the research is raised by the question— what is the interrelation of management culture and corporate social responsibility, and how to validate it statistically?

Object of the research: interrelation of management culture and corporate social responsibility.

Purpose of the research: to perform statistical verification and correlation of interrelation of management culture and corporate social responsibility.

Objectives of the research: (1) analysis of corporate social responsibility as a dependent variable with respect to the management culture scales and subscales performed and (2) analysis of management culture as a dependent variable with respect to the corporate social responsibility scales and subscales performed.

Methods of the research: the statistical verification of interrelation of management culture and corporate social responsibility was performed by calculating R —set correlation coefficient, R^2 —summary accuracy coefficient (determination coefficient) and F —Fisher's statistical mean—ing observed. The observed interrelations were rated from the weakest (the weakest and weak correlation) to the strongest (strong and the strongest correlation) by distinguishing them by using different colours. Grouping, comparing and graphic imaging techniques were used for processing and systematisation of the information.

2. Interrelation of management culture and corporate social responsibility

The basis of formed theoretical insights predicating the management culture and corporate social responsibility connection requires the statistical approval of their correlation. Having analysed empirical research results in various sections, statistical verification of management culture and corporate social responsibility correlation has been carried out (**Tables 1–10**).

Regression Eq. (1) presented in **Table 1** shows that the culture of organisation of managerial processes (COMP), when management working conditions' culture (MWCC), documentation system culture (DSC), behaviour of a socially responsible organisation (BSRO) and behaviour of a socially responsible employee (BSRE) separately one after another increase (other variables unchanged), management staff culture (MSC) also increases, i.e. it is being assessed higher.

The closest correlation links *management staff culture* with behaviour of a socially responsible organisation, management working conditions culture and documentation system culture, as the correlation coefficient r value is greater than 0.7 (i.e. from 0.711 to 0.725). The assessment of the culture of organisation of managerial processes is expressed by a strong correlation with management staff culture, as r is greater than 0.5 (i.e. 0.551). The correlation of components of behaviour of a socially responsible employee and management staff culture is the weakest with respect to correlation coefficient r with minimum value ($r = 0.183$), but statistically reliable.

MSC	$r = 0.725$	$p = 0.000$	BSRO	Dependent variable		
	$r = 0.721$	$p = 0.000$	MWCC	Management staff culture (MSC)		
	$r = 0.711$	$p = 0.000$	DSC	R	R^2	Reliability
	$r = 0.551$	$p = 0.001$	COMP	0.781	0.611	0.000
	$r = 0.183$	$p = 0.031$	BSRE	Non-standardised beta coefficient	Standardised beta coefficient	ANOVA reliability
(Constant)				0.121		0.005
Independent variables						
Management staff culture				—	—	—
Managerial processes organisation culture				0.056	0.057	0.001
Management working conditions' culture				0.290	0.282	0.000
Documentation system culture				0.323	0.282	0.000
Behaviour of a socially responsible organisation				0.262	0.244	0.000
Behaviour of a socially responsible employee				0.037	0.036	0.031
Regression Eq. (1)						
MSC = 0.121 + 0.056 × COMP + 0.290 × MWCC + 0.323 × DSC + 0.262 × BSRO + 0.037 × BSRE						
Source: Compiled by the authors.						
Notes: R —set correlation coefficient; R^2 —summary accuracy coefficient (determination coefficient); and F —Fisher's statistical meaning observed.						
Markings:						
				→	The strongest correlation	
				→	Strong correlation	
				→	The weakest correlation	

Table 1. Management staff culture as the dependent variable.

Regression Eq. (2) shows that when managerial staff culture (MSC), management working conditions' culture (MWCC), documentation system culture (DSC) and behaviour of a socially responsible employee (BSRE) increase separately one after another (other variables unchanged), managerial processes organisation culture (COMP) also increases (**Table 2**). Factors underlying the assessment of *Managerial processes organisation culture* indicate that this dependent variable has strong correlation with the named independent variables, because in many cases the correlation coefficient r values are higher than 0.5 (i.e. from 0.501 to 0.551), and p almost in all cases is statistically reliable (the scale of behaviour of a socially responsible organisation coefficient r indicates a strong correlation, i.e. 0.501, but p is 0.392). Fairly weak correlations of managerial processes organisation culture are set with the scale of behaviour of

COMP	$r = 0.551$	$p = 0.001$	MSC	Dependent variable		
	$r = 0.532$	$p = 0.000$	DSC	Managerial processes organisation culture (COMP)		
	$r = 0.513$	$p = 0.047$	MWCC	R	R^2	Reliability
	$r = 0.501$	$p = 0.392$	BSRO	0.517	0.268	0.000
	$r = 0.289$	$p = 0.000$	BSRE	Non-standardised beta coefficient	Standardised beta coefficient	ANOVA reliability
(Constant)				0.834		0.000
Independent variables						
Management staff culture			0.111		0.108	0.001
Managerial processes organisation culture			—		—	—
Management working conditions culture			0.079		0.075	0.047
Documentation system culture			0.215		0.182	0.000
Behaviour of a socially responsible organisation			0.038		0.034	0.392
Behaviour of a socially responsible employee			0.323		0.301	0.000
Regression Eq. (2)						
COMP = 0.834 + 0.111 × MSC + 0.079 × MWCC + 0.215 × DSC + 0.323 × BSRE						
Source: Compiled by the authors.						
Notes: R—set correlation coefficient; R^2 —summary accuracy coefficient (determination coefficient); and F—Fisher's statistical meaning observed.						
Markings:						
			→	Strong correlation		
			→	Weak correlation		

Table 2. Managerial processes organization culture as the dependent variable.

a socially responsible employee ($r = 0.289$), but even after having established weak correlations with respect to r coefficient, p is 0.000.

Regression Eq. (3) presented in Table 3 shows that when management staff culture (MSC), managerial processes organisation culture (COMP), documentation system culture (DSC) and behaviour of a socially responsible organisation (BSRO) increase separately one after another (other variables unchanged), management working conditions culture (MWCC) also increases.

Management working conditions culture is tied by close correlation with behaviour of a socially responsible organisation (in this case, coefficient r correlation value is the highest, i.e. 0.772), documentation system culture and management staff culture. Not the strongest, but strong connection is established between the analysed dependent variable and managerial processes

MWCC	$r = 0.772$	$p = 0.000$	BSRO	Dependent variable		
	$r = 0.731$	$p = 0.000$	DSC	Management working conditions culture (MWCC)		
	$r = 0.721$	$p = 0.000$	MSC	R	R²	Reliability
	$r = 0.513$	$p = 0.047$	COMP	0.835	0.697	0.000
	$r = 0.185$	$p = 0.543$	BSRE	Non-standardised beta coefficient	Standardised beta coefficient	ANOVA reliability
			(Constant)	0.081		0.000
Independent variables						
Management staff culture				0.213	0.219	0.000
Managerial processes organisation culture				0.029	0.031	0.047
Management working conditions culture				—	—	—
Documentation system culture				0.294	0.265	0.000
Behaviour of a socially responsible organisation				0.428	0.410	0.000
Behaviour of a socially responsible employee				0.009	0.009	0.543
Regression Eq. (3)						
MWCC = 0.081 + 0.213 × MSC + 0.029 × COMP + 0.294 × DSC + 0.428 × BSRO						

Source: Compiled by the authors.

Notes: R —set correlation coefficient; R^2 —summary accuracy coefficient (determination coefficient); and F —Fisher's statistical meaning observed.

Markings:

	→	The strongest correlation
	→	Strong correlation
	→	The weakest correlation

Table 3. Management working conditions culture as the dependent variable.

organisation culture ($r = 0.513$). However, the value of correlation coefficient r of the socially responsible employee behaviour is, as with respect to the above analysed dependent variables, in this case low, too, i.e. 0.185.

Based on regression Eq. (4), it should be noted that when management staff culture (MSC), managerial processes organisation culture (COMP), management working conditions culture (MWCC) and behaviour of a socially responsible organisation (BSRO) increase separately one after another, or when the assessment of behaviour of a socially responsible employee (BSRE) decreases (other variables unchanged), documentation system culture (DSC) increases.

Table 4 presents the factors conditioning *documentation system culture* assessment and showing the strongest and strong correlations of four independent variables with the analysed

DSC	$r = 0.755$	$p = 0.000$	BSRO	Dependent variable		
	$r = 0.731$	$p = 0.000$	MWCC	Documentation system culture (DSC)		
	$r = 0.711$	$p = 0.000$	MSC	R	R²	Reliability
	$r = 0.532$	$p = 0.000$	COMP	0.839	0.704	0.000
	$r = 0.117$	$p = 0.000$	BSRE	Non-standardised beta coefficient	Standardised beta coefficient	ANOVA reliability
			(Constant)	0.613		0.000
Independent variables						
Management staff culture				0.187	0.215	0.000
Managerial processes organisation culture				0.063	0.074	0.000
Management working conditions culture				0.233	0.259	0.000
Documentation system culture				—	—	—
Behaviour of a socially responsible organisation				0.399	0.425	0.000
Behaviour of a socially responsible employee				−0.078	−0.085	0.000
Regression Eq. (4)						
DSC = 0.613 + 0.187 × MSC + 0.063 × COMP + 0.233 × MWCC + 0.399 × BSRO − 0.078 × BSRE						
<i>Source:</i> Compiled by the authors. <i>Notes:</i> R—set correlation coefficient; R ² —summary accuracy coefficient (determination coefficient); and F—Fisher's statistical meaning observed. <i>Markings:</i>						
				→		The strongest correlation
				→		Strong correlation
				→		The weakest correlation

Table 4. Documentation system culture as the dependent variable.

dependent variable. Although in this fragment the value of behaviour of a socially responsible employee independent variable correlation coefficient r is low (0.117), the correlation is statistically reliable ($p < 0.001$).

Regression Eq. (5) shows that when management staff culture (MSC), management working conditions culture (MWCC), documentation system culture (DSC) and behaviour of a socially responsible employee (BSRE) increase separately one after another (other variables unchanged), behaviour of a socially responsible organisation (BSRO) also increases. The results presented in **Table 5** show that very strong and strong relations are established between *behaviour of a socially responsible organisation* and cultures of management working conditions, documentation system, management staff and organisation of managerial processes.

BSRO	$r = 0.772$	$p = 0.000$	MWCC	Dependent variable		
	$r = 0.755$	$p = 0.000$	DSC	Behaviour of a socially responsible organisation (BSRO)		
	$r = 0.725$	$p = 0.000$	MSC	R	R²	Reliability
	$r = 0.501$	$p = 0.392$	COMP	0.856	0.733	0.000
	$r = 0.216$	$p = 0.000$	BSRE	Non-standardised beta coefficient	Standardised beta coefficient	ANOVA reliability
			(Constant)	0.098		0.003
Independent variables						
Management staff culture				0.155	0.167	0.000
Managerial processes organisation culture				0.011	0.013	0.392
Management working conditions culture				0.346	0.362	0.000
Documentation system culture				0.407	0.382	0.000
Behaviour of a socially responsible organisation				—	—	—
Behaviour of a socially responsible employee				0.072	0.075	0.000
Regression Eq. (5)						
BSRO = 0.098 + 0.155 × MSC + 0.346 × MWCC + 0.407 × DSC + 0.072 × BSRE						
<i>Source:</i> Compiled by the authors. <i>Notes:</i> R—set correlation coefficient; R ² —summary accuracy coefficient (determination coefficient); and F—Fisher's statistical meaning observed. <i>Markings:</i>						
				→		The strongest correlation
				→		Strong correlation
				→		Weak correlation

Table 5. Behaviour of a socially responsible organization as the dependent variable.

A weaker correlation was recorded with the independent variable of behaviour of a socially responsible employee ($r = 0.216$, however, $p = 0.000$).

When management staff culture (MSC), managerial processes organisation culture (COMP) and behaviour of a socially responsible organisation (BSRO) increase separately one after another, and documentation system culture (DSC) decreases (other variables unchanged), the assessment of behaviour of a socially responsible employee (BSRE) increases. The correlation presented in **Table 6** of a dependent variable with independent variables is the weakest with respect to correlation coefficient r of minimum value, but statistically reliable ($p < 0.001$), except management working conditions culture scale where p is 0.543.

BSRE	$r = 0.216$	$p = 0.000$	SAOE	Dependent variable		
	$r = 0.289$	$p = 0.000$	COMP	Behaviour of a socially responsible employee (BSRE)		
	$r = 0.185$	$p = 0.543$	MWCC	R	R²	Reliability
	$r = 0.183$	$p = 0.031$	MSC	0.414	0.172	0.000
	$r = 0.117$	$p = 0.000$	DSC	Non-standardised beta coefficient	Standardised beta coefficient	ANOVA reliability
			(Constant)	1.874		0.000
Independent variables						
Management staff culture				0.073	0.076	0.031
Managerial processes organisation culture				0.317	0.340	0.000
Management working conditions culture				0.024	0.024	0.543
Documentation system culture				−0.261	−0.238	0.000
Behaviour of a socially responsible organisation				0.238	0.231	0.000
Behaviour of a socially responsible employee				—	—	—
Regression Eq. (6)						
BSRE = 1.874 + 0.073 × MSC + 0.317 × COMP − 0.261 × DSC + 0.238 × BSRO						

Source: Compiled by the authors.

Notes: *R*—set correlation coefficient; *R*²—summary accuracy coefficient (determination coefficient); and *F*—Fisher's statistical meaning observed.

Markings:

	→	Weak correlation
	→	The weakest correlation

Table 6. Behaviour of a socially responsible employee as the dependent variable.

After the detailed verification of management culture and social responsibility subscales, i.e. influencing factors, it was decided to combine the results into scales in order to create a generalised image. The results presented in **Tables 7** and **9** show how social responsibility is affected by the management culture components and vice versa, i.e. how management culture is affected by social responsibility components. The *united* dimension of corporate social responsibility (CSR) includes the scales of behaviour of a socially responsible organisation and behaviour of a socially responsible employee. The results presented in **Table 7** show that in case of joining the scales, the indicators are good.

Regression Eq. (7), presented in **Table 7**, shows that when the assessments of management staff culture (MSC), managerial processes organisation culture (COMP), management working conditions culture (MWCC) and documentation system culture (DSC) increase separately one after another (other variables unchanged), corporate social responsibility (CSR) assessment

CSR	$r = 0.595$	$p = 0.000$	MWCC	Dependent variable		
	$r = 0.561$	$p = 0.000$	MSC	Social responsibility (SR)		
	$r = 0.536$	$p = 0.000$	DSC	R	R^2	Reliability
	$r = 0.532$	$p = 0.000$	COMP	0.705	0.497	0.000
				Non-standardised beta coefficient	Standardised beta coefficient	ANOVA reliability
			(Constant)	1.084		0.000
Independent variables						
Management staff culture				0.137	0.184	0.000
Managerial processes organisation culture				0.180	0.248	0.000
Management working conditions culture				0.231	0.301	0.000
Documentation system culture				0.114	0.133	0.000
Regression Eq. (7)						
CSR = 1.084 + 0.137 × MSC + 0.180 × COMP – 0.231 × MWCC + 0.114 × DSC						
Source: compiled by the authors.						
Notes: R—set correlation coefficient; R^2 —summary accuracy coefficient (determination coefficient); and F—Fisher's statistical meaning observed.						
Markings:						
				→	Strong correlation	

Table 7. Corporate social responsibility as the dependent variable with respect to management culture scales.

also increases. Analysing the joint *corporate social responsibility* dimension as a dependent variable, strong and statistically reliable correlations were established because r in all cases is greater than 0.5 (i.e. from 0.532 to 0.595), and p with respect to all independent variables is less than 0.001.

While management staff general culture level (MSC1), the level of the ability to manage (MSC4), optimal managerial processes regulation (COMP1), rational organisation of management work (COMP2), culture of visitors' reception, conducting meetings, phone calls (COMP4), the level of working environment level (MWCC1), the level of organising work places (MWCC2), the culture of official registration of documentation (DSC1), the optimal document search and access system (DSC2) and rational use of modern information technologies (DSC3) separately one by one successively increase, and the level of management science knowledge (MSC2) and rational storage system of archival documents (DSC4) decreases (other variables unchanged), corporate social responsibility evaluation also increases (regression Eq. (8)).

Table 9 presents a *joint* management culture (MC) dimension, involving all four scales combining it. In the case of joining management culture scales, correlation with behaviour of a socially responsible employee, as in research results presented earlier, remains weak.

CSR	0.584	$p = 0.000$	MWCC1	Dependent variable			
	0.558	$p = 0.000$	MWCC 2	↕			
	0.514	$p = 0.000$	MSC1	Corporate social responsibility			
	0.507	$p = 0.004$	MSC4	↕			
	0.498	$p = 0.001$	COMP4	CSR			
	0.496	$p = 0.000$	DSC1	↕			
	0.496	$p = 0.137$	MSC3	Correlation with respect to subscales			
	0.488	$p = 0.031$	COMP1	R	R^2	R^2 corrected	Reliability
	0.480	$p = 0.000$	DSC3				
	0.476	$p = 0.000$	COMP2				
	0.455	$p = 0.033$	DSC2				
	0.366	$p = 0.255$	MWCC4				
	0.349	$p = 0.000$	MSC2				
	0.338	$p = 0.003$	DSC4				
	0.313	$p = 0.523$	MWCC3	0.743	0.552	0.548	0.000
	0.303	$p = 0.993$	COMP3	Non-standardised beta coefficient	Standardised beta coefficient		ANOVA reliability
(Constant)				1.245			0.000
Independent variables							
Management staff culture (MSC)							
Management staff general culture level	MSC1	0.084		0.142			0.000
Management science knowledge level	MSC2	−0.059		−0.082			0.000
Managers' personal and professional characteristics	MSC3	0.022		0.039			0.137
The level of the ability to manage	MSC4	0.052		0.078			0.004
Managerial processes organisation culture (COMP)							
Optimal managerial processes regulation	COMP1	0.039		0.063			0.031
Rational organisation of management work	COMP2	0.071		0.115			0.000
Modern computerisation level of managerial processes	COMP3	0.000		0.000			0.993
Culture of visitors reception, conducting meetings and phone calls	COMP4	0.060		0.088			0.001

Management working conditions' culture (MWCC)

Working environment level (interior, lighting, temperature, cleanness, etc.)	MWCC1	0.081	0.138	0.000
Level of organising working places	MWCC2	0.111	0.191	0.000
Work and rest regime, relaxation options	MWCC3	0.008	0.014	0.523
Work security, sociopsychological microclimate	MWCC4	−0.017	−0.025	0.255

Documentation system culture (DSC)

Culture of official registration of documentation	DSC1	0.067	0.098	0.000
Optimal document search and access system	DSC2	0.038	0.055	0.033
Rational use of modern information technologies	DSC3	0.100	0.137	0.000
Rational storage system of archival documents	DSC4	−0.053	−0.067	0.003

Regression Eq. (8)

$$CSR = 1.245 + 0.084 \times MSC1 - 0.059 \times MSC2 + 0.052 \times MSC4 + 0.039 \times COMP1 + 0.071 \times COMP2 + 0.060 \times COMP4 + 0.081 \times MWCC1 + 0.111 \times MWCC2 + 0.067 \times DSC1 + 0.038 \times DSC2 + 0.100 \times DSC3 - 0.053 \times DSC4.$$

Source: Compiled by the authors.

Notes: R —set correlation coefficient; R^2 —summary accuracy coefficient (determination coefficient), which shows what part of dispersion this coefficient explains to all respondents; R^2 corrected—summary accuracy coefficient (determination coefficient), which shows what part of dispersion this coefficient explains to all population; and F —Fisher's statistical meaning observed.

Markings:

	→	Strong correlation
	→	Relatively strong correlation
	→	Relatively weak correlation

Table 8. Corporate social responsibility as the dependent variable with respect to the management culture subscales.

Regression Eq. (9) shows that when behaviour of a socially responsible organisation and behaviour of a socially responsible employee increase separately one after another (other variables unchanged), the assessment of management culture (MC) also increases. In **Table 9**, the joint *management culture* is presented as the dependent variable so that differences of strength and reliability of factors influencing social responsibility could be compared. Analysing the factors influencing management culture, it was established that management culture and

MC	$r = 0.798$	$p = 0.000$	BSRO	Dependent variable—management culture (MC)		
	$r = 0.267$	$p = 0.000$	BSRE	$R = 0.826$	$R^2 = 0.682$	Reliability 0.000
				Non-standardised beta coefficient	Standardised beta coefficient	ANOVA reliability
			(Constant)	0.807		0.000
Independent variables						
Behaviour of a socially responsible organisation			0.674		0.795	0.000
Behaviour of a socially responsible employee			0.083		0.101	0.000
Regression Eq. (9)						
$MC = 0.807 + 0.674 \times BSRO + 0.083 \times BSRE$						

Source: compiled by the authors.

Notes: R —set correlation coefficient; R^2 —summary accuracy coefficient (determination coefficient); and F —Fisher's statistical meaning observed.

Markings:

	→	The strongest correlation
	→	Weak correlation

Table 9. Management culture as a dependent variable with respect to corporate social responsibility scales.

MC	$r = 0.653$	$p = 0.000$	BSRO2	Dependent variable		
	$r = 0.660$	$p = 0.000$	BSRO4	↓		
	$r = 0.602$	$p = 0.000$	BSRO5	Management culture		
	$r = 0.630$	$p = 0.000$	BSRO1	↓		
	$r = 0.647$	$p = 0.000$	BSRO3	MC		
	$r = 0.215$	$p = 0.017$	BSRE6	↓		
	$r = 0.191$	$p = 0.000$	BSRE5	Correlation with respect to subscales		
	$r = 0.189$	$p = 0.033$	BSRE3	R	R^2	Reliability
	$r = 0.174$	$p = 0.007$	BSRE2			
	$r = 0.160$	$p = 0.042$	BSRE1	0.836	0.699	0.000
	$r = 0.338$	$p = 0.003$	BSRE4	Non-standardised beta coefficient	Standardised beta coefficient	ANOVA reliability
			(Constant)	0.768		0.000
Independent variables						
Behaviour of a socially responsible organisation (BSRO)						
Market responsibility (services and their quality)	BSRO1	0.182		0.270		0.000

Market responsibility (consumer information, health and safety)	BSRO2	0.069	0.104	0.000
Environment protection responsibility	BSRO3	0.152	0.216	0.000
Responsibility in relations with employees	BSRO4	0.197	0.305	0.000
Responsibility in relations with society	BSRO5	0.072	0.099	0.000

Behaviour of a socially responsible employee (BSRE)

Intentions to leave work	BSRE1	−0.029	−0.037	0.042
Uncertainty and lack of information at work	BSRE2	0.032	0.056	0.007
General physical and psychological condition of the employee	BSRE3	0.022	0.042	0.033
The employee's opinion about the organisation	BSRE4	0.030	0.046	0.003
Corruption, nepotism and favouritism	BSRE5	0.067	0.095	0.000
Social responsibility criticism: staff attitude	BSRE6	−0.030	−0.046	0.017

Regression Eq. (10)

$$MC = 0.768 + 0.182 \times BSRO1 + 0.069 \times BSRO2 + 0.152 \times BSRO3 + 0.197 \times BSRO4 + 0.072 \times BSRO5 - 0.029 \times BSRE1 + 0.032 \times BSRE2 + 0.022 \times BSRE3 + 0.030 \times BSRE4 + 0.067 \times BSRE5 - 0.030 \times BSRE6$$

Source: Compiled by the authors.

Notes: R —set correlation coefficient; R^2 —summary accuracy coefficient (determination coefficient); and F —Fisher's statistical meaning observed.

Markings:

	→	The strongest correlation
	→	Strong correlation
	→	Weak correlation
	→	The weakest correlation

Table 10. Management culture as a dependent variable with respect to corporate social responsibility subscales.

behaviour of a socially responsible organisation are linked by a very strong ratio (correlation coefficient r value is close to 0.8), and very weak ratio with behaviour of a socially responsible employee, but correlation is statistically reliable.

Table 10 presents the correlation of management culture, as a dependant variable, with respect to corporate social responsibility subscales. Based on the regression Eq. (10), when market responsibility (services and their quality) (BSRO1), market responsibility (consumer information, health and safety) (BSRO2), environment protection responsibility (BSRO3), responsibility in relations with employees (BSRO4), responsibility in relations with society (BSRO5), uncertainty and lack of information at work (BSRE2), general physical and psychological condition of the employee (BSRE3), the employee's opinion about the organisation (BSRE4) and corruption, nepotism and favouritism (BSRE5) increase separately one after another, or when intentions to leave work (BSRE1), social responsibility criticism: staff attitude (BSRE6) decrease (other variables unchanged), the assessment of management culture (MC) increases.

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Management Solutions to Determine the Level of Management Culture Aiming to Implement Corporate Social Responsibility

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Abstract

Based on the results of the research, this part describes the possible management solutions, divided into five conditional steps, each of which consists of solutions of the individual tasks. Three conditions are emphasized as the starting condition. First, it is the shareholders' decisions, which turn into organization of goal-oriented processes on the following stages, by providing the necessary resources. Second, resulting from the first there is the evaluation (analysis) of the management culture of the organization, the results of which are enacted by organizing the changes. Third, the processes must be described in internal documents, and their control is associated with a continuous monitoring.

Keywords: management culture, corporate social responsibility, shareholders, management solutions, managerial decisions, training courses

1. Introduction

Relevance of the research and the level of problem exploration. In recent years, the number of studies that examine the issues of corporate social responsibility (CSR) in various developing countries is growing; however, Central and Eastern European countries, where the development of social responsibility is quite slow, still receive little attention. Synchronized solutions of corporate social responsibility and management culture change offered in this chapter could contribute to a more smooth success of the implementation of the programme in companies. These solutions are prepared after the analysis of the situation in the group of companies working on the markets of various countries of post-communist Europe. Implementation of such a solid

program would protect from unevenness and differences that occur in internationally operating companies [1, 2], the more so as the development of employees' social responsibility is an integral part of this programme. It is obvious that it is difficult to expect the success of the programme, if the employees themselves stay away from the implementation of corporate social responsibility. Mirvis [3] distinguishes three different ways of how companies engage their employees in corporate social responsibility: the transactional approach where the programmes are implemented to meet the needs of the employees who want to take part in the area of corporate social responsibility; a relational approach, based on a psychological contract that emphasizes social responsibility and a developmental approach which aims to activate social responsibility in a company and to encourage the employees to become responsible corporate citizens. It is important to the company to acquire the trust of its own employees, who are one of the stakeholders. This trust can be won by changing the culture of the management personnel, the situation of employees in the workplace and their relationships by raising them to a higher ethical level.

Diagnostic instruments are necessary so that organizations could self-assess the level of development of their management culture and the readiness to become socially responsible organizations. However, the instruments only identify the state of the current situation. Following the identification of the state, it is natural that there occurs the need for improvement of certain activities; therefore, the models for managerial decisions that can help the leaders of organizations implement the necessary changes. The list of scientific references on the topic of management solutions or managerial decisions is rather limited in the databases, the problem we analyze is addressed from different perspectives in the sources referred, i.e. not always directly [4–9]. There is even a bigger lack of scientific researches suggesting managerial solutions for organizations aiming to implement corporate social responsibility, which is indirectly analyzed in the works of various authors [10–22], and there is a particular lack of researches related to both CSR and management culture [23–30].

The problem of the research is raised by the question: What managerial decisions would help to improve the level of management culture in the organization, and how, with the help from the structured model, to achieve appropriate implementation of corporate social responsibility?

Object of the research: Management solutions to determine the level of management culture aiming to implement corporate social responsibility.

Purpose of the research: To form a model of establishment of the level of management culture for managerial decision making with the aim to implement corporate social responsibility.

Objectives of the research: (1) To present the organizing stage of the managerial decision-making model; (2) to elaborate the process stage of the managerial decision-taking model; (3) to describe the analysis stage of the managerial decision-taking model; (4) to discuss the decision-making stage of the managerial decision-taking model and (5) to suggest the changes stage of the managerial decision-taking model.

Methods of the research: Information about managerial decisions aiming to improve the level of management culture in relation with CSR is presented in a fragmented way in scientific references; most often only results of narrow scope research are analyzed. Based on the analysis, synthesis, comparison and summary of the scientific references, and with the help from the results

of the quantitative and qualitative research, the method of modeling was used. In the model, the collected material is structured, synthesized from a point of view of logics, feasibility, integrity and the applicability of the results to organizations.

2. Management solutions

Various researches show that the decision logic may be universal, but processes are influenced by complicated sociocultural environment, its constituent and cross-cutting subcultures. Therefore, this section will only be restricted to general decision frame required for management culture identification. After evaluating the theoretical insights in scientific works by authors from various countries discussed in previous chapters, the results of quantitative and qualitative research, a managerial solution process structurogramme, have been developed (**Figure 6**). It visually presents and briefly describes the organization of management decision-making process.

The model consists of five relative stages each of which is made up of separate task solutions. In the first stage, the problem is formulated, the goal is defined and the objectives are distinguished; all the levels of management system in the organization are involved, as well as tasks are given to the staff to organize a process, by foreseeing deadlines, necessary resources and measures. After evaluating the needs for material resources and internal human resources, the complexity of internal organization structure, processing of the data, the intellectual and technical possibilities of the organization and the issue of attracting external consultants are discussed. At this stage the course of the process is organized and, if needed, an algorithm is produced, i.e. a logical sequence of decisions and actions to achieve one or another result is created (**Figure 1**).

In this case, the role of isolated groups is unequal. For example, time and energy consumption will depend on which link is initiating the process. Moreover, in practice, not all organizations, not only small, have personnel departments. For example, sometimes the staff service functions (in addition) are confided to one or more specialists, not necessarily with the knowledge of personnel management. In this case, the specialists who perform staff's functions might need an additional help, organization of which is the area of managers' competence.

During the second diagnostic stage, the information is collected by solving the set objectives and following the methodological requirements and guaranteeing that the survey sample is representative, and the instrument is adapted to the researched population. In practice, you can find examples when applying non-customized instruments or models the desired result was not achieved. For example, after the fall of the "iron curtain" a few decades ago in Lithuania and other post-Soviet countries, there was an attempt to install organizational management models created in the West, and these efforts were often accompanied by frustration, as the models were not understood both by managerial staff and by employees. One foreign capital company, engaged in automobile repair, had installed the information system: having performed the work, the specialist was required to enter the data into the system, but it turned out that the data could not be trusted. The specialists entered the data at the end of their work: as much as they could remember. As the workers were not explained the significance of the system, it was understood as an additional unnecessary burden.

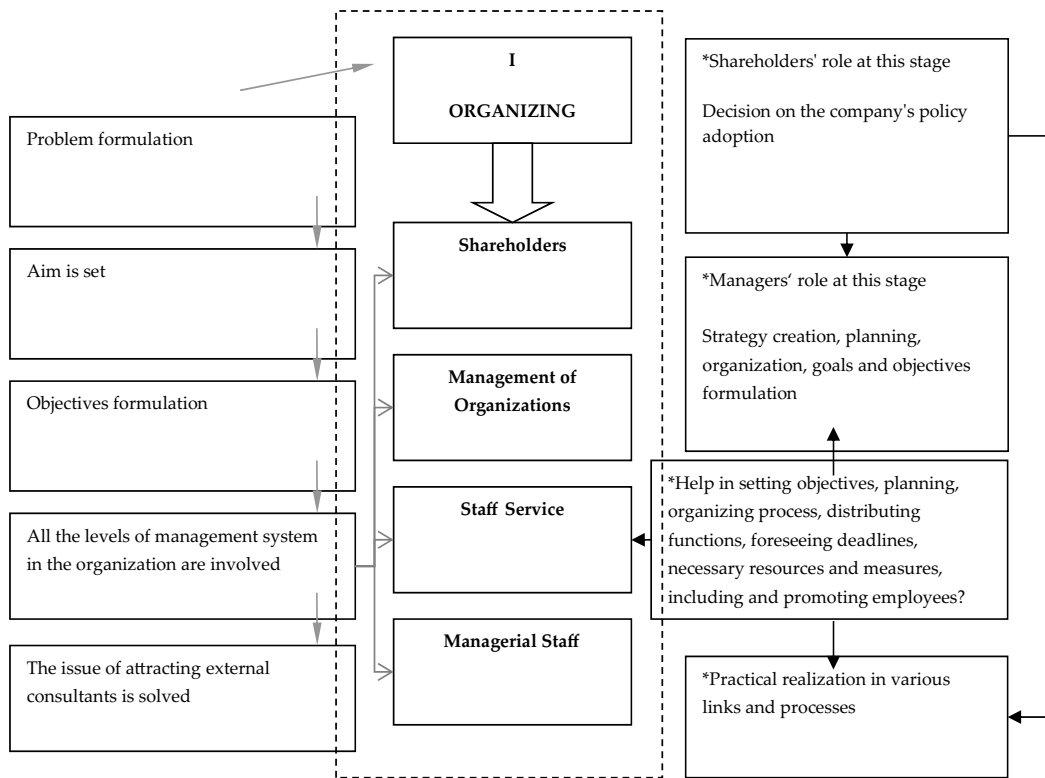


Figure 1. Fragment of the managerial solution model of establishment of the level of management culture aiming to implement corporate social responsibility: organizing stage. Source: Compiled by Andriukaitienė [23] and Vveinhardt and Andriukaitienė [31]. *Supplemented by P. Žukauskas.

Similarly, in the case of research, in practice attention is not always drawn to the fact if the instrument used is adapted and if the reliability of the adapted variant is approved. This is simply translated from a foreign language, without taking into account cultural and mental differences. Similarly, in case of researches in practice, the attention not always is paid to the fact if the used research instrument is adapted and reliability of the adapted version is approved. That is, it is just translation from a foreign language, without taking into account cultural and mental differences. Likewise values of corporate social responsibility also should be transformed in a form that is understandable to population, but without distorting of essence of values. Because the risk to succumb to the culture of population, into which the instruments is moved, is high as well.

On the other hand, the practical examples show that the managers of organizations, who are overly concerned with reducing the costs, tend to perform the analysis with the help of their organization's own staff, without calculating the risks and the received data reliability. In this case, the reliability of the data may depend on the subjective psychological factors of the respondents, as the answers may not be accurate enough when the research is being carried out by the organization staff. This risk should be taken into consideration already in the first stage while planning material resources and solving how much of the money spent on specialists will pay off in the long term (**Figure 2**).

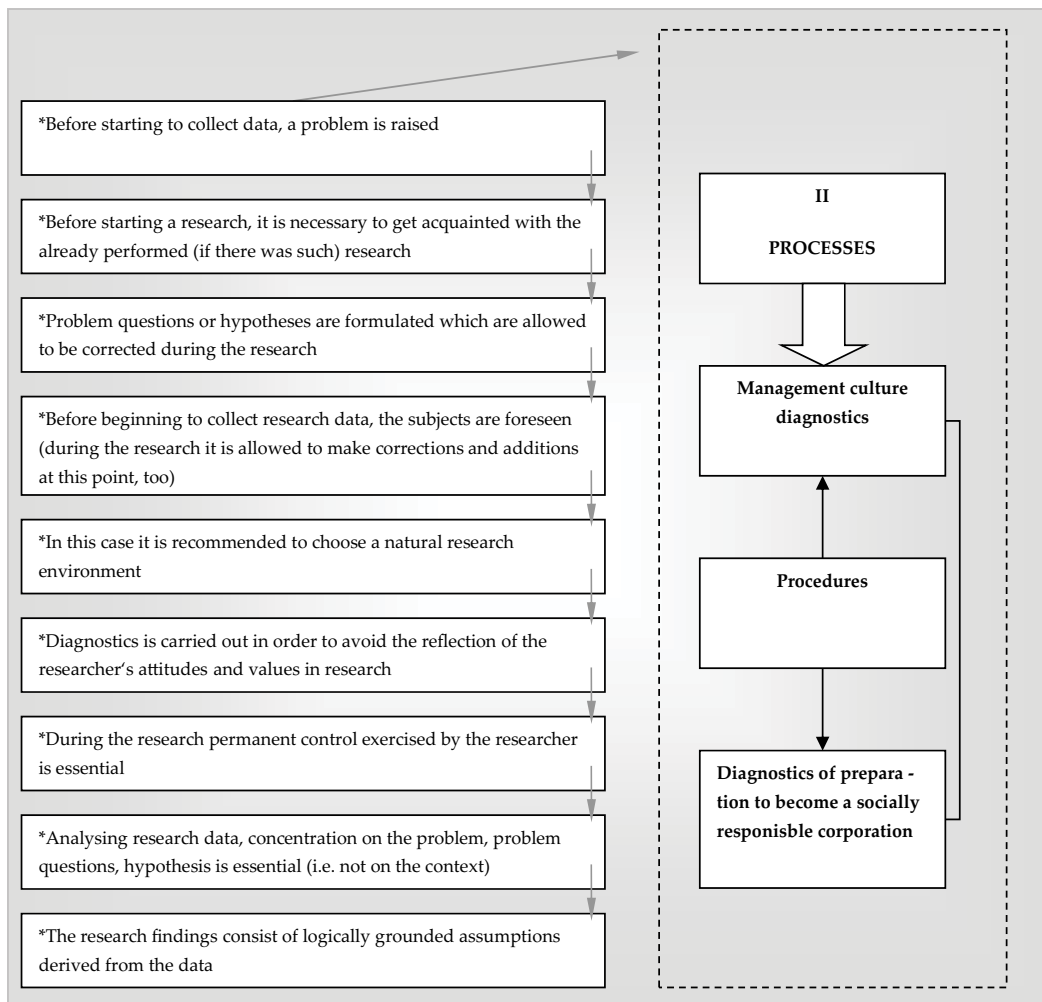


Figure 2. Fragment of the managerial solution model of establishment of the level of management culture aiming to implement corporate social responsibility: process stage. Source: Compiled by Andriukaitienė [23] and Vveinhardt and Andriukaitienė [31]. *Supplemented by P. Žukauskas.

The third stage is analytical. While analyzing the data of the research, the expression of management culture and preparation of companies to become socially responsible are determined. A generalized level of management culture and corporate social responsibility is significant when evaluating the general status of the organization and comparing the results of the research carried out at a different time. However, when planning the changes, the data are analyzed according to different research instrumental scales and subscales, the level is established according to different categories and the relationships are researched, for example, how separate management culture dimensions (such as management knowledge level, labor conditions culture, etc.) influence the state of corporate social responsibility (market responsibility, relationship with stakeholders, the attitude towards corruption, etc.). Having created a regression equation, problem areas of management culture and development trends are revealed. In this way, an opportunity is created to organize the changes better, by saving time and resources.

In the ideal situation, which is aspirational, after establishing a *particularly* high level of management culture and preparation of companies to become socially responsible, the objectives of support and observation are set, for example, the managerial staff knowledge and skills, working conditions, organization of various processes observing new trends and implementing in practice.

If the subscales of management culture and corporate social responsibility vary from very low to high levels, the internal relations are researched, the answers are analyzed in different sections (single test stage, socio-demographic, departments, functions, etc.) and transition to the programming of the change and decision-making stage is made (**Figure 3**). This is done by taking into account the results of the research and highlighted relationships of management culture and corporate social responsibility.

The fourth stage is the decision-making stage. After evaluating the problematic areas of management culture and corporate social responsibility, the objective is set to prepare solutions

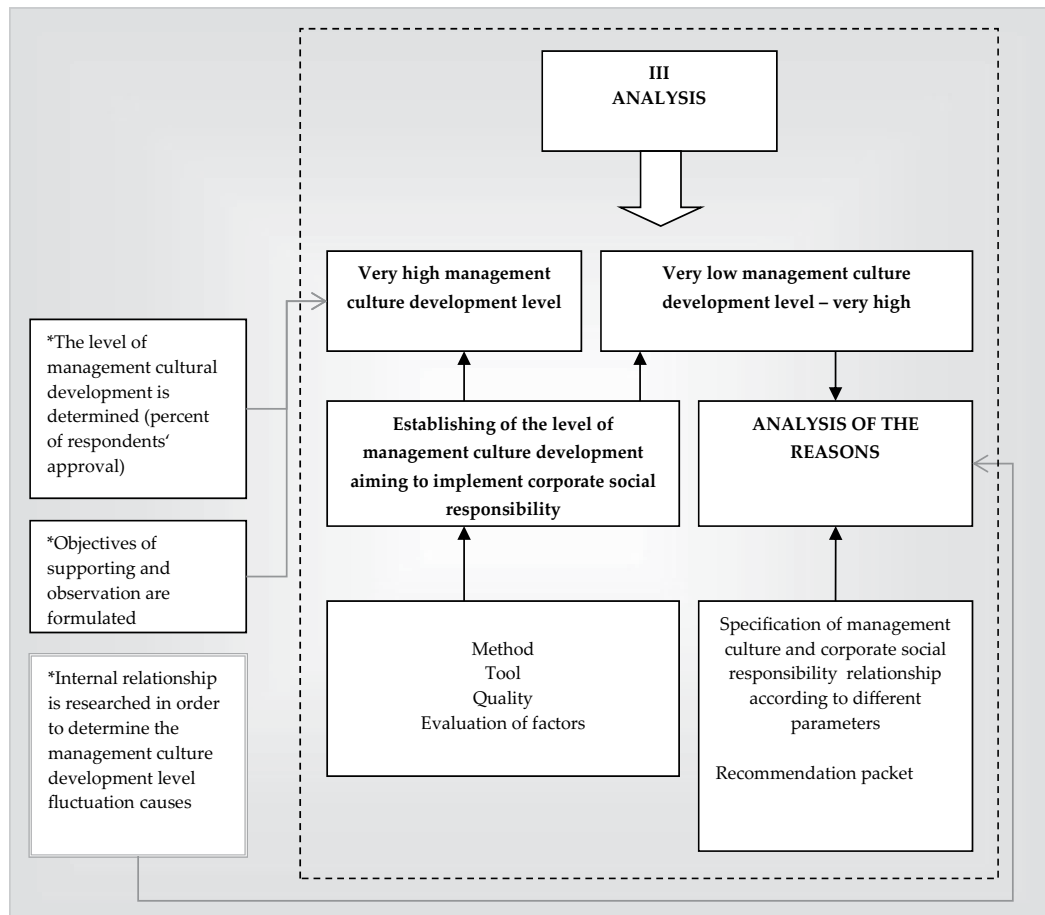


Figure 3. Fragment of the managerial solution model of establishment of the level of management culture aiming to implement corporate social responsibility: analysis stage. Source: Compiled by Andriukaitienė [23] and Vveinhardt and Andriukaitienė [31]. *Supplemented by P. Žukauskas.

packet that will determine the desired changes within an identified amount of time depending on the structure and complexity of the problem in question. Internal and external factors affecting both the decision making process and objective and subjective possibilities of realization have to be taken into account as well. At this stage, the problems were revealed by different subscales and detailed by single tests condition the objectives to make specific managerial decisions. For example, having assessed the management staff culture, the management staff training and development system can be reviewed, document management can be optimized, the company working conditions can be improved, decisions to improve the socio-psychological climate can be made and so on. Both, the management of processes and data as well as the working environment conditions optimality or socio-psychological climate are closely related to corporate social responsibility objectives and their realization.

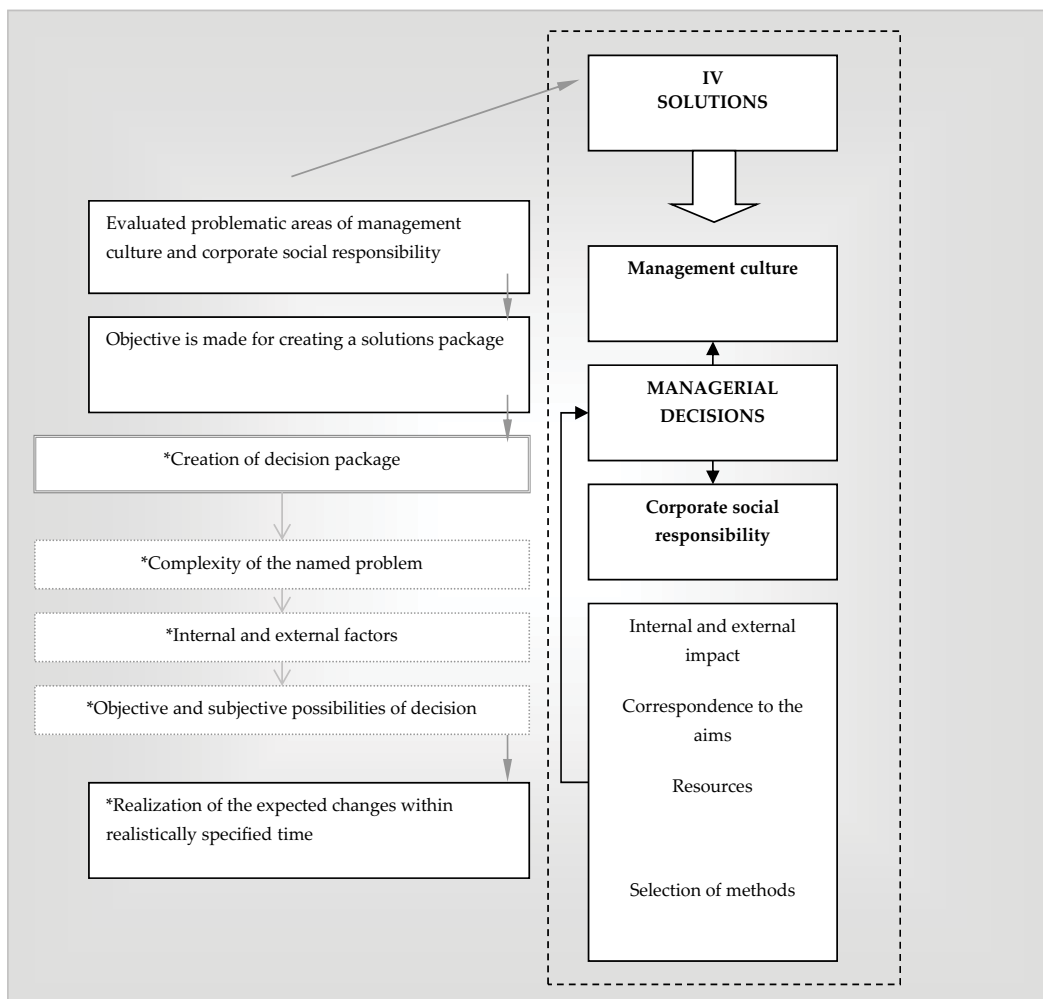


Figure 4. Fragment of the managerial solution model of establishment of the level of management culture aiming to implement corporate social responsibility: decision-making stage. Source: Compiled by Andriukaitienė [23] and Vveinhardt and Andriukaitienė [31]. *Supplemented by P. Žukauskas.

However, it is necessary to evaluate certain conditions for the realization of changes, which in the case of each company are more or less unique and require individual solutions. There are plenty of decision-making models and solutions which are suggested to corporations by the popular and scientific literature designed for the corporation managers; however, in practice it is important to evaluate the following main conditions: (a) the models are universal and are not aimed towards any organization in particular; (b) each organization is unique due to its human resources; (c) organizations are unique in their culture and (d) each organization is functioning in a different sociocultural environment. Therefore, good practice “borrowed” from other companies as well cannot always justify itself 100%.

Thus, these are the conditions that oblige the organization to create unique solutions and the methods of their implementation, which, if applied to a different organization, may not achieve the desired effect in the other. This, as well as decisions, requires wide spectrum and high-quality knowledge of management staff of the organization (even when choosing different methods), that is why, if the level of management culture development is not particularly high, a risk of making incorrect, insufficiently effective decisions may occur. So, this is another argument which encourages organizations to pay attention to external professionals (**Figure 4**).

The fifth stage: the initiation of changes where the solutions are standardized in internal documents. That is, the plan of specific change implementation, control and observation is approved, deadlines are foreseen and people in charge are assigned. In this case, it is important to evaluate the internal and external factors that help or hinder the implementation of the changes. For example, the level of knowledge management, managerial staff skills, creativity, etc.

On the other hand, resistance to changes or informal involvement greatly depends on both, the overall level of management culture, as well as on the individual components forming this dimension. Therefore, while evaluating management culture, possible interferences or strengths are highlighted, which help implement the changes more effectively.

The plan is inseparable from human resources and the strategy of cultural development within the organization, staff management system, training and personal development, career plans, planning of material resources and structural changes. An important role is played by integration of international standards, involving the management system and corporate social responsibility, into the practical work of an organization (**Figure 5**).

Ensuring feedback. This is a significant condition, but in practice it is not always adequately assessed. For example, often there is satisfaction only with the control system and this is the relevant problem of traditionally vertically oriented structures. An important condition when improving the level of management culture while aiming to implement corporate social responsibility is openness of the organization and functionality of communication channels among various levels of management staff and the employees within the organization. That means that the principal information about the current situation and the planned changes are accessible and communicated to various levels of employees. Also a reasoned knowledge sharing system that enables real-time response to arising situations is organized (**Figure 6**).

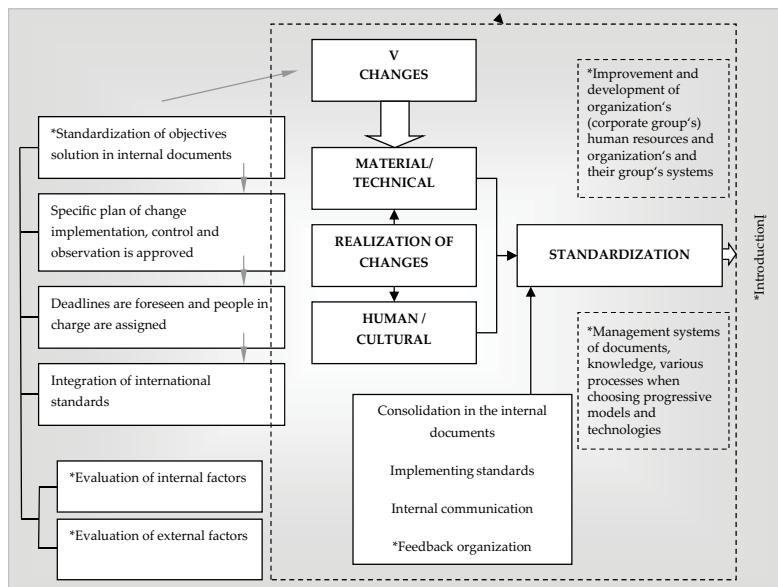


Figure 5. Fragment of the managerial solution model of establishment of the level of management culture aiming to implement corporate social responsibility: changes stage. Source: Compiled by Andriukaitienė [23] and Vveinhardt and Andriukaitienė [31]. *Supplemented by P. Žukauskas.

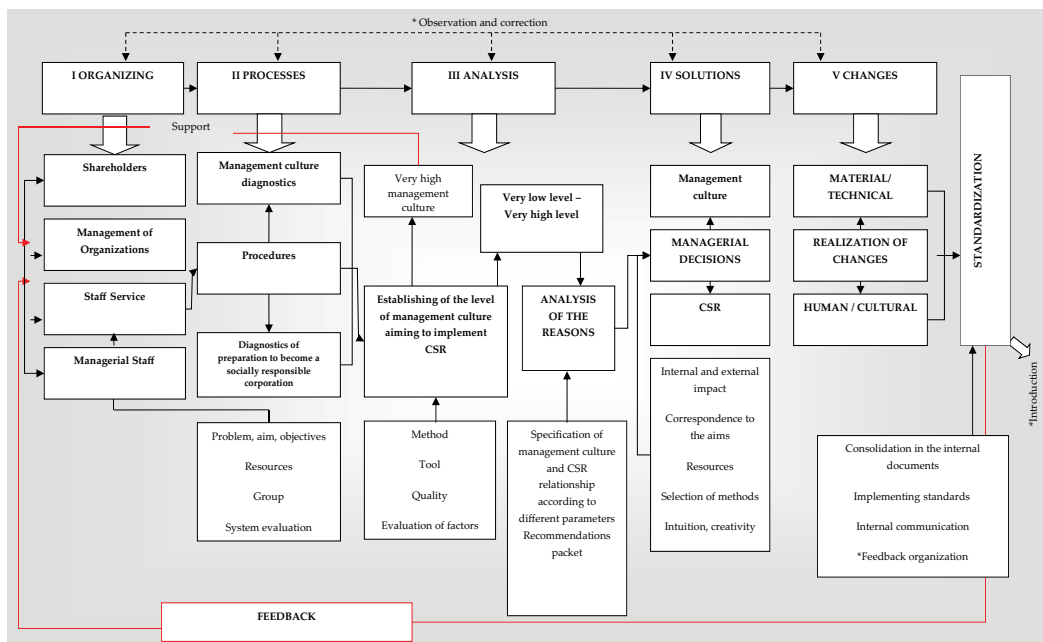


Figure 6. Model of establishment of the level of management culture for managerial decision making with the aim of implementing corporate social responsibility. Source: Compiled by Andriukaitienė [23] and Vveinhardt and Andriukaitienė [31]. *Supplemented by P. Žukauskas.

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Summary and Discussion

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Additional information is available at the end of the chapter

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The term management culture is new and has been in a continuing process so far as a highly topical and controversial phenomenon. Discussion, when analyzing corporate social responsibility issues, as well as the management of organizations in general, may be formulated on this basis, too—is it generally necessary to introduce a new term if it is clear from the organizational culture discipline, what does it give to us and if it does not cause unnecessary confusion? Our study shows that such management culture isolation from the organizational culture concept requires instrumental approach when during planning of the changes we are talking about the situation in the organization's management chains and solutions with the help of which we want to change the situation.

There are a number of theoretical and empirical studies where corporate social responsibility is analyzed in a very broad context of the organizational culture. Organizational culture, as a whole, is undoubtedly the undisputed element of corporate social responsibility in practice. This factor is of dual, integrally related, nature with the feedback relation when we talk about the influence of this complex on corporate social responsibility and how social responsibility is expressed in the culture of the organization. However, while examining corporate social responsibility issues and the impact of organizational culture on social responsibility development and implementation in practice, we missed a greater and more focused attention to the 'hardest' or purely functional, formal management aspects that are named here as management culture.

Management culture is part of an organizational culture that includes both formal and informal elements of the organizational culture. Management culture reflects the level of the organization's managerial system development, modernity, efficiency and functionality. It depends on this level how innovations will be implemented in the organization's management and whether they will be implemented at all, and how effectively the objectives will be solved and the aims will be implemented. There are four management culture assessment criteria identified: management staff culture, managerial processes of the organization culture, the culture of working conditions and culture of documentation system. The most important

elements are considered to be knowledge and moral-social managerial staff competence and the level of development of which determines the efficiency of social responsibility concept instilling and implementation processes. Ethical and legal compliance shows the level of personal culture and awareness and organic self-perception in the social system. Society, undergoing political and social transformations, formulates new requirements for business organizations to assess management culture as the instrument ensuring the functionality of the organization. Experience reflection and concentrated investment in improving the management culture development level is one of the key tasks for organizations that operate under the conditions of changes and initiate them themselves.

The processes that predetermined the development of management and organizational culture concepts are closely related to corporate social responsibility development, which is adjusted by both the peculiarities of social and cultural development of different states and global changes. Corporate social responsibility is named as a moral regulatory mechanism oriented to the socially balanced market. Stemming not so much from the institutional power, but from the will and expectation of a civil society, what, for example, is denoted as valuable differences highlighted in the research and European and the USA approaches to corporate social responsibility goals. In this respect, the scientists analyzing corporate social responsibility have not achieved unanimous conclusions, because not only the interests of shareholders and other stakeholders are different but also the valuable criteria of societies and approaches to corporation power and regulatory mechanisms. While many recognize that corporate social responsibility reduces tension and risk and affects the favorable image of an organization which facilitates the operation in the market, however, there still remain unclear social exchange principles, and corporate social responsibility institutionalization, taken by the authorities, can be described as 'soft power' means threatening social relations dynamics based on morality, ethical values and trust. Corporate social responsibility is a valuable category that cannot be measured in a specific practical case completely by using part of charged profit or contribution to environmental protection, but it can be felt and appreciated by people that make up and surround the organization. Corporate social responsibility is twofold, consisting of organization, that is, managers and shareholders, social responsibility awareness and public social responsibility. The following corporate social responsibility assessment criteria should be identified: behavior of a socially responsible employee and behavior of a socially responsible organization. Behavior of a socially responsible employee is symptomatically associated with the behavior of a socially responsible organization. While forming the question of organizational responsibility, it is necessary to assess how much responsibility the society itself is ready to accept. It is equally worthy to give a wider debate to the question, how much ordinary employees of the organizations (not only the managers) that are set to become socially responsible are interested in fostering social responsibility values in their daily activities. In the society, which lacks strict moral criteria, moral conformism is vigorous and faster development of social responsibility in the organizations is stopped. And there can appear social responsibility simulation, manipulating stakeholder expectations in a Machiavellian way and trying to achieve higher profits. In this case, it is important to assess the ideas discussed at both the business and public sector levels. For example, the discussed 3E model with respect to the public sector is completed by a social justice category (4E), but

4E model applicability proposed to the public sector should be considered in the concept of social responsibility of private sector organizations, because a socially unjust organization cannot be socially responsible. A social justice issue is revealed in particular relevance in relation with the company's employees: stakeholders who do not always receive adequate attention in organizations where corporate social responsibility is increasingly used as a component part of the marketing strategy.

In terms of the main corporate social responsibility criteria, in empirical studies carried out in Lithuania, a shortage of detailed studies on different criteria was determined. Research interest is often theoretical in nature or quite often focuses on corporate communication, profit and charity relationship problems. Although more than 10 years ago, an increased scientific attention to the problems of social responsibility coinciding with the increased interest of companies in social responsibility ideas was noticed, slow tendencies mentioned by the author remain relevant for the second decade of the twenty-first century. This is shown not only by the sluggish interest in a wider range of problems of corporate social responsibility aspects but also by the number of companies which declare to be socially responsible that has not changed for a long time. It is valid for both the companies where private shareholders' management dominates and the companies whose shares are owned by the government or the municipalities. First, it shows that the company's shareholders measure retroactive benefits more often by investment in philanthropy and other activities in relation to received earnings. This debate on the direct return has been relevant for several decades in other European countries and the countries in other continents, too. Second, the tendencies in business practice illustrate still little confidence in research and education authority when it comes to indirect and long-term benefits of social changes. Third, there is a very clear superiority of public initiatives or pressures against private initiatives of the companies.

When stating that one of the key interferences of corporate social responsibility development are commercial expectations of organizations and focus on the short-term effect, it must be acknowledged that they are significantly impacted by the society cultural values, determining business culture. Similar trends, by the way, as well as the limited development of corporate social responsibility in general, are apparent not only in Lithuania but also in post-Soviet countries having a similar historical experience, where civil process remains still complicated and continuing to form. It can be stated that poor civil society activity influences such examples that some of the parent companies based in the Nordic countries apply different standards of responsibility in the region. At the same time, it shows a certain simulation of values of organizations providing double standards. The symptoms encourage to rethink, discuss and assess how much corporate social responsibility manifests as a natural value of the organization, and how much it is influenced by the external pressure, which, in case of weakening, changes the standards applied in company activities. Not undermining the influence of external stakeholders, in our view, management culture and its level role, performing the shaping function, have a significant impact on the stable policy of both local and international companies' activities. That is, the higher the management culture, the more consistent compliance with corporate social responsibility values, the smaller the differences among the same group of companies. The management culture and corporate social responsibility relations set in our study show that social responsibility does not create new values in the organization, but

it is distinguished by orientation to the traditional values that are important to harmonious human relationships in society and within the organization; they aggregate and transform them at the extent how and to what extent it is necessary to the particular organization. In response to the controversial question what role of management culture is aiming to implement corporate social responsibility, first of all it should be noted that the management culture concept identifies the mechanisms of the organization as a social system interaction and cause-effect relationships related to social responsibility. Second, strengthening management culture, that is, consistently developing managerial and human relations competence, with emphasis on ethical and moral leadership, the conditions are created enabling more effective and integral implementation of the principal values of social responsibility, that is, using and promoting internal managerial personnel potential. Therefore, in order to implement corporate social responsibility in practice, it is necessary to assess the state of management culture according to individual criteria describing it and to change it purposefully. Many of the authors participating in the study maintain that corporate social responsibility is an integral part of the organizational culture, which requires a strong management culture to develop and maintain it as an instrument. We have identified the following relevant criteria: leadership with regard to stakeholder interests and in line with company goals, preparation of exact regulations, requirements, implementation and supervision of decision-making, formulation and enforcement of moral principles, self-development, wise organization and management of the processes using the functional systems and provision of necessary human, technical and other resources.

Management culture's theoretical concept can be seen as a methodological basis for organically systematic integration of social responsibility concept in the companies' practice. In order to check the new theoretical concept and relationship with corporate social responsibility criteria, a new empirical research instrument was created. When testing it, high requirements for psychometric characteristics were raised and expert insights and exploratory study results were assessed. The questionnaire test results may differ in the case of different size samples, but the results of this study confirm the success of the questionnaire forming process and the availability for other research where management culture and corporate social responsibility relationships are analyzed. Although the calculated indicators in some positions show lower results, they conform to the scientifically accepted questionnaire validity and reliability requirements. So, the received high coefficient values indicate that the statements of management culture and social responsibility scales and subscales, included in the instrument, are closely related. The instrument can be applied to determine management culture development level in the companies which aim to become socially responsible and lack knowledge to assess the discharging situation and anticipate directions of changes.

It was determined that the management culture development level and corporate social responsibility relation are especially evident in the context of obligations. Social responsibility principles, such as civic responsibility, compliance with laws, ethics and profitability represent the stakeholders' expectations in the organization, both internally and externally, that is, in meso and macro environments. The organization's responsibilities arise from the perception of internal and external stakeholders' expectations. Management culture plays a triple role: instrumental, structural and ethical. Management culture development makes it

possible to construct and develop an effective organizational structure to ensure its functionality in accordance with ethical and moral imperatives to reconcile divergent interests.

The functionality of the model of management culture level determination is confirmed by the results of the research aiming to implement corporate social responsibility, which depends on the organization of evaluation processes in determining corporate social responsibility, management culture structural components interaction and its quality. The proposed process of change implementation is organized on the basis of the logic of four interrelated steps: information collection, processing and evaluation, decision making and organization of changes. In the course of the process management culture and social responsibility strengths, weaknesses and threats are determined that may be significant to the implementation of the changes. Although the model can be applied in public sector organizations having in mind the companies and institutions established by the state and municipal institutions, it is adapted for private sector organizations. It should be noted that the use of the model and the efficiency of the decisions depend very much on such factors as the will of the owners of the organization, the organization's responsible management staff qualifications and ability to rationally use external advisory resources. The model is constructed considering the fact that private sector organizations have to define the quality standards of management personnel (to use the already formulated guidelines and/or adjust the changes in accordance with the operational specifics), these standards are purified in the evaluation process and become the basis for renewed and systematized management culture policy that is directly related to the company's social responsibility policy and practice. The model proposed by the authors of this monograph creates preconditions to answer the problem question: at what level of management culture development, the organization can be considered prepared to pursue the implementation of corporate social responsibility. It shows the relationship between the strength level of the management culture and opportunities for successful organization of corporate social responsibility standards implementation. The weaker the management culture, the greater changes and the costs of their implementation will be required. The model is not limited to a particular type of organization, but it can be especially valuable for medium and large companies which are characterized by the abundance and variety of structures, and to assess the activities which require higher expenses of organizational activities expenses.

Empirical research has determined that employees evaluate corporate social responsibility activities negatively and the administration evaluates it positively, and this indicates that social responsibility program, maybe, is implemented formally, stakeholder expectations are not assessed and considered sufficiently, feedback is not made certain. Consequently, there is no effective social responsibility strategy and its implementation audit system. Summarizing various research results achieved in different countries, it is revealed that large companies are not always inclined to coordinate their activities with the stakeholders relating to their institutional weakness and inflexibility. Although corporate social responsibility activities are understood as organization's investment into greater economic benefits through social interaction and sustainability, because of the mentioned institutional social structures of weakness there still remain unfilled gaps that prevent effective balance relations with all stakeholders, which leads to additional risks that investment concentrated on external corporate environment will not produce the expected returns. The conclusions of the research performed in

other countries confirmed that organizations assess not all of the corporate social responsibility aspects, and this is influenced by insufficiently strong institutional capacity of the employees as one part of the stakeholders. The results of the carried out quantitative study base the finding that the administration of the two groups of companies involved in the study assess corporate social responsibility activities inadequately; there is no guarantee feedback and there is lack of concern for the relationship with employees, their physical environment and psychological well-being. The ability to achieve a balance between the physical and socio-psychological environment in the workplace by management actions is an important sustainability indicator of corporate social harmony principles. Our study found that there is no effective management culture and social responsibility auditing system which should be developed while ensuring feedback, and corporate social responsibility has not become the property of organizational culture.

Having evaluated the weaknesses of groups of companies management culture and social responsibility characteristics, as well as positive trends, it could be stated that: first, management culture development level has a significant impact aiming for corporate social responsibility; second, corporate social responsibility can be regarded as an integral part of management culture derivative, realized in organizations management practice. However, there are also differences among the company groups involved in the study, which may be considered as significant examples of different organizational cultures, deriving from management culture differences. For example, the established amounts of management staff's personal culture and significant management knowledge estimates related to different points of view towards other management work criteria according to which the management culture condition is determined. A clearer dynamics of indicator estimates in the second group of companies (as it is conditionally named in the study) confirms that the management culture is still continuing to shape, but without clear direction vectors. The processes are not clearly focused and are uncoordinated. The existing standards and regulations are not sufficiently linked to performance practice, that is, why they do not guarantee the optimality of processes. This showed differences with the first group of companies where there is a well-established distinctive management culture although the estimates of indicators diagnosing its level are not particularly high. In such a situation of investment in managerial modernization, optimization issues of operational processes remain relevant, unsolved and their payback effectiveness still remains questionable. In the policy of management of both enterprises groups, human resources are not assessed sufficiently in order to create favourable conditions for their efficient use, however, the problems of functionality of inter-personal relationship and communication remain. Organizations (larger problems are determined in the second group of companies) are not adequately prepared to implement corporate social responsibility at an organizational dimension because the management job is not optimally organized, the management personnel lacks knowledge and skills of working with human resources. Even in the evaluation of formal aspects of corporate social responsibility standards implementation possibilities, the situation existing in corporate groups and the organizational capacity of the managers would prevent them from being realized systematically and effectively. In this case, corporate social responsibility values would stay in a more declarative form rather than the property of the organization's management culture, and the way of natural, balanced functionality of processes based

on this philosophy. Although in the second group of companies there is more vivid dynamics according to individual management culture parameters, the apparent orientation to performance modernization suggests a more open innovation culture, the elimination of weaknesses, purposeful development of which can serve corporate social responsibility implementation more effectively.

In various studies while assessing corporate social responsibility, very often the opinions of external stakeholders or individuals managing companies are considered. In the first case, the communicative flow created by the companies can influence the reactions of the researched and in the second case the interests of the companies' representatives themselves. Such a sensitive indicator as the company's employees is rarely used. Therefore, this study raised the question what the expression of management culture, as the formal and informal part of organizational culture, is when striving for implementation of corporate social responsibility with respect to the staff. Although between the two groups of companies involved in the study reliable, statistically significant differences were identified according to individual test steps, however, the tendencies of estimates show that both groups of companies focus most attention on the quality of the product and its presentation to the society, and this orientation is more noticeable in the second group. In the first group of companies, feedback information in relations with the consumer, as an interested entity, is evaluated insufficiently. The errors of processes organization, standards fragmentation and installation quality are significant while implementing corporate social responsibility principles. Lack of balanced criteria forming management culture and lack of stability determine the attitude of organizations to realization of social responsibility. In both groups of companies emerged declarative social responsibility policy tendencies meant to influence the consumer object the actual practice of social responsibility in relations both to the organization's internal and external stakeholders. In part, this confirms the theoretical insights provided in both Lithuanian and other countries scientific works, which emphasize the trend of marketing corporate social responsibility as a general cultural dominant. The results of the research lead to the conclusion that organizations lack basic knowledge on corporate social responsibility and motivation to realize them in practice, and high clustering and internal corruption level hinders social responsibility transfer to a strategic level. Lack of dialog about the development of culture among stakeholders (subjects), highlighted in management culture problem areas, can be a formidable obstacle implementing both individual social responsibility initiatives and installing in a complex way. This is relevant in the sense that the policy of the organization oriented to public corporate social responsibility communication does not have the general support of the employees, and the procedures are carried out in a superficial way and have a formal character. Corporate social responsibility is a valuable category of organization's internal culture, but the base is not strong enough and is imbalanced. Therefore, corporate social responsibility can be considered as still developing and the category that has not obtained clear forms yet.

The interview with group managers conducted in the scope of this survey answers the problematic question, what management culture as a formal part of organizational culture expression is aiming to implement corporate social responsibility in terms of top-level managers. It also reaffirms management decisions orientation to technological and production quality

assurance aspects. Corporate social responsibility aspects are only partially reflected in management culture, which indicates that management culture is relatively narrowly conceived and its development prospects are not clearly defined. It can be stated that all this leads to a very critical attitude of employees towards corporate social responsibility aspects in practices of company activities. This once again confirms that highlighting the position of employees, as stakeholders, may be considered to be a significant part of corporate social responsibility diagnostics at the company level. Managerial staff responses indicate that despite insignificant differences that emerged in both corporate groups, management culture and corporate social responsibility are perceived in very narrow aspects, and their development is not part of the organizations' strategic goals. In such cases, there are necessary systemic changes in management culture and corporate social responsibility, as a component of a strategic aim, actualization, which would allow developing social responsibility principles in a complex way and would gain employee support. This study established the management culture, as a formal part of the organizational culture, expression aiming to implement corporate social responsibility in terms of managers. It explains different assessments of the employees according to both company groups and enables to anticipate dimensions of changes and remove obstacles while implementing corporate social responsibility. With regard to strategies, corporate social responsibility is perceived eclectically, that is, it is not clearly formulated in the strategies of organizations and realized by groups of companies' managers; there is a risk that social responsibility principles will not be clearly and exhaustively communicated to the employees and realized in practice. Although managers of groups of companies recognize the importance of corporate social responsibility, only higher sales are emphasized in the organizational structure and its changes, not institutionalizing the coordination of relations with stakeholders. The assessment according to identified management culture characteristics showed that management culture of both groups of companies is oriented only to part of social responsibility aspects: economic and legal responsibilities (including compliance with environmental regulations), under the limited liability in relation with other stakeholders: employees and communities. However, management culture of the second group of companies assessing the processes, standards and systems is more favorable for installation of corporate social responsibility principles in the group.

We raised the question, what management solutions could help change management culture in order to prepare for the implementation of corporate social responsibility. Having assessed both the theoretical and empirical research results, the structured management decisions implementation process is proposed, providing a logical sequence of steps, which consists of five steps: (1) organizational, (2) diagnostic, (3) analytical, (4) decision and (5) change. The proposed model integrates solutions oriented to changes that are used for developing management culture and increasing corporate social responsibility level. The model is intended for organizations that pose the aim to diagnose the state of management culture and corporate social responsibility and to develop plans for changes. It is based on the principles of integrity, organizational uniqueness, practicality, human capital and structural development, openness and feedback. By using a diagnostic instrument, the possibility is created to apply scientific theoretical managerial knowledge to a specific organization, designing and developing a unique management culture. This makes it possible to strengthen and develop the moral and

instrumental foundations for the development of corporate social responsibility, by improving the management of the company and ensuring employee loyalty and engagement at the same time. The organizations' management practitioners who aim at greater social responsibility, regardless of markets and cultures they function in, first of all should better assess and reflect on the values and expectations of the employees in their companies. Second, they should assess how strong management culture is in subdivisions and branch establishments in order to implement the intended tasks and avoid unwanted crisis.

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This monograph focuses on the level of management culture development in organizations attempting to disclose it not only with the help of theoretical insights but also by the approach based on employees and managers. Why was the term “management culture” that is rarely found in literature selected for the analysis? We are quite often faced with problems of terminology. Especially, it often happens in the translation from one language to another. While preparing this monograph, the authors had a number of questions on how to decouple the management culture from organization’s culture and from organizational culture, how to separate management culture from managerial culture, etc. However, having analysed a variety of scientific research, it appeared that there is no need to break down the mentioned cultures because they still overlap. Therefore, it is impossible to completely separate the management culture from the formal or informal part of organizational culture. Management culture inevitably exists in every organization, only its level of development may vary.

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