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The Effect of Corporate Social Responsibility and Sustainable Development Practices on Employer Branding—A Case Study of an International Corporation Operating in Poland

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Abstract: Corporate social responsibility (CSR) and sustainable development practices and employer branding (EB) significantly influence the effectiveness of recruitment processes, human resource management (HRM), and an employer's image. The main aim of this study was to assess the effectiveness of internal and external CSR practices in an international corporation operating in Poland. The empirical study consisted of two stages. In the first stage, an in-depth interview was conducted with a group of managers in the examined company. In the second stage, the company's employees and local residents (non-employees) were surveyed with the use of questionnaires. The study demonstrated that CSR activities addressing environmental issues were most effective. External CSR practices received greater recognition among white-collar (office) employees, whereas blue-collar (manual) employees were more appreciative of internal CSR measures—in particular, financial support schemes. The effectiveness of internal and external CSR practices has been rarely compared in the literature, and the present study was undertaken to fill in this knowledge gap.

Keywords: corporate social responsibility (CSR); sustainable development practice; employer branding; international brand; recruitment process



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1. Introduction

Population aging is a problem that affects all European countries, and it decreases the size of the working-age population and the availability of employees with the required qualifications. Programs enhancing employee engagement, as well as corporate social responsibility (CSR) practices that promote human capital development, environmental protection, and innovative solutions that foster economic growth, play an increasingly important role in this context [1]. There are many analogies between the concept of CSR understood in this way and the approach to the sustainable development of the economy and enterprises [2]. Some authors even use the terms corporate responsibility and sustainable development interchangeably. Sustainable development in this sense is about the use and conservation of natural resources and the orientation of technologies and institutions so as to achieve and maintain the satisfaction of human needs of present and future generations [3]. CSR strategies are also one of the tools for improving employer branding (EB) and establishing effective communication with stakeholders, including employees (present and prospective), customers, suppliers, as well as local and regional communities [4]. The choice of optimal CSR strategies, as well as the authenticity and cost-effectiveness of the implemented measures, are crucial considerations. CSR practices can deliver a wide range of benefits for businesses by improving their reputation, promoting employee recruitment and retention, boosting customer loyalty, and improving long-term financial performance [5].

A company's CSR practices should be assessed based on the opinions of both external and internal stakeholders. In view of the significant role of CSR activities and EB in business

practices and the implementation of sustainable development principles, this study was undertaken to evaluate the effectiveness of the CSR practices implemented by Michelin Polska Sp. z o.o. (hereinafter referred to as Michelin Polska), an international company with one of its production plants in Olsztyn, Poland. Michelin Polska is the largest employer in the Polish Region of Warmia and Mazury.

In the realm of academic literature, the examination of CSR practices among potential employees has so far mostly been conducted taking into account the demographic characteristics of candidates. The scrutiny of CSR's impact on employees was conducted through the analysis of case studies and within distinct market sectors. However, potential divergences in stakeholder perspectives on external and internal CSR have not yet been explored. The purpose of this study was to fill this knowledge gap.

The following research questions were formulated to achieve the research objective:

RQ 1. What types of CSR and sustainable development practices does the surveyed company implement?

RQ 2. How are CSR practices assessed by internal and external stakeholders?

RQ 3. Which CSR and sustainable development practices are most effective and should be continued to build a positive employer brand?

This paper presents the results of an empirical study that was conducted in 2023 with the involvement of Michelin Polska employees and the residents of Olsztyn city and Olsztyn county, which are the main labor markets for recruiting prospective employees.

The paper is structured as follows. The Section 1 contains an introduction to the analyzed topic. The Section 2 contains a review of the literature on CSR, sustainable development and EB, and their impact on recruitment processes in companies. The Section 3 describes the research methodology and the surveyed company. The results are presented and discussed in the Section 4. The Section 5 contains a summary of the results and the formulated conclusions. Recommendations for future research are made in the Section 6.

2. Literature Review

2.1. Corporate Social Responsibility (CSR)

Corporate social responsibility (CSR) is a concept that entered public discourse relatively recently, but according to most researchers, the conceptual underpinnings of CSR can be traced back to ancient times [6]. However, CSR became an issue of public interest only at the turn of the 1980s and 1990s. The CSR concept emerged in response to the growing criticism of international corporations which outsource production processes to developing countries. The pressure from society forced corporations to formulate more transparent and rigorous principles relating to their social responsibility practices [7]. However, despite the fact that the CSR concept has become an integral part of corporate theory and practice, a universally acceptable and reliable theoretical definition of CSR has not been proposed to date [8,9]. Moreover, a review of the literature indicates that the number of definitions of CSR continues to increase dynamically. In 2008, Dahlsrud [10] analyzed 37 definitions and concluded that although most definitions are cohesive, they differ in how CSR is socially constructed in a given context. Činčalová and Prokop [9] analyzed 100 definitions and found that social responsibility is based on volunteering, stakeholders, and the integration of individual pillars in Carroll's pyramid of CSR: economic, social, environmental, legal, philanthropic, and ethical [9,11]. Homer and Gill [12] examined how CSR is described in keywords by analyzing 144 definitions across seven decades. Their study revealed a shift away from providers or recipients of CSR, defined as individuals such as managers or specific groups such as employees, towards keywords describing CSR as an organizational responsibility that is provided to large groups such as communities, stakeholders, or the environment. In the present study, CSR is understood as a concept whereby companies integrate social and environmental concerns in their business operations and in their interactions with stakeholders (internal and external) on a voluntary basis [13]. Nowadays, corporate social responsibility denotes activities that extend beyond companies' legal obligations, are consistent with the goals of the United Nations 2030 Agenda for Sustainable

Development [14], and promote global efforts to improve the quality of life and sustainable use of natural resources. This implies not only showing concern for the safeguarding of the environment and resources on a broad scale but also focusing CSR initiatives on particular domains of operation, such as mitigating the effects of ecological contamination and socio-economic disparities [15] or, with regard to climate change, devising strategies to regulate energy usage [16]. The internal experience of corporate social responsibility (CSR) is also influenced by individual factors, including employee knowledge and awareness of CSR, their perception of the authenticity of the CSR brand, and their subjective understanding of CSR [17]. The research additionally shows the consequences of the lack of initiatives in the field of corporate social responsibility (CSR) in organizations, as evidenced by the decline in revenues generated by enterprises. This problem mainly concerns small- and medium-sized enterprises, whose owners often have limited knowledge of labor law provisions and ethical guidelines regarding socially responsible enterprises [18].

Despite the fact that CSR attracted the interest of many institutions and researchers at the turn of the 20th and 21st centuries [19], the literature does not provide conclusive evidence that these business practices can directly affect companies' financial performance [20]. The CSR concept does not directly influence financial performance measures, but from the economic perspective, it promotes the implementation of effective strategies, maximizes profits and revenues, and decreases costs [21]. The impact of CSR practices on costs is easy to measure, but its influence on revenues is more difficult to determine because CSR generates indirect benefits that become apparent only in the long term [22]. However, the advantages of CSR are clearly visible in human resources [22–25] and marketing marketing campaigns [26–29]. In this context, CSR practices are often associated with EB, namely, efforts aiming to build an employer's reputation [30] and brand management.

2.2. Employer Branding (EB)

Organizational branding became a topic of interest in the early 1950s, whereas the concept of EB was introduced in 1996 [31] by Ambler and Barrow [32], who defined the employer brand as “the package of functional, economic and psychological benefits provided by employment and identified with the employing company”. This perspective combines the management of two types of resources in an organization: human resources and the brand [33]. Therefore, EB combines human resource management (HRM) with external marketing activities targeting job seekers, as well as internal marketing activities addressing employees whose opinions best attest to an organization's social performance [34]. The employees interact with external stakeholders; they are members of local communities, and their opinions considerably influence EB [35]. In this context, EB can be defined as a set of impressions that are associated with an organization [36]. To create a positive brand image, organizations should develop effective internal marketing strategies for HRM and implement a marketing approach in which the employees are the most important customers from an internal perspective. In this case, the employees are regarded as internal customers, whereas prospective employees are regarded as external customers [37].

When considering the significance of an employer brand, it is crucial to acknowledge that its relevance is influenced by the social context in which the brand is presented [32]. Typically, the perception of a brand is shaped by various social expectations [17], which can be seen as the societal challenges (such as aspects of a sustainable business) and the values and norms of employee communities, employers' priorities, the pressures of political events, and the evolving demand for products and services [38–42].

Therefore, the process of building a positive employer brand as an implementer of the principles of sustainable development is particularly important for recruiters and human resource managers [43]. CSR, previously perceived as a form of corporate philanthropy, is evidently evolving into a significant component of numerous companies' long-term strategies. This transformation is not restricted solely to the realm of marketing but also extends to the field of human resource management, where there is a particular emphasis on the recruitment and motivation of employees [44]. In the literature, CSR is currently

identified as one of the most desirable attributes of the employer brand [45–47]. According to Puncheva-Michelotti, Hudson, and Jin [48], effective communication regarding CSR practices and employee engagement in CSR can increase the appeal of the employer brand for job seekers already at the stage of browsing recruitment advertisements. The presence of information regarding CSR and sustainable development in recruitment advertisements has a symbolic significance because it represents the core values that will be shared by employees, which boosts their self-esteem and builds a positive corporate identity [49]. The aim of many EB programs is not only to support recruitment but also to improve employee engagement and build strong bonds with the organization [50]. The awareness that an organization acts in a socially responsible manner increases employee satisfaction and engagement [51]. CSR practices also help companies create a strong and positive employer brand, suitable for attracting and retaining great talents [44]. Research conducted among companies listed on the Warsaw Stock Exchange showed that CSR and the employer brand influence employee turnover intention in small- and medium-sized enterprises [52]. Moreover, Okolocha C.B. [53] proves that the employer brand is a significant mediator between CSR and turnover intention. However, Buzzao and Rizzi [54] argued that in an era of rapid social change, job seekers do not focus solely on information about an employer's CSR strategy; therefore, recruitment campaigns should contain information about an employer's resilience and solidity in times of crisis, thus broadening the focus of EB beyond mainstream CSR information.

Employer branding strategies should involve external measures addressed to job seekers, as well as internal measures targeting employees to increase their loyalty and engagement [55]. External marketing should consist of measures to boost the employer's online presence, such as brand positioning, "career" or "job opportunities" tabs on websites, advertisements on recruitment platforms, company profiles on social media and on business platforms, recruitment videos, blogs, and vlogs, information bulletins, recruitment apps, virtual job fairs, and recruitment campaigns. Employers can also build their brands with the use of traditional methods by launching open day campaigns, participating in job fairs, organizing career orientation meetings with university students, introducing paid internship and training programs, appointing brand ambassadors at universities, distributing leaflets, brochures, and posters, placing recruitment advertisements in the press, participating in employer rankings, launching CSR campaigns, and conducting educational programs [31,56,57]. In research on the power of branding in attracting young, job-seeking graduates, it was found that recognizable employer branding activities in various sectors (mainly in the electrical and telecommunications sectors) focus on advertising, word-of-mouth endorsements, and publicity, while less attention is paid to sponsorship activities [58].

Internal EB addresses employees to increase job satisfaction and create a friendly workplace. Research conducted in SMEs proves that employee-oriented CSR activities have a positive impact on the perception of the employer's brand and brand image among employees [59]. Organizations can implement a variety of internal marketing activities in areas such as healthcare, financial assistance, paid sick leave, severance pay, work safety, workplace ergonomics, welfare benefits, pension plans, transparent job descriptions and remuneration rules, job satisfaction and career opportunities, employment stability, financial security, work-life balance, communication, and employee engagement in the decision-making process [31].

According to the Employer Branding Report for 2023, which has been developed annually by the HRM Institute since 2012, human resource departments are responsible for EB in most Polish organizations (54%), and every fifth organization has an EB department. Employer branding activities are also conducted by marketing departments (25%) and external and internal communication departments. Most of the surveyed organizations (62%) prioritized external EB [60].

2.3. Research Gap

The literature review revealed that in most studies, the impact of CSR practices on potential employees was analyzed separately in view of the candidates' age [51], gender [49,61], and worldview [62]. The influence of CSR on employees was analyzed in several case studies [63,64] and in specific market sectors [65,66]. However, potential differences in stakeholder perceptions about external and internal CSR have not been explored to date. This study was undertaken to fill in this knowledge gap.

3. Materials and Methods

The studied company was Michelin Poland, an international corporation headquartered in Olsztyn. In 2023, Michelin Poland employed around 5000 people in its production facility in Olsztyn. The Michelin Group is the world's leading tire manufacturer. The company manufactures, sells, and promotes products, services, and sustainable mobility solutions. The Michelin Group employs around 125,000 people around the world, and it is present in 170 countries on all continents. Michelin Polska is the largest employer in the Region of Warmia and Mazury. According to the information published on the company's website, diversity, equality, and development are the core values of Michelin Poland. In the area of CSR, the company acknowledges that when customers vest trust in the Michelin brand, they not only value the excellence of its products and services but also believe in Michelin's commitment to employees and communities [67].

To obtain information about Michelin Polska's initiatives and practices in the area of CSR, an in-depth interview with a group of employees was conducted in the first stage of the study. In-depth interviewing is a qualitative research method that involves intensive interviews with a group of participants to explore their perspectives on specific topics. This research technique actively engages the researchers and enables them to collect high-quality data by observing the participants' responses [68]. The interview was conducted simultaneously with three Michelin Polska managers representing different levels of management in the company's organizational structure to obtain various perspectives on the analyzed topic. During the interview, the respondents were asked to describe Michelin Polska's CSR and EB practices, the thematic and spatial scope of the implemented activities, the organizational structure, and the objectives and needs associated with the company's recruitment policy.

Based on the results of the in-depth interview, a quantitative survey involving an online questionnaire was conducted in the second stage of the study. The participants were selected by modified targeted sampling. In line with the adopted sampling protocol, the respondents were targeted based on the researcher's individual choice [69]. The surveyed population involved the employees of the Michelin Polska production plant in Olsztyn and adult residents of Olsztyn city and Olsztyn county as representatives of the local community. The aim of the survey was to assess the perceptions of the company's employees and local residents (non-employees) regarding the effectiveness of Michelin Polska's CSR practices. Two questionnaires were prepared for this purpose. The questionnaire for employees contained 19 questions, and the questionnaire for the residents of Olsztyn city and Olsztyn county consisted of 18 questions. Both questionnaires contained a number of identical questions for comparative analysis, as well as additional questions addressing specific topics in each group of respondents. The questionnaires contained single-choice, multiple-choice, and open-ended questions. In the questionnaire addressed to employees, the importance of factors affecting the respondents' choice of employer was assessed on a five-point Likert scale.

The surveys addressing both respondent groups were conducted with the use of the computer-assisted web interview (CAWI) technique. As recommended by the managers during the in-depth interview, the questionnaire was distributed via the internal communications system in Michelin Polska. The CAWI technique was also used to reach members of Generation Z (born after 1997) [70] who are currently entering the workforce and who

grew up with the Internet as a part of their daily life [71]. Members of Generation Z are presently targeted by EB and recruitment campaigns launched by Michelin Polska.

The survey was conducted between June and September 2023, and completed questionnaires were returned by 720 respondents, including 391 employees of Michelin Polska and 329 local community members (non-employees). The study involved 46.6% women and 52.9% men in a proportional age distribution: 31.6% 18–26 years, 30.3% 27–40 years, 31.3% 42–55 years, and 6.7% of respondents of pre-retirement age (56 years and older). In total, 57.2% of respondents had higher education, 42.1% had secondary education, and 0.7% had primary education. Among the surveyed employees, 45.5% of respondents were blue-collar workers and 54.5% were white-collar workers. The majority of respondents described their financial situation as average (42.3%) or good (41.3%). The results were processed statistically with the use of the IBM SPSS Statistics 26 package. The subsequent statistical tests were conducted: a chi-square (χ^2) test of independence to evaluate the association between two variables expressed on a nominal scale and Spearman's rank order correlation analysis to ascertain if the examined variables are correlated. In order to compare between groups, the Kruskal–Wallis test and the Mann–Whitney test (for the two groups being compared) were employed due to the non-parametric nature of the distribution. The significance level was set at $\alpha = 0.05$. The answers to the identical questions contained in both questionnaires, provided by each respondent group, were compared. Selected data were described and presented in tables.

4. Results and Discussion

The responses to question one during the in-depth interview with Michelin Polska managers indicate that the company's CSR and sustainable development practices address two main groups of stakeholders. Internal CSR activities target mostly employees, whereas external CSR activities are addressed to local institutions and members of the local community, including prospective employees. The main objectives of the implemented CSR practices were to foster employee loyalty and support recruitment processes, particularly to reach young people entering the workforce. The following internal CSR projects were implemented in 2023: 10 activities relating to the Company Social Benefit Fund, 14 activities relating to employee benefits, 12 activities relating to healthcare plans, and 2 activities relating to company operations, including the testing of Michelin tires and discounts on Michelin products. In addition, in 2023, Michelin Polska financed 15 employee volunteer projects addressed to both internal and external stakeholders. As part of this scheme, the company finances volunteer projects that are proposed, selected, and implemented by the employees. Most of these projects targeted the local community and involved educational campaigns in schools and kindergartens, fundraising campaigns for animal shelters, and environmental protection campaigns. Michelin Polska implemented 71 external CSR and sustainable development programs in 2022, and 28 such initiatives had been implemented by May 2023. For the needs of this study, all CSR activities were divided into the following thematic groups: support for educational institutions (kindergartens, schools, universities), support for cultural institutions and events, support for healthcare facilities, support for sports clubs, social activities for seniors, support for persons with disabilities, and support for victims of the war in Ukraine.

4.1. Internal Stakeholders' Perceptions of the Effectiveness of CSR Practices

The respondents' answers to question 2 were analyzed in the following stage of the study. The perceptions of Michelin Polska employees regarding the effectiveness of CSR practices were evaluated in a sociodemographic approach to identify potential relationships between the respondents' answers and their gender, age, education, type of work, financial situation, and type of household.

The presence of potential relationships between sociodemographic variables and the degree of agreement with the statement that businesses should support local communities

was determined in the first step. Statistically significant results are presented in Tables 1 and 2.

Table 1. Results of Mann–Whitney and Kruskal–Wallis tests comparing the degree of agreement with the statement that businesses should support local communities.

		Degree of Agreement with the Statement That Businesses Should Support Local Communities			Z/H	p	η^2
		Mean Rank	M	SD			
Type of work	Manual (n = 178)	169.11	4.22	0.98	−5.00	<0.001	0.05
	Office (n = 213)	218.47	4.59	0.86			
Type of household	Non-family household (n = 27)	146.26	4.11	0.85	7.82	0.050	0.01
	One-person household (n = 42)	203.12	4.45	0.94			
	Family household without children (n = 83)	195.37	4.45	0.87			
	Family household with children (n = 239)	200.59	4.44	0.96			

Key: n—number of observations; M—mean; SD—standard deviation; Z/H—value of the test statistic; p—statistical significance; η^2 —effect size. Source: own elaboration based on the results of the survey.

Table 2. Results of Spearman’s rank-order correlation analysis examining the degree of agreement with the statement that businesses should support local communities among respondents characterized by different ages, education levels, and financial situations.

	Degree of Agreement with the Statement That Businesses Should Support Local Communities	
	Spearman’s rho	p
Age	0.22	<0.001
Education	0.20	<0.001
Financial situation	0.15	0.002

Source: own elaboration based on the results of the survey.

According to 89% of the surveyed employees, businesses should support local communities by undertaking non-commercial initiatives that address local problems. This result validates the European Commission’s statement that CSR contributes to sustainable development and is increasingly important to the competitiveness of enterprises (European Commission, 2011) [13]. The analysis revealed that blue-collar workers and people residing in non-family households were significantly less likely to agree with this statement than the remaining employee groups. The degree of agreement with the statement that businesses should become involved in local affairs increased with a rise in the respondents’ age, educational attainment, and financial situation.

The presence of potential relationships between sociodemographic variables and the respondents’ opinions regarding the areas in which CSR activities should be initiated by businesses in Olsztyn region was investigated in the next step of the analysis. The responses were processed in a series of chi-square tests, and statistically significant results are presented in Table 3.

Table 3. Results of the chi-square test examining the relationships between the respondents' opinions regarding the areas in which CSR activities should be initiated by businesses.

Areas in Which CSR Activities Should Be Initiated by Businesses	Gender				χ^2	<i>p</i>	ϕ	
	Women		Men					
	<i>N</i>	%	<i>N</i>	%				
Sports promotion in the Region of Warmia and Mazury	No	69	62.2%	124	44.9%	9.41	0.002	0.16
	Yes	42	37.8%	152	55.1%			
Culture	No	68	61.3%	203	73.6%	5.70	0.020	0.12
	Yes	43	38.7%	73	26.4%			
Social activities for seniors	No	94	84.7%	257	93.1%	6.67	0.019	0.13
	Yes	17	15.3%	19	6.9%			

N—number of observations; χ^2 —result of the chi-square test; *p*—statistical significance; ϕ —effect size.

Areas in Which CSR Activities Should Be Initiated by Businesses in Olsztyn Region	Age in Years								χ^2	<i>p</i>	Vc
	18–26		27–40		41–55		56+				
	<i>N</i>	%	<i>N</i>	%	<i>N</i>	%	<i>N</i>	%			
Environmental protection	15	53.6%	69	53.1%	74	38.9%	16	37.2%	8.10	0.044	0.14
	13	46.4%	61	46.9%	116	61.1%	27	62.8%			

Areas in Which CSR Activities Should Be Initiated by Businesses in Olsztyn Region	Education						χ^2	<i>p</i>	Vc	
	Secondary Vocational School		General Secondary School		University					
	<i>N</i>	%	<i>N</i>	%	<i>N</i>	%				
Environmental protection	No	45	45.5%	42	66.7%	83	37.2%	18.55	<0.001	0.22
	Yes	54	54.5%	21	33.3%	140	62.8%			
Culture	No	80	80.8%	49	77.8%	140	62.8%	12.84	0.005	0.18
	Yes	19	19.2%	14	22.2%	83	37.2%			
Education	No	73	73.7%	50	79.4%	127	57.0%	15.39	0.002	0.20
	Yes	26	26.3%	13	20.6%	96	43.0%			
Assistance for individuals with financial difficulties	No	67	67.7%	41	65.1%	200	89.7%	33.98	<0.001	0.29
	Yes	32	32.3%	22	34.9%	23	10.3%			

N—number of observations; χ^2 —result of the chi-square test; *p*—statistical significance; Vc—effect size.

Areas in Which CSR Activities Should Be Initiated by Businesses in Olsztyn Region	Type of Work				χ^2	<i>p</i>	ϕ	
	Manual		Office					
	<i>N</i>	%	<i>N</i>	%				
Environmental protection	No	97	54.5%	77	36.2%	13.21	<0.001	0.18
	Yes	81	45.5%	136	63.8%			
Education	No	131	73.6%	123	57.7%	10.70	0.001	0.17
	Yes	47	26.4%	90	42.3%			
Assistance for individuals with financial difficulties	No	122	68.5%	189	88.7%	24.30	<0.001	0.25
	Yes	56	31.5%	24	11.3%			

N—number of observations; χ^2 —result of the chi-square test; *p*—statistical significance; ϕ —effect size. Source: own elaboration based on the results of the survey.

According to the respondents, the three main areas in which CSR activities should be initiated were environmental protection, support for healthcare facilities, and sports promotion in the Region of Warmia and Mazury. Many respondents also supported the “River Łyna Clean-up Project”, which was one of the employee volunteer programs that had been financed by Michelin Polska as part of its CSR strategy in the area of environmental protection. Similar results were reported by Woźniak [49] in a study of external CSR practices, which revealed that most respondents supported initiatives related to ethics and ecology. A detailed analysis of the results demonstrated that in comparison with women, men were significantly more likely to support sports promotion programs in Warmia and Mazury but were significantly less interested in cultural initiatives and social activities for seniors, which appears to be consistent with societal stereotypes about

gender interests. Respondents older than 40 were more likely to support environmental initiatives than younger respondents (up to 40 years of age). In comparison with respondents with secondary vocational and general secondary education, university graduates were significantly more likely to support CSR and sustainable development programs in the area of environmental protection, culture, and education but significantly less likely to support assistance programs for individuals with financial difficulties. White-collar workers had a significantly greater interest in environmental protection and educational programs and a significantly smaller interest in assistance programs for individuals with financial difficulties in comparison with blue-collar workers. Regarding employee support for environmental projects, similar observations were made by Hughner et al. [72], who analyzed the demographic profiles of consumers with pro-environmental attitudes. In the cited study, most consumers who supported environmental initiatives resided in cities, had secondary or university education, were mostly female, and had a good financial standing [72].

In addition, respondents with a very poor or poor financial standing were significantly more likely to support assistance programs for persons with financial difficulties than respondents with a good or very good financial standing, which could be attributed to differences in subjective perceptions about individuals who should receive financial assistance. Employees who rated their financial situation as good or very good were significantly less supportive of assistance programs for persons with disabilities than employees with a very poor, poor, or average financial standing. Support for social activities for seniors was significantly lower among respondents living in family households without children than in the remaining respondent groups. However, the effect size was small ($V_c < 0.30$). In addition, respondents from all sociodemographic groups were equally supportive of CSR measures addressing healthcare facilities in Olsztyn region.

In the next step, potential relationships were identified between sociodemographic variables and the degree of agreement with the statement that CSR practices targeting the community, environment, and employees play an important role in the respondents' choice of employer. The analysis revealed significant differences between respondents residing in various types of households, as well as significant positive relationships between the respondents' age and financial situation vs. the degree of agreement with the above statement. Employees living in non-family households and single-person households were significantly less likely to agree with this statement than respondents residing in family households, and the degree of agreement tended to increase with a rise in the respondents' age and financial standing. However, the effect size was small ($\rho < 0.30$; $\eta^2 < 0.06$).

The last part of the analysis focused on potential relationships between sociodemographic variables and the degree of agreement with the statement that Michelin Polska is a desirable employer that fosters a positive work environment and promotes employee development. The employees' responses were processed with the use of the Mann–Whitney test, Kruskal–Wallis test, and Spearman's rank-order correlation analysis. The results are presented in Tables 4 and 5.

The analysis demonstrated that blue-collar workers were significantly less likely to agree with the above statement than white-collar workers. The degree of agreement with the statement that Michelin Polska is a desirable employer that fosters a positive work environment and promotes employee development increased with a rise in the respondents' age, educational attainment, and financial status. However, the effect size was small ($\rho < 0.30$; $\eta^2 < 0.06$).

Table 4. Results of Mann–Whitney and Kruskal–Wallis tests examining the relationship between the respondents’ type of work vs. the statement that Michelin Polska is an employer that fosters a positive work environment and promotes employee development.

		Degree of Agreement with the Statement That Michelin Polska Is a Desirable Employer That Fosters a Positive Work Environment and Promotes Employee Development					
		Mean Rank	<i>M</i>	<i>SD</i>	<i>Z/H</i>	<i>p</i>	η^2
Type of work	Manual (<i>n</i> = 178)	170.46	3.69	1.27	−4.36	<0.001	0.05
	Office (<i>n</i> = 213)	217.35	4.21	1.02			

n—number of observations; *M*—mean; *SD*—standard deviation; *Z/H*—value of the test statistic; *p*—statistical significance; η^2 —effect size. Source: own elaboration based on the results of the survey.

Table 5. Results of Spearman’s rank-order correlation analysis examining the relationships between the respondents vs. the statement that Michelin Polska is a desirable employer that fosters a positive work environment and promotes employee development.

Degree of Agreement with the Statement That Michelin Polska Is a Desirable Employer That Fosters a Positive Work Environment and Promotes Employee Development		
	Spearman’s <i>rho</i>	<i>p</i>
Age	0.12	0.016
Education	0.13	0.013

Source: own elaboration based on the results of the survey.

4.2. External Stakeholders’ Perceptions of the Effectiveness of CSR Practices in a Sociodemographic Approach

In the next stage of the study, the perceptions of local community members (non-employees) regarding the effectiveness of Michelin Polska’s CRS practices were evaluated in a sociodemographic approach. Similar to the employee survey, the presence of potential relationships between sociodemographic variables and the degree of agreement with the statement that businesses should support local communities was determined in the first step of the analysis. Gender was the only variable that induced significant differences in the degree of agreement with the above statement (Table 6).

Table 6. Results of Mann–Whitney and Kruskal–Wallis tests examining the relationship between the respondents’ gender and the statement that businesses should support local communities.

		Degree of Agreement with the Statement That Businesses Should Support Local Communities					
		Mean Rank	<i>M</i>	<i>SD</i>	<i>Z/H</i>	<i>p</i>	η^2
Gender	Women (<i>n</i> = 212)	171.25	4.25	0.80	−2.07	0.039	0.01
	Men (<i>n</i> = 115)	150.63	4.08	0.81			

Key: *n*—number of observations; *M*—mean; *SD*—standard deviation; *Z/H*—value of the test statistic; *p*—statistical significance; η^2 —effect size. Source: own elaboration based on the results of the survey.

In total, 85.2% of the surveyed external stakeholders agreed with the statement that businesses should support local communities by undertaking non-commercial initiatives that address local problems, and the result is similar to that noted among employees. A detailed analysis revealed that women were significantly more likely to agree with this statement than men. Based on previous research findings, it can be concluded that the difference in perceptions regarding the importance of CSR practices continues to decrease between the genders. Studies conducted in the late 1990s demonstrated clear differences

between the genders regarding their perceptions about the importance of CSR activities initiated by prospective employers [61]. A decade later, Pfeiffelmann et al. [62] observed that women were significantly more likely to regard organizational culture as a factor that influenced their choice of employer, but they did not report any differences between the genders regarding the perceived importance of CSR activities addressing environmental issues. In a study conducted by Woźniak [49] on a Polish population sample, differences between the genders were smaller than anticipated, and women and men differed significantly only in perceptions regarding the importance of CSR practices addressing the environment and local communities. However, due to considerable variations in the results of the cited studies, as well as the small effect size in the present study ($\eta^2 < 0.06$), there is no clear evidence to indicate that gender is a factor that significantly affects the degree of agreement with the statement that businesses should support local communities or that it significantly influences the choice of employer.

The presence of potential relationships between sociodemographic variables and the respondents’ opinions regarding the areas in which CSR activities should be initiated by businesses in Olsztyn region was investigated in the next step of the analysis. The responses were processed in a series of chi-square tests, and statistically significant results are presented in Table 7.

Table 7. Results of the chi-square test examining the relationships between the respondents and their opinions regarding the areas in which CSR activities should be initiated by businesses.

Areas in Which CSR Activities Should Be Initiated by Businesses in Olsztyn Region		Age in Years								χ^2	<i>p</i>	Vc
		18–26		27–40		41–55		56+				
		<i>N</i>	%	<i>N</i>	%	<i>N</i>	%	<i>N</i>	%			
Support for healthcare facilities	No	106	57.6%	64	71.1%	43	93.5%	5	62.5%	22.46	<0.001	0.26
	Yes	78	42.4%	26	28.9%	3	6.5%	3	37.5%			
Social activities for seniors	No	175	95.1%	73	81.1%	38	82.6%	7	87.5%	15.03	0.002	0.21
	Yes	9	4.9%	17	18.9%	8	17.4%	1	12.5%			

Areas in Which CSR Activities Should Be Initiated by Businesses in Olsztyn Region		Education						χ^2	<i>p</i>	Vc
		Secondary Vocational		General Secondary		University				
		<i>N</i>	%	<i>N</i>	%	<i>N</i>	%			
Environmental protection	No	23	53.5%	51	52.6%	72	38.3%	6.90	0.032	0.15
	Yes	20	46.5%	46	47.4%	116	61.7%			
Support for healthcare facilities	No	25	58.1%	54	55.7%	139	73.9%	11.12	0.004	0.18
	Yes	18	41.9%	43	44.3%	49	26.1%			
Assistance for individuals with financial difficulties	No	32	74.4%	65	67.0%	153	81.4%	7.38	0.025	0.15
	Yes	11	25.6%	32	33.0%	35	18.6%			
Social activities for seniors	No	41	95.3%	91	93.8%	161	85.6%	6.37	0.041	0.14
	Yes	2	4.7%	6	6.2%	27	14.4%			

N—number of observations; χ^2 —result of the chi-square test; *p*—statistical significance; Vc—effect size. Source: own elaboration based on the results of the survey.

The analysis revealed that respondents aged 41–55 were significantly less likely to support initiatives targeting healthcare facilities than the remaining age groups, and respondents aged 18–26 were significantly less likely to support social activities for seniors than the remaining age groups, which could be attributed to the fact that younger people are generally less concerned with aging and the well-being of seniors. Similar to the employee survey, external stakeholders with a university education were significantly more likely to recognize the importance of CSR activities targeting the environment and seniors than respondents with secondary vocational and general secondary education, whereas respondents with secondary education were significantly more likely to recognize the importance

of support programs for healthcare facilities and persons with financial difficulties than university graduates. Respondents with a good or very good financial standing were less likely to support assistance schemes for persons with financial difficulties than respondents with a poor or very poor financial standing, which indicates that subjective perceptions of financial well-being and financial needs affect the respondents' opinions regarding the most desirable types of CSR activities. Respondents living in non-family households were significantly more likely to recognize the importance of CSR measures targeting healthcare facilities than the remaining respondent groups. Respondents living in family households without children were significantly less likely to advocate for educational initiatives than the remaining respondent groups.

However, significant differences were noted in the respondents' opinions regarding the areas in which CSR activities should be initiated by businesses. Similar to the employee survey, the highest percentage of external stakeholders were of the opinion that businesses should initiate environmental protection schemes, followed by educational and cultural programs. More than 50% of the surveyed employees supported sports programs, but these initiatives were regarded as important by only 39% of external stakeholders. This difference could be attributed to the fact that most manufacturing plants employ men, which is also the case in Michelin Polska.

The last part of the analysis focused on potential relationships between sociodemographic variables and the degree of agreement with the statement that Michelin Polska is an attractive employer because its CSR strategy addresses the local community, environment, and employees. A total of 52% of respondents agreed with the above statement. The results of the Mann–Whitney and Kruskal–Wallis tests revealed that gender was the only variable that induced significant differences in the respondents' claims that CSR was an important factor when choosing an employer. Significantly more women than men would choose employers who implemented CSR initiatives. In this case, the effect size was moderately high ($0.06 < \eta^2 < 0.14$). The remaining sociodemographic factors were not bound by significant relationships with the analyzed dependent variable, which indicates that, regardless of their age, education, financial standing, and type of household, the respondents regarded CSR as an important consideration when choosing an employer.

5. Conclusions

An analysis of the effectiveness of CSR and sustainable development activities initiated by Michelin Polska revealed that both internal and external stakeholders were of the opinion that the company's CSR strategy should focus primarily on environmental issues. This finding has the potential to bolster the political endeavors of governments and institutions in enhancing the inclination of companies to engage in the execution of sustainable development and socially accountable initiatives. Based on the respondents' answers to question three, CSR measures promoting environmental protection are most effective and should be continued to build a positive employer brand in both segments. However, the importance of environmental CSR was more frequently recognized by middle-aged and older respondents, as well as better-educated respondents who were Michelin Polska employees and/or prospective office employees. Blue-collar workers were significantly less likely to recognize the importance of CSR measures targeting the environment, which suggests that environmental CSR would not affect the choice of employer in this group of respondents. Blue-collar workers were more likely to recognize the importance of assistance programs for persons with financial difficulties, which suggests that internal communication with manual workers as well as external communication with blue-collar applicants should focus on CSR activities implemented within the organization, particularly initiatives relating to the Company Social Benefits Fund, non-financial benefits, and assistance for persons in a difficult financial situation. The results of the study also indicate that women were significantly more likely to choose employers who implement CSR measures addressing the local community, environment, and employees. This observation suggests that information

about the company's external CSR practices should be communicated mainly to women to build a strong employer brand among both internal and external stakeholders.

6. Study Limitations and Directions for Further Research

The main limitation of the study was the wide range of CSR activities implemented by Michelin Polska. An extensive CSR strategy enabled the researchers to analyze the significance of CSR in a more holistic approach, but due to the multiplicity of CSR and sustainable development programs, the collected data had to be aggregated, and the analysis had to be narrowed down to the sociodemographic approach. However, an evaluation of internal and external stakeholders' attitudes towards specific types of CSR activities (such as environmental protection or social assistance) indicates that further research is needed to explore the significance of various CSR practices in greater detail. In addition, the results of studies investigating whether gender was a factor that significantly differentiated the respondents' perceptions regarding CSR activities that contribute to a positive employer brand were inconclusive, and further research is also needed in this area to identify social factors and other factors that contribute to these differences.

The authors propose that, in order to address the identified limitations, it would be beneficial to carry out additional research involving enterprises from various industries. Furthermore, when it comes to international enterprises, it would be important to examine the influence of corporate social responsibility activities on employer branding in diverse cultural contexts.

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